

Nebraska ID Number _____ Social Security or Federal ID Number _____

Period Covered by Claim
Beginning _____, _____ and Ending _____, _____

The retailer below is **located** on this Indian Reservation in Nebraska _____

Retailer's Name and Address			Wholesaler's Name and Address		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

A separate Form 68 must be completed to claim a credit for cigarette tax from any credit for Tobacco Products tax.

Cigarette Tax Credit Computation					
1	Number of packs of 20 cigarettes or less sold to Native American reservation Indians	1			
2	Credit claimed for exempt sales on packs of 20 cigarettes or less (line 1 multiplied by \$.64)	2			
3	Number of packs of 25 cigarettes sold to Native American reservation Indians	3			
4	Credit claimed for exempt sales on packs of 25 cigarettes (line 3 multiplied by \$.80)	4			
5	Total amount of cigarette tax credit (line 2 plus line 4)	5			
Tobacco Products Tax Credit Computation					
6	Credit claimed for tobacco products other than snuff sold to Native American reservation Indians. Total unit cost of tobacco products sold \$_____, multiplied by \$.20	6			
7	Credit claimed for snuff sold to Native American reservation Indians. Total ounces of snuff sold _____, multiplied by \$.44	7			
8	Total amount of all Other Tobacco Products credits (line 6 plus line 7)	8			

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

Authorized Signature of Retailer _____ Date _____ Phone Number _____

For Wholesaler's Use Only

- Attach Form 68 to your Cigarette Purchase Order Form if claiming a credit from line 5.
- Attach Form 68 to your Nebraska Tobacco Products Tax Return, Form 56, if claiming a credit from line 8.

Credit has been allowed for the amount shown on line 5 or 8 above on _____
(Invoice Number or Billing Description)

sign here ▶

Authorized Signature of Wholesaler _____ Date _____ Phone Number _____

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818

Nebraska Department of Revenue — White Copy Wholesaler — Canary Copy Retailer — Pink Copy

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

Who May File. Any retailer **located on an Indian reservation in Nebraska** who sells cigarettes or tobacco products to a Native American reservation Indian, where title and possession of such items are taken within the boundaries of a Native American Indian reservation in Nebraska must complete and sign this form in order to receive credit for the cigarette and/or tobacco products tax previously paid to the wholesaler. A reservation Indian is a Native American Indian who resides in Nebraska on an Indian reservation.

Important Note. The retailer must identify the name of the Indian reservation it is located on. If this information is not completed, the credit will not be issued.

When and Where to File. Retailers of cigarette or tobacco products may receive credit against their next purchase for those cigarettes or tobacco products previously sold to exempt Native American reservation Indians. The retailer must complete a separate Form 68 for credits of cigarette tax from any Form 68 for credits of Other Tobacco Products tax.

The white and canary copies of this form should be presented to the wholesaler by the retailer with each order of cigarettes or tobacco products. Credit is not allowed for taxes paid to the wholesaler on any cigarettes or tobacco products purchased from the wholesaler, but not yet sold to an exempt Native American reservation Indian.

Retention of Records. The retailer should distinguish on its records the exempt Native American reservation Indian transactions from the nonexempt transactions for each sale to support the claims on Form 68, and retain a copy of the form.

Credit Allowance. The cigarette or tobacco products wholesaler's signature in the designated space evidences that credit has been allowed the retailer for the amount claimed on line 5 or 8. The white copy of Form 68 must be attached to the Purchase Order for Nebraska Cigarette Tax Stamps to receive the tax credit for cigarettes from line 5. Tobacco products licensees must attach the white copy of Form 68 to their Nebraska Tobacco Products Tax Return, Form 56, to receive the credit from line 8.