## Nebraska Waste Reduction and Recycling Fee Schedule

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

Name of Business					Nebraska ID Number		Reporting Period Covered by Return				
The location ID numbers listed below are for Nebraska locations that reported \$50,000 or more in Nebraska taxable sales including sales of prewritten software. Locations on your combined Nebraska and Local Sales and Use Tax Return that are outside Nebraska, or that have reported taxable sales of less than \$50,000, are <b>not</b> listed. You are required to pay the \$25 fee for each of the listed locations, unless you complete this schedule to substantiate that a location's Nebraska taxable sales of tangible personal property (Colored D) mere here the \$50,000. Complete the information of the sale for the substantiate that a						<ol> <li>Nebraska net taxable sales as reported under Column C on Nebraska Schedule II of your Form 10.</li> </ol>					
						<ul> <li>Nebraska taxable sales of utilities (telephone, mobile telecommunications, sewer, and cable and satellite TV services).</li> </ul>					
						Nebraska taxable sales of installation and connection of certain services.					
(Column 9) were less than \$50,000. Complete the information only for those locations that had less than \$50,000 in Nebraska taxable sales of tangible personal property.						Nebraska taxable sales of custom software, and specified digital goods.					
In Column 1, enter the location's Nebraska net taxable sales as reported under Column C on Nebraska Schedule II of your Nebraska and Local Sales and Use Tax Return, Form 10.						5 Nebraska taxable sales of admissions.					
<ul> <li>For each identified location, complete Columns 1 through 9 for the reporting period July 1, 2019, through June 30, 2020.</li> <li>Count the number of locations (from all of the schedules) that had less than \$50,000 in Column 9. Subtract this number from the total number of locations on line 1, Form 94, cross out the number on line 1, and reenter the result, and then calculate the Nebraska Waste Reduction and Recycling Fee on line 2, Form 94.</li> </ul>						Column 6 Nebraska taxable sales of warranties, guarantees, and maintenance agreements.					
						Column 7 Nebraska taxable sales of lodging accommodations.					
						Column 8 Nebraska taxable services.					
						Column 9 Column 1 minus the total of Columns 2 through 8.					
Location ID Number	Column 1 Net Taxable Sales	Column 2 Utilities	Column 3 Install/Connect	Column 4 Software and Digital Products	Column 5 Admissions	Column Warrantie		Column 8 Services	Column 9 Column 1 minus Columns 2-8		

Number	Net Taxable Sales	Utilities	Install/Connect	Digital Products	Admissions	Warranties	Lodging	Services	Columns 2-8

## Instructions

**Who Must File.** Every retailer who filed a combined <u>Nebraska and Local Sales and Use Tax Return, Form 10</u>, during the reporting period, July 1, 2019, through June 30, 2020, should complete this schedule to determine whether any of the locations had less than \$50,000 in Nebraska taxable sales of tangible personal property including sales of prewritten software.

Do not complete the schedule for a location that had \$50,000 or more in taxable sales of tangible personal property during this period.

**Column 4.** Specified digital goods includes digital audio works (for example, music), digital audio-visual works (for example, movies, music videos, TV shows), and digital books. See <u>Revenue Ruling 01-11-3</u>.

**Column 8.** Enter your total Nebraska taxable sales of the following services:

- Animal specialty services;
- Building cleaning services;
- Computer software training;
- Motor vehicle painting;
- Motor vehicle towing;
- Motor vehicle washing and waxing;
- Pest control services;
- Recreational vehicle (RV) park services;
- Repair, and installation labor charges; and
- Security and detective services.

When and Where to File. This schedule must be attached to Form 94 if there are any locations where the amount calculated in Column 9 is less than \$50,000.