

Nebraska Prepaid Wireless Surcharge Return

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

Due Date:

Name and Location Address

Name and Mailing Address

Check this box if your business has permanently closed, has been sold to someone else, or your license is no longer needed. New owners must apply for their own prepaid wireless surcharge license.

1 Total gross sales from all prepaid wireless telecommunications services. Combined filers should report total from all locations.	1		00
2 Total allowable deductions — see instructions	2		00
3 Net taxable sales of prepaid wireless telecommunications services (line 1 minus line 2)	3		00
4 Prepaid wireless surcharge (line 3 multiplied by 0.01)	4		
5 Prepaid wireless surcharge collection fee (line 4 multiplied by .03)	5		
6 Net prepaid wireless surcharge due (line 4 minus line 5)	6		
7 Previous balance with applicable interest at 3% per year	7		

Check this box if your payment is being made electronically.

8 Total balance due (line 6 plus line 7)	8		
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Under penalties of law, I declare that as a taxpayer or tax preparer, I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

sign here

Taxpayer Signature

Date

Signature of Preparer Other Than Taxpayer

Date

Daytime Phone Number

Daytime Phone Number

Email Address

Email Address

This return is due on or before the 20th day of the month following the tax period indicated above.

Mail this return and payment to **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**

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

Instructions

Who Must File. Every person making taxable sales in Nebraska of prepaid wireless telecommunications services must be licensed to collect the Nebraska Prepaid Wireless Surcharge and must file the Nebraska Prepaid Wireless Surcharge Return, Form E911N, with the Nebraska Department of Revenue (Department).

When and Where to File. The return and payment are due on the 20th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U.S. Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be completed before 5:00 p.m. Central Time on the due date. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return for your records.

Credit Returns. If line 6 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. The credit may be applied to a balance due on line 7, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a refund of the amount may be requested by furnishing the Department with a letter of explanation.

Electronic Filing. The Department encourages all taxpayers to file and pay electronically. Taxpayers who have been approved to file a combined return must e-file original returns. If you have questions about EFT, Internet filing, or payment options, visit revenue.nebraska.gov.

Penalty and Interest. If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the surcharge due or \$25, whichever is greater. Interest on the unpaid surcharge will be assessed at the rate printed on line 7 from the due date until payment is received.

Specific Instructions

Line 1. Enter the total dollar amount of **all** sales of prepaid wireless telecommunications services. Combined filers should report total sales for all Nebraska locations. Enter both taxable and exempt sales rounded to the nearest dollar. Prepaid wireless telecommunications services include sales of prepaid mobile phones, prepaid calling cards, and the recharging of both prepaid phones and prepaid calling cards.

Line 2. Enter the total dollar amount of sales made to entities exempt from the payment of sales tax. These same entities are exempt from the E911 Surcharge. Include in this amount sales made to the federal government or Nebraska governmental units, or exempt organizations providing a properly completed [Nebraska Resale or Exempt Sale Certificate, Form 13](#).

Line 5. A collection fee is given for collecting and remitting the surcharge.

Line 8. All filers are encouraged to make payments electronically. If you are mandated to pay sales tax electronically, then you are also mandated to pay the surcharge electronically. Do not send a paper check if you are mandated to pay electronically. Those not mandated to pay electronically may attach a check or money order for the amount on line 8, made payable to the Nebraska Department of Revenue.