

Amended 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 _____)(see rates in instructions)	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		

Reason for Amending

Check this box if your payment is being made electronically. (See instructions.)

8 Total balance due (line 6 plus line 7)	8		
--	---	--	--

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

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. File an amended Form E911XN whenever the information on the return previously filed is not correct. **Provide an explanation of the changes made.**

Where to File. 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.

Balance Due. If the amended return results in additional tax owed, payment can be made by Electronic Funds Transfer (EFT) or by check or money order. Some filers are **required** to pay electronically — see the line 8 instruction below. Interest and penalty may be assessed.

Credit Returns. If the amended return results in a reduction of the previous tax liability, a credit will be placed on your account. A credit of \$2 or more may be refunded upon request.

Electronic Payments. The Department encourages all taxpayers to pay electronically. If you have questions about EFT, Internet filing, or payment options, visit revenue.nebraska.gov.

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 4. The prepaid wireless surcharge rate for the tax year being amended must be used to calculate the amended return.

Prepaid Wireless Surcharge Rates	
01-01-2014 through 12-31-2018	1.0% (.010)
01-01-2013 through 12-31-2013	1.1% (.011)

Line 5. A collection fee is allowed 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.