

**Nebraska and Local Sales and Use Tax Return  
for County Treasurers and Other Officials**

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

County Name and Mailing Address

1	Nebraska sales and use tax collected during this tax period .....	1		
<b>Complete Nebraska Schedule below if local sales and use tax has been collected.</b>				
2	Total local sales and use tax collected (line 11, Nebraska Schedule) .....	2		
3	Total Nebraska and local sales and use tax collected (line 1 plus line 2).....	3		
4	Total amount of penalties collected on late-registered motor vehicles during this tax period.....	4		
5	Total amount of interest collected on late-registered motor vehicles during this tax period.....	5		
6	Total amount collected (total of lines 3, 4, and 5).....	6		
7 a	Collection fee permitted for all retailers (line 6 multiplied by .025; if the result is \$75 or more, enter \$75) .....	7a		
b	Additional collection fee for county treasurers (see specific instructions).....	7b		
7	Total collection fee (line 7a plus line 7b) .....	7		
8	Total amount due (line 6 minus line 7) .....	8		
9	Previous balance (see specific instructions) .....	9		
10	Balance due (total of lines 8 and 9). Counties are <b>required</b> to make their payment electronically ...	10		

**Nebraska Schedule — Local Sales and Use Tax Collected**

	Local Taxing Jurisdiction	County Code	City Code	Local Sales and Use Tax
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

11	Local sales and use tax collected (total of lines 1 through 10). Enter here and on line 2 above .....	11		
----	---	----	--	--

Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Authorized Signature

Title

Phone Number

Date

Email Address

**This return is due on or before the 15th day of the month following the tax period indicated above.**  
Mail this return to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**  
**revenue.nebraska.gov, 800-742-7474 (NE & IA), or 402-471-5729**

## Instructions

**Who Must File.** Every county treasurer and the Department of Motor Vehicles (DMV) must file this return for each tax period. This return must be filed by the due date even if there was no sales or use tax collected for the tax period.

**When and Where to File.** This return and required electronic payment are due the 15th of the month following the tax period covered by the return. The Electronic Funds Transfer (EFT) payments must be completed by 5:00 p.m. Central Time on the due date to be considered timely. 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.

**Preidentified Return.** This return is to be used by the official whose name is printed on it. If a preidentified return is not received for a tax period, a duplicate return should be requested from the Nebraska Department of Revenue (DOR). Do not file returns which are photocopies, returns for another tax period, or returns which have not been preidentified. If the mailing address is incorrect, mark through the incorrect address and plainly print the correct address.

**Penalty and Interest.** A penalty for failure to file the return and pay the tax by the due date may be assessed. Interest on the unpaid tax will be assessed at the statutory rate from the due date until payment is received.

**Records.** County treasurers and DMV officials who file this return must retain:

- The white copies of Form 6 by month of registration and in alphabetical order by registrant; and
- Forms 6XN by month filed and in alphabetical order by registrant.

These should be retained for a minimum of three years to verify the collection of sales and use tax.

## Specific Instructions

**Line 7a.** DMV and county treasurers enter the result of line 6 multiplied by .025. If the result of line 6 multiplied by .025 is \$75 or more, enter \$75.

**Line 7b.** DMV enter \$0. For tax periods prior to January 2020, county treasurers should enter \$0. For tax periods beginning January 2020, county treasurers should enter the result of .005 multiplied by the excess of line 6 over \$6,000.

**Line 9.** Enter the amount of overpayment or underpayment not reported on a previous return. If you have been advised by DOR of either an overpayment or underpayment which was reported on a previous return, this amount should also be entered.

**Line 10.** Electronic payments must be made using DOR's free e-pay program (ACH Debit or ACH Credit). Refer to Payment Options at [revenue.nebraska.gov](http://revenue.nebraska.gov) for additional information. Payment may also be made by phone by calling 800-232-0057.

**Authorized Signature.** This return must be signed by the county treasurer or DMV's authorized representative, or other person authorized to sign the return.

## Nebraska Schedule

**Lines 1 through 10.** Enter the amount of local sales and use tax collected for each city or county.

**Line 11.** Enter the total local sales and use tax collected from lines 1 through 10.