

This form can be obtained by contacting the Department.



# Purchase Order for Nebraska Cigarette Tax Stamps

FORM  
CTS

Nebraska ID Number

Please Do Not Write In This Space

Name and Location Address	Name and Mailing Address
Name Doing Business As	Name
Legal Name	
Street	Street
City	City
State	State
ZIP Code	ZIP Code

## Stamp Order for Packs of 20 Cigarettes

1 Number of cigarette tax stamps ordered, pack of 20, rolls of 30,000 stamps .....	1	
2 Number of cigarette tax stamps ordered, pack of 20, sheets of 150 (sold in lots of 1,500) .....	2	
3 Total cigarette tax stamps ordered, pack of 20 (total of lines 1 and 2) .....	3	
4 Total tax (line 3 multiplied by \$.64) .....	4	
5 Discount (line 4 multiplied by .0185) .....	5	
6 Net tax (line 4 minus line 5) .....	6	
7a Postage and handling charges if using USPS for delivery. Refer to the <a href="#">Nebraska Cigarette Tax Stamp Postage and Handling Schedule</a> .....	7a	

7b Will you be picking up the cigarette tax stamps at the Nebraska Department of Revenue's Lincoln office, located at 301 Centennial Mall South Lincoln, NE 68509-4818?  
 Yes     No

7c If you are using a delivery service, instead of listing the cost in 7a, provide the name of the company and account number:

Name of Company \_\_\_\_\_ Account Number \_\_\_\_\_

7d If you are using a delivery service, do you wish to opt-out of insuring the cigarette tax stamps?

Yes, I wish to opt-out of delivery service insurance.

8 Net tax and postage/handling due (line 6 plus line 7a) .....

8 \_\_\_\_\_

9 Credit (Credit Memorandum must be attached. Refer to instructions.) .....

9 \_\_\_\_\_

10 Balance Due (line 8 minus line 9). Pay in full with order .....

10 \_\_\_\_\_

I declare under penalty of law that I have examined this order, and to the best of my knowledge and belief, it is correct and complete.

sign  
here ➔

Signature of Owner, Partner, Corporate Officer,  
or Authorized Individual

Title

Date

Phone Number

Email Address \_\_\_\_\_

You may submit this order using DOR's [secure file sharing system](#), fax this order to 402-471-5927, or mail this order and payment to:

Nebraska Department of Revenue, 301 Centennial Mall South, PO Box 94818, Lincoln, NE 68509-4818  
[revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729

For DOR Use Only

Confirmation/Check Number \_\_\_\_\_

## Instructions

**Who May Order.** Nebraska stamping agents who affix cigarette tax stamps to packages of cigarettes must complete this order form.

**Where to Order.** The completed order form with proper remittance (line 10) must be filed before any cigarette tax stamps will be issued. Cigarette tax stamps can only be ordered from the Lincoln office of the Nebraska Department of Revenue (DOR).

**Order Quantity.** Cigarette tax stamps for packages of 20 or fewer cigarettes are sold in rolls of 30,000 or sheets of 150 with a minimum order of 1,500 stamps. The balance due (line 10) must be submitted with each purchase order.

**Postage and Handling.** The cost of postage and handling charges incurred by the DOR to mail cigarette tax stamps by registered, insured mail must be included and paid by the stamping agent at the time the order is submitted. Refer to the current [Nebraska Cigarette Tax Stamp Postage and Handling Schedule](#) for the proper amount of postage and handling charges to be entered on line 7a. The schedule can be found on our website at [revenue.nebraska.gov](http://revenue.nebraska.gov), by clicking “Businesses” and then on “Cigarettes & Other Tobacco Products”, then scrolling down to the “Nebraska Cigarette Tax Stamp Postage and Handling Schedule.” Select “yes” in 7b to pick up the cigarette tax stamps at the Nebraska Department of Revenue’s office located at 301 Centennial Mall South Lincoln, NE 68509-4818.

If you are using a delivery service, provide the name of the delivery service and account number. The DOR will insure with the delivery service at the stamping agent’s cost, the actual purchase price of the cigarette tax stamps up to the delivery service’s maximum amount allowable declared value unless “yes” is selected in 7d.

The stamping agent is responsible for any cigarette tax stamps lost during transit and purchasing any replacement cigarette tax stamps.

**Credit.** Credit is allowed for packs of cigarettes returned to the manufacturer as unsaleable that have a Nebraska cigarette tax stamp on them. A credit memorandum for returned cigarettes is issued by the DOR and must be attached to the order on which a credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued.

Credit for cigarette tax will be allowed for packs of cigarettes sold to Native American Indian Tribal Members in the Tribe’s Indian country tax-free when supported by a [Nebraska Credit Computation for Cigarettes and Tobacco Products Sold to Native American Reservation Indians, Form 68](#).

**Authorized Signature.** This order form must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a [Power of Attorney, Form 33](#) on file with the DOR.