

Nebraska and Local Sales and Use Tax Return

- If applicable, complete Schedule I on reverse side.
- See Nebraska Net Taxable Sales and Use Tax Worksheets.

Tax Category | Nebraska ID Number | Rpt. Code | Tax Period

Please Do Not Write In This Space

Due Date:

Name and Location Address

Name and Mailing Address

- Name, address, or ownership changes? See instructions.

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

| | | | |
|---|----|--|----|
| 1 Gross sales and services in Nebraska (see instructions and worksheets)..... | 1 | | 00 |
| 2 Net Nebraska taxable sales as shown on line 2, Form 10 Worksheets (see instructions)..... If you had transactions in a Good Life District, complete Section C of Schedule I prior to completing Lines 3 and 4. | 2 | | 00 |
| 3 Nebraska sales tax (line 2 multiplied by) | 3 | | |
| 4 Nebraska use tax (see instructions) | 4 | | |
| 5 Local use tax from Nebraska Schedule I | 5 | | |
| 6 Local sales tax from Nebraska Schedule I | 6 | | |
| 7 Total Nebraska and local sales tax (line 3 plus line 6) | 7 | | |
| 8 Sales tax collection fee (line 7 multiplied by .03; if the result is \$150.00 or more, enter \$150.00) | 8 | | |
| 9 Sales tax due (line 7 minus line 8)..... | 9 | | |
| 10 Total Nebraska and local use tax (line 4 plus line 5)..... | 10 | | |
| 11 Total Nebraska and local sales and use tax due (line 9 plus line 10) | 11 | | |
| 12 Previous balance with applicable interest at and payments received through | 12 | | |

Check this box if your payment is being made electronically.

13 Balance due (line 11 plus or minus line 12). Pay in full with return 13

Under penalties of law, I declare that as taxpayer or preparer 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
paid preparer's use only

| | | | | |
|--|-------|-----------------|---------------|---------------|
| Authorized Signature | Title | Daytime Phone | Date | Email Address |
| Preparer's Signature | Date | Preparer's PTIN | | |
| Print Firm's Name (or yours if self-employed), Address, and Zip Code | | EIN | Daytime Phone | |

For tax assistance, call 800-742-7474 (NE and IA) or 402-471-5729.
This return is due on or before the 20th day of the month following the tax period indicated above.
 Use [NebFile](#) to electronically file and pay your taxes.
 Paper filers mail this return and payment to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

Nebraska Schedule I — Local Sales and Use Tax

- Attach to Form 10.
- If applicable, complete Section A - Multivendor Marketplace Platform (MMP) Users Only on Page 3.
- If applicable, complete Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases on Page 3.
- If applicable, complete Section C - Good Life District on page 4.

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|-----------------|---------|------|------------------|--------------------|-----------------|---------|------|------------------|--------------------|
| Ainsworth | 52-003 | .015 | | | Clarkson | 227-102 | .015 | | |
| Albion | 81-004 | .015 | | | Clatonia | 246-103 | .005 | | |
| Alliance | 27-008 | .015 | | | Clay Center | 188-104 | .015 | | |
| Alma | 82-009 | .02 | | | Clearwater | 197-105 | .015 | | |
| Ansley | 234-015 | .01 | | | Coleridge | 239-108 | .01 | | |
| Arapahoe | 157-016 | .015 | | | Columbus | 60-110 | .015 | | |
| Arcadia | 192-017 | .01 | | | Cordova | 208-114 | .01 | | |
| Arlington | 206-018 | .015 | | | Cortland | 119-116 | .01 | | |
| Arnold | 152-019 | .01 | | | Cozad | 26-119 | .015 | | |
| Ashland | 50-021 | .015 | | | Crawford | 20-122 | .015 | | |
| Atkinson | 88-023 | .015 | | | Creighton | 61-123 | .01 | | |
| Auburn | 57-025 | .01 | | | Crete | 18-125 | .02 | | |
| Bancroft | 198-030 | .015 | | | Crofton | 179-126 | .015 | | |
| Bassett | 99-035 | .015 | | | Curtis | 51-129 | .01 | | |
| Battle Creek | 214-036 | .015 | | | Dakota City | 233-131 | .01 | | |
| Bayard | 44-037 | .01 | | | Dannebrog | 153-134 | .01 | | |
| Beatrice | 17-039 | .02 | | | Davey | 248-137 | .015 | | |
| Beaver City | 141-040 | .01 | | | David City | 101-138 | .02 | | |
| Beaver Crossing | 226-041 | .01 | | | Daykin | 180-140 | .01 | | |
| Beemer | 199-043 | .015 | | | Decatur | 217-141 | .02 | | |
| Bellevue | 3-046 | .015 | | | Deshler | 243-143 | .01 | | |
| Bellwood | 223-047 | .015 | | | DeWeese | 173-144 | .01 | | |
| Benedict | 215-049 | .015 | | | DeWitt | 235-145 | .01 | | |
| Benkelman | 176-050 | .015 | | | Diller | 67-147 | .01 | | |
| Bennet | 147-051 | .01 | | | Dodge | 148-150 | .015 | | |
| Bennington | 42-052 | .015 | | | Doniphan | 181-151 | .01 | | |
| Bertrand | 118-053 | .015 | | | Dorchester | 249-152 | .015 | | |
| Big Springs | 100-055 | .01 | | | City of Douglas | 43-153 | .015 | | |
| Blair | 53-057 | .015 | | | Duncan | 135-156 | .015 | | |
| Bloomfield | 83-058 | .01 | | | Eagle | 23-159 | .01 | | |
| Blue Hill | 71-060 | .015 | | | Edgar | 102-161 | .01 | | |
| Brainard | 187-066 | .01 | | | Edison | 228-162 | .01 | | |
| Bridgeport | 32-068 | .01 | | | Elgin | 142-164 | .01 | | |
| Broken Bow | 66-072 | .015 | | | Elm Creek | 159-167 | .01 | | |
| Brownville | 191-073 | .01 | | | Elmwood | 105-168 | .015 | | |
| Bruning | 258-075 | .015 | | | Elwood | 218-170 | .01 | | |
| Burwell | 132-081 | .015 | | | Emerson | 262-172 | .015 | | |
| Byron | 260-084 | .01 | | | Eustis | 106-176 | .01 | | |
| Cairo | 207-085 | .01 | | | Ewing | 250-177 | .015 | | |
| Callaway | 216-086 | .01 | | | Exeter | 171-178 | .015 | | |
| Cambridge | 145-087 | .02 | | | Fairbury | 36-179 | .02 | | |
| Cedar Rapids | 114-092 | .01 | | | Fairfield | 212-180 | .015 | | |
| Central City | 78-094 | .015 | | | Falls City | 79-182 | .02 | | |
| Ceresco | 25-095 | .015 | | | Farnam | 143-183 | .01 | | |
| Chadron | 13-096 | .02 | | | Fordyce | 255-187 | .01 | | |
| Chambers | 177-097 | .01 | | | Fort Calhoun | 229-188 | .015 | | |
| Chappell | 12-099 | .02 | | | Franklin | 209-190 | .01 | | |
| Chester | 178-100 | .01 | | | Fremont | 62-191 | .015 | | |
| Clarks | 158-101 | .015 | | | Friend | 124-192 | .015 | | |

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3) 1

2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3) 2

Complete this Schedule I and Section A, B, or C if applicable.

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|--------------|---------|-------|------------------|--------------------|-----------------|---------|------|------------------|--------------------|
| Fullerton | 30-193 | .02 | | | Loup City | 90-294 | .02 | | |
| Geneva | 136-198 | .02 | | | Lyons | 108-298 | .015 | | |
| Genoa | 120-199 | .02 | | | Madison | 113-299 | .015 | | |
| Gering | 37-200 | .02 | | | Malcolm | 150-302 | .01 | | |
| Gibbon | 72-201 | .015 | | | Manley | 257-304 | .005 | | |
| Gordon | 8-206 | .015 | | | Marquette | 202-305 | .015 | | |
| Gothenburg | 21-207 | .015 | | | Maywood | 193-311 | .015 | | |
| Grand Island | 34-210 | .02 | | | McCook | 103-312 | .02 | | |
| Grant | 200-211 | .01 | | | McCool Junction | 133-313 | .015 | | |
| Greeley | 230-212 | .015 | | | Meadow Grove | 225-317 | .015 | | |
| Greenwood | 160-213 | .01 | | | Milford | 63-322 | .01 | | |
| Gresham | 125-214 | .015 | | | Milligan | 251-325 | .015 | | |
| Gretna | 161-215 | .02 | | | Minden | 55-327 | .02 | | |
| Guide Rock | 126-217 | .015 | | | Mitchell | 69-328 | .015 | | |
| Hallam | 263-221 | .01 | | | Monroe | 182-330 | .015 | | |
| Halsey | 264-222 | .005 | | | Morrill | 137-332 | .01 | | |
| Harrison | 49-227 | .015 | | | Mullen | 183-334 | .01 | | |
| Hartington | 167-228 | .015 | | | Murray | 210-336 | .01 | | |
| Harvard | 162-229 | .01 | | | Nebraska City | 16-339 | .015 | | |
| Hastings | 33-230 | .015 | | | Nehawka | 240-340 | .01 | | |
| Hay Springs | 68-231 | .01 | | | Neligh | 91-341 | .01 | | |
| Hebron | 127-235 | .015 | | | Nelson | 80-342 | .01 | | |
| Hemingford | 48-236 | .015 | | | Newman Grove | 98-346 | .015 | | |
| Henderson | 112-237 | .015 | | | Niobrara | 73-349 | .01 | | |
| Hickman | 213-242 | .015 | | | Norfolk | 15-351 | .015 | | |
| Hildreth | 89-243 | .01 | | | North Bend | 92-353 | .015 | | |
| Holdrege | 54-245 | .015 | | | North Platte | 4-355 | .02 | | |
| Hooper | 144-248 | .01 | | | Oakland | 35-358 | .015 | | |
| Howells | 189-251 | .015 | | | Oconto | 172-360 | .01 | | |
| Hubbard | 236-252 | .015 | | | Odell | 59-362 | .01 | | |
| Hubbell | 45-253 | .01 | | | Ogallala | 6-363 | .015 | | |
| Humboldt | 259-254 | .015 | | | Omaha | 1-365 | .015 | | |
| Humphrey | 146-255 | .02 | | | O'Neill | 39-366 | .015 | | |
| Hyannis | 154-257 | .01 | | | Orchard | 242-368 | .015 | | |
| Imperial | 163-258 | .01 | | | Ord | 115-369 | .015 | | |
| Jackson | 164-263 | .015 | | | Osceola | 131-371 | .015 | | |
| Jansen | 111-264 | .01 | | | Oshkosh | 10-372 | .02 | | |
| Juniata | 204-268 | .015 | | | Osmond | 117-373 | .015 | | |
| Kearney | 38-269 | .015 | | | Oxford | 84-376 | .015 | | |
| Kimball | 9-273 | .01 | | | Palmer | 252-379 | .015 | | |
| Laurel | 237-276 | .01 | | | Palmyra | 138-380 | .01 | | |
| LaVista | 14-274 | .02 | | | Papillion | 28-382 | .02 | | |
| Lawrence | 232-277 | .01 | | | Pawnee City | 168-383 | .02 | | |
| Leigh | 224-279 | .015 | | | Paxton | 128-384 | .02 | | |
| Lewellen | 5-281 | .01 | | | Pender | 174-385 | .015 | | |
| Lexington | 29-283 | .015 | | | Peru | 93-386 | .01 | | |
| Lincoln | 2-285 | .0175 | | | Petersburg | 130-387 | .01 | | |
| Linwood | 201-287 | .01 | | | Pierce | 139-390 | .01 | | |
| Loomis | 149-291 | .01 | | | Pilger | 231-391 | .015 | | |
| Louisville | 107-293 | .015 | | | Plainview | 46-392 | .015 | | |

| | | |
|---|----------|--|
| 3 Total the amounts of use tax in Column A (enter here and on line 7, on page 3)..... | 3 | |
| 4 Total the amounts of sales tax in Column B (enter here and on line 7, on page 3) | 4 | |

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|-----------------|---------|------|------------------|--------------------|---|-------------|-------------|-------------------------|---------------------------|
| Platte Center | 211-393 | .015 | | | Syracuse | 122-475 | .01 | | |
| Plattsmouth | 121-394 | .015 | | | Tecumseh | 86-481 | .015 | | |
| Pleasanton | 238-396 | .01 | | | Tekamah | 87-482 | .02 | | |
| Plymouth | 47-397 | .015 | | | Terrytown | 24-483 | .01 | | |
| Ponca | 194-399 | .015 | | | Tilden | 56-487 | .015 | | |
| Ralston | 151-407 | .015 | | | Trenton | 266-489 | .015 | | |
| Randolph | 190-408 | .015 | | | Uehling | 70-491 | .01 | | |
| Ravenna | 85-409 | .015 | | | Unadilla | 244-493 | .015 | | |
| Red Cloud | 74-411 | .015 | | | Upland | 220-495 | .015 | | |
| Republican City | 64-412 | .01 | | | Utica | 221-496 | .015 | | |
| Rising City | 253-415 | .01 | | | Valentine | 156-497 | .015 | | |
| Roca | 254-418 | .015 | | | Valley | 41-498 | .015 | | |
| Rushville | 11-425 | .015 | | | Verdigre | 76-502 | .015 | | |
| St. Edward | 175-452 | .015 | | | Wahoo | 95-506 | .02 | | |
| St. Paul | 104-454 | .015 | | | Wakefield | 169-507 | .01 | | |
| Sargent | 155-428 | .02 | | | Waterloo | 19-512 | .02 | | |
| Schuyler | 75-430 | .015 | | | Wauneta | 241-513 | .01 | | |
| Scottsbluff | 22-432 | .015 | | | Wausa | 123-514 | .01 | | |
| Scribner | 185-433 | .015 | | | Waverly | 196-515 | .015 | | |
| Seward | 129-435 | .02 | | | Wayne | 58-516 | .015 | | |
| Shelby | 247-436 | .015 | | | Weeping Water | 140-517 | .015 | | |
| Sidney | 7-441 | .02 | | | West Point | 184-519 | .02 | | |
| Silver Creek | 116-442 | .01 | | | Wilber | 96-523 | .015 | | |
| S. Sioux City | 40-446 | .015 | | | Wisner | 203-530 | .02 | | |
| Spalding | 256-447 | .015 | | | Wood River | 222-533 | .015 | | |
| Spencer | 109-448 | .01 | | | Wymore | 77-534 | .015 | | |
| Springfield | 195-450 | .015 | | | Wynot | 265-535 | .015 | | |
| Springview | 166-451 | .01 | | | York | 97-536 | .02 | | |
| Stanton | 219-456 | .015 | | | County | Code | Rate | Column A Use Tax | Column B Sales Tax |
| Sterling | 205-462 | .01 | | | | | | | |
| Stromsburg | 186-467 | .015 | | | Dakota County* | 134-922 | .005 | | |
| Stuart | 110-468 | .015 | | | *Dakota County tax is only collected in areas outside of any city in Dakota County that imposes a city sales and use tax. | | | | |
| Superior | 65-470 | .015 | | | | | | | |
| Sutherland | 261-472 | .015 | | | | | | | |
| Sutton | 94-473 | .015 | | | | | | | |

| | | | |
|---|---|--|--|
| 5 Total the amounts of use tax in Column A and sales tax in Column B on this page | 5 | | |
| 6 Enter the total amounts from Column A and Column B (lines 1 and 2) from Page 1 | 6 | | |
| 7 Enter the total amounts from Column A and Column B (lines 3 and 4) from Page 2 | 7 | | |
| 8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10 | 8 | | |
| 9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10 | 9 | | |

Section A - Multivendor Marketplace Platform (MMP) Users Only

Retailers, including remote retailers – Enter the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf. Subtract this amount from your total gross sales in Nebraska reported on line 1, Form 10, to determine your net Nebraska taxable sales (see Form 10 instructions)(Code 700-700)

Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases

To be completed by retailers who are leasing (1) motor vehicles to others for periods of more than 31 days; (2) ATVs or UTVs; (3) motorboats or motorized personal watercraft; or (4) Aircraft Sales or Leases.

| | |
|--|--|
| 1 Enter the amount of state sales tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions)..... (Code 600-600) | |
| 2 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of all-terrain and utility-type vehicles (see instructions) (Code 626-626) | |
| 3 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of motorboats and motorized personal watercraft (see instructions)..... (Code 633-633) | |
| 4a Enter the amount of state sales tax included on Form 10, Line 3 from the sale or lease of aircraft...(Code 694-694) | |
| 4b Enter the amount of state use tax included on Form 10, Line 4 from the purchase or lease of aircraft...(Code 694-694) | |

Section C - Good Life District (GLD) - Complete prior to completing Form 10
See Section C instructions.

| A. GLD Name | B. GLD Code | Rate | C. Use Tax | D. Sales Tax |
|--|-------------|-------|------------|--------------|
| Outside a GLD or Outside of Gretna's city limits of GLD 802-802** | N/A | .055 | 1 | 1 |
| Inside GLD Avenue One | 801-801 | .0275 | 2 | 2 |
| Inside GLD Nebraska Crossing Village District and inside Gretna's city limits** | 802-802 | .0275 | 3 | 3 |
| Enter Total of Column C on Line 4, Form 10 and Total of Column D on Line 3, Form 10 | | | | |

**Effective July 1, 2024, the GLD reduced state tax rate of 2.75% is only effective within a GLD that is also within a city boundary.

Section C Instructions

Complete Section C only if you have sales tax and/or use tax to report from **transactions INSIDE a GLD and within a city's boundary**. The state sales and use tax rate is 5.5% on transactions within a GLD that are NOT within a city's boundaries. The state sales and use tax rate is 2.75% on transactions within a GLD that are also within a city's boundaries. Transactions inside a GLD generally means the purchaser takes possession of the property or receives the service within the GLD. If all of the sales and/or use tax that you are reporting is from OUTSIDE a GLD in Nebraska, or from INSIDE a GLD but not within a city's boundaries, do not complete Section C.

Section C is completed to calculate the correct state sales tax to report on Line 3, Form 10, and state use tax to report on Line 4, Form 10, when you have any taxable transactions INSIDE a GLD that are also within a city's boundaries. GLD 801-801 is entirely inside of Omaha. Only the area of GLD 802-802 that is **also located** inside of Gretna's city boundaries has a state tax rate of 2.75%. In Line 3 only report the tax for sales or use tax that is from transactions both inside GLD 802-802 and inside Gretna's city limits. See our [Sales Tax Rate Finder](#) to identify the correct rate by address.

Line 1. This line is to calculate the Nebraska sales and use tax on transactions made OUTSIDE a Nebraska GLD or inside a GLD but outside a city's boundaries. Calculate the sales tax using the rate printed in the Rate column. The sales tax on these sales is entered in Line 1, Column D, Sales Tax. If you have taxable amounts subject to Nebraska use tax, calculate this amount using the rate printed in the Rate column. Enter this use tax in Line 1, Column C, Use Tax, as applicable.

Line 2 and 3. These lines are to calculate the Nebraska sales and use tax on transactions made INSIDE a GLD that are also inside a city's boundaries. Calculate the sales tax using the tax rate printed in the Rate column multiplied by just those net Nebraska taxable sales made both INSIDE a GLD that are also inside a city's boundaries. The sales tax on these sales is entered in Column D. If you have taxable amounts subject to Nebraska use tax, calculate that amount using the rate printed in the Rate column. Enter this use tax in Column C, Use Tax, as applicable.

TOTAL: Enter the total of Column C on Line 4, Form 10. Enter the total of Column D on Line 3, Form 10.

If Section C is completed to report GLD sales/use tax, this page MUST be submitted with the Form 10.

Maps of the Good Life Districts can be found on the [Sales Tax Rate Finder](#).