

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
Adams	267-002	.01			Clarks	158-101	.015		
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		

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.

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City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Friend	124-192	.015			Linwood	201-287	.01		
Fullerton	30-193	.02			Loomis	149-291	.01		
Geneva	136-198	.02			Louisville	107-293	.015		
Genoa	120-199	.02			Loup City	90-294	.02		
Gering	37-200	.02			Lyons	108-298	.02		
Gibbon	72-201	.015			Madison	113-299	.015		
Gordon	8-206	.015			Malcolm	150-302	.01		
Gothenburg	21-207	.015			Manley	257-304	.005		
Grafton	268-208	.015			Marquette	202-305	.015		
Grand Island	34-210	.02			Maywood	193-311	.015		
Grant	200-211	.01			McCook	103-312	.02		
Greeley	230-212	.015			McCool Junction	133-313	.015		
Greenwood	160-213	.01			Meadow Grove	225-317	.015		
Gresham	125-214	.015			Milford	63-322	.01		
Gretna	161-215	.02			Milligan	251-325	.015		
Guide Rock	126-217	.015			Minatare	270-326	.01		
Hallam	263-221	.01			Minden	55-327	.02		
Halsey	264-222	.005			Mitchell	69-328	.015		
Harrison	49-227	.015			Monroe	182-330	.015		
Hartington	167-228	.015			Morrill	137-332	.01		
Harvard	162-229	.01			Mullen	183-334	.015		
Hastings	33-230	.015			Murray	210-336	.01		
Hay Springs	68-231	.01			Nebraska City	16-339	.015		
Hebron	127-235	.015			Nehawka	240-340	.01		
Hemingford	48-236	.015			Neligh	91-341	.01		
Henderson	112-237	.015			Nelson	80-342	.015		
Hickman	213-242	.015			Newman Grove	98-346	.015		
Hildreth	89-243	.01			Niobrara	73-349	.01		
Holdrege	54-245	.015			Norfolk	15-351	.015		
Hooper	144-248	.01			North Bend	92-353	.015		
Howells	189-251	.015			North Platte	4-355	.02		
Hubbard	236-252	.015			Oakland	35-358	.015		
Hubbell	45-253	.01			Oconto	172-360	.01		
Humboldt	259-254	.015			Odell	59-362	.01		
Humphrey	146-255	.02			Ogallala	6-363	.015		
Hyannis	154-257	.01			Omaha	1-365	.015		
Imperial	163-258	.01			O'Neill	39-366	.015		
Jackson	164-263	.015			Orchard	242-368	.015		
Jansen	111-264	.01			Ord	115-369	.015		
Juniata	204-268	.015			Osceola	131-371	.015		
Kearney	38-269	.015			Oshkosh	10-372	.02		
Kenesaw	269-270	.015			Osmond	117-373	.015		
Kimball	9-273	.01			Oxford	84-376	.015		
Laurel	237-276	.01			Palmer	252-379	.015		
LaVista	14-274	.02			Palmyra	138-380	.01		
Lawrence	232-277	.01			Papillion	28-382	.02		
Leigh	224-279	.015			Pawnee City	168-383	.02		
Lewellen	5-281	.01			Paxton	128-384	.02		
Lexington	29-283	.015			Pender	174-385	.015		
Lincoln	2-285	.0175			Peru	93-386	.01		

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	

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City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Petersburg	130-387	.01			Stuart	110-468	.015		
Pierce	139-390	.01			Superior	65-470	.015		
Pilger	231-391	.015			Sutherland	261-472	.015		
Plainview	46-392	.015			Sutton	94-473	.015		
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							
Sterling	205-462	.01							
Stromsburg	186-467	.015							

County	Code	Rate	Column A Use Tax	Column B Sales Tax
Dakota County*	134-922	.005		
*Dakota County tax is only collected in areas outside of any city in Dakota County that imposes a city sales and use tax.				

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.

GLD Name	GLD Code	State Rate	State Use Tax	State Sales Tax
Outside a GLD or Inside a Nebraska GLD but not within a city's boundaries.	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
Inside GLD Operation Grand Island Goodlife	803-803	.0275	4	4
Inside GLD La Belle Vue Good Life District	804-804	.0275	5	5
Enter State Use Tax Total on Line 4, Form 10 and State Sales Tax Total on Line 3, Form 10				

Section C Instructions

Complete Section C only if you have sales tax and/or use tax to report from **transactions INSIDE a GLD that are also 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, GLD 803-803 is entirely inside of Grand Island, and GLD 804-804 is entirely inside of Bellevue. GLD 802-802 has areas that are outside of Gretna's boundaries. Only the areas of a GLD that are also located inside a city's boundaries have a state tax rate of 2.75%. 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 state sales tax using the rate printed in the State Rate column. The sales tax on these sales is entered in Line 1, State Sales Tax. If you have taxable amounts subject to Nebraska use tax, calculate this amount using the rate printed in the State Rate column. Enter this use tax in Line 1, State Use Tax, as applicable.

Line 2 through 5. These lines are to report the Nebraska sales and use tax on transactions made INSIDE a GLD that are also inside a city's boundaries. Calculate the state sales tax using the tax rate printed in the State Rate column multiplied by just those net Nebraska taxable sales made both INSIDE a GLD that are also inside a city's boundaries. The state sales tax on these sales is entered in State Sales Tax column. If you have taxable amounts subject to Nebraska use tax, calculate this amount using the rate printed in the State Rate column. Enter this use tax in the State Use Tax column, as applicable.

TOTAL: Enter the State Use Tax total on Line 4, Form 10. Enter the State Sales Tax total 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](#), and FAQs for GLDs are on our website.