



**Nebraska Schedule IV — Consumable Material Greater Than 3mL Imported or
Manufactured and Exported**

Attach to Form 56.

FORM 56
Schedule IV

Name on Form 56

Nebraska ID Number

Tax Period

Consumable Material Imported or Manufactured

1 Total net invoice amount of consumable material imported or manufactured in Nebraska (enter total here and on line 16, Form 56)

1

Consumable Material Imported or Manufactured in Nebraska and Exported to Other States

2 Total net invoice price of consumable material imported or manufactured in Nebraska and exported to other states (enter total here and on line 17, Form 56)

2

Attach this schedule to Form 56 and mail to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

Retain a copy for your records.

Instructions

Nebraska Schedule IV. This schedule is used to report imports and exports of electronic nicotine delivery systems (ENDS) containing greater than three milliliters of consumable material. [Form 56, Schedule III](#) is used to report imports and exports of ENDS containing three milliliters or less of consumable material. Enter your name, ID number, and tax period in the space provided. If additional space is required to list all imports and exports of consumable material, attach a schedule with the same information.

The schedule containing the same format and information may be submitted using electronic media, such as a CD, USB drive, or flash drive, to report your imports and exports. Attach the completed schedule to [Form 56](#) and return it to the Nebraska Department of Revenue (DOR).

Consumable Material. Consumable material means any liquid solution or material containing nicotine or nicotine analogue that is depleted as an ENDS is being used.

Electronic Nicotine Delivery Systems (ENDS). ENDS means any product or device containing nicotine, a nicotine analogue, tobacco, or a nicotine analogue tobacco derivatives that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to simulate smoking by delivering the nicotine, a nicotine analogue, tobacco, or tobacco derivatives in vapor, fog, mist, gas, or aerosol form to a person inhaling from the product or device.

Specific Instructions

Consumable Material Imported. Enter the requested information for the consumable material imported into Nebraska during the month for which Form 56 is being filed. Nebraska wholesalers and importers must report the name and address of the vendor from which consumable materials were purchased. Non-Nebraska wholesalers who become licensed for Tobacco Products Tax must report the name and address of the Nebraska customer to whom the consumable materials were sold.

Consumable Material Manufactured and Sold in Nebraska. Persons who manufacture consumable material in Nebraska and sell the consumable material to individuals and retailers in Nebraska must include these sales on Schedule IV, Form 56, for the same tax period as the Form 56.

Brand Family. Enter the brand family for the product being reported.

Net Invoice Price. Net invoice price is the invoiced amount less all trade and cash discounts allowed and received by the person or company whose name is on this return. The net invoice price includes the cost of the ENDS device and consumable material.

Column A. Enter the total number of ENDS containing consumable material imported, manufactured, or sold.

Column B. Enter the exact volume as listed by the manufacturer. Example: 4, 5.5, or 6 milliliters.

Column C. Multiply the number of ENDS in Column A by the number of milliliters in Column B and enter the total number of milliliters in Column C.

Line 1. Enter the total net invoice amount for all imports on this line on line 16, Form 56.

Exports to Other States. Enter the requested information for each customer to whom you have exported consumable material during the same tax period as the Form 56. The net invoice price of each consumable material exported is the amount on which tax was previously paid. Do not list consumable material on which no tax was previously paid.

Line 2. Enter the total net invoice amount on this line and on line 17, Form 56.

Consumable Material Returned to the Manufacturer. Nebraska wholesalers or importers and non-Nebraska wholesalers may receive credit for tax paid on consumable material returned to the manufacturer as unsaleable. Credit memoranda for returned consumable material are issued by DOR and must be attached when the credit is claimed on line 24, Form 56. Do not attach the manufacturer's affidavit or claim credit before the credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest.

Consumable Material Returned from Customers. Nebraska wholesalers and importers who have received consumable material returned from a customer located outside of Nebraska should report those transactions on line 2, Schedule IV, Form 56 as a negative number. Non-Nebraska wholesalers who have received consumable material returned from a customer located in Nebraska should report those transactions on line 1, Schedule IV, Form 56 as a negative number. Non-Nebraska wholesalers cannot claim consumable material returned to manufacturer and consumable material returned from customers for the same item.