

Nebraska and Local Sales and Use Tax Return

FORM
10

- 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		
Complete Nebraska Schedule I prior to completing lines 5 & 6.			
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		
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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						
City	Code	Rate	Use Tax		Sales Tax	
County	Code	Rate	Use Tax		Sales Tax	

1

2

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 and remitting sales tax on your behalf. Include this amount in line 1.G., Nebraska Net Taxable Sales and Use Tax Worksheets, Form 10. (see Form 10 instructions)..... (Code 700-700)	

Section B - MVL, ATV, UTV, and 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; or (3) motorboats or motorized personal watercraft; or (4) Aircraft Sales and Leases.

(Code 600-600)

.(Code 626-626)

.(Code 633-633)

.(Code 694-694)

..(Code 694-694)

Section C - Good Life District (GLD) State Tax

- Complete Section C Prior to Completing Form 10
- Only to Be Completed by Retailers Physically Located Within a GLD
- GLD retailers need to specifically account for sales physically occurring and completed within the GLD

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GLD Name	GLD Code	State Rate	A. State Use Tax	B. State Sales Tax
Opted-In Avenue One GLD Retailer	801-801	.0275		
GLD Avenue One Retailer (Who is not qualified to use line above)	601-601	.055		
Inside GLD Nebraska Crossing Village District and inside Gretna's city limits	602-602	.055		
Inside GLD Operation Grand Island Goodlife	603-603	.055		
Inside GLD La Belle Vue Good Life District	604-604	.055		
Inside GLD Kearney Good Life District	605-605	.055		
Outside a GLD or inside a Nebraska GLD but not within a city's limits	N/A	.055		
Enter total of Column A on Line 4, Form 10 and enter total of Column B on Line 3, Form 10				