

**Nebraska Schedule II – Nebraska and Local Sales and Use Tax Combined
Return for Sales Transactions by Location**

FORM 10
Schedule II

Nebraska ID Number

Tax Period

Name and Business Address

Name and Mailing Address

Do not complete Nebraska Schedule II unless your company has filed an application and has been approved to file a combined return for two or more licensed locations. Do not complete Column (D) GLD Taxable Sales unless you had sales within a Good Life District, see Instructions.

(A) Location ID Number	(B) Gross Sales and Services in Nebraska	(C) Net Nebraska Taxable Sales	(D) GLD Taxable Sales	(E) Nebraska Sales Tax	(F) Nebraska Use Tax	(G) Local Sales Tax	(H) Local Use Tax
1	00	00					
2	00	00					
3	00	00					
4	00	00					
5	00	00					
6	00	00					
7	00	00					
8	00	00					
9	00	00					
10	00	00					
11	00	00					
12	00	00					
13	00	00					
14	00	00					
15	00	00					
16	00	00					
17	00	00					
18	00	00					
19	00	00					
20 Column Totals	00	00					

**Enter line 20 column totals on Form 10, lines 1 through 6.
Retain a copy for your records.**

Instructions

Who Must File. Every retailer who has been granted permission by the Nebraska Department of Revenue (DOR) to file a combined return must file the original return and all schedules electronically. Only use the printed Nebraska Schedule II for amended returns, or when directed to do so by the DOR.

Retailers may request permission to file a combined return by submitting a [Nebraska Combined Filing Application, Form 11](#). Do not file Schedule II unless you have been approved to file a combined return. The Schedule II is used to report the sales and use tax for each retail location filing under the combined ID number.

The DOR may revoke the permission to file a combined return if the Nebraska Schedule II is not filed with the return. Returns filed electronically will include an electronic Nebraska Schedule II.

Adding a Retail Location. You cannot add a retail location on a return. Refer to the instructions on Form 11 for additional information.

Cancelling a Retail Location From the Combined Return. A retailer filing a combined return may cancel specific retail locations by:

1. Writing “cancel” next to the location ID number on an amended return; or
2. Filing a [Nebraska Change Request, Form 22](#).

If all the retail locations have discontinued operations, or are sold, then there is no need for a combined ID number and it must be cancelled. This can be done on the “Tax Period” page of the NebFile for Business Sales and Use Tax online program, or by filing a Form 22 to cancel all location ID numbers and the combined ID number. Do not use a Form 11 to cancel the sales tax permit for a retail location included on the combined return.

If the combined return contains only one retail location after the other locations have been cancelled, the DOR will cancel the combined ID number. The remaining retail location can no longer file under the combined ID. Future returns should be filed under the remaining location’s ID number.

Cancelling the Combined ID Number. Electronic filers who no longer want to file a combined return, or no longer have multiple retail locations, must cancel their combined ID number. Information regarding the active or canceled status of each retail location should be provided with the Form 22.

Retention of Records. Records to substantiate this return must be retained and be available for a period of at least three years following the due date for filing the returns.

Good Life District (GLD). Combined filers must file their Form 10 on the [NebFile online filing system](#). Schedule II is only to be used by a combined filer to attach with an amended Form 10. For instructions on completing this schedule, see the [FAQs](#) for Reporting Good Life (GLD) Sales and Use on NebFile Schedule II.