

Nebraska and Local Individual Use Tax Return
(If claiming a credit for taxes properly paid to other states, use Form 2.)

FORM
3

Social Security Number	Tax Period Covered by this Return Beginning _____, 20____ and Ending _____, 20____	Please Do Not Write In This Space
Name and Mailing Address Name _____		
Street or Other Mailing Address _____		
City _____ State _____ Zip Code _____		
		(For Nebraska Department of Revenue Only) Nebraska ID Number _____
		F32=1

1 Cost of taxable items or services purchased for use in Nebraska when Nebraska sales tax has not been paid.....

1	
2	

2 Nebraska use tax due (line 1 multiplied by .055). If any of your purchases were made or delivered within a Good Life District (GLD), see instructions and complete the GLD State Use Tax box prior to completing Line 2.

IMPORTANT NOTE: Purchasers or lessees of any aircraft, complete the Aircraft State Use Tax box

Aircraft State Use Tax

Enter the amount of state use tax included on Line 2 that is from the purchase, lease, or rental of aircraft when sales tax has not been collected. (694-694).....

Good Life District (GLD) State Use Tax

GLD Name	GLD Code	Rate	A: Subject to Use Tax	B: Use Tax (Rate x Col A)
Inside GLD Avenue One	801-801	.0275		
Inside GLD Nebraska Crossing Village District and inside Gretna's city limits	802-802	.0275		
Inside GLD Operation Grand Island Goodlife	803-803	.0275		
Inside GLD La Belle Vue Good Life District	804-804	.0275		
Outside a GLD or Inside a Nebraska GLD but not within a city's boundaries	N/A	.055		
Enter Total of Column B on Line 2				

Complete the following Local Use Tax Table (see instructions).

Local Use Tax Table

City or County Click Here for Current Codes and Rates	Local Code	Local Tax Rate	Column A Amount Subject to Local Use Tax	Column B Local Use Tax (Rate x Column A)
			00	
			00	
			00	
			00	
			00	

3 Total local use tax due (add amounts in Column B).....

3	
4	

4 Nebraska and local use tax due (line 2 plus line 3). Pay in full with this return.

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign
here

Taxpayer Signature

Date

Signature of Preparer Other Than Taxpayer

Date

Phone Number

Phone Number

Email Address

Email Address

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

For additional information about use tax, see the [Nebraska Use Tax Information Guide](#).

Who Must File. Every individual purchasing taxable items or services over the Internet, by catalog, or within or outside of Nebraska, without paying Nebraska and local sales tax, must report use tax.

When to File. A return may be filed at any time: after each purchase; monthly; quarterly; or annually.

How to File. Individual use tax may be reported on the Nebraska and Local Individual Use Tax Return, Form 3, or on the [Nebraska Individual Income Tax Return, Form 1040N](#).

Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales taxes are not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

- Purchases made online or from a mail order catalog;
- Purchases of property (for example, books, clothing, computers, software) from a retailer who did not collect the Nebraska and local sales taxes. This includes the purchase, lease, or rental of aircraft when sales tax has not been collected by the seller or lessor.
- Purchases of taxable services (for example, pest control, building cleaning, motor vehicle towing) from a retailer who did not collect the Nebraska and local sales taxes; and
- Purchases of property from outside Nebraska, brought to Nebraska for use or storage.

Credit for Tax Paid to Other States. File a [Nebraska and Local Business Use Tax Return, Form 2](#), to report use tax if you are claiming a credit for taxes properly paid to other states.

GLD State Use Tax: Any state use tax to remit on taxable purchases or services made or delivered within a GLD must be calculated by completing the GLD State Use Tax box prior to completing Line 2, See Line 2 instructions.

Specific Instructions

Line 1. The amount subject to use tax is the total cost of all taxable items and services (includes shipping, handling, etc.) and delivery charges paid to the retailer on which Nebraska and local sales taxes were not paid or were not paid at the correct rate.

Line 2. Enter the total **state** use tax due. If you have state use tax owed from purchases outside a GLD or within a GLD but not within a city's boundaries, multiply Line 1 by .055 and enter the amount of use tax due on Line 2. Do NOT complete the GLD State Use Tax box. If you have use tax due from purchases within a GLD, that are also within a city's boundaries, complete the GLD State Use Tax box. Maps of the GLDs can be found on the [Sales Tax Rate Finder](#).

Aircraft State Use Tax Box. Report the amount (portion) of Line 2 that is from the purchase, lease, or rental of aircraft in the Aircraft State Use Tax box. Aircraft means any contrivance now known, hereafter invented, used, or designed for navigation of or flight in the air. For example this includes airplanes, drones, and hot air balloons.

Local Use Tax Table. Local use tax is due if your purchase is delivered in a jurisdiction with a local use tax, and you have not paid the local sales tax. [Click here for current city or county local codes and rates.](#)

Enter in Column A the total cost of items that were delivered within the boundaries of each local taxing jurisdiction where local sales tax was not paid. Multiply each amount by the local jurisdiction's tax rate and enter the result in Column B.

Examples: City or County	Local Code	Local Tax Rate	Column A	Column B
			Amount Subject to Local Use Tax	Local Use Tax (Rate x Column A)
Omaha	1-365	.015	600.00	9.00
Sidney	7-441	.020	500.00	10.00
Superior	65-470	.015	300.00	4.50
Dakota County	134-922	.005	100.00	0.50

Line 4. Include a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 4.

Authorized Signature. This return must be signed by the taxpayer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with the Nebraska Department of Revenue (DOR).

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."