PRINT FORM RESET FORM

Amended

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska and Local Sales and Use Tax Return

- **If applicable, complete Schedule I on reverse side.**
- **See Nebraska Net Taxable Sales and Use Tax Worksheets.**

FORM 10

Tax Category	Nebraska ID Number	Rpt. Code	Tax Period

Due Date:

Please Do Not Write In This Space

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)		**2**	00
If you had transactions in a Good Life District, complete Section C of Schedule I prior to completing Lines 3 and 4.			
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 .025; if the result is $75.00 or more, enter $75.00)		**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**	

Reason for amending

☐ **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**

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

Authorized Signature | Title | Daytime Phone | Date | Email Address

paid preparer's use only

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.

6-002-1967 Rev. 1-2026 Supersedes 6-002-1967 Rev. 6-2025

PRINT FORM RESET FORM

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

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 (GLD) on page 4.

FORM 10
Schedule I

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	.015		
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	.015		
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			Filley	275-185	.01		
Chambers	177-097	.01			Fordyce	255-187	.01		
Chappell	12-099	.02			Fort Calhoun	229-188	.015		
Chester	178-100	.01			Franklin	209-190	.01		

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.

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Schedule I — Local Sales and Use Tax

FORM 10
Schedule I

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
Fremont	62-191	.015			Lincoln	2-285	.0175		
Friend	124-192	.02			Lindsay	274-286	.015		
Fullerton	30-193	.02			Linwood	201-287	.01		
Geneva	136-198	.02			Loomis	149-291	.01		
Genoa	120-199	.02			Louisville	107-293	.015		
Gering	37-200	.02			Loup City	90-294	.02		
Gibbon	72-201	.015			Lyons	108-298	.02		
Gordon	8-206	.015			Madison	113-299	.015		
Gothenburg	21-207	.015			Malcolm	150-302	.01		
Grafton	268-208	.015			Manley	257-304	.005		
Grand Island	34-210	.02			Marquette	202-305	.015		
Grant	200-211	.01			Maywood	193-311	.015		
Greeley	230-212	.015			McCook	103-312	.02		
Greenwood	160-213	.01			McCool Junction	133-313	.015		
Gresham	125-214	.015			Meadow Grove	225-317	.015		
Gretna	161-215	.02			Milford	63-322	.01		
Guide Rock	126-217	.015			Milligan	251-325	.015		
Hallam	263-221	.01			Minatare	270-326	.01		
Halsey	264-222	.005			Minden	55-327	.02		
Harrison	49-227	.015			Mitchell	69-328	.015		
Hartington	167-228	.015			Monroe	182-330	.015		
Harvard	162-229	.01			Morrill	137-332	.01		
Hastings	33-230	.015			Mullen	183-334	.02		
Hay Springs	68-231	.01			Murray	210-336	.01		
Hebron	127-235	.015			Nebraska City	16-339	.015		
Hemingford	48-236	.015			Nehawka	240-340	.01		
Henderson	112-237	.015			Neligh	91-341	.01		
Hickman	213-242	.015			Nelson	80-342	.015		
Hildreth	89-243	.01			Newman Grove	98-346	.015		
Holdrege	54-245	.015			Niobrara	73-349	.01		
Hooper	144-248	.01			Norfolk	15-351	.02		
Howells	189-251	.015			North Bend	92-353	.015		
Hubbard	236-252	.015			North Platte	4-355	.02		
Hubbell	45-253	.01			Oakland	35-358	.015		
Humboldt	259-254	.015			Oconto	172-360	.01		
Humphrey	146-255	.02			Odell	59-362	.01		
Hyannis	154-257	.01			Ogallala	6-363	.015		
Imperial	163-258	.01			Omaha	1-365	.015		
Jackson	164-263	.015			O'Neill	39-366	.015		
Jansen	111-264	.01			Orchard	242-368	.015		
Juniata	204-268	.015			Ord	115-369	.015		
Kearney	38-269	.015			Osceola	131-371	.015		
Kenesaw	269-270	.015			Oshkosh	10-372	.02		
Kimball	9-273	.01			Osmond	117-373	.015		
Laurel	237-276	.01			Oxford	84-376	.015		
LaVista	14-274	.02			Palmer	252-379	.015		
Lawrence	232-277	.01			Palmyra	138-380	.01		
Leigh	224-279	.015			Papillion	28-382	.02		
Lewellen	5-281	.01			Pawnee City	168-383	.02		
Lexington	29-283	.015			Paxton	128-384	.02		

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**

NEBRASKA
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DEPARTMENT OF REVENUE

Nebraska Schedule I — Local Sales and Use Tax

FORM 10
Schedule I

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
Pender	174-385	.015			Uehling	70-491	.01		
Peru	93-386	.01			Unadilla	244-493	.015		
Petersburg	130-387	.01			Upland	220-495	.015		
Pierce	139-390	.01			Utica	221-496	.015		
Pilger	231-391	.015			Valentine	156-497	.015		
Plainview	46-392	.015			Valley	41-498	.015		
Platte Center	211-393	.015			Verdigre	76-502	.015		
Plattsmouth	121-394	.015			Wahoo	95-506	.02		
Pleasanton	238-396	.01			Wakefield	169-507	.01		
Plymouth	47-397	.015			Waterloo	19-512	.02		
Ponca	194-399	.015			Wauneta	241-513	.01		
Ralston	151-407	.015			Wausa	123-514	.01		
Randolph	190-408	.015			Waverly	196-515	.015		
Ravenna	85-409	.015			Wayne	58-516	.015		
Red Cloud	74-411	.015			Weeping Water	140-517	.015		
Republican City	64-412	.01			West Point	184-519	.02		
Rising City	253-415	.01			Wilber	96-523	.01		
Roca	254-418	.015			Wisner	203-530	.02		
Rulo	271-424	.01			Wood River	222-533	.015		
Rushville	11-425	.015			Wymore	77-534	.015		
St. Edward	175-452	.015			Wynot	265-535	.015		
St. Paul	104-454	.015			York	97-536	.02		
Sargent	155-428	.02							
Schuyler	75-430	.015							
Scottsbluff	22-432	.015							
Scribner	185-433	.015							
Seward	129-435	.02							
Shelby	247-436	.015							
Shickley	272-438	.01							
Sidney	7-441	.02							
Silver Creek	116-442	.01							
S. Sioux City	40-446	.015							
Spalding	256-447	.015							
Spencer	109-448	.01							
Springfield	195-450	.015							
Springview	166-451	.01							
Stanton	219-456	.015							
Sterling	205-462	.01							
Stromsburg	186-467	.015							
Stuart	110-468	.015							
Superior	65-470	.015							
Sutherland	261-472	.015							
Sutton	94-473	.015							
Syracuse	122-475	.01							
Tecumseh	86-481	.015							
Tekamah	87-482	.02							
Terrytown	24-483	.01							
Thedford	273-485	.01							
Tilden	56-487	.015							
Trenton	266-489	.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**	

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Nebraska Schedule I — Local Sales and Use Tax

FORM 10
Schedule I

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) 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**

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				

Exclude sales of aircraft, all-terrain vehicles, barges, motor vehicles, motorboats, railroad rolling stock, semitrailers, and trailers from all GLD Code lines, only include those items on the "Outside a GLD or inside a Nebraska GLD but not within a city's limits" line. Do not include any items in Section C that have been reported on any form in the Form 6 series.

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Nebraska Net Taxable Sales and Use Tax Worksheets

- The online version of these worksheets expands for detailed information.
- To see this information, complete these worksheets online.
- Keep a copy of these worksheets.

Form 10
Worksheets

Nebraska Net Taxable Sales Worksheet

1. Gross Sales and Services in Nebraska Regulation 1-007. Enter on line 1, Form 10 .....

Allowable Exemptions and Deductions from Gross Sales

A. Sales of nontaxable services. See **taxable** services in Regulation 1-007 .....

B. Sales of items or taxable services sold for resale. Regulation 1-013 .....

C. Sales to exempt purchasers. Exemption Chart.....

D. Sales of exempt items or services. Exemption Chart .....

E. Exempt sellers. Exemption Chart.....

F. Use-based exemptions. Exemption Chart .....

G. Other allowable deductions (see our website for a list of allowable deductions and the applicable regulations). Retailers using a Multivendor Marketplace Platform (MMP) must include the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf .....

H. Total allowable exemptions and deductions (A through G) .....

2. Net Nebraska Taxable Sales (line 1 minus line H). Enter on line 2, Form 10 .....

Nebraska Use Tax Worksheet

1. Cost of items and taxable services purchased for use in Nebraska on which tax was not paid. Regulation 1-002 .....
2. Cost of items withdrawn from inventory for personal or business use. Regulation 1-002 .....
3. Total amount subject to Nebraska use tax (line 1 plus line 2).....
4. Nebraska use tax (see instructions) .....
5. Credit for tax paid to other states on items in line 4. Regulation 1-002 .....
6. Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10 .....

Instructions for Form 10, Schedule I, Sections A, B, and C

Who Must File. Every retailer must file a Form 10. Retailers include remote sellers and Multivendor Marketplace Platforms (MMPs) with more than $100,000 of retail sales or 200 or more transactions in Nebraska in the previous or current calendar year. All retailers must hold a Nebraska Sales Tax Permit.

How to Obtain a Permit. You must complete a Nebraska Tax Application, Form 20, to apply for a sales tax permit. After the application has been processed, you will receive your Nebraska sales tax ID number printed on the permit. A PIN to file your sales tax returns electronically will be provided in this same mailing.

When and Where to File. This return and payment are due the 20th of the month following the tax period covered by the return. **Paper returns** must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return and all schedules and worksheets for your records.

Electronic Filing. All retailers are encouraged to e-file Form 10 using NebFile for Business. Retailers approved to file a combined return or required to pay electronically, **must** e-file Form 10. **It is very important to keep the preparer information current.** Click on Business Information to update the contact information for the preparer. If you have questions about e-filing or payment options, visit the Department of Revenue's (DOR) website: revenue.nebraska.gov.

Preidentified Return. Retailers will be mailed a preidentified paper return if they did not e-file a Form 10 previously and are not required to pay electronically. This return should only be used by the retailer whose name is printed on it. If you have not received your preidentified return for the tax period, you may print a Form 10 from DOR's website. After filing electronically you will no longer be mailed paper returns.

Name and Address Changes. If the business name has changed and it is a name change only (for example, if the ownership or federal ID number has not changed), mark through the previous name and plainly print the new name and write "name change only." If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" next to the change made. If you are e-filing, you may make an **address** change during filing through the Business Information link; however, **name** changes must be done by filing a Nebraska Change Request, Form 22. See previous paragraph for **name** change information. **Reminder**: A sales tax permit is required for **each** retail location within Nebraska. If an additional location is opened, you must apply for another sales tax permit by filing a Form 20.

Ownership Changes. A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10. Nebfilers need to check the box on the General Information page to cancel the old permit. The new owners must complete a Form 20 to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax return.

Credit Returns. If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, and/or credit memos issued to customers. When e-filing, complete the explanation box with information on the credit. You will be contacted if additional documentation is required. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a Claim for Refund of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is generally three years from the due date following the end of the period for which the credit was created.

Amended Returns. An amended Form 10, available on DOR's website, may only be filed by paper. If you file an amended combined Form 10 then you must include a paper version of the Schedule II. Mandated retailers must pay all balance dues electronically. If you e-file, you can make changes to your filed return any time on or before the return's due date. This feature is for **current** tax period returns only.

Penalty and Interest. If a return is not filed and/or is not paid by the due date, a penalty may be assessed in the amount of 10% of the tax due or $25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

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

Additional information regarding sales and use taxes may be found in the "Information Guides" section of DOR's website.

Specific Instructions

Retailers must report the tax due for each type of tax. If no sales or use tax is due, the retailer must still file a return and indicate it by entering a zero, N/A, drawing a line, writing a word, or statement on the appropriate line. Failure to do so extends the statute of limitations to six years for audit purposes.

Complete the Nebraska Net Taxable Sales and Use Tax Worksheets to assist with the Form 10.

Line 1. Enter the total dollar amount of ALL Nebraska sales, leases, rentals, and services made or facilitated by your business or by an MMP on your behalf. Enter both taxable and exempt sales. Line 1 does not include the amount of sales tax collected.

Line 2. Complete the Nebraska Net Taxable Sales and Use Tax Worksheets for allowable exemptions or deductions, including the MMP deduction. Enter the Nebraska net taxable sales rounded to the nearest whole dollar. If you had sales in a Good Life District (GLD), complete Section C prior to calculating Line 3. Retailers making sales through MMPs refer to the MMP Users Only instructions below.

Lines 4 and 5. Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. Use tax is due on your cost of these items or taxable services. If you have use tax transactions within a GLD, complete Section C prior to completing Line 4. Refer to the Information Guide on Nebraska Use Tax.

IMPORTANT NOTE: The amount of state use tax reported on Line 4 that is from the purchase, lease, or rental of an aircraft must also be reported on Line 4b of Section B of Schedule I, see below.

Line 6. Complete Schedule I and bring totals to this line.

Line 8. The retailer is allowed to retain a fee for collecting the Nebraska and local sales tax.

Line 12. A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns is entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, interest will be recomputed and adjusted on your next return. If you have sent payment for the amount shown on Line 12, please do not add into Line 13. A credit is indicated by the word "subtract" and can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact DOR.

Line 13. All taxpayers are encouraged to make payments electronically. E-payments can be made while e-filing the Form 10. A $100.00 penalty will be assessed if you send a paper check when mandated to make electronic payments. Electronic payments may be made using DOR's free e-pay program (EFT Debit), by ACH Credit, credit card, or by phone. Refer to DOR's website for payment options.

Signatures. This return must be signed by the taxpayer, partner, officer, or member. Include a daytime phone number and email address in case DOR needs to contact you about your account. E-filed returns filed by preparers must keep their preparer contact information current. This is done on the Business Information page on NebFile.

Nebraska Schedule I

The Schedule I displays the name of any city or county that local sales or use tax that has been reported in during the last 12 months. Enter the local sales and use tax due for city or county. Retailers that make sales using an MMP should enter the result of the total local sales tax due by the retailer, and the MMP reports and remits the local sales tax on their own return. A city or county may be added by writing the information in the blank boxes on Schedule I. You can find listings of all the cities or the one county and their sales tax rates on DOR's website.

Line 1, Local Use Tax. Total the amounts reported in the use tax column and enter the total from Nebraska Schedule I, on line 5, Form 10.

Line 2, Local Sales Tax. Total the amounts reported in the sales tax column and enter the total from Nebraska Schedule I, on line 6, Form 10.

Section A - Multivendor Marketplace Platform (MMP) Users Only

Only those retailers making sales into Nebraska using an MMP must enter the dollar amount of Nebraska sales remitted by MMPs that are collecting Nebraska sales tax on their behalf. Retain documentation from your MMPs that substantiates this amount.

Section B - MVL, ATV, UTV, Motorboat Leases or Rentals; or Aircraft Sales or Leases.

Enter the portion of the state sales tax (reported on Line 3, Form 10) that is from all leases or rentals of: (1) automobiles, trucks, trailers, semitrailers, and truck tractors for periods of more than 31 days that are not classified as transportation equipment, see the Nebraska Sales Tax on Leased Motor Vehicles Information Guide; (2) all-terrain and utility-type vehicles; or (3) motorboats and motorized personal watercraft (for example, jet skis or wave runners). (4a.) Enter the portion of state sales tax included on Line 3, Form 10 that is from the sale, lease, or rental of aircraft. (4b.) Enter the portion of state use tax included on Line 4, Form 10 that is from the purchase, lease, or rental of aircraft. 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.

Only complete Section C if your retail location is physically located within a Good Life District (GLD).

To check if your retail location is physically located within a GLD, use the GLD maps found on the Sales Tax Rate Finder. Sales made by retailers physically located within a GLD must identify the state sales and use tax on those transactions occurring and completed within a GLD on Section C. Transactions occurring and completed within a GLD generally means the purchaser takes possession of the property or receives the service from a GLD retailer inside the boundaries of a GLD. All transactions occurring and completed outside a GLD are to be reported in the 'Outside a GLD' line on Section C.

An "Opted-In GLD Avenue One GLD Retailer" makes the decision to 'opt-in' simply by collecting and remitting the state sales tax rate of 2.75% and reporting those sales on the Opted-In Avenue One GLD Retailer line in this section. Please see any additional guidance on GLDs from the Department of Economic Development. This rate is not applicable to any sales of aircraft, all-terrain vehicles, barges, motor vehicles, motorboats, railroad rolling stock, semitrailers, or trailers. The state rate on the above listed items is 5.5% and is to be reported in the 'Outside a GLD' line.

For retailers physically located within any of the other four GLDs and any GLD Avenue One Retailer that has not Opted-In, the state sales and use tax rate is 5.5% on transactions physically occurring and completed within a GLD. You must identify the specific GLD that the transaction is made within by completing the appropriate line.

Calculate the state sales tax using the tax rate printed in the State Rate column multiplied by just those net Nebraska taxable sales made within the GLD. Enter the state sales tax in the State Sales Tax column. If you have taxable purchases subject to Nebraska use tax, calculate this tax using the tax rate printed in the State Rate column. Enter this use tax in the State Use Tax column. Enter the State Use Tax total on Line 4, Form 10. Enter the State Sales Tax total on Line 3, Form 10. If Section A, B, or C is completed, that page of Schedule I must be submitted with the Form 10.