

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

Due Date:

Name and Location Address

Name and Mailing Address

Check this box if your business has permanently closed, has been sold to someone else, or your license is no longer needed. New owners must apply for their own prepaid wireless surcharge license.

1 Total gross sales of prepaid wireless telecommunications services sold in Nebraska other than in Douglas County.(Combined filers must report total from all locations other than Douglas County)	1		00
2 Total dollar amount sold for resale in Nebraska other than in Douglas County included on line 1 ....	2		00
3 Net taxable sales of prepaid wireless telecommunication services other than Douglas County (line 1 minus line 2) .....	3		00
4 Prepaid wireless surcharge other than in Douglas County (line 3 multiplied by 0.059).....	4		
5 Total gross sales of prepaid wireless telecommunications services sold in Douglas County. (Combined filers must report total from all locations in Douglas County).....	5		00
6 Total dollar amount sold for resale in Douglas County not included on line 2.....	6		00
7 Net taxable sales of prepaid wireless telecommunications services in Douglas County (line 5 minus line 6) .....	7		00
8 Prepaid wireless surcharge in Douglas County (line 7 multiplied by 0.055).....	8		
9 Total prepaid wireless surcharge (line 4 plus line 8) .....	9		
10 Prepaid wireless surcharge collection fee (line 9 multiplied by .03) .....	10		
11 Net prepaid wireless surcharge due (line 9 minus line 10).....	11		
12 Previous balance with applicable interest at % per year	12		

Check this box if your payment is being made electronically.

13 Total balance due (line 11 plus line 12).....	13		
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Under penalties of law, I declare that as a taxpayer or preparer, I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Preparer Name

Preparer Email

Daytime Phone Number Ext

Cell Phone Number

**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. [revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**NOTE: Douglas County PWS is separately stated beginning January 1, 2023.**

**Who Must File.** Every retailer, including remote sellers, making taxable sales in Nebraska of prepaid wireless telecommunications services must be licensed to collect the Nebraska Prepaid Wireless Surcharge (surcharge) and must file the Nebraska Prepaid Wireless Surcharge Return, Form E911N, with the Nebraska Department of Revenue (DOR).

**When and Where to File.** The return and payment are due on the 20th of the month following the tax period covered by the return. All retailers may e-file Form E911N using NebFile for Business. Retailers approved to file a combined return or required to pay electronically, must e-file Form E911N. If you have questions about e-filing or payment options, visit the DOR's website [revenue.nebraska.gov](http://revenue.nebraska.gov). Electronic Funds Transfer (EFT) payments must be completed before 5:00 p.m. Central Time on the due date. Paper Forms E911N and payments made by check or money order must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923 and be postmarked by the U.S. Postal Service on or before the due date. Retain a copy of this return for your records.

**Credit Returns.** If line 9 is a credit amount, documentation must be sent with this Form E911N to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. The credit may be applied to a balance due on line 11, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a refund of the amount may be requested by furnishing the DOR with a letter of explanation.

**Amended Returns.** An amended Form E911XN, available on the DOR's website, may only be filed by paper. Retailers who are mandated to electronically pay the Nebraska Prepaid Wireless Surcharge must pay all balance dues electronically. If you e-file, you can make changes to your current period filed return any time on or before the return's due date.

**Penalty and Interest.** If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the surcharge due or \$25, whichever is greater. Interest on the unpaid surcharge will be assessed at the statutory rate from the due date until payment is received.

**Signatures.** This return must be signed by the taxpayer, partner, officer, or member of an LLC. Include a daytime phone number and email address in case the DOR needs to contact you about your account.

If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the DOR. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. E-filers are required to identify the person completing the return during the filing process.

**Email.** By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The 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."

### Specific Instructions

**Line 1.** Enter the total dollar amount of **all** sales of prepaid wireless telecommunications services sold and delivered in Nebraska other than in Douglas County. Combined filers should report the total sales for all Nebraska locations other than in Douglas County. Enter both taxable and exempt sales rounded to the nearest dollar. Prepaid wireless telecommunications services include sales of prepaid mobile phones, prepaid calling cards, and recharging both prepaid phones and prepaid calling cards.

**Line 2.** Enter the total dollar amount of purchases for resale in Nebraska other than in Douglas County. The retailer must receive and retain a properly completed [Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13](#), to document that the purchase is for resale.

**Line 5.** Enter the total dollar amount of all sales of prepaid wireless telecommunications services sold and delivered in Douglas County. Combined filers should report the total sales for all locations in Douglas County. Enter both taxable and exempt sales rounded to the nearest dollar. Prepaid wireless telecommunications services include sales of prepaid mobile phones, prepaid calling cards, and recharging both prepaid phones and prepaid calling cards.

**Line 6.** Enter the total dollar amount of purchases for resale in Douglas County. The retailer must receive and retain a properly completed Form 13, to document that the purchase is for resale.

**Line 10.** The retailer is allowed to retain a 3% collection fee for collecting and remitting the surcharge.

**Lines 12.** If the surcharge due on line 11, is not paid by the due date, interest at the statutory rate will be assessed on the tax due from the due date until payment is received. To determine the interest rate for a particular period, please visit the DOR's website and review the DOR Interest Rate Assessed on State Taxes [Revenue Ruling](#).

**Line 13.** Retailers required to file and pay sales tax electronically must also file and pay the surcharge electronically. Those not required can mail a paper Form E911N and attach a check or money order for the amount on line 13, made payable to the DOR.