

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	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). Complete Nebraska Schedule I prior to completing lines 5 & 6.	4	
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

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

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.

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 vehicles used in the business (see instructions) (Code 622-622)

4c. Enter the amount of state sales tax included on Form 10, Line 3 from the sales or leases of aircraft. (Code 691, 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 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				