Nebraska Schedule I — Local Sales and Use Tax

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

- 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.

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.

6-383-2000 Rev. 2-2026 Supersedes 6-383-2000 Rev. 1-2026

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Schedule I — Local Sales and Use Tax

FORM 10
Schedule I
Page 2 of 4

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
Good Life. Great Service.
DEPARTMENT OF REVENUE

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	.015		
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			**County**	**Code**	**Rate**	**Column A Use Tax**	**Column B Sales Tax**
Thedford	273-485	.01			Dakota County*	134-922	.005		
Tilden	56-487	.015							
Trenton	266-489	.015							

* 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 Neclumn 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**

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

FORM 10
Schedule I
Page 4 of 4

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 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.