





**Email.** I acknowledge that if an email address is listed and I did not check the “Opt-Out” box, I am allowing DOR to contact me by email. DOR will send all confidential information by secure email or State of Nebraska secure file sharing system. If you do not wish to exchange confidential information by email, check the box labeled “Opt-Out” on the line labeled “email address.”

**Authorized Signature.** This schedule must be signed by the owner, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with DOR.

Under penalties of law, I declare that I have examined the information provided, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Authorized Person's Name \_\_\_\_\_

Title \_\_\_\_\_

Phone Number \_\_\_\_\_

Authorized Person's Email Address \_\_\_\_\_

Opt-Out

Contact Person (if different than Authorized Person) \_\_\_\_\_

Phone Number \_\_\_\_\_

Contact Person's Email Address \_\_\_\_\_

Opt-Out

**Submit this application along with the required attachments via the DOR's file sharing system [here](#).**

Mail **Electronic Nicotine Delivery Systems Manufacturer's Certification Payment Voucher, Form 1296V**

and the application fee (checks payable to “Nebraska Department of Revenue”) to:

**Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**

## Instructions

**Who Must File.** A manufacturer of electronic nicotine delivery systems (ENDS) that are sold at retail in Nebraska, whether directly or through a distributor, wholesaler, retailer, or similar intermediary or intermediaries must submit a certification.

**When to File.** The initial certification must be submitted on or before April 1, 2025 by ENDS manufacturers for ENDS that, as of April 1, 2025, are sold in Nebraska.

Beginning October 1, 2025, all approved ENDS manufacturers and ENDS authorized for sale in Nebraska will be listed on DOR's website. Annual renewal is not required. After the initial certification, ENDS manufacturers must submit changes in a supplemental certification at least thirty (30) calendar days prior to that change becoming effective.

**Where to File.** Submit this application along with the required attachments via the DOR's file sharing system [here](#). Mail [Electronic Nicotine Delivery Systems Manufacturer's Certification Payment Voucher, Form 1296V](#) and the application fee to Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

**Fees.** A nonrefundable \$75 application fee per product stock keeping unit (SKU) is required to be provided with the certification. The form will not be processed until the correct fee is received.

### Definitions

ENDS has the same meaning as prescribed in [Neb. Rev. Stat. § 28-1418.01](#). ENDS means any product or device containing nicotine, tobacco, or tobacco derivatives that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to simulate smoking by delivering the nicotine, tobacco, or tobacco derivatives in vapor, fog, mist, gas, or aerosol form to a person inhaling from the product or device. ENDS includes any product or device marketed, manufactured, distributed, or sold as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, or similar products, names, descriptors, or devices that can be used with nicotine, tobacco, or tobacco derivatives even if the product or device does not contain nicotine, tobacco, or tobacco derivatives.

**Records Retention Requirement.** ENDS manufacturers must maintain all invoices and documentation of sales and other information relied upon for the certification for a period of three years, unless otherwise required by law to maintain them for a greater period of time.

### Specific Instructions

**Item 4.** If the ENDS manufacturer is a firm, partnership, limited liability company, or association, the name and address of each of its members must be provided. If the ENDS manufacturer is a corporation, the name and address of each of its officers must be provided.

**Item 8.** The answer must be yes for the certification to be approved. Principal place of business means the state in which the ENDS manufacturer is located.

**Item 9.** If the ENDS manufacturer has appointed and continues to engage an agent located in Nebraska for service of process, provide the current letter from the registered agent accepting the appointment. Label the attachment as Attachment 9.

**Item 12.** If the manufacturing facility is located outside the United States, attach the most recently filed CBP Form 7501. Label the attachment as Attachment 12.

**Item 13.** If the ENDS manufacturer's principal place of business is located outside the United States complete the importer information and attach the Importer Acceptance of Joint and Several Liability, Form 1296 Schedule I. The importer must accept joint and several liability with the ENDS manufacturer for all liability imposed in accordance with Tobacco Products Tax Act, including any fees, costs, attorney's fees, and penalties. If more than one importer is used for ENDS to be sold in Nebraska, attach a separate document listing the line 13 information for each importer.

**Item 15.** List all ENDS to be sold in Nebraska by completing [Form 1296 Item 15](#) in Excel format. For the product category column enter one of the following:

- o Disposable e-cigarette device
- o Electronic cigarette pod or cartridge
- o Refillable e-cigarette device
- o E-liquid
- o Other

In the "Status" column, enter "New" for any ENDS included in the initial certification or that have not been included in a previously approved certification; enter "Modified" if there is a change to an ENDS included in an approved prior certification.

**Item 16.** Attach a copy of the packaging or labeling for ENDS included with this certification. Label the attachment as Attachment 16. ENDS will not be approved that:

1. Depict a cartoon-like character aimed primarily at entertaining minors.
2. Mimic trademarks or trade dress that have been marketed to minors.
3. Include a symbol used to market products to minors.
4. Include a celebrity.
5. Is designed to disguise it is an ENDS.

**Item 17.** Enter the total number of ENDS requested to be added with the certification. Do not include ENDS listed in Item 15 which have been previously certified by the DOR.

**Line 18.** Enter the application fee due. Mail Electronic Nicotine Delivery Systems Manufacturer's Certification Payment Voucher, Form 1296V and the application fee to Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

# Importer Acceptance of Joint and Several Liability

Importer Information:

Importer Name and Location Address of Business (Print Clearly)			Importer Name and Mailing Address		
Name Doing Business As			Name		
Legal Name					
Business Street Address (Do Not Use PO Box)			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Country			Country		

ENDS Manufacturer for Whom Liability is Accepted:

Name and Location Address of Business (Print Clearly)			Name and Mailing Address		
Name Doing Business As			Name		
Legal Name					
Business Street Address (Do Not Use PO Box)			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Country			Country		

**ACCEPTANCE OF JOINT AND SEVERAL LIABILITY:**

In accordance with [Neb. Rev. Stat. § 77-4011.01](#), the importer accepts joint and several liability with the ENDS manufacturer for all liability imposed in accordance with the Tobacco Products Tax Act, including any fees, costs, attorney's fees, and penalties imposed under the act.

Importer's Registered Agent for Service of Process:

Company	
Agent Name	
Address	
Phone Number	Email Address

Attach a current letter from the registered agent accepting the appointment.

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Authorized Signature

Date

Print Authorized Person's Name

Title

Phone Number

Authorized Person's Email Address

Opt-Out

Contact Person (if different than Authorized Person)

Phone Number

Contact Person's Email Address

Opt-Out

## Instructions

**Who Must File.** This Schedule must be completed by each importer of any ENDS to be sold in the State of Nebraska to an ENDS manufacturer applying for certification with DOR that has a principal place of business outside the United States. The importer must accept joint and several liability with the ENDS manufacturer for all liability imposed in accordance with the Tobacco Products Tax Act including fees, costs, attorney's fees, and penalties imposed under the act. The applicant must include all completed Forms 1296, Schedule I with its application for certification.