

Nebraska Cigarette and Use Tax Return

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| Name Home Address (Number and Street Name or PO Box) City State ZIP Code | Please Do Not Write In This Space Social Security Number |
| Tax Period Covered by this Return (Month and Year) | |

| (A) Name and Address of Seller or Website Address | (B) Date of Invoice | (C) Brand Name | (D) Amount of Invoice | (E) Number of Packs Purchased |
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|---|----------|--|----------|--|
| 1 Total amount of invoices..... | 1 | | | |
| 2 Total number of packs purchased..... | | | 2 | |
| 3 Cigarette tax due (line 2 multiplied by .64) | 3 | | | |
| 4 Total amount subject to use tax (total of lines 1 and 3) | 4 | | | |
| 5 Nebraska use tax (Line 4 multiplied by .055)..... | | | 5 | |
| 6 Local use tax (local code _____) (line 4 multiplied by local rate _____) (see instructions) | | | 6 | |
| 7 Total Nebraska and local use tax due (total of lines 5 and 6) | | | 7 | |
| 8 Total amount due (total of lines 3 and 7). Pay in full with return | | | 8 | |

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature _____

Signature of Preparer Other than Taxpayer _____

Phone Number _____

Phone Number _____

Date _____

Address _____

Date _____

Email Address _____

Opt-Out

Email Address _____

Opt-Out

This return is due on or before the 15th day of the month following the tax period indicated above.

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

revenue.nebraska.gov, call 800-742-7474 (NE and IA) or 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. Every person who purchases a pack or packs of **cigarettes** that are delivered into Nebraska without an affixed Nebraska cigarette tax stamp is required to file a Nebraska Cigarette and Use Tax Return, Form 55C, for the purpose of reporting the cigarette and use taxes owed.

Special state sales and use tax rates apply for your taxable cigarette purchases if made inside a good life district (GLD) that is within city boundaries before October 1, 2025. If Nebraska sales tax was not collected by the seller for purchases in the GLD within city limits, file the Nebraska Individual Use Tax Return, Form 3 to report the correct GLD code and calculate the applicable state use tax.

Tobacco Products. If you purchased other tobacco products, such as cigars, that have not been redefined as a cigarette by [LB 397 \(2019\)](#), chewing tobacco, roll-your-own tobacco (RYO), or electronic nicotine delivery systems (ENDS) containing consumable material please contact the Nebraska Department of Revenue for assistance by calling 800-742-7474.

When to File. This return must be filed on or before the 15th day of the month following the purchase of cigarettes.

Specific Instructions

Enter the requested information for each purchase of cigarettes during the month for which Form 55C is being filed.

Column C. Enter the specific brand name of cigarettes purchased.

Example. If you purchased Marlboro Red, Marlboro Gold, and Marlboro Silver packs, report these different styles under the cigarette brand name “Marlboro.”

Column D. Enter the total amount paid to purchase the cigarettes. The total amount paid includes all delivery and shipping charges.

Column E. A pack of cigarettes is a container in which individual cigarettes are wrapped or boxed. A pack of cigarettes can contain 1 or more cigarettes. An individually wrapped cigarette is a pack containing one cigarette. The tax per pack is the same for all packs containing 20 or fewer cigarettes.

If you purchased cartons of cigarettes, you must multiply the number of cartons by the number of packs in each carton.

Examples. If you purchased 5 cartons of Camel cigarettes and each carton contained 10 individual packs of 20 cigarettes, the total number of packs to report is 50.

If you purchased 5 cartons of Camel cigarettes and each carton contained 10 individual packs of 10 cigarettes, the total number of packs to report is 50.

Line 3. The cigarette tax rate per pack containing one to 20 cigarettes is \$.64.

Line 4. The total amount subject to use tax includes the amount of cigarette tax that is owed.

Line 5. Line 4 multiplied by .055.

Line 6. To determine the proper local code and local use tax rate, please visit our website: revenue.nebraska.gov.

On our website click on For Businesses, then Sales and Use Tax, then scroll to Local Sales and Use Tax Rates, and then click on the applicable date range for your local code and rate. Enter the local code and local rate on line 6.

Example: You live in Lincoln, Nebraska. Your local code is 2-285 and the local rate for a purchase on July 1, 2025 is .0175.