



July 14, 2021

Nebraska Cigarette Retailer

RE: Form 68, Nebraska Credit Computation for Cigarettes Sold
to Native American Indian Tribal Members in Indian Country

The Nebraska Department of Revenue has a new updated Form 68, Nebraska Credit Computation for Cigarettes Sold to Native American Indian Tribal Members in Indian Country (5-130-1976 Rev. 7-2021). A copy of Form 68 including the updated Form 68 Exempt Transactions Worksheet is enclosed. The Form 68 Exempt Transactions Worksheet requires the retailer to record the Native American purchaser, Native American purchaser's ID type, Name of Native American Tribe, date sold, brand, amount sold, and identification of the clerk selling the cigarettes.

The updated Form 68 must be used by you to obtain a credit for cigarette retail sales that occur beginning on October 1, 2021. The Form 68 (5-130-1976 Rev. 12-2016) can still be used for retail sales that occur before October 1, 2021.

To receive updates on topics of interest to you, please sign up for DOR's subscription service at revenue.nebraska.gov by choosing the "Subscribe to Notifications" link at the top of the home page.

If you have any questions, please contact me.

For the Tax Commissioner

A handwritten signature in black ink, appearing to read "Garrett Nedved", is positioned above the typed name.

Garrett Nedved
Revenue Tax Specialist Senior
402-471-5862
garrett.nedved@nebraska.gov

Enclosure