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.

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If you have any questions, please contact me.

For the Tax Commissioner

[Signature]

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Enclosure

Tony Fulton, Tax Commissioner
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