



June 22, 2020

Nebraska Licensed Cigarette Stamping Agent

Pete Ricketts, Governor

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

The Nebraska Department of Revenue (DOR) has updated [Form 68, Nebraska Credit Computation for Cigarettes Sold to Native American Indian Tribal Members in Indian Country](#). A copy of Form 68 including the new Form 68 Worksheet is enclosed. The Form 68 Worksheet requires retailers to document exempt transactions including identifying the Native American Indian purchaser and member ID.

The updated Form 68 and worksheet must be completed by cigarette stamping agents and retailers to obtain a credit for exempt cigarette retail sales that occur beginning on July 1, 2020. The previous version can only be used for retail sales that occur before July 1, 2020.

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If you have any questions, please contact me.

For the Tax Commissioner

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Enclosure