

## **Nebraska Cigarette Tax Stamp Postage and Handling Schedule**

Packs of 20 or Fewer Cigarettes – Rolls of 30,000 Stamps						
Amount to be Remitted for Postage and Handling						
Quantity	Postal Zone (see below)					
of Stamps	1	2	3	4	5	
30,000	\$ 89.34	\$ 90.09	\$ 90.89	\$ 91.81	\$ 94.12	
60,000	142.33	142.91	143.94	145.27	148.38	
90,000	172.97	173.61	174.70	176.14	179.48	
120,000	173.55	174.01	175.16	176.83	180.75	
150,000	174.87	172.22	176.31	178.39	183.23	
180,000	176.49	176.89	177.87	180.35	186.22	
210,000	177.35	177.98	178.96	181.56	187.89	
240,000	179.02	179.42	180.17	183.11	190.66	
270,000	179.88	180.00	180.75	184.03	192.33	
300,000	180.69	180.92	181.61	184.78	193.77	
330,000	182.42	182.71	183.28	187.20	198.37	
360,000	183.23	183.51	184.15	187.89	200.91	
390,000	184.20	184.49	186.22	189.45	206.61	
420,000	188.18	189.68	192.15	198.14	211.33	
450,000	192.56	195.21	199.07	207.94	222.91	
480,000	193.82	196.65	200.85	210.24	225.96	
510,000	196.42	199.58	204.31	214.96	232.01	
540,000	197.68	201.02	206.89	217.38	235.12	
570,000	198.72	202.18	207.36	219.05	237.48	
600,000	200.68	204.42	209.89	222.51	242.27	
630,000	202.64	206.61	212.43	225.85	246.87	
660,000	203.62	207.65	213.64	227.40	249.18	
690,000	204.65	208.68	214.85	228.96	251.31	
720,000	206.50	210.76	217.15	232.01	255.69	
750,000	208.34	212.72	219.28	235.07	259.95	

Packs of 20 or Fewer Cigarettes – Sheets of 150, Sold in Lots of 1,500  Amount to be Remitted for Postage and Handling				
1,500	\$31.03			
3,000	34.46			
4,500	37.89			
6,000	41.00			
7,500	45.08			
9,000	48.51			
10,500 12,000	51.97 55.42			
13,500	58.88			

The amounts in these tables became effective January 21, 2024. Instructions follow these tables.

## **Defining A Postal Zone**

**Local Zone (DMM 608.9.4.1).** Local applies to USPS Connect Local and USPS Connect Local Mail pieces deposited at any Post Office for delivery to addresses within the delivery area of that Post Office. For various types of Post Offices, local applies to all mail that both originates and destinates within: a. The 5-digit ZIP Code area(s) assigned to the same Post Office. b. Any of the 5-digit ZIP Codes that are part of any unique 3-digit ZIP Code prefix(es) or other separate 5-digit ZIP Code(s), as, applicable, assigned to the same Post Office. (National Zone Charts Matrix does not contain local zone information as local zones are at the 5-digit ZIP Code level.)

**Non-local Zone.** Non-local zones are defined numerically as follows.

Zone	Distance
1	Non-local zones within a 50 mile radius of the point of origination
2	51 to 150 mile radius
3	151 to 300 mile radius
4	301 to 600 mile radius
5	601 to 1000 mile radius
6	1001 to 1400 mile radius
7	1401 to 1800 mile radius
8	1801 miles & over
9	ZIP Codes Assigned For Exceptional Network Circumstances**
10	Offshore, Destinations only for ZIP Codes 006-009, 967-969, 995-999

<sup>\*\*</sup>Shipping between the 3-Digit ZIP Codes 962-969 does not apply. Use Zone Chart Matrix assignment for those O/D Pairs.

## Instructions

The cost of postage and handling charges incurred by the Nebraska Department of Revenue (DOR) to mail cigarette tax stamps by registered insured mail must be included and paid by the cigarette wholesale dealer at the time the purchase order for Nebraska cigarette stamps is submitted.

Calculation. To calculate the amount to be remitted, refer to the quantity of stamps purchased to be sent to the postal zones listed and the corresponding dollar amount. The postal zones listed represent the U.S. Postal Service's postal zones for mail sent from the DOR's Lincoln office. If your zip code prefix is not listed, please contact the DOR for information to determine your postal zone and the related postage and handling fee. If you are using a delivery service, e.g., FedEx or UPS, please provide the name of the delivery service and account number on line 13 of the Purchase Order for Nebraska Cigarette Tax Stamps.

**Combination Order.** For example, if you order a roll of 30,000 stamps and sheets of 1,500 stamps, or any other combination of stamps, you must add together the different amounts owed for each type and quantity of stamps ordered, and place the total amount owed on line 13 of the Purchase Order for Nebraska Cigarette Tax Stamps.