

Nebraska Combined Collection Fee Calculation Worksheet

- Attach to Form 10, Nebraska Schedule II.
- See example on reverse side.

Name on Form 10

Nebraska ID Number

Tax Period

Do not complete this worksheet unless your company has filed an application and been approved to file a combined return for two or more licensed locations.

(A) Location ID Number	(D) Nebraska Sales Tax	(F) Local Sales Tax	(H) Total Nebraska and Local Sales Tax	(I) Collection Fee	(J) Sales Tax Due
1					
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19					
20					
21	Enter the totals of columns H, I, and J on lines 7, 8, and 9 of Form 10.....				

Instructions

After completing your Nebraska Schedule II, Form 10, transfer each location ID number (column A) to this worksheet. For each location ID, transfer from your Nebraska Schedule II the amounts of Nebraska sales tax (column D) and local sales tax (column F) to this worksheet. Add the Nebraska sales tax and local sales tax for each location to obtain the collection fee base. Calculate each individual location's collection fee by multiplying the amount in column H by the collection fee percentage printed on line 8 of Form 10. Enter the collection fee for each location in column I. Subtract the amounts in column I from the amounts in column H to obtain the sales tax due for each location (column J). Enter the totals of columns H, I, and J, on lines 7, 8, and 9 of Form 10.

Attach this worksheet to Nebraska Schedule II, Form 10.

Retain a copy for your records.

Example

The following example illustrates the use of the Nebraska Combined Collection Fee Worksheet in conjunction with the Nebraska and Local Sales and Use Tax Return, Form 10, and the Nebraska Schedule II. **Dollar amounts, tax rates, and calculations are shown for illustrative purposes only.**

Nebraska Schedule II – Nebraska and Local Sales and Use Tax Combined Return for Sales Transactions by Location		FORM 10 Schedule II				
Nebraska ID Number _____ Tax Period _____						
Do not complete Nebraska Schedule II unless your company has filed an application and has been approved to file a combined return for two or more licensed locations.						
(A) Location ID Number	(B) Gross Sales and Services	(C) Net Taxable Sales	(D) Nebraska Sales Tax	(E) Nebraska Use Tax	(F) Local Sales Tax	(G) Local Use Tax
1 123	180,000 00	130,000 00	7,150 00	53 00	1,950 00	14 46
2 456	35,000 00	30,000 00	1,650 00	--	450 00	--
3 789	128,000 00	125,000 00	6,875 00	12 00	1,250 00	2 18
20 Column Totals	343,000 00	285,000 00	15,675 00	65 00	3,650 00	16 64

Nebraska Combined Collection Fee Calculation Worksheet		Form 10 Schedule II Worksheet			
Name on Form 10 _____ Nebraska ID Number _____ Tax Period _____					
Do not complete this worksheet unless your company has filed an application and been approved to file a combined return for two or more licensed locations.					
(A) Location ID Number	(D) Nebraska Sales Tax	(F) Local Sales Tax	(H) Total Nebraska and Local Sales Tax	(I) Collection Fee	(J) Sales Tax Due
1 123	7,150 00	1,950 00	9,100 00	75 00	9,025 00
2 456	1,650 00	450 00	2,100 00	52 50	2,047 50
3 789	6,875 00	1,250 00	8,125 00	75 00	8,050 00
21 Enter the totals of columns H, I, and J on lines 7, 8, and 9 of Form 10	19,325 00	202 50	19,122 50		

Nebraska and Local Sales and Use Tax Return		Form 10
Tax Category _____ Nebraska ID Number _____ Rpt. Code _____ Tax Period _____ Please Do Not Write In This Space _____		
• Name, address, or ownership changes? See instructions. <input type="checkbox"/> Check this box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.		
1 Gross sales and services (see instructions)	1	343,000 00
2 Net taxable sales (see instructions)	2	285,000 00
3 Nebraska sales tax (line 2 multiplied by .055)	3	15,675 00
4 Nebraska use tax (see instructions)	4	65 00
Complete Nebraska Schedule I prior to completing lines 5 & 6.		
5 Local use tax from Nebraska Schedule I	5	16 64
6 Local sales tax from Nebraska Schedule I	6	3,650 00
7 Total Nebraska and local sales tax (line 3 plus line 6)	7	19,325 00
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8	202 50
9 Sales tax due (line 7 minus line 8)	9	19,122 50
10 Total Nebraska and local use tax (line 4 plus line 5)	10	81 64
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)	11	19,204 14
12 Previous balance with applicable interest at _____ % per year and payments received through _____	12	