

**Nebraska Tobacco Products Tax Return**  
**for Products Other than Cigarettes**  
**Attach Form 56 Schedules I - IV and Form 56A.**

**FORM**  
**56**

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

☐ Check this box if you have discontinued importing or manufacturing tobacco products.

**Name and Location Address**

**Name and Mailing Address**

**Section I — Tobacco Products Other Than Snuff and Consumable Material**

1	Total amount of tobacco imported into or manufactured in Nebraska (Nebraska Schedule I, line 1) .....	1		
2	Total amount of tobacco products exported (Nebraska Schedule I, line 2) .....	2		
3	Total amount of tobacco products sold to the U.S. government.....	3		
4	Total amount subject to tax (line 1 minus lines 2 and 3) .....	4		
5	Total tobacco products tax (line 4 multiplied by .200 ) .....	5		

**Section II — Snuff**

6	Total ounces of snuff imported into or manufactured in Nebraska (Nebraska Schedule II, line 1) .....	6		
7	Total ounces of snuff exported (Nebraska Schedule II, line 2) .....	7		
8	Total ounces of snuff sold to the U.S. government.....	8		
9	Total ounces of snuff subject to tax (line 6 minus lines 7 and 8) .....	9		
10	Total snuff tax (line 9 multiplied by .44 ) .....	10		

**Section III — Consumable Material – 3 mL or less**

11	Total milliliters of consumable material imported into or manufactured in Nebraska (Nebraska Schedule III, line 1) .....	11		
12	Total milliliters of consumable material exported (Nebraska Schedule III, line 2) .....	12		
13	Total milliliters of consumable material sold to the U.S. government .....	13		
14	Total milliliters subject to tax (line 11 minus lines 12 and 13) .....	14		
15	Total consumable material tax (line 14 multiplied by .05 ) .....	15		

**Section IV — Consumable Material – Greater than 3 mL**

16	Total amount of consumable material imported into or manufactured in Nebraska (Nebraska Schedule IV, line 1) .....	16		
17	Total amount of consumable material exported (Nebraska Schedule IV, line 2) .....	17		
18	Total amount of consumable material sold to the U.S. government .....	18		
19	Total amount subject to tax (line 16 minus lines 17 and 18) .....	19		
20	Total consumable material tax (line 19 multiplied by .10 ) .....	20		

**Section V — Tax Computation**

21	Total tax (add line 5, line 10, line 15, and line 20) .....	21		
22	Collection fee (line 21 multiplied by .03; if the result is \$150.00 or more, enter \$150.00) .....	22		
23	Total tobacco products tax (line 21 minus line 22) .....	23		
24	Credit (credit memorandum must be attached, refer to instructions) .....	24		
25	Tobacco products tax due (line 23 minus line 24) .....	25		
26	Previous balance with applicable interest at % per year and payments received through	26		

☐ Check this box if your payment is being made electronically.

27 Balance due (line 25 plus line 26). Pay in full with return ..... 27

Under penalties of law, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Authorized Signature

Phone Number

Signature of Preparer Other than Taxpayer

Phone Number

Title

Date

Address

Date

Email Address

Email Address

## Instructions

**Who Must File.** The first owner of tobacco products (other than cigarettes) in Nebraska must file a Nebraska Tobacco Products Tax Return, Form 56, for each tax period.

The **first owner** is any:

- Nebraska wholesaler who imports or causes to be imported into this state tobacco products to be sold in this state;
- Individual or Nebraska retailer who purchases and imports tobacco products directly from a non-Nebraska wholesaler or supplier outside this state who does not have a tobacco products license;
- Person who makes, manufactures, or fabricates tobacco products in this state for sale in this state;
- Non-Nebraska wholesaler or supplier who ships or transports tobacco products to retailers in this state and becomes licensed; or
- Non-Nebraska retailers who sell consumable material to Nebraska consumers.

The first owner of tobacco products in Nebraska cannot transfer the tax liability to any other person who holds a tobacco products license.

Beginning January 1, 2024, LB 727 (2023) expanded the definition of tobacco products to include electronic nicotine delivery systems (ENDS) containing consumable material.

**The first owner of tobacco products must report on Form 56, Nebraska Schedule I its purchase of:** cigars that have not been redefined as a cigarette by LB 397 (2019); roll-your-own (RYO) tobacco; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared for chewing or smoking in a pipe or otherwise; **except snuff, snuff flour, and consumable material.**

Beginning September 1, 2019, a tobacco product labeled as anything other than a cigarette or not bearing a label, including but not limited to certain little cigars, certain filtered and non-filtered little cigars, and certain flavored little cigars were redefined as a cigarette by legislation. To view criteria for tobacco products, which fall under this new classification, see [Criteria for Tobacco Products Labeled as Anything Other Than a Cigarette](#). All cigarettes as redefined by LB 397 sold from wholesale to retail on and after September 1, 2019, must be on the Nebraska Directory and bear an appropriate Nebraska cigarette tax stamp. A list of tobacco products redefined as cigarettes under LB 397 can be viewed at [Other Tobacco Products Reclassified as Cigarettes under LB 397](#).

**The first owner of snuff and snuff flour must report its purchases on Form 56, Nebraska Schedule II.** Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked, and includes both “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

**The first owner of consumable material must report its purchases on either Form 56, Nebraska Schedule III or IV.** Consumable material means any liquid solution or other material containing nicotine that is depleted as an ENDS is being used. ENDS means any product or device containing nicotine, tobacco, or tobacco derivatives that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to simulate smoking by delivering the nicotine, tobacco, or tobacco derivatives in vapor, fog, mist, gas, or aerosol form to a person inhaling from the product or device. ENDS containing 3 milliliters or less of consumable material are reported on Nebraska Schedule III. ENDS containing more than 3 milliliters of consumable material are reported on Nebraska Schedule IV.

**When and Where to File.** All taxpayers are encouraged to make payments electronically. Refer to Line 27 instructions for electronic payment options this return, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue (DOR) will be considered filed in a timely manner if postmarked on or before the tenth day of the month following the month covered by the return. A return is required even if no tobacco products tax is due.

Mail this return and payment to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

**Preidentified Return.** This return is to be used only by the tobacco products licensee whose name is printed on it. If you have not received a preidentified return for a reporting period, request a duplicate from DOR. Do not file returns which have not been preidentified. If the business name, location, or mailing

address is not correct, mark through the incorrect information and plainly print the correct information.

**Penalty and Interest.** If the return is not filed by the due date, a penalty will be assessed in the amount of 25% of the tax due. Interest on the unpaid tax will be assessed at the rate printed on line 26 from the due date until payment is received.

### Specific Instructions

**Line 24.** Nebraska wholesalers, importers, and non-Nebraska wholesalers may receive credit for tax paid on tobacco products returned to the manufacturer as unsaleable. Credit memoranda for returned tobacco products are issued by DOR and must be attached to the Form 56 on which credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest assessments.

**Line 26.** A balance due resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by DOR. Any interest included in this balance due is calculated on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been paid by a previous remittance, it should be disregarded when computing the amount to remit on line 27. A credit will be indicated by the word “subtract” and can be subtracted from the amount due on line 25. If line 26 shows an amount due, add that amount to line 25.

**Line 27.** Electronic payments may be made using any of the following options:

- DOR’s e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State’s bank account);
- Nebraska Tele-pay (pay by calling 800-232-0057); or
- Credit card payments.

For more information about these electronic payment options, see the [“Payment Options”](#) page on DOR’s website. Those not mandated to pay electronically may attach a check or money order for the amount on line 27, made payable to the Nebraska Department of Revenue.

**Nebraska Manufactured and Imported RYO Sales Report, Form 56A.** Form 56A is supplied with each Form 56 and must be filed even if you did not sell any RYO tobacco during the tax period. This form must be completed to report any RYO tobacco reported on Form 56 and sold to customers in Nebraska. RYO is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

[Nebraska Schedule I](#), [Nebraska Schedule II](#), [Nebraska Schedule III](#), and [Nebraska Schedule IV](#) are not supplied with each preidentified tax return, Form 56. Each schedule provides space to record pertinent information on tobacco products imported, or caused to be imported into Nebraska, tobacco products manufactured and sold in this state, and tobacco products exported. The schedules are available on DOR’s website and must be completed and attached to the return.

**Verification and Audit.** Records to substantiate this return must be retained and be available for a period of at least three years after the due date of the return. This includes evidence of each sale made to the federal government claimed on lines 3, 8, 13, and 18.

**Nebraska Cigarette Directory.** Check [revenue.nebraska.gov](http://revenue.nebraska.gov) for the [“Nebraska Directory of Certified Tobacco Product Manufacturers and Brands”](#) that are approved for sale in Nebraska. Any cigarettes or RYO tobacco not included on the Directory that have been sold, offered for sale, or possessed for sale in this state is contraband and subject to seizure, penalty, and forfeiture. It is necessary that you review our website on a continuing basis to be aware of changes made to this Directory.

**Signatures.** This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with DOR. Subscribe to [gov.delivery](#) for website updates.

Any person who is paid for preparing a taxpayer’s return must also sign the return as preparer.