

Instructions

Who May Order. Nebraska licensed wholesale dealers/stamping agents who affix cigarette tax stamps to packages of cigarettes must complete this order form.

Where to Order. The completed order form with proper remittance (line 16) must be filed before any stamps will be issued. Cigarette tax stamps can only be ordered from the Lincoln office of the Nebraska Department of Revenue (Department).

Order Quantity. Cigarette tax stamps for packages of 20 or fewer cigarettes are sold in rolls of 30,000 or sheets of 150 with a minimum order of 1,500 stamps. Cigarette tax stamps for packages of 25 cigarettes are sold in sheets of 150 with a minimum order of 1,500 stamps. The balance due (line 16) must be submitted with each purchase order.

Postage and Handling. The cost of postage and handling charges incurred by the Department to mail cigarette tax stamps by registered, insured mail must be included and paid by the cigarette wholesaler/stamping agent at the time the order is submitted. Refer to the current [Nebraska Cigarette Tax Stamp Postage and Handling Schedule](#) for the proper amount of postage and handling charges to be entered on line 13. The schedule can be found on our website at revenue.nebraska.gov, by clicking on “Cigarettes/Other Tobacco Products” under “Specific Tax Info,” and then scrolling down to the “Nebraska Cigarette Tax Stamp Postage and Handling Schedule.” If you are using a delivery service, please provide the name of the delivery service and account number.

Credit. Credit is allowed for packs of cigarettes returned to the manufacturer as unsaleable that have a Nebraska cigarette tax stamp on them. A credit memorandum for returned cigarettes is issued by the Department and must be attached to the order on which a credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued.

Credit for cigarette tax will be allowed for packs of cigarettes sold to Native American Indians tax-free when supported by a [Nebraska Credit Computation for Cigarettes and Tobacco Products Sold to Native American Reservation Indians, Form 68](#).

Authorized Signature. This order form must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a [Power of Attorney, Form 33](#) on file with the Department.