

Nebraska and Local Sales and Use Tax Return

Form
10

- If applicable, complete Schedule I on reverse side.
- See optional Nebraska Net Taxable Sales and Use Tax Worksheets.

Tax Category	Nebraska ID Number	Rpt. Code	Tax Period	Please Do Not Write In This Space
Due Date:				
Name and Location Address				Name and Mailing Address

- Name, address, or ownership changes? See instructions.

☐ 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		00
2 Net taxable sales (see instructions).....	2		00
3 Nebraska sales tax (line 2 multiplied by .055)	3		
4 Nebraska use tax (see instructions)	4		
5 Local use tax from Nebraska Schedule I.....	5		
6 Local sales tax from Nebraska Schedule I	6		
7 Total Nebraska and local sales tax (line 3 plus line 6)	7		
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00).....	8		
9 Sales tax due (line 7 minus line 8).....	9		
10 Total Nebraska and local use tax (line 4 plus line 5).....	10		
11 Total Nebraska and local sales and use tax due (line 9 plus line 10).....	11		
12 Previous balance with applicable interest at 3% per year and payments received through	12		

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

13 Balance due (line 11 plus or minus line 12). Pay in full with return	13		
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Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here paid preparer's use only	Authorized Signature	Title	Daytime Phone	Date	Email Address
	Preparer's Signature	Date	Preparer's PTIN		
Print Firm's Name (or yours if self-employed), Address, and Zip Code			EIN		Daytime Phone

For tax assistance, call 800-742-7474 (NE and IA) or 402-471-5729.

This return is due on or before the 20th day of the month following the tax period indicated above.

Paper filers mail this return and payment to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

Nebraska Schedule I — Local Sales and Use Tax

- Attach to Form 10.
- Nebraska Schedule I — MVL, ATV, UTV, and Motorboat Leases or Rentals is on Page 3.

Name on Form 10

Nebraska ID Number

Tax Period

City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Ainsworth	52-003	.015			Clarks	158-101	.01		
Albion	81-004	.015			Clarkson	227-102	.015		
Alliance	27-008	.015			Clay Center	188-104	.01		
Alma	82-009	.02			Clearwater	197-105	.015		
Arapahoe	157-016	.01			Columbus	60-110	.015		
Arcadia	192-017	.01			Cordova	208-114	.01		
Arlington	206-018	.015			Cortland	119-116	.01		
Arnold	152-019	.01			Cozad	26-119	.015		
Ashland	50-021	.015			Crawford	20-122	.015		
Atkinson	88-023	.015			Creighton	61-123	.01		
Auburn	57-025	.01			Crete	18-125	.02		
Bancroft	198-030	.015			Crofton	179-126	.01		
Bassett	99-035	.015			Curtis	51-129	.01		
Battle Creek	214-036	.015			Dakota City	233-131	.005		
Bayard	44-037	.01			Dannebrog	153-134	.01		
Beatrice	17-039	.015			David City	101-138	.02		
Beaver City	141-040	.01			Daykin	180-140	.01		
Beaver Crossing	226-041	.01			Decatur	217-141	.01		
Beemer	199-043	.015			DeWeese	173-144	.01		
Bellevue	3-046	.015			Diller	67-147	.01		
Bellwood	223-047	.015			Dodge	148-150	.015		
Benedict	215-049	.015			Doniphan	181-151	.01		
Benkelman	176-050	.015			City of Douglas	43-153	.015		
Bennet	147-051	.01			Duncan	135-156	.015		
Bennington	42-052	.015			Eagle	23-159	.01		
Bertrand	118-053	.01			Edgar	102-161	.01		
Big Springs	100-055	.01			Edison	228-162	.01		
Blair	53-057	.015			Elgin	142-164	.01		
Bloomfield	83-058	.01			Elm Creek	159-167	.01		
Blue Hill	71-060	.015			Elmwood	105-168	.015		
Brainard	187-066	.01			Elwood	218-170	.01		
Bridgeport	32-068	.01			Eustis	106-176	.01		
Brownville	191-073	.01			Exeter	171-178	.015		
Broken Bow	66-072	.015			Fairbury	36-179	.02		
Burwell	132-081	.015			Fairfield	212-180	.015		
Cairo	207-085	.01			Falls City	79-182	.015		
Callaway	216-086	.01			Farnam	143-183	.01		
Cambridge	145-087	.015			Fort Calhoun	229-188	.015		
Cedar Rapids	114-092	.01			Franklin	209-190	.01		
Central City	78-094	.015			Fremont	62-191	.015		
Ceresco	25-095	.015			Friend	124-192	.01		
Chadron	13-096	.02			Fullerton	30-193	.015		
Chambers	177-097	.01			Geneva	136-198	.02		
Chappell	12-099	.02			Genoa	120-199	.015		
Chester	178-100	.01			Gering	37-200	.015		

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3).....

1

2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3).....

2

Complete Pages 2 and 3 of this Schedule I.

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Gibbon	72-201	.01			Milford	63-322	.01		
Gordon	8-206	.01			Minden	55-327	.02		
Gothenburg	21-207	.015			Mitchell	69-328	.015		
Grand Island	34-210	.015			Monroe	182-330	.015		
Grant	200-211	.01			Morrill	137-332	.01		
Greeley	230-212	.01			Mullen	183-334	.01		
Greenwood	160-213	.01			Murray	210-336	.01		
Gresham	125-214	.015			Nebraska City	16-339	.02		
Gretna	161-215	.015			Neligh	91-341	.01		
Guide Rock	126-217	.01			Nelson	80-342	.01		
Harrison	49-227	.01			Newman Grove	98-346	.015		
Hartington	167-228	.01			Niobrara	73-349	.01		
Harvard	162-229	.01			Norfolk	15-351	.015		
Hastings	33-230	.015			North Bend	92-353	.015		
Hay Springs	68-231	.01			North Platte	4-355	.015		
Hebron	127-235	.01			Oakland	35-358	.01		
Hemingford	48-236	.015			Oconto	172-360	.01		
Henderson	112-237	.015			Odell	59-362	.01		
Hickman	213-242	.015			Ogallala	6-363	.015		
Hildreth	89-243	.01			Omaha	1-365	.015		
Holdrege	54-245	.015			O'Neill	39-366	.015		
Hooper	144-248	.01			Ord	115-369	.015		
Howells	189-251	.015			Osceola	131-371	.015		
Hubbell	45-253	.01			Oshkosh	10-372	.02		
Humphrey	146-255	.015			Osmond	117-373	.01		
Hyannis	154-257	.01			Oxford	84-376	.015		
Imperial	163-258	.01			Palmyra	138-380	.01		
Jackson	164-263	.015			Papillion	28-382	.02		
Jansen	111-264	.01			Pawnee City	168-383	.02		
Juniata	204-268	.01			Paxton	128-384	.01		
Kearney	38-269	.015			Peru	93-386	.01		
Kimball	9-273	.015			Petersburg	130-387	.01		
Lawrence	232-277	.01			Pierce	139-390	.01		
LaVista	14-274	.02			Pilger	231-391	.015		
Leigh	224-279	.015			Plainview	46-392	.015		
Lewellen	5-281	.01			Platte Center	211-393	.015		
Lexington	29-283	.015			Plattsmouth	121-394	.015		
Lincoln	2-285	.015			Plymouth	47-397	.015		
Linwood	201-287	.01			Ponca	194-399	.015		
Loomis	149-291	.01			Ralston	151-407	.015		
Louisville	107-293	.015			Randolph	190-408	.02		
Loup City	90-294	.015			Ravenna	85-409	.015		
Lyons	108-298	.015			Red Cloud	74-411	.015		
Madison	113-299	.015			Republican City	64-412	.01		
Malcolm	150-302	.01			Rushville	11-425	.015		
Marquette	202-305	.015			St. Edward	175-452	.01		
Maywood	193-311	.015			St. Paul	104-454	.01		
McCook	103-312	.015			Sargent	155-428	.015		
McCool Junction	133-313	.015			Schuyler	75-430	.015		
Meadow Grove	225-317	.015			Scottsbluff	22-432	.015		

3 Total the amounts of use tax in Column A (enter here and on line 7, on page 3)	3		
4 Total the amounts of sales tax in Column B (enter here and on line 7, on page 3)	4		

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Scribner	185-433	.015			Wood River	222-533	.015		
Seward	129-435	.015			Wymore	77-534	.015		
Sidney	7-441	.02			York	97-536	.02		
Silver Creek	116-442	.01							
S. Sioux City	40-446	.015							
Spencer	109-448	.01							
Springfield	195-450	.015							
Springview	166-451	.01							
Stanton	219-456	.015							
Sterling	205-462	.01							
Stromsburg	186-467	.015							
Stuart	110-468	.015							
Superior	65-470	.01							
Sutton	94-473	.015							
Syracuse	122-475	.01							
Tecumseh	86-481	.015							
Tekamah	87-482	.02							
Terrytown	24-483	.01							
Tilden	56-487	.015							
Uehling	70-491	.01							
Upland	220-495	.005							
Utica	221-496	.015							
Valentine	156-497	.015							
Valley	41-498	.015							
Verdigre	76-502	.015							
Wahoo	95-506	.02							
Wakefield	169-507	.01							
Waterloo	19-512	.02							
Wausa	123-514	.01			County	Code	Rate	Column A Use Tax	Column B Sales Tax
Waverly	196-515	.01							
Wayne	58-516	.015			Dakota County	134-922	.005		
Weeping Water	140-517	.015							
West Point	184-519	.015							
Wilber	96-523	.015							
Wisner	203-530	.02							

5 Total the amounts of use tax in Column A and sales tax in Column B on this page	5		
6 Enter the total amounts from Column A and Column B (lines 1 and 2) from Page 1	6		
7 Enter the total amounts from Column A and Column B (lines 3 and 4) from Page 2	7		
8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10	8		
9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10	9		

Nebraska Schedule I — MVL, ATV, UTV, and Motorboat Leases or Rentals

To be completed by retailers who are leasing (1) motor vehicles to others for periods of more than 31 days;
(2) ATVs or UTVs; or (3) motorboats or motorized personal watercraft.

- Enter the amount of state sales tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions)..... (Code 600-600)
- Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of all-terrain and utility-type vehicles (see instructions) (Code 626-626)
- Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of motorboats and motorized personal watercraft (see instructions)..... (Code 633-633)

Nebraska Net Taxable Sales and Use Tax Worksheets

- The online version of these worksheets expands for detailed information.
- To see this information, complete these worksheets online.

Form 10
Worksheets

Nebraska Net Taxable Sales Worksheet

1. Gross Sales and Services in Nebraska [Regulation 1-007](#). Enter on line 1, Form 10

Allowable Exemptions and Deductions From Gross Sales

- A. Sales of nontaxable services. See **taxable** services in [Regulation 1-007](#)
- B. Sales of items or taxable services sold for resale. [Regulation 1-013](#)
- C. Sales to exempt purchasers. [Regulation 1-012](#)
- D. Sales of exempt items or services. [Regulation 1-012](#)
- E. Exempt sellers. [Regulation 1-012](#)
- F. Use-based exemptions. [Regulation 1-012](#)
- G. Other allowable deductions (see our website for a list of allowable deductions and the applicable [regulations](#)).
- H. Total allowable exemptions and deductions (A through G)

2. Net Taxable Sales (line 1 minus line H). Enter on line 2, Form 10

Nebraska Use Tax Worksheet

1. Cost of items and taxable services purchased for use in Nebraska on which tax was not paid. [Regulation 1-002](#)
2. Cost of items withdrawn from inventory for personal or business use. [Regulation 1-002](#)
3. Total amount subject to Nebraska use tax (line 1 plus line 2)
4. Nebraska use tax (line 3 multiplied by the rate identified on line 3, Form 10)
5. Credit for tax paid to other states on items in line 4. [Regulation 1-002](#)
6. Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10

Instructions for Form 10

Who Must File. Every person making taxable sales in Nebraska is a retailer and must hold a Nebraska Sales Tax Permit. Every retailer must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers should only report Nebraska sales on this return.

How to Obtain a Permit. You must complete a [Nebraska Tax Application, Form 20](#), to apply for a sales tax permit. After the application has been processed, you will receive your Nebraska sales tax ID number printed on the permit.

When and Where to File. This return and payment are due the 20th of the month following the tax period covered by the return. Refer to [Payment Options](#) for specific details on electronic payment options. Payments made by check or money order must be postmarked by the U.S. Postal Service on or before the due date. **Paper returns** must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return and all schedules for your records.

Electronic Filing. The Nebraska Department of Revenue (Department) encourages all taxpayers to file and pay electronically. Taxpayers who have been approved to file a combined return **must** e-file original returns. Taxpayers required to pay electronically or by credit card are also required to e-file the Form 10. The Department will not mail Form 10 to anyone required to pay electronically or to anyone who has e-filed Form 10 in the past. If you have questions about Internet filing or payment options, visit revenue.nebraska.gov.

Preidentified Return. This return should be used only by the retailer whose name is printed on it. Do not file returns that are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit the Department's website to print a Form 10. Complete the ID number, tax period, name, and address information.

Name and Address Changes. If the business name has changed and it is a name change only (for example, if the ownership or federal ID number has not changed), mark through the previous name and plainly print the new name and write "name change only." If you e-file, name changes should be made on a [Nebraska Change Request, Form 22](#).

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. If you are e-filing, you may make an **address** change during filing; however, **name** changes must be done by filing a Form 22. See previous paragraph for **name** change information. **Reminder:** A sales tax permit is required for **each** location. If an additional location is opened, you must apply for another sales tax permit by filing a [Form 20](#).

Ownership Changes. A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10 or follow the online instructions for cancelling your permit. The new owners must complete a [Form 20](#) to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax returns.

Credit Returns. If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. When e-filing, complete the explanation box with information on the credit. You will be contacted if additional documentation is required. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a [Claim for Refund of Sales and Use Tax, Form 7](#), may be filed. The statute of limitations for filing the Form 7 is three years from the due date following the end of the period for which the credit was created.

Amended Returns. An [amended Form 10](#) is available on our website. The only way to file an amended Form 10 is on paper, even if you are mandated to file electronically. However, if mandated, any payments should still be made electronically. If you e-file, you can make changes to your filed return any time on or before the return's due date. This feature is for **current** tax period returns only. After a return's due date, an amended Form 10 must be filed on a paper form.

Penalty and Interest. If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the tax due or \$25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

Retention of Records. Records to substantiate this return must be kept and be available to the Department for a period of at least three years following the date of filing the return.

Additional information regarding sales and use taxes may be found in the ["Information Guides"](#) section of the Department's website.

Specific Instructions

Retailers must report the tax due for each type of tax. If no sales or use tax is due, the retailer must indicate that by entering a zero, N/A, line, word, or statement on the appropriate line for each tax. Failure to do so extends the statute of limitations to six years for audit and collection purposes.

Refer to the optional Nebraska Net Taxable Sales Worksheets for assistance in completing Form 10. The paper version is attached; however, the online version has many links that provide additional detail.

Line 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Enter **both** taxable and exempt sales rounded to the nearest dollar. Out-of-state retailers, enter only Nebraska sales. Line 1 **does not** include the amount of sales tax collected.

Line 2. Enter the net taxable sales rounded to the nearest whole dollar. Refer to the online version of the Nebraska Net Taxable Sales Worksheets for allowable deductions.

Lines 4 and 5. Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

- 1 Purchase of property (for example, uniforms, magazines, computers, software) from a retailer;
- 2 Purchase of taxable services (for example, repair or installation labor on tangible personal property, pest control, building cleaning, motor vehicle towing) from a retailer;
- 3 Purchase of property from outside Nebraska, brought to Nebraska for use or storage; and
- 4 Items withdrawn from inventory for use or donation.

Line 6. Enter the total local sales from the Schedule I.

Line 8. The retailer is allowed to retain a fee for collecting the Nebraska and local sales tax.

Line 12. A balance due resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns is entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, interest will be recomputed and a credit will be on your next return. If you have already paid the amount on this line with a previous remittance, please disregard it. A **credit** is indicated by the word "subtract" and can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact the Department.

Line 13. All taxpayers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. Electronic payments may be made using the Department's free e-pay program (EFT Debit), by ACH Credit, credit card, or by phone. Refer to the [Payment Options](#) for additional information, or call 800-232-0057 to make a payment. Those not mandated may attach a check or money order for the amount on line 13, made payable to the Nebraska Department of Revenue.

Signatures. Paper returns must be signed by the taxpayer, partner, officer, or member. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with the Department. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. E-filers are required to identify the person completing the return during the filing process.

Nebraska Schedule I

Line 1, Local Use Tax. Total the amounts reported in the use tax column and enter the total from Nebraska Schedule I, on line 5, Form 10.

Line 2, Local Sales Tax. Total the amounts reported in the sales tax column, enter the total from Nebraska Schedule I, on line 6, Form 10.

The Schedule I displays any city or county that has been reported in the last 12 months. A city or county may be added by writing the information in the blank boxes on Schedule I. E-filers may add a city or county when completing Schedule I during filing. E-filers reporting to multiple localities may upload a [CSV file](#) to ease this process. Any city or county that you write in or add during e-filing will be printed on your next return. You can find listings of the local city or county taxing jurisdictions and the [sales tax rates](#) at revenue.nebraska.gov.

Nebraska Schedule I - MVL, ATV, UTV, and Motorboat Leases or Rentals

Enter the portion of the state sales tax (reported on Form 10, line 3) that is from all leases or rentals of: (1) automobiles, trucks, trailers, semitrailers, and truck tractors for periods of more than 31 days that are not classified as transportation equipment, see the [Nebraska Sales Tax on Leased Motor Vehicles Information Guide](#); (2) all-terrain and utility-type vehicles; or (3) motorboats and motorized personal watercraft (for example, jet skis or wave runners).