

# Nebraska and Local Sales and Use Tax Return

FORM  
**10**

- If applicable, complete Schedule I on reverse side.
- See 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 in Nebraska (see instructions and worksheets).....	<b>1</b>		00
2 Net Nebraska taxable sales as shown on line 2, Form 10 Worksheet (see instructions) .....	<b>2</b>		00
3 Nebraska sales tax (line 2 multiplied by .055) .....	<b>3</b>		
4 Nebraska use tax (see instructions) .....	<b>4</b>		
<b>Complete Nebraska Schedule I prior to completing lines 5 &amp; 6.</b>			
5 Local use tax from Nebraska Schedule I.....	<b>5</b>		
6 Local sales tax from Nebraska Schedule I .....	<b>6</b>		
7 Total Nebraska and local sales tax (line 3 plus line 6) .....	<b>7</b>		
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00).....	<b>8</b>		
9 Sales tax due (line 7 <b>minus</b> line 8).....	<b>9</b>		
10 Total Nebraska and local use tax (line 4 plus line 5).....	<b>10</b>		
11 Total Nebraska and local sales and use tax due (line 9 plus line 10).....	<b>11</b>		
12 Previous balance with applicable interest at % per year and payments received through	<b>12</b>		

☐ 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 .....	<b>13</b>		
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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.

<b>sign here paid preparer's use only</b>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
	Authorized Signature	Title	Daytime Phone	Date	Email Address
	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>		
	Preparer's Signature	Date	Preparer's PTIN		
<div style="border-bottom: 1px solid black; height: 1.2em;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em;"></div>		<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
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 20<sup>th</sup> 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.
- If applicable, complete the “Multivendor Marketplace Platform (MMP) Users Only” section on Page 3.
- 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			Chester	178-100	.01		
Albion	81-004	.015			Clarks	158-101	.01		
Alliance	27-008	.015			Clarkson	227-102	.015		
Alma	82-009	.02			Clay Center	188-104	.015		
Ansley	234-015	.01			Clearwater	197-105	.015		
Arapahoe	157-016	.01			Coleridge	239-108	.01		
Arcadia	192-017	.01			Columbus	60-110	.015		
Arlington	206-018	.015			Cordova	208-114	.01		
Arnold	152-019	.01			Cortland	119-116	.01		
Ashland	50-021	.015			Cozad	26-119	.015		
Atkinson	88-023	.015			Crawford	20-122	.015		
Auburn	57-025	.01			Creighton	61-123	.01		
Bancroft	198-030	.015			Crete	18-125	.02		
Bassett	99-035	.015			Crofton	179-126	.01		
Battle Creek	214-036	.015			Curtis	51-129	.01		
Bayard	44-037	.01			Dakota City	233-131	.01		
Beatrice	17-039	.02			Dannebrog	153-134	.01		
Beaver City	141-040	.01			David City	101-138	.02		
Beaver Crossing	226-041	.01			Daykin	180-140	.01		
Beemer	199-043	.015			Decatur	217-141	.01		
Bellevue	3-046	.015			DeWeese	173-144	.01		
Bellwood	223-047	.015			DeWitt	235-145	.01		
Benedict	215-049	.015			Diller	67-147	.01		
Benkelman	176-050	.015			Dodge	148-150	.015		
Bennet	147-051	.01			Doniphan	181-151	.01		
Bennington	42-052	.015			City of Douglas	43-153	.015		
Bertrand	118-053	.01			Duncan	135-156	.015		
Big Springs	100-055	.01			Eagle	23-159	.01		
Blair	53-057	.015			Edgar	102-161	.01		
Bloomfield	83-058	.01			Edison	228-162	.01		
Blue Hill	71-060	.015			Elgin	142-164	.01		
Brainard	187-066	.01			Elm Creek	159-167	.01		
Bridgeport	32-068	.01			Elmwood	105-168	.015		
Brownville	191-073	.01			Elwood	218-170	.01		
Broken Bow	66-072	.015			Eustis	106-176	.01		
Burwell	132-081	.015			Exeter	171-178	.015		
Cairo	207-085	.01			Fairbury	36-179	.02		
Callaway	216-086	.01			Fairfield	212-180	.015		
Cambridge	145-087	.015			Falls City	79-182	.015		
Cedar Rapids	114-092	.01			Farnam	143-183	.01		
Central City	78-094	.015			Fort Calhoun	229-188	.015		
Ceresco	25-095	.015			Franklin	209-190	.01		
Chadron	13-096	.02			Fremont	62-191	.015		
Chambers	177-097	.01			Friend	124-192	.01		
Chappell	12-099	.02			Fullerton	30-193	.02		

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
Geneva	136-198	.02			Marquette	202-305	.015		
Genoa	120-199	.015			Maywood	193-311	.015		
Gering	37-200	.015			McCook	103-312	.015		
Gibbon	72-201	.01			McCool Junction	133-313	.015		
Gordon	8-206	.01			Meadow Grove	225-317	.015		
Gothenburg	21-207	.015			Milford	63-322	.01		
Grand Island	34-210	.02			Minden	55-327	.02		
Grant	200-211	.01			Mitchell	69-328	.015		
Greeley	230-212	.01			Monroe	182-330	.015		
Greenwood	160-213	.01			Morrill	137-332	.01		
Gresham	125-214	.015			Mullen	183-334	.01		
Gretna	161-215	.015			Murray	210-336	.01		
Guide Rock	126-217	.01			Nebraska City	16-339	.02		
Harrison	49-227	.015			Nehawka	240-340	.01		
Hartington	167-228	.01			Neligh	91-341	.01		
Harvard	162-229	.01			Nelson	80-342	.01		
Hastings	33-230	.015			Newman Grove	98-346	.015		
Hay Springs	68-231	.01			Niobrara	73-349	.01		
Hebron	127-235	.01			Norfolk	15-351	.015		
Hemingford	48-236	.015			North Bend	92-353	.015		
Henderson	112-237	.015			North Platte	4-355	.015		
Hickman	213-242	.015			Oakland	35-358	.015		
Hildreth	89-243	.01			Oconto	172-360	.01		
Holdrege	54-245	.015			Odell	59-362	.01		
Hooper	144-248	.01			Ogallala	6-363	.015		
Howells	189-251	.015			Omaha	1-365	.015		
Hubbard	236-252	.015			O'Neill	39-366	.015		
Hubbell	45-253	.01			Orchard	242-368	.015		
Humphrey	146-255	.015			Ord	115-369	.02		
Hyannis	154-257	.01			Osceola	131-371	.015		
Imperial	163-258	.01			Oshkosh	10-372	.02		
Jackson	164-263	.015			Osmond	117-373	.015		
Jansen	111-264	.01			Oxford	84-376	.015		
Juniata	204-268	.01			Palmyra	138-380	.01		
Kearney	38-269	.015			Papillion	28-382	.02		
Kimball	9-273	.015			Pawnee City	168-383	.02		
Laurel	237-276	.01			Paxton	128-384	.02		
LaVista	14-274	.02			Pender	174-385	.015		
Lawrence	232-277	.01			Peru	93-386	.01		
Leigh	224-279	.015			Petersburg	130-387	.01		
Lewellen	5-281	.01			Pierce	139-390	.01		
Lexington	29-283	.015			Pilger	231-391	.015		
Lincoln	2-285	.0175			Plainview	46-392	.015		
Linwood	201-287	.01			Platte Center	211-393	.015		
Loomis	149-291	.01			Plattsmouth	121-394	.015		
Louisville	107-293	.015			Pleasanton	238-396	.01		
Loup City	90-294	.02			Plymouth	47-397	.015		
Lyons	108-298	.015			Ponca	194-399	.015		
Madison	113-299	.015			Ralston	151-407	.015		
Malcolm	150-302	.01			Randolph	190-408	.02		

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
Ravenna	85-409	.015			Wakefield	169-507	.01		
Red Cloud	74-411	.015			Waterloo	19-512	.02		
Republican City	64-412	.01			Wauneta	241-513	.01		
Rushville	11-425	.015			Wausa	123-514	.01		
St. Edward	175-452	.015			Waverly	196-515	.01		
St. Paul	104-454	.01			Wayne	58-516	.015		
Sargent	155-428	.02			Weeping Water	140-517	.015		
Schuyler	75-430	.015			West Point	184-519	.015		
Scottsbluff	22-432	.015			Wilber	96-523	.015		
Scribner	185-433	.015			Wisner	203-530	.02		
Seward	129-435	.015			Wood River	222-533	.015		
Sidney	7-441	.02			Wymore	77-534	.015		
Silver Creek	116-442	.01			York	97-536	.02		
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			<b>County</b>	<b>Code</b>	<b>Rate</b>	<b>Column A Use Tax</b>	<b>Column B Sales Tax</b>
Utica	221-496	.015			Dakota County	134-922	.005		
Valentine	156-497	.015							
Valley	41-498	.015							
Verdigre	76-502	.015							
Wahoo	95-506	.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			

## Multivendor Marketplace Platform (MMP) Users Only

Retailers, including remote retailers – Enter the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf. Subtract this amount from your total gross sales in Nebraska reported on line 1, Form 10, to determine your net Nebraska taxable sales (see Form 10 instructions) (Code 700-700)

## 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.

1 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)	
2 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)	
3 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.
- Keep a copy of these worksheets.

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](#)). Retailers using a Multivendor Marketplace Platform (MMP) must include the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf .....
- H. Total allowable exemptions and deductions (A through G) .....

  
  
  
  
  
  
  


2. Net Nebraska 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 remote seller and every Multivendor Marketplace Platform (MMP) with more than \$100,000 of gross sales or 200 or more transactions in Nebraska is engaged in business in Nebraska. Sales of a remote seller through an MMP count towards the thresholds. Every person, including every MMP making taxable sales in Nebraska is a retailer and must hold a Nebraska Sales Tax Permit and must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. 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 and worksheets for your records.

**Electronic Filing.** The Nebraska Department of Revenue (DOR) 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. DOR will not mail a Form 10 to anyone required to pay electronically or to anyone who has e-filed a Form 10 in the past. If you have questions about Internet filing or payment options, visit [revenue.nebraska.gov](http://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 DOR's website to print a Form 10. Complete the Nebraska 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 the due date of the return, 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 DOR 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 DOR'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.

**Complete the Nebraska Net Taxable Sales and Use Tax Worksheets to assist with the 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 Nebraska sales, leases, rentals, and services made or facilitated by your business or by an MMP on your behalf. Enter **both** taxable and exempt sales. Line 1 **does not** include the amount of sales tax collected.

**Line 2.** Complete the Nebraska Net Taxable Sales and Use Tax Worksheets for allowable exemptions, deductions, or the MMP deduction. Enter the Nebraska net taxable sales rounded to the nearest whole dollar. Retailers making sales through MMPs refer to the MMP Users Only instructions below.

**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:

- Purchase of property (for example, uniforms, magazines, computers, software) from a retailer;

- Purchase of taxable services (for example, repair or installation labor on tangible personal property, pest control, building cleaning, motor vehicle towing) from a retailer;

- Purchase of property from outside Nebraska, brought to Nebraska for use or storage; and

- Items withdrawn from inventory for use or donation.

**Line 6.** Enter the total local sales tax 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 DOR.

**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 DOR's free e-pay program (EFT Debit), by ACH Credit, credit card, or by phone. Refer to DOR's website for payment and filing options.

**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 DOR. 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](http://revenue.nebraska.gov).

## Multivendor Marketplace Platform (MMP) Users Only

Retailers making sales into Nebraska using an MMP must enter the dollar amount of Nebraska sales reported by MMPs that are collecting Nebraska sales tax on your behalf. Retain documentation from your MMPs that substantiates this amount.

## 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).