

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).....	1		00
2 Net Nebraska taxable sales as shown on line 2, Form 10 Worksheets (see instructions).....	2		00
3 Nebraska sales tax (line 2 multiplied by .055)	3		
4 Nebraska use tax (see instructions)	4		
Complete Nebraska Schedule I prior to completing lines 5 & 6.			
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 % 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.

Use [NebFile](#) to electronically file and pay your taxes.

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			Clay Center	188-104	.015		
Albion	81-004	.015			Clearwater	197-105	.015		
Alliance	27-008	.015			Coleridge	239-108	.01		
Alma	82-009	.02			Columbus	60-110	.015		
Ansley	234-015	.01			Cordova	208-114	.01		
Arapahoe	157-016	.015			Cortland**	119-116	.01		
Arcadia	192-017	.01			Cozad	26-119	.015		
Arlington	206-018	.015			Crawford	20-122	.015		
Arnold	152-019	.01			Creighton	61-123	.01		
Ashland	50-021	.015			Crete	18-125	.02		
Atkinson	88-023	.015			Crofton	179-126	.01		
Auburn	57-025	.01			Curtis	51-129	.01		
Bancroft	198-030	.015			Dakota City	233-131	.01		
Bassett	99-035	.015			Dannebrog	153-134	.01		
Battle Creek	214-036	.015			Davey	248-137	.015		
Bayard	44-037	.01			David City	101-138	.02		
Beatrice**	17-039	.02			Daykin	180-140	.01		
Beaver City	141-040	.01			Decatur	217-141	.02		
Beaver Crossing	226-041	.01			Deshler	243-143	.01		
Beemer	199-043	.015			DeWeese	173-144	.01		
Bellevue	3-046	.015			DeWitt	235-145	.01		
Bellwood	223-047	.015			Diller	67-147	.01		
Benedict	215-049	.015			Dodge	148-150	.015		
Benkelman	176-050	.015			Doniphan	181-151	.01		
Bennet	147-051	.01			Dorchester	249-152	.015		
Bennington	42-052	.015			City of Douglas	43-153	.015		
Bertrand	118-053	.015			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		
Broken Bow	66-072	.015			Elwood	218-170	.01		
Brownville	191-073	.01			Eustis	106-176	.01		
Burwell	132-081	.015			Ewing	250-177	.005		
Cairo	207-085	.01			Exeter	171-178	.015		
Callaway	216-086	.01			Fairbury	36-179	.02		
Cambridge	145-087	.02			Fairfield	212-180	.015		
Cedar Rapids	114-092	.01			Falls City	79-182	.015		
Central City	78-094	.015			Farnam	143-183	.01		
Ceresco	25-095	.015			Fordyce	255-187	.01		
Chadron	13-096	.02			Fort Calhoun	229-188	.015		
Chambers	177-097	.01			Franklin	209-190	.01		
Chappell	12-099	.02			Fremont	62-191	.015		
Chester	178-100	.01			Friend	124-192	.015		
Clarks	158-101	.015			Fullerton	30-193	.02		
Clarkson	227-102	.015			Geneva	136-198	.02		
Clatonia**	246-103	.005			Genoa	120-199	.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
Gering	37-200	.015			Maywood	193-311	.015		
Gibbon	72-201	.015			McCook	103-312	.015		
Gordon	8-206	.015			McCool Junction	133-313	.015		
Gothenburg	21-207	.015			Meadow Grove	225-317	.015		
Grand Island	34-210	.02			Milford	63-322	.01		
Grant	200-211	.01			Milligan	251-325	.015		
Greeley	230-212	.015			Minden	55-327	.02		
Greenwood	160-213	.01			Mitchell	69-328	.015		
Gresham	125-214	.015			Monroe	182-330	.015		
Gretna	161-215	.02			Morrill	137-332	.01		
Guide Rock	126-217	.015			Mullen	183-334	.01		
Harrison	49-227	.015			Murray	210-336	.01		
Hartington	167-228	.015			Nebraska City	16-339	.02		
Harvard	162-229	.01			Nehawka	240-340	.01		
Hastings	33-230	.015			Neligh	91-341	.01		
Hay Springs	68-231	.01			Nelson	80-342	.01		
Hebron	127-235	.015			Newman Grove	98-346	.015		
Hemingford	48-236	.015			Niobrara	73-349	.01		
Henderson	112-237	.015			Norfolk	15-351	.015		
Hickman	213-242	.015			North Bend	92-353	.015		
Hildreth	89-243	.01			North Platte	4-355	.015		
Holdrege	54-245	.015			Oakland	35-358	.015		
Hooper	144-248	.01			Oconto	172-360	.01		
Howells	189-251	.015			Odell**	59-362	.01		
Hubbard	236-252	.015			Ogallala	6-363	.015		
Hubbell	45-253	.01			Omaha	1-365	.015		
Humphrey	146-255	.02			O'Neill	39-366	.015		
Hyannis	154-257	.01			Orchard	242-368	.015		
Imperial	163-258	.01			Ord	115-369	.02		
Jackson	164-263	.015			Osceola	131-371	.015		
Jansen	111-264	.01			Oshkosh	10-372	.02		
Juniata	204-268	.015			Osmond	117-373	.015		
Kearney	38-269	.015			Oxford	84-376	.015		
Kimball	9-273	.015			Palmer	252-379	.015		
Laurel	237-276	.01			Palmyra	138-380	.01		
LaVista	14-274	.02			Papillion	28-382	.02		
Lawrence	232-277	.01			Pawnee City	168-383	.02		
Leigh	224-279	.015			Paxton	128-384	.02		
Lewellen	5-281	.01			Pender	174-385	.015		
Lexington	29-283	.015			Peru	93-386	.01		
Lincoln	2-285	.0175			Petersburg	130-387	.01		
Linwood	201-287	.01			Pierce	139-390	.01		
Loomis	149-291	.01			Pilger	231-391	.015		
Louisville	107-293	.015			Plainview	46-392	.015		
Loup City	90-294	.02			Platte Center	211-393	.015		
Lyons	108-298	.015			Plattsmouth	121-394	.015		
Madison	113-299	.015			Pleasanton	238-396	.01		
Malcolm	150-302	.01			Plymouth	47-397	.015		
Manley	257-304	.005			Ponca	194-399	.015		
Marquette	202-305	.015			Ralston	151-407	.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
Randolph	190-408	.015			Upland	220-495	.015		
Ravenna	85-409	.015			Utica	221-496	.015		
Red Cloud	74-411	.015			Valentine	156-497	.015		
Republican City	64-412	.01			Valley	41-498	.015		
Rising City	253-415	.01			Verdigre	76-502	.015		
Roca	254-418	.015			Wahoo	95-506	.02		
Rushville	11-425	.015			Wakefield	169-507	.01		
St. Edward	175-452	.015			Waterloo	19-512	.02		
St. Paul	104-454	.01			Wauneta	241-513	.01		
Sargent	155-428	.02			Wausa	123-514	.01		
Schuyler	75-430	.015			Waverly	196-515	.015		
Scottsbluff	22-432	.015			Wayne	58-516	.015		
Scribner	185-433	.015			Weeping Water	140-517	.015		
Seward	129-435	.015			West Point	184-519	.015		
Shelby	247-436	.015			Wilber	96-523	.015		
Sidney	7-441	.02			Wisner	203-530	.02		
Silver Creek	116-442	.01			Wood River	222-533	.015		
S. Sioux City	40-446	.015			Wymore**	77-534	.015		
Spalding	256-447	.015			York	97-536	.02		
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			County	Code	Rate	Column A Use Tax	Column B Sales Tax
Superior	65-470	.015			Dakota County*	134-922	.005		
Sutton	94-473	.015			Gage County**	245-934	.005		
Syracuse	122-475	.01			*Dakota County tax is only collected in areas outside of any city in Dakota County that imposes a city sales and use tax. **Gage County tax is collected in the entire Gage County, including in any city in Gage County that imposes a city sales and use tax. It is added to the state and any applicable city tax.				
Tecumseh	86-481	.015							
Tekamah	87-482	.02							
Terrytown	24-483	.01							
Tilden	56-487	.015							
Uehling	70-491	.01							
Unadilla	244-493	.015							

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 and remitting 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 retailer must file a Form 10. Retailers include remote sellers and Multivendor Marketplace Platforms (MMPs) with more than \$100,000 of gross sales or 200 or more transactions in Nebraska. All retailers must hold a Nebraska Sales Tax Permit.

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. **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 (e-filing). All retailers may e-file Form 10 using NebFile for Business. Retailers approved to file a combined return or required to pay electronically, **must** e-file Form 10. If you have questions about e-filing or payment options, visit the Department of Revenue (DOR) website revenue.nebraska.gov.

Preidentified Return. Retailers will be mailed a preidentified paper return if they did not e-file a Form 10 previously and are not required to pay electronically. This return should only be used by the retailer whose name is printed on it. If you have not received your preidentified return for the tax period, you may print a Form 10 from DOR's website. 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" next to the change made. 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. 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 return.

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](#), available on DOR's website, may only be filed by paper. Mandated retailers must pay all balance dues 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.

Penalty and Interest. If a return is not filed and/or is not paid by the due date, a penalty may 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 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 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 it by entering a zero, N/A, drawing a line, writing a word, or statement on the appropriate line. Failure to do so extends the statute of limitations to six years for audit purposes.

Complete the Nebraska Net Taxable Sales and Use Tax Worksheets to assist with the Form 10.

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 or deductions, including 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. Examples include, but are not limited to:

- Purchases of uniforms, magazines, computers, software; or
- Purchases of taxable services such as repair or installation labor on tangible personal property, pest control, building cleaning, or motor vehicle towing;
- Purchases 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 options.

Signatures. This return must be signed by the taxpayer, partner, officer, or member. Include a daytime phone number and email address in case DOR needs to contact you about your account.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure mail or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

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

The Schedule I displays any city or county that has been reported in the last 12 months. Enter the local sales and use tax due for each city and county. Retailers that make sales using an MMP should enter the result of the total city or county sales tax due by the retailer and the MMP less the city or county sales tax remitted by the MMP on the retailer's behalf. A city or county may be added by writing the information in the blank boxes on Schedule I. You can find listings of the city and county taxing jurisdictions and the sales tax rates on DOR's website.

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 and enter the total from Nebraska Schedule I, on line 6, Form 10.

Multivendor Marketplace Platform (MMP) Users Only

Retailers making sales into Nebraska using an MMP must enter the dollar amount of Nebraska sales remitted 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).