

Instructions

Nebraska Schedule I. This schedule is provided to assist in preparing your Nebraska Tobacco Products Tax Return, Form 56, for tobacco products other than snuff. Enter your name, ID number, and tax period in the space provided. If additional space is required, attach a schedule with the same information.

The schedule containing the same format and information may be submitted using electronic media, such as a CD, USB drive, or flash drive, to report your imports and exports. Attach the completed schedule to Form 56 and return it to the Nebraska Department of Revenue (DOR).

Tobacco products to be reported on Schedule I include cigars that have not been redefined as cigarettes by LB 397 (2019); roll-your-own 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 in such manner as to be suitable for chewing or smoking in a pipe or otherwise.

Do not report snuff on this schedule. Snuff must be reported on Form 56 Schedule II.

Specific Instructions

Tobacco Products Imported. Enter the requested information for the tobacco products (other than snuff) imported into Nebraska during the month for which Form 56 is being filed. Nebraska wholesalers and importers must report the name and address of the vendor from which tobacco products other than snuff were purchased. Non-Nebraska wholesalers who become licensed for Tobacco Products Tax must report the name and address of the Nebraska customer to whom the tobacco products were sold.

Tobacco Products Manufactured and Sold in Nebraska. Persons who manufacture tobacco products (other than snuff) in Nebraska, and sell these items to other individuals or retailers in this state, must include these sales on Schedule I, Form 56, for the same tax period as the Form 56. The net invoice price for the manufacturer is the manufacturer's selling price less all trade and cash discounts allowed and received by the purchaser. The manufacturer must provide sufficient information for each type of tobacco product (other than snuff) manufactured and sold.

Net Invoice Amount. Net invoice amount is the invoiced amount less all trade and cash discounts allowed and received by the person or company whose name is preidentified on this return.

Line 1. Enter the total net invoice price for all imports on Form 56, line 1.

Exports to Other States. Enter the requested information for each customer to whom you have exported tobacco products during the same tax period as the Form 56. The net invoice price of each tobacco product exported is the amount on which tax was previously paid.

Line 2. Enter the total net invoice price on this line and on Form 56, line 2.

Products Returned to the Manufacturer. Nebraska wholesalers, importers, and non-nebraska wholesalers may receive credit for tax paid on tobacco products (other than snuff) returned to the manufacturer as unsaleable. Credit memoranda for returned tobacco products are issued by the DOR and must be attached when the credit is claimed on Form 56, line 14. Do not attach the manufacturer's affidavit or claim credit before a credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest.

Tobacco Products Returned from Customers. Resident wholesalers who have received tobacco products (other than snuff) returned from a customer located outside of Nebraska should report those transactions on Form 56, Schedule I, line 2 as a negative number. Nonresident wholesalers who have received products returned from a customer located in Nebraska should report those transactions on Form 56, Schedule I, line 1 as a negative number.