

Instructions

Nebraska Schedule II. This schedule is provided to assist in preparing your Nebraska Tobacco Products Tax Return, Form 56. Enter your name, ID number, and tax period in the space provided. If additional space is required to list all imports and exports of snuff, 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).

Snuff. Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked and includes “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

Specific Instructions

Snuff Imported. Enter the requested information for the snuff products 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 snuff products were purchased. Non-Nebraska wholesalers who elect to become licensed for Tobacco Products Tax must report the name and address of the Nebraska customer to whom the snuff products were sold.

Snuff Manufactured and Sold in Nebraska. Persons who manufacture snuff in Nebraska and sell the snuff to individuals and retailers in Nebraska must include these sales on Schedule II, Form 56, for the same tax period as the Form 56.

Brand Name. Do not list the different varieties of any particular brand of snuff. For example, Red Seal snuff comes in four long cut varieties: Wintergreen, Mint, Natural, and Straight. For reporting purposes the different varieties can all be reported under the brand name Red Seal.

Column A. Enter the total number of containers of each brand of snuff imported, manufactured, or sold.

Column B. Enter the exact net weight of the container as listed by the manufacturer. Example: .47, .82, 1.2, or 1.5 ounces.

Column C. Multiply the number of containers in Column A by the number of ounces in Column B and enter the total number of ounces in Column C.

Line 1. Enter the exact total number of ounces on line 6, Form 56.

Exports to Other States. Enter the requested information for each customer to whom you have exported snuff during the same tax period as the Form 56.

Line 2. Enter the exact total number of ounces on line 7, Form 56.

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

Snuff Returned from Customers. Nebraska wholesalers and importers who have received snuff returned from a customer located outside of Nebraska should report those transactions on line 2, Schedule II, Form 56 as a negative number. Non-Nebraska wholesalers who have received snuff returned from a customer located in Nebraska should report those transactions on line 1, Schedule II, Form 56 as a negative number. Non-Nebraska wholesalers cannot claim snuff returned to manufacturer and snuff returned from customers for the same item.