

Nebraska Schedule II — Snuff Imported or Manufactured and Exported

Attach to Form 56.

Name on Form 56	Nebraska ID Number	Tax Period
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Snuff Imported or Manufactured

Invoice		Nebraska Wholesalers and Importers: Report Purchased From Non-Nebraska Wholesalers: Report Sold into Nebraska Nebraska Manufacturers: Report Sold in Nebraska			Brand Name	Column A No. of Containers	Column B Weight of Each (in ounces)	Column C Total Weight (Col. A X Col. B)
Date	Number	Name	City	State				

1 Total number of ounces of snuff imported or manufactured in Nebraska (enter total here and on Form 56, line 6)..... **1**

Snuff Imported or Manufactured in Nebraska and Exported to Other States

Invoice		Sold To			Brand Name	Column A No. of Containers	Column B Weight of Each (in ounces)	Column C Total Weight (Col. A X Col. B)
Date	Number	Name	City	State				

2 Total number of ounces of snuff imported or manufactured in Nebraska and exported to other states (enter total here and on Form 56, line 7)..... **2**

Attach this schedule to Form 56 and mail to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

Retain a copy for your records.

Instructions

Nebraska Schedule II. This schedule is provided to assist in the 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 Form 56, Schedule II, for the same tax period as the Form 56. Nebraska wholesalers report the name and address of the vendor from which the snuff products were purchased. Non-Nebraska wholesalers report the name and address of the Nebraska customer to whom the snuff was sold.

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 Form 56, line 6.

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 Form 56, line 7.

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 to and claimed on Form 56, line 14. 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 Form 56, Schedule II, line 2 as a negative number. Non-Nebraska wholesalers who have received snuff returned from a customer located in Nebraska should report those transactions on Form 56, Schedule II, line 1 as a negative number.