

Nebraska Credit Computation for Cigarettes Sold to Native American Indian Tribal Members in Indian Country

| | |
|---|--------------------------------------|
| Retailer's Nebraska Sales Tax ID Number | Social Security or Federal ID Number |
| Period Covered by Claim Beginning _____, _____ and Ending _____, _____ | |
| Identify the Indian Country the retailer is located on. | |

| Retailer's Name and Location Address | Retailer's Name and Mailing Address |
|---|-------------------------------------|
| Name | Name |
| Business Street Address (Do Not Use PO Box) | Street or Other Mailing Address |
| City State Zip Code | City State Zip Code |

| Wholesaler's Name and Location Address | Wholesaler's Name and Mailing Address |
|---|---------------------------------------|
| Name | Name |
| Business Street Address (Do Not Use PO Box) | Street or Other Mailing Address |
| City State Zip Code | City State Zip Code |

| Cigarette Tax Credit Computation | | |
|---|---|--|
| 1 Total number of packs of 20 cigarettes or less sold to Native American Indian Tribal Members in Indian Country (attach Exempt Transactions Worksheet) | 1 | |
| 2 Credit claimed for exempt sales on packs of 20 cigarettes or less (line 1 multiplied by \$.64) | 2 | |
| 3 Total number of packs of 25 cigarettes sold to Native American Indian Tribal Members in Indian Country (attach Exempt Transactions Worksheet) | 3 | |
| 4 Credit claimed for exempt sales on packs of 25 cigarettes (line 3 multiplied by \$.80) | 4 | |
| 5 Total amount of cigarette tax credit (line 2 plus line 4)..... | 5 | |

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature of Retailer _____ Date _____ Phone Number _____

For Wholesaler's Use Only

• Attach Form 68 to your Cigarette Purchase Order Form if claiming a credit from line 5.

Credit has been allowed for the amount shown on line 5 above on _____
(Invoice Number or Billing Description)

sign here

Authorized Signature of Wholesaler _____ Date _____ Phone Number _____

Instructions

Who May File. Every retailer located in Indian Country in Nebraska who sells cigarettes to an enrolled member of a Native American tribe, where title and possession of the items are taken within Indian Country in Nebraska must complete and sign this form in order to receive credit for the cigarette tax previously paid to the wholesaler.

Important Note. The retailer must identify the Indian Country on which the retailer is located and complete the exempt transaction worksheet. If this information is not completed, the credit will not be issued. Attach additional worksheets if more space is needed.

When and Where to File. Retailers of cigarettes may receive credit against their next purchase for those cigarettes previously sold as exempt to members of a Native American tribe.

Credit is not allowed for taxes paid to the wholesaler on any cigarettes purchased from the wholesaler, but not yet sold to a member of a Native American tribe.

The retailer must retain copies of Forms 68 and Exempt Transaction Worksheet.

Credit Allowance. The cigarette wholesaler's signature in the designated space evidences that credit has been allowed the retailer for the amount claimed on line 5. The Form 68 must be attached to the Purchase Order for Nebraska Cigarette Tax Stamps to receive the tax credit for cigarettes from line 5.

Instructions for the Exempt Transaction Worksheet

Date. Enter the date of sale by the retailer to the Native American Indian.

Purchaser. Enter the name of the Native American Indian.

Native American Purchaser's Member ID. Enter the exempt Native American Indian's Nebraska Native American Tax Exemption ID Card Number or last four digits of their Social Security number

Native American Tribe. Enter the name of the Native American Indian's tribe.