

# Nebraska Prepaid Wireless Surcharge Return

FORM E911N  
**2020**

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

Due Date:

Name and Location Address

Name and Mailing Address

☐ Check this box if your business has permanently closed, has been sold to someone else, or your license is no longer needed.  
New owners must apply for their own prepaid wireless surcharge license.

1 Total gross sales from all prepaid wireless telecommunications services.

Combined filers should report total from all locations. ....

1		00
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2 Total allowable deductions — see instructions .....

2		00
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3 Net taxable sales of prepaid wireless telecommunications services (line 1 minus line 2) .....

3		00
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4 Prepaid wireless surcharge (line 3 multiplied by 0.054) .....

4		
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5 Prepaid wireless surcharge collection fee (line 4 multiplied by .03) .....

5		
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6 Net prepaid wireless surcharge due (line 4 minus line 5) .....

6		
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7 Previous balance with applicable interest at % per year

7		
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☐ Check this box if your payment is being made electronically.

8 Total balance due (line 6 plus line 7) .....

8		
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Under penalties of law, I declare that as a taxpayer or tax preparer, I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Taxpayer Signature

Date

Signature of Preparer Other Than Taxpayer

Date

Daytime Phone Number

Daytime Phone Number

Email Address

Email Address

**This return is due on or before the 20th day of the month following the tax period indicated above.**

Paper filers mail this return and payment to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**

**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**Who Must File.** Every person making taxable sales in Nebraska of prepaid wireless telecommunications services must be licensed to collect the Nebraska Prepaid Wireless Surcharge (Surcharge) and must file the Nebraska Prepaid Wireless Surcharge Return, Form E911N, with the Nebraska Department of Revenue (DOR).

**When and Where to File.** The return and payment are due on the 20th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U.S. Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be completed before 5:00 p.m. Central Time on the due date. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return for your records.

**Credit Returns.** If line 6 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. The credit may be applied to a balance due on line 7, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a refund of the amount may be requested by furnishing DOR with a letter of explanation.

**Electronic Filing.** DOR encourages all taxpayers to file and pay electronically. Taxpayers who have been approved to file a combined return must e-file original returns. Taxpayers required to file and pay sales tax electronically are also required to file and pay the surcharge electronically. DOR will not mail Form E911N to anyone required to pay electronically or to anyone who has e-filed Form E911N in the past. If you have questions about Internet filing, or payment options, visit [revenue.nebraska.gov](http://revenue.nebraska.gov).

**Penalty and Interest.** If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the surcharge due or \$25, whichever is greater. Interest on the unpaid surcharge will be assessed at the statutory rate from the due date until payment is received.

## Specific Instructions

**Line 1.** Enter the total dollar amount of **all** sales of prepaid wireless telecommunications services. Combined filers should report total sales for all Nebraska locations. Enter both taxable and exempt sales rounded to the nearest dollar. Prepaid wireless telecommunications services include sales of prepaid mobile phones, prepaid calling cards, and the recharging of both prepaid phones and prepaid calling cards.

**Line 2.** Enter the total dollar amount of purchases for resale. The retailer must receive and retain a properly completed [Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13](#), to document that the purchase is for resale.

**Line 5.** A collection fee is given for collecting and remitting the surcharge.

**Lines 7.** If the prepaid wireless surcharge due on line 6, is not paid by the due date, interest at the statutory rate will be assessed on the tax due from the due date until payment is received. To determine the interest rate for a particular period, please visit DOR's website and review [Revenue Ruling 99-18-1, Interest Rate Assessed on State Taxes](#).

**Line 8.** All filers are encouraged to make payments electronically. If you are mandated to pay sales tax electronically, then you are also mandated to pay the surcharge electronically. Do not send a paper check if you are mandated to pay electronically. Those not mandated to pay electronically may attach a check or money order for the amount on line 8, made payable to the Nebraska Department of Revenue.