

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
2 Total allowable deductions — see instructions	2		00
3 Net taxable sales of prepaid wireless telecommunications services (line 1 minus line 2)	3		00
4 Prepaid wireless surcharge (line 3 multiplied by _____)(see rates in instructions)	4		
5 Prepaid wireless surcharge collection fee (line 4 multiplied by .03).....	5		
6 Net prepaid wireless surcharge due (line 4 minus line 5)	6		
7 Previous balance with applicable interest at % per year	7		

Reason for Amending

Check this box if your payment is being made electronically. (See instructions.)

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	

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. File an amended Form E911XN whenever the information on the return previously filed is not correct. **Provide an explanation of the changes made.**

Where to File. 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.

Balance Due. If the amended return results in additional tax owed, payment can be made by Electronic Funds Transfer (EFT) or by check or money order. Some filers are **required** to pay electronically — see the line 8 instruction below.

Credit Returns. If the amended return results in a reduction of the previous tax liability, a credit will be placed on your account. A credit of \$2 or more may be refunded upon request.

Electronic Payments. The Nebraska Department of Revenue (DOR) encourages all taxpayers to pay electronically. Filers who are mandated to electronically pay the Nebraska Prepaid Wireless Surcharge must also pay all balances resulting from filing a paper Form E911XN electronically or by credit card. If you have questions about e-filing or e-payment options, visit 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 tax 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.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

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 for recharging both prepaid phones and prepaid calling cards.

Line 2. Enter the total dollar amount of purchases for resale. The seller 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 4. The prepaid wireless surcharge rate for the tax year being amended must be used to calculate the amended return.

Prepaid Wireless Surcharge Rates	
01-01-2020 and after	5.4% (.054)
01-01-2019 through 12-31-2019	5.3% (.053)
01-01-2014 through 12-31-2018	1.0% (.010)

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

Line 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 99-20-2, 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.