

# Nebraska Schedule I — Local Sales and Use Tax

- Attach to Form 10.
- If applicable, complete Section A - Multivendor Marketplace Platform (MMP) Users Only on Page 3.
- If applicable, complete Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases on Page 3.
- If applicable, complete Section C - Good Life District on page 4.

Name on Form 10

Nebraska ID Number

Tax Period

City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Ainsworth	52-003	.015			Clarkson	227-102	.015		
Albion	81-004	.015			Clatonia	246-103	.005		
Alliance	27-008	.015			Clay Center	188-104	.015		
Alma	82-009	.02			Clearwater	197-105	.015		
Ansley	234-015	.01			Coleridge	239-108	.01		
Arapahoe	157-016	.015			Columbus	60-110	.015		
Arcadia	192-017	.01			Cordova	208-114	.01		
Arlington	206-018	.015			Cortland	119-116	.01		
Arnold	152-019	.01			Cozad	26-119	.015		
Ashland	50-021	.015			Crawford	20-122	.015		
Atkinson	88-023	.015			Creighton	61-123	.01		
Auburn	57-025	.01			Crete	18-125	.02		
Bancroft	198-030	.015			Crofton	179-126	.015		
Bassett	99-035	.015			Curtis	51-129	.01		
Battle Creek	214-036	.015			Dakota City	233-131	.01		
Bayard	44-037	.01			Dannebrog	153-134	.01		
Beatrice	17-039	.02			Davey	248-137	.015		
Beaver City	141-040	.01			David City	101-138	.02		
Beaver Crossing	226-041	.01			Daykin	180-140	.01		
Beemer	199-043	.015			Decatur	217-141	.02		
Bellevue	3-046	.015			Deshler	243-143	.01		
Bellwood	223-047	.015			DeWeese	173-144	.01		
Benedict	215-049	.015			DeWitt	235-145	.01		
Benkelman	176-050	.015			Diller	67-147	.01		
Bennet	147-051	.01			Dodge	148-150	.015		
Bennington	42-052	.015			Doniphan	181-151	.01		
Bertrand	118-053	.015			Dorchester	249-152	.015		
Big Springs	100-055	.01			City of Douglas	43-153	.015		
Blair	53-057	.015			Duncan	135-156	.015		
Bloomfield	83-058	.01			Eagle	23-159	.01		
Blue Hill	71-060	.015			Edgar	102-161	.01		
Brainard	187-066	.01			Edison	228-162	.01		
Bridgeport	32-068	.01			Elgin	142-164	.01		
Broken Bow	66-072	.015			Elm Creek	159-167	.01		
Brownville	191-073	.01			Elmwood	105-168	.015		
Bruning	258-075	.015			Elwood	218-170	.01		
Burwell	132-081	.015			Emerson	262-172	.015		
Byron	260-084	.01			Eustis	106-176	.01		
Cairo	207-085	.01			Ewing	250-177	.015		
Callaway	216-086	.01			Exeter	171-178	.015		
Cambridge	145-087	.02			Fairbury	36-179	.02		
Cedar Rapids	114-092	.01			Fairfield	212-180	.015		
Central City	78-094	.015			Falls City	79-182	.02		
Ceresco	25-095	.015			Farnam	143-183	.01		
Chadron	13-096	.02			Fordyce	255-187	.01		
Chambers	177-097	.01			Fort Calhoun	229-188	.015		
Chappell	12-099	.02			Franklin	209-190	.01		
Chester	178-100	.01			Fremont	62-191	.015		
Clarks	158-101	.015			Friend	124-192	.015		

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3) .....	1		
2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3) .....	2		

**Complete this Schedule I and Section A, B, or C if applicable.**

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City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Fullerton	30-193	.02			Loup City	90-294	.02		
Geneva	136-198	.02			Lyons	108-298	.015		
Genoa	120-199	.02			Madison	113-299	.015		
Gering	37-200	.02			Malcolm	150-302	.01		
Gibbon	72-201	.015			Manley	257-304	.005		
Gordon	8-206	.015			Marquette	202-305	.015		
Gothenburg	21-207	.015			Maywood	193-311	.015		
Grand Island	34-210	.02			McCook	103-312	.02		
Grant	200-211	.01			McCool Junction	133-313	.015		
Greeley	230-212	.015			Meadow Grove	225-317	.015		
Greenwood	160-213	.01			Milford	63-322	.01		
Gresham	125-214	.015			Milligan	251-325	.015		
Gretna	161-215	.02			Minden	55-327	.02		
Guide Rock	126-217	.015			Mitchell	69-328	.015		
Hallam	263-221	.01			Monroe	182-330	.015		
Halsey	264-222	.005			Morrill	137-332	.01		
Harrison	49-227	.015			Mullen	183-334	.01		
Hartington	167-228	.015			Murray	210-336	.01		
Harvard	162-229	.01			Nebraska City	16-339	.015		
Hastings	33-230	.015			Nehawka	240-340	.01		
Hay Springs	68-231	.01			Neligh	91-341	.01		
Hebron	127-235	.015			Nelson	80-342	.01		
Hemingford	48-236	.015			Newman Grove	98-346	.015		
Henderson	112-237	.015			Niobrara	73-349	.01		
Hickman	213-242	.015			Norfolk	15-351	.015		
Hildreth	89-243	.01			North Bend	92-353	.015		
Holdrege	54-245	.015			North Platte	4-355	.02		
Hooper	144-248	.01			Oakland	35-358	.015		
Howells	189-251	.015			Oconto	172-360	.01		
Hubbard	236-252	.015			Odell	59-362	.01		
Hubbell	45-253	.01			Ogallala	6-363	.015		
Humboldt	259-254	.015			Omaha	1-365	.015		
Humphrey	146-255	.02			O'Neill	39-366	.015		
Hyannis	154-257	.01			Orchard	242-368	.015		
Imperial	163-258	.01			Ord	115-369	.015		
Jackson	164-263	.015			Osceola	131-371	.015		
Jansen	111-264	.01			Oshkosh	10-372	.02		
Juniata	204-268	.015			Osmond	117-373	.015		
Kearney	38-269	.015			Oxford	84-376	.015		
Kimball	9-273	.01			Palmer	252-379	.015		
Laurel	237-276	.01			Palmyra	138-380	.01		
LaVista	14-274	.02			Papillion	28-382	.02		
Lawrence	232-277	.01			Pawnee City	168-383	.02		
Leigh	224-279	.015			Paxton	128-384	.02		
Lewellen	5-281	.01			Pender	174-385	.015		
Lexington	29-283	.015			Peru	93-386	.01		
Lincoln	2-285	.0175			Petersburg	130-387	.01		
Linwood	201-287	.01			Pierce	139-390	.01		
Loomis	149-291	.01			Pilger	231-391	.015		
Louisville	107-293	.015			Plainview	46-392	.015		

<b>3</b> Total the amounts of use tax in Column A (enter here and on line 7, on page 3).....	<b>3</b>	
<b>4</b> Total the amounts of sales tax in Column B (enter here and on line 7, on page 3) .....	<b>4</b>	

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City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column B Sales Tax
Platte Center	211-393	.015			Syracuse	122-475	.01		
Plattsmouth	121-394	.015			Tecumseh	86-481	.015		
Pleasanton	238-396	.01			Tekamah	87-482	.02		
Plymouth	47-397	.015			Terrytown	24-483	.01		
Ponca	194-399	.015			Tilden	56-487	.015		
Ralston	151-407	.015			Trenton	266-489	.015		
Randolph	190-408	.015			Uehling	70-491	.01		
Ravenna	85-409	.015			Unadilla	244-493	.015		
Red Cloud	74-411	.015			Upland	220-495	.015		
Republican City	64-412	.01			Utica	221-496	.015		
Rising City	253-415	.01			Valentine	156-497	.015		
Roca	254-418	.015			Valley	41-498	.015		
Rushville	11-425	.015			Verdigre	76-502	.015		
St. Edward	175-452	.015			Wahoo	95-506	.02		
St. Paul	104-454	.015			Wakefield	169-507	.01		
Sargent	155-428	.02			Waterloo	19-512	.02		
Schuyler	75-430	.015			Wauneta	241-513	.01		
Scottsbluff	22-432	.015			Wausa	123-514	.01		
Scribner	185-433	.015			Waverly	196-515	.015		
Seward	129-435	.02			Wayne	58-516	.015		
Shelby	247-436	.015			Weeping Water	140-517	.015		
Sidney	7-441	.02			West Point	184-519	.02		
Silver Creek	116-442	.01			Wilber	96-523	.015		
S. Sioux City	40-446	.015			Wisner	203-530	.02		
Spalding	256-447	.015			Wood River	222-533	.015		
Spencer	109-448	.01			Wymore	77-534	.015		
Springfield	195-450	.015			Wynot	265-535	.015		
Springview	166-451	.01			York	97-536	.02		
Stanton	219-456	.015			<b>County</b>	<b>Code</b>	<b>Rate</b>	<b>Column A Use Tax</b>	<b>Column B Sales Tax</b>
Sterling	205-462	.01							
Stromsburg	186-467	.015			Dakota County*	134-922	.005		
Stuart	110-468	.015			*Dakota County tax is only collected in areas outside of any city in Dakota County that imposes a city sales and use tax.				
Superior	65-470	.015							
Sutherland	261-472	.015							
Sutton	94-473	.015							

5 Total the amounts of use tax in Column A and sales tax in Column B on this page .....	5		
6 Enter the total amounts from Column A and Column B (lines 1 and 2) from Page 1 .....	6		
7 Enter the total amounts from Column A and Column B (lines 3 and 4) from Page 2 .....	7		
8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10 .....	8		
9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10 .....	9		

### Section A - Multivendor Marketplace Platform (MMP) Users Only

Retailers, including remote retailers – Enter the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf. Subtract this amount from your total gross sales in Nebraska reported on line 1, Form 10, to determine your net Nebraska taxable sales (see Form 10 instructions)(Code 700-700)

### Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases

To be completed by retailers who are leasing (1) motor vehicles to others for periods of more than 31 days; (2) ATVs or UTVs; (3) motorboats or motorized personal watercraft; or (4) Aircraft Sales or Leases.

1 Enter the amount of state sales tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions)..... (Code 600-600)	
2 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of all-terrain and utility-type vehicles (see instructions) ..... (Code 626-626)	
3 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of motorboats and motorized personal watercraft (see instructions)..... (Code 633-633)	
4a Enter the amount of state sales tax included on Form 10, Line 3 from the sale or lease of aircraft...(Code 694-694)	
4b Enter the amount of state use tax included on Form 10, Line 4 from the purchase or lease of aircraft...(Code 694-694)	

**Section C - Good Life District (GLD) - Complete prior to completing Form 10**  
See Section C instructions.

A. GLD Name	B. GLD Code	Rate	C. Use Tax	D. Sales Tax
Outside a GLD (in Nebraska)	N/A	.055	1	1
Inside GLD Avenue One	801-801	.0275	2	2
Inside GLD Nebraska Crossing Village District	802-802	.0275	3	3
<b>Enter Total of Column C on Line 4, Form 10 and Total of Column D on Line 3, Form 10</b>				

**Section C Instructions**

Complete Section C only if you have sales tax and/or use tax to report from **transactions INSIDE a GLD**. Transactions inside a GLD generally means the purchaser takes possession of the property or receives the service within the GLD. If all of the sales and/or use tax that you are reporting is from OUTSIDE a GLD, do not complete Section C. Section C is completed to calculate the correct state sales tax to report on Line 3, Form 10, and state use tax to report on Line 4, Form 10, when you have any taxable transactions INSIDE a GLD. Separately identify the “Net Nebraska Taxable Sales” and “Amount Subject to Nebraska Use Tax” from inside and outside of a GLD. The tax rate is different for sales or use tax owed for transactions made within a GLD. Transactions made OUTSIDE the boundaries of a GLD are taxed at the state tax rate printed in the Rate column. Transactions made INSIDE the boundaries of a GLD are taxed at the GLD tax rate printed in the Rate column.

**Line 1.** This line is to calculate the Nebraska sales and use tax on transactions made OUTSIDE a GLD. Calculate the sales tax using the rate printed in the Rate column. The sales tax on these sales is entered in Line 1, Column D, Sales Tax. If you have taxable amounts subject to Nebraska use tax, calculate this amount using the rate printed in the Rate column. Enter this use tax in Line 1, Column C, Use Tax, as applicable.

**Line 2 and 3.** These lines are to calculate the Nebraska sales and use tax on transactions made INSIDE a GLD. Calculate the sales tax using the tax rate printed in the Rate column multiplied by just those net Nebraska taxable sales made INSIDE a GLD. The sales tax on these sales is entered in Column D. If you have taxable amounts subject to Nebraska use tax, calculate that amount using the rate printed in the Rate column. Enter this use tax in Column C, Use Tax, as applicable.

TOTAL: Enter the total of Column C on Line 4, Form 10. Enter the total of Column D on Line 3, Form 10.

**If Section C is completed to report GLD sales/use tax, this sheet MUST be submitted with the Form 10.**

Maps of the Good Life Districts can be found on the [Sales Tax Rate Finder](#).