

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 of prepaid wireless telecommunications services sold in Nebraska other than in Douglas County. (Combined filers must report total from all locations other than Douglas County).....	1	00
2 Total dollar amount sold for resale in Nebraska other than in Douglas County included on line 1.....	2	00
3 Net taxable sales of prepaid wireless telecommunications services other than Douglas County (line 1 minus line 2).....	3	00
4 Prepaid wireless surcharge other than in Douglas County (line 3 multiplied by _____) (see rates in instructions).....	4	
5 Total gross sales of prepaid wireless telecommunications services sold in Douglas County. (Combined filers must report total from all locations in Douglas County).....	5	00
6 Total dollar amount sold for resale in Douglas County not included on line 2.....	6	00
7 Prepaid net taxable sales of prepaid wireless telecommunications services in Douglas County (line 5 minus line 6).....	7	00
8 Prepaid wireless surcharge in Douglas County (line 7 multiplied by _____) (see rates in instructions).....	8	
9 Total prepaid wireless surcharge (line 4 plus line 8).....	9	
10 Prepaid wireless surcharge collection fee (line 9 multiplied by .03).....	10	
11 Net prepaid wireless surcharge due (line 9 minus line 10).....	11	
12 Previous balance with applicable interest at _____ % per year	12	

**Reason for Amending**

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

13 Total balance due (line 11 plus line 12).....	13	
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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 13 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](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 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 sales of prepaid wireless telecommunications services sold and delivered in Nebraska locations other than in Douglas county. Combined filers should report total sales for all Nebraska locations other than locations in Douglas county. 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 in Nebraska other than in Douglas County. The retailer/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 in Nebraska other than in Douglas County for the tax year being amended must be used to calculate the amended return.

Prepaid Wireless Surcharge Rates for Remaining 92 Counties	
01-01-2023 and after	5.9% (.059)
01-01-2020 through 12-31-2022	5.4% (.054)
01-01-2019 through 12-31-2019	5.3% (.053)
01-01-2014 through 12-31-2018	1.0% (.010)

Prepaid Wireless Surcharge Rates for Douglas County	
01-01-2023 and after	5.5% (.055)
01-01-2020 through 12-31-2022	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.** Enter the total dollar amount of all sales of prepaid wireless telecommunications services sold and delivered in Douglas County. Combined filers should report the total sales for all locations in Douglas County. 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 recharging both prepaid phones and prepaid calling cards.

**Line 6.** Enter the total dollar amount of purchases for resale in Douglas County. The retailer must receive and retain a properly completed Form 13, to document that the purchase is for resale.

**Line 8.** The prepaid wireless surcharge rate in Douglas County for the tax year being amended must be used to calculate the amended return.

**Line 10.** A collection fee is allowed for collecting and remitting the surcharge.

**Line 12.** If the prepaid wireless surcharge due on line 11 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 99-22-1, Interest Rate Assessed on State Taxes](#).

**Line 13.** 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 13, made payable to the Nebraska Department of Revenue.