

Nebraska Waste Reduction and Recycling Fee Return

• Read instructions on reverse side.
• Please use e-file and pay electronically at revenue.nebraska.gov.

Please Do Not Write In This Space

Nebraska ID Number Reporting Period Covered by Return Due Date

Name and Location Address

Name and Mailing Address

This return must be filed even if there is no fee due.

1 Number of business locations in Nebraska that reported Nebraska taxable sales of \$50,000 or more for the reporting period covered by this return (unless reduced after filling out the schedule).....	1		
2 Nebraska Waste Reduction and Recycling Fee (line 1 multiplied by \$25) (Combined sales tax filers – see enclosed schedule).....	2		
3 Previous balance with applicable interest at % per year and payment received through	3		

Check this box if your payment is being made electronically.

4 **Balance Due** (line 2 plus or minus line 3). Pay this amount with your return.

4		
----------	--	--

If line 4 is a credit balance of \$2 or more, check a box below:

- Apply this credit to my sales or use tax account.
 Issue a paper refund check.

Worksheet

Computation of Nebraska Net Taxable Sales of Tangible Personal Property

1 Nebraska net taxable sales as reported on line 2, Form 10, for the reporting period covered by this return. Note: Motor vehicle, motorboat, and ATV-UTV dealers must also include their sales of motor vehicles, trailers, semitrailers, motorboats, and ATVs-UTVs on line 1 of this worksheet.....	1		00
2 Nebr. taxable sales of utilities (phone, mobile telecommunications, sewer, and cable and satellite TV serv.)	2		00
3 Nebraska taxable sales of installation and connection of certain services (see instructions)	3		00
4 Nebraska taxable sales of custom software and specified digital goods.....	4		00
5 Nebraska taxable sales of admissions	5		00
6 Nebraska taxable sales of warranties, guarantees, and maintenance agreements	6		00
7 Nebraska taxable sales of lodging accommodations	7		00
8 Nebraska taxable services (see instructions)	8		00
9 Total (line 1, minus lines 2 through 8). If less than \$50,000, no fee is due – cross-out the \$25 amount on line 2, Form 94, and enter -0-.....	9		00

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

sign here ▶ Authorized Signature _____ () ▶ Signature of Preparer Other Than Taxpayer _____
 Title _____ Date _____ Phone Number _____ Address _____ Date _____
 Email Address _____

Paper filers mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. Every Nebraska retail location that reported \$50,000 or more in Nebraska net taxable sales on its [Nebraska and Local Sales and Use Tax Returns, Form 10](#), for tax periods July 1 of the previous year through June 30 of the current year, must file a Nebraska Waste Reduction and Recycling Fee Return, Form 94.

Businesses With One or More Nebraska Retail Locations. Each Nebraska retail location must pay the \$25 fee, unless the worksheet is completed and the remaining Nebraska taxable sales of tangible personal property (as reported on line 9) are less than \$50,000.

If you are submitting more than one return in the same envelope, and paying by check you may send one check with all of the returns for the total amount due, or a separate check with each return.

Businesses With More Than One Nebraska Retail Location Filing a Combined Sales Tax Return. The enclosed schedule lists all of your Nebraska retail locations that are part of the combined filing and which reported Nebraska taxable sales of more than \$50,000. The \$25 fee is due for **each** retail location with Nebraska taxable sales of tangible personal property of \$50,000 or more. Use the enclosed schedule to determine whether the Nebraska taxable sales for a particular location are less than \$50,000.

Motor Vehicle, Motorboat, and ATV-UTV Dealers. See Worksheet Instructions for line 1 below.

When and Where to File. This return and payment are due on or before October 1 following the tax period covered by the return. Refer to Payment Options for specific details on electronic payment options. Payments made by check must be postmarked by the U.S. Postal Service on or before the due date. The paper Form 94 and any supporting documentation must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818.

Electronic Filing. The Nebraska Department of Revenue (DOR) encourages all taxpayers to file and pay electronically. DOR will not mail a Form 94 to anyone who has e-filed a Form 94 in the past. If you have questions about Internet filing or payment options, visit revenue.nebraska.gov.

Preidentified Return. This return must be used only by the retailer whose name is printed on it. If you have sales of tangible personal property of \$50,000 or more at a location and have not received a preidentified return for the reporting period, print and mail this form to DOR. Do not file paper returns which are for another reporting period, or returns which have not been preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

Note. After the filing of an electronic version of this return, you will no longer be mailed a paper return.

Schedule. If the number of business locations in Nebraska (as printed on line 1, Form 94) is greater than one, a separate schedule is enclosed with your Form 94. This schedule can only be used by businesses that have been approved to file a combined sales tax return. The schedule lists (by Nebraska ID number) only those Nebraska retail locations that reported \$50,000 or more in Nebraska taxable sales. To determine if any of the locations had Nebraska taxable sales of tangible personal property of less than \$50,000, you must complete the information on the schedule for that location. You do not owe the \$25 fee for any location that has less than \$50,000 of Nebraska taxable sales as calculated in Column 9 of the schedule. The number of locations on line 1 will be reduced by the number of locations that have less than \$50,000 in Nebraska taxable sales as calculated in Column 9 of the schedule.

It is not necessary to complete the information for a location that has Nebraska taxable sales of tangible personal property of \$50,000 or more.

Line 4. Your payment may be made by Electronic Funds Withdrawal while filing your electronic return, or by using any of the following options:

- DOR's e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State's bank account); or
- Nebraska Tele-pay (pay by calling 800-232-0057).

For more information about these electronic payment options, see the Make a Payment Only page on DOR's [website](#). Those not mandated to pay electronically may attach a check or money order for the amount on line 4, made payable to the Nebraska Department of Revenue.

Penalty and Interest. If the return is not filed by the due date, or filed without payment, you will be billed for the fee based on the number of locations printed on line 1, Form 94, plus a \$5 penalty, and interest.

Signatures. This return must be signed by the taxpayer, partner, corporate officer, or member of an LLC. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with DOR or attached to this return.

Any person who is paid for preparing a taxpayer's return must also sign the return as the preparer.

If you need additional assistance, contact the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818, or call 800-742-7474 in Nebraska and Iowa, or 402-471-5729.

Worksheet Instructions

If the number of business locations in Nebraska (as printed on line 1, Form 94) is one, complete the worksheet at the bottom of Form 94 to determine if its Nebraska taxable sales of tangible personal property including sales of prewritten software were less than \$50,000. If less than \$50,000, no fee is due. Form 94 must be filed even if there is no fee due. If the number of business locations in Nebraska (as printed on line 1, Form 94) is more than one, do not complete the worksheet at the bottom of Form 94 and instead complete the [combined filer schedule](#).

Line 1. Enter the net Nebraska taxable sales as reported on line 2 of your Nebraska and Local Sales and Use Tax Return, Form 10, for the preceding 12-month period ending June 30. **Note:** Motor vehicle, motorboat and ATV-UTV dealers must also include their sales of motor vehicles, trailers, semitrailers, ATVs-UTVs, and motorboats on line 1 of this worksheet.

Line 2. Enter the Nebraska taxable sales derived from sales of telephone, mobile telecommunications, sewer, and cable and satellite TV services.

Line 3. Enter the Nebraska taxable sales derived from installing or removing of property used in conjunction with furnishing telephone, telegraph, mobile telecommunications, or cable and satellite TV services.

Line 4. Specified digital goods include: digital audio works (music); digital audio-visual works (movies, music videos, TV shows); and digital books. See [Revenue Ruling 01-11-3](#).

Line 8. Nebraska taxable services include: animal specialty services; building cleaning services; computer software training when provided by the seller; motor vehicle painting; motor vehicle towing; motor vehicle washing and waxing; pest control services; recreational vehicle (RV) park services; repair and installation labor charges; and security and detective services.

Line 9. If the amount entered on line 9 is less than \$50,000, cross-out the \$25 amount on line 2, and enter -0-. No fee is due.