

Nebraska Litter Fee Return

Nebraska ID Number Period Covered by Return Due Date

PLEASE DO NOT WRITE IN THIS SPACE

Name and Location Address

Name and Mailing Address

Check this box if you have discontinued your business.

If you have more than one business location making sales in Nebraska, refer to the paragraph titled "Persons With More Than One Location" in the instructions on the reverse side.

1	Gross proceeds from the manufacture and sale, and sale at wholesale in Nebraska of products and by-products subject to the litter fee	\$	00
2	Gross proceeds from the retail sale of products and by-products in Nebraska subject to the litter fee		00
3	Enter the greater of line 1 or line 2, unless the amount to be entered on line 3 is less than \$100,000. If the amount is less than \$100,000, enter zero (-0-)		00
4	Nebraska litter fee (line 3 multiplied by)		
5	Previous balance with applicable interest at % per year and payments received through		

Check this box if your payment is being made electronically.

6	Balance Due (line 4 plus line 5). Pay in full with return	\$	
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Under penalties of law, I declare that, as a taxpayer or preparer authorized to file this return on behalf of the taxpayer, I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature Title Daytime Phone Date Email Address

**paid
preparer's
use only**

Preparer's Signature Date Preparer's PTIN Email Address

Print Firm's Name (or yours if self-employed), Address, and Zip Code EIN Daytime Phone

Online Filers – Do not send in a paper return. Visit: revenue.nebraska.gov

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

Please make a copy of this return for your records. 5-215-1996 Rev. 8-2021 Supersedes 5-215-1996 Rev. 8-2020

Instructions

Who Must File. Every person who has annual gross proceeds from sales in Nebraska of products subject to the litter fee from all locations of at least \$100,000 must obtain a litter fee license and must file a Nebraska Litter Fee Return, Form 28. A litter fee license can be obtained by filing a [Nebraska Tax Application, Form 20](#). A separate application for a litter fee license is required for each place of business in Nebraska.

The Nebraska litter fee and the Nebraska waste reduction and recycling fee are separate programs. It is possible that your company is required to pay both fees.

Out-of-state manufacturers, wholesalers, and retailers report only the gross proceeds from Nebraska sales of items specified in the line 1 and line 2 instructions on this return. The Nebraska Litter Fee Information Guide can be found on the Nebraska Department of Revenue's (DOR) website at revenue.nebraska.gov/files/doc/info/7-157.pdf.

When and Where to File. This return and payment are due on or before October 1 following the tax period covered by the return. The return and payment must be received by DOR or postmarked by the U.S. Postal Service on or before the due date to be considered timely. Electronic filers, do not mail this form. For paper filers, mail this return to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818.

Electronic Filing. DOR encourages all taxpayers to file and pay electronically. If you have questions about Internet filing or payment options, visit revenue.nebraska.gov.

The litter fee return must be filed even if the amount reported on line 3 is zero.

Preidentified Return. This return is to be used only by the manufacturer, wholesaler, or retailer whose name is printed on it. If you have not received a preidentified return for the reporting period print and mail this form to DOR. Do not file returns which are photocopies or returns for another period.

Name/Address Changes. If your business name has changed and is a name change only (i.e., the ownership or federal identification number has not changed), mark through the name, plainly print the new name, and write "name change only" on the return. A change in ownership or type of ownership (e.g., individual to a partnership, partnership to a corporation, etc.) will require you to cancel your license and apply for a license for the new entity. The new owner of the business should not file a return using the previous owner's preidentified litter fee returns. The new owner must complete a [Nebraska Tax Application, Form 20](#), to obtain a litter fee license.

If there is a change or correction in the name and address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. **Reminder:** A litter fee license is required for **each** location. If there is an additional location opened, you must apply for another litter fee license by filing a Nebraska Tax Application, Form 20.

Persons With More Than One Location. Every manufacturer, wholesaler, or retailer who owns 80 percent or more of two or more locations that sell products subject to the litter fee must license **each** location and file **one "combined"** litter fee return. The "combined" filing requires the calculation of the litter fee on the total annual gross proceeds from sales by **all** locations making sales in Nebraska of products subject to the litter fee. A [Nebraska Application for Permission to File a Monthly Combined Sales and Use Tax or Combined Litter Fee Return, Form 11](#), must be submitted to obtain a "combined" Nebraska ID number.

Discontinuation of Business. A license holder who discontinues selling products subject to the litter fee may cancel the litter fee license. License holders who have filed a litter fee return for previous reporting periods, but for the current reporting period have less than \$100,000 in annual gross proceeds, may terminate their litter fee license. DOR recommends that license holders not cancel their license if there is a

reasonable expectation that the litter fee gross proceeds for the next reporting period will exceed \$100,000.

Reinstatement of License. The litter fee license for any particular location may be reinstated upon the license holder's request without charge by filing a [Nebraska Change Request, Form 22](#).

Penalty and Interest. In the event that the return is not filed by the prescribed due date, a penalty will be assessed in the amount of \$25 or ten percent of the fee due, whichever is greater. Interest will be assessed on any unpaid fee at the rate printed on line 5 from the due date until payment is received.

Verification and Audit. Records to substantiate this return must be retained and available for a period of at least three years following the date of filing the return.

Specific Instructions

Line 1. Enter the total gross proceeds from the manufacture and sale, and sale at wholesale in Nebraska of products and by-products, from all locations, which fall into any of the following categories: (1) food for human or pet consumption; (2) cigarettes and other tobacco products; (3) soft drinks and carbonated waters; (4) liquor, wine, beer, and other malt beverages; (5) household paper and household paper products, excluding magazines, periodicals, newspapers, and literary works; (6) glass containers; (7) metal containers; (8) plastic or fiber containers made of synthetic material; (9) cleaning agents and toiletries; and (10) kitchen supplies.

Line 2. Enter the total gross proceeds from the sale at retail in Nebraska of the products from all locations which fall into any of the following categories: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, except those sold by retailers solely for consumption indoors on the retailers' premises; (2) food and beverages sold through a vending machine; (3) food for pet consumption; (4) cigarettes and other tobacco products; (5) household paper and household paper products, excluding magazines, periodicals, newspapers, and literary works; (6) cleaning agents; and (7) kitchen supplies.

Line 4. Compute the fee by multiplying line 3 by 0.000175. Carry the decimal to three places and round to two places. For example, \$17.754 should be shown as \$17.75, while \$17.755 should be shown as \$17.76.

Line 5. A balance due or credit (indicated by "subtract") resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by DOR. The amount of interest includes interest on the unpaid fee through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on the next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 6.

Line 6. All taxpayers are encouraged to make payments electronically. Electronic payments may be made using DOR's free e-pay program (EFT Debit), by ACH Credit, or by phone. Refer to DOR's website for payment and filing options. If not paying electronically, attach a check or money order for the amount on line 6, made payable to the Nebraska Department of Revenue.

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

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

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."