

**Nebraska Credit Computation for Cigarettes Sold to Native American Indian Tribal Members in Indian Country**

Retailer's Nebraska Sales Tax ID Number	Social Security or Federal ID Number
Period Covered by Claim Beginning _____, _____ and Ending _____, _____	
Identify the Indian country where the retailer is located.	

Retailer's Name and Location Address	Retailer's Name and Mailing Address
Name	Name
Business Street Address (Do Not Use PO Box)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

Wholesaler's Name and Location Address	Wholesaler's Name and Mailing Address
Name	Name
Business Street Address (Do Not Use PO Box)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

Cigarette Tax Credit Computation		
1 Total number of packs of 20 cigarettes or less sold to Native American Indian Tribal Members in Indian country (attach Exempt Transactions Worksheet) .....	1	
2 Credit claimed for exempt sales on packs of 20 cigarettes or less (line 1 multiplied by \$.64) .....	2	
3 Total number of packs of 25 cigarettes sold to Native American Indian Tribal Members in Indian country (attach Exempt Transactions Worksheet) .....	3	
4 Credit claimed for exempt sales on packs of 25 cigarettes (line 3 multiplied by \$.80) .....	4	
5 Total amount of cigarette tax credit (line 2 plus line 4).....	5	

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

**sign here**

Authorized Signature of Retailer \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

**For Wholesaler's Use Only**

• Attach Form 68 to your Cigarette Purchase Order Form if claiming a credit from line 5.

Credit has been allowed for the amount shown on line 5 above on \_\_\_\_\_  
(Invoice Number or Billing Description)

**sign here**

Authorized Signature of Wholesaler \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

**Exempt Transactions Worksheet**

Name of Retailer

Name of Wholesaler

<b>Date of Sale at Retail Location</b>	<b>Name of Purchaser</b>	<b>Native American Purchaser's ID</b>	<b>Name of Native American Tribe</b>	<b>Clerk Initials</b>	<b>Brand</b>	<b>Number of Packs of 20 or Less</b>	<b>Number of Packs of 25</b>
		<input type="checkbox"/> PK <input type="checkbox"/> TID <input type="checkbox"/> NNAID					
		<input type="checkbox"/> PK <input type="checkbox"/> TID <input type="checkbox"/> NNAID					
		<input type="checkbox"/> PK <input type="checkbox"/> TID <input type="checkbox"/> NNAID					
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		<input type="checkbox"/> PK <input type="checkbox"/> TID <input type="checkbox"/> NNAID					
						<b>Total</b>	
							<b>Enter on line 1</b>
							<b>Enter on line 3</b>

## Instructions

**Who May File.** Every retailer located in Indian country in Nebraska who sells cigarettes to an enrolled member of a Native American tribe, where title and possession of the items are taken within Indian country in Nebraska, must complete and sign this form in order to receive credit for the cigarette tax previously paid to the wholesaler.

**Important Note.** The retailer must identify the Indian country on which the retailer is located and complete the Exempt Transaction Worksheet or similar electronic spreadsheet. If this information is not completed, the credit will not be issued. Attach additional worksheets if more space is needed.

**When and Where to File.** Retailers of cigarettes may receive credit against their next purchase for those cigarettes previously sold as exempt to members of a Native American tribe.

Credit is not allowed for taxes paid to the wholesaler on any cigarettes purchased from the wholesaler, but not yet sold to a member of a Native American tribe.

The retailer must retain copies of Forms 68 and Exempt Transaction Worksheet, this may also be stored in an electronic spreadsheet.

**Credit Allowance.** The cigarette wholesaler's signature in the designated space provides evidence that credit has been allowed to the retailer for the amount claimed on line 5. The Form 68 and Exempt Transaction Worksheet must be attached to the Purchase Order for Nebraska Cigarette Tax Stamps to receive the tax credit for cigarettes from line 5.

### Instructions for the Exempt Transaction Worksheet

**Date.** Enter the date of sale by the retailer to the Native American Indian.

**Purchaser.** Enter the name of the Native American Indian.

**Native American Purchaser's ID.** Check the PK box if the exempt Native American Indian purchaser is personally known to the retailer, check the NNAID box if the exempt Native American Indian's Nebraska Native American Tax Exemption ID Card was shown to the retailer. Check the TID the box if Tribal ID Card was shown at the time of purchase.

**Native American Tribe.** Enter the name of the Native American Indian's tribe.

**Clerk Initials.** Enter the initials of the clerk who sold the cigarette.