

Instructions

Who Must File. Every retailer who filed a combined [Nebraska and Local Sales and Use Tax Return, Form 10](#), during the reporting period, July 1, 2019, through June 30, 2020, should complete this schedule to determine whether any of the locations had less than \$50,000 in Nebraska taxable sales of tangible personal property including sales of prewritten software. Do not complete the schedule for a location that had \$50,000 or more in taxable sales of tangible personal property during this period.

Column 4. Specified digital goods includes digital audio works (for example, music), digital audio-visual works (for example, movies, music videos, TV shows), and digital books. See [Revenue Ruling 01-11-3](#).

Column 8. Enter your total Nebraska taxable sales of the following services:

- Animal specialty services;
- Building cleaning services;
- Computer software training;
- 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.

When and Where to File. This schedule must be attached to Form 94 if there are any locations where the amount calculated in Column 9 is less than \$50,000.