Reporting Sales and Use Tax to Multiple Localities Using NebFile for Business

Taxpayers who file the Nebraska Sales and Use Tax Return, Form 10, online using the <u>NebFile for Business</u> program may now submit an electronic file of local codes and tax amount information within the program. Taxpayers reporting five or more localities may find this option more efficient than entering each tax amount on the Form 10, Schedule I.

Format Your Tax Information in CSV Format

The information you send (upload) must be in a comma-separated values (CSV) format. The CSV format contains three fields per line:

- 1. A 3-digit local code;
- 2. An amount of local use tax; and
- 3. An amount of local sales tax.

The **local code** must be used in place of the city or county name.

Using a Spreadsheet

For example, a taxpayer needs to report local sales and use tax on behalf of six cities. The taxpayer's spreadsheet shows the information below.

	А	В	С	
1	Local Jurisdiction (Local Code)	Local Use Tax	Local Sales Tax	
2	Omaha (365)	\$0.00	\$100.00	
3	Lincoln (285)	\$1,000.01	\$200.00	
4	Grand Island (210)	\$2,000.02	\$0.00	
5	Bellevue (046)	\$20.00	\$30.25	
6	Kearney (269)	\$10.00	\$25.31	
7	Hastings (230)	\$0.00	\$13.02	

The column headings must be removed; the first column must be changed to the corresponding local code; the format of the columns must not have dollar signs or commas; and the spreadsheet must be saved as a CSV file (.csv) to submit the information to the Nebraska Department of Revenue.

	Α	В	С	
1	365	0	100	
2	285	1000.01	200	
3	210	2000.02	0	
4	46	20	30.25	
5	269	10	25.31	
6	230	0	13.02	

Although local codes are 3-digit numbers, you may omit leading zeros when saving your spreadsheet information into CSV format.

Without a Spreadsheet

If you are a software developer creating a CSV file without using a spreadsheet, follow the steps below:

- Use a **comma** to separate the local code from the local use tax. Commas should only be used to separate each type of information. Do not use commas as part of the dollar values because this will cause an error to occur when submitting the file.
- Local use tax must be reported next if no local use tax is due for a locality, enter '0'.
- Use a **comma** to separate local use tax from local sales tax collected.
- Local sales tax is reported at the end of each line. If no local sales tax is due for this locality, enter '0'.

Using the localities and tax amounts shown above, the CSV file should look like this:

365,0,100 285,1000.01,200 210,2000.02,0 46,20,30.25 269,10,25.31 230,0,13.02

Upload Procedures

Once you have created a CSV file, follow these steps for sending/uploading your local sales and use tax records into the NebFile program:

 Click on the 'Select File to Upload' button which has been added to the NebFile for Business program. This allows you to report local sales and use tax by submitting a file from your computer.

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2. Once the CSV file is selected, click '**Open**' to submit the file directly into the NebFile program.

Sales	and Use Tax	Choose File to Upload			×		
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Schedule I - Local Sales and Use		Downloads	Name	Date modified	Туре		
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3. Once the file has been submitted, the local sales and use tax values and totals on Form 10, Schedule I, are populated.

Local Jurisdiction	Rate	Use Tax		Sales Tax		
Local Code 🕐		1 Amount Subject to Local Use Tax	2 Local Use Tax	3 Amount Subject to Local Sales Tax	4 Local Sales Tax	
		Enter Amount				
Bellevue (046)	.015	1,333.33	20.00	2,016.67	30.25	
Grand Island (210)	.015	133,334.67	2,000.02		.00	
Hastings (230)	.015		.00	868.00	13.02	
Kearney (269)	.015	666.67	10.00	1,687.33	25.31	
Lincoln (285)	.015	66,667.33	1,000.01	13,333.33	200.00	
Omaha (365)	.015		.00	6,666.67	100.00	
	Totals	202,002.00	3,030.03	24,572.00	368.58	
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Amounts for duplicate city codes will be summed and combined into a single row. <u>Print this Form</u> (Optional) Save Save/Next						

4. You may submit multiple files or manually make changes in the NebFile program until your Form 10, Schedule I, is correct.

Schedule I - Local Sales and Use Tax								
You have chosen to enter the amount of tax. Click <u>Enter Amount</u> to have the program calculate the tax when the amount subject to tax is entered.								
Select File to Upload	Select File to Upload Click this button (optional) if you would like to upload a comma-separated values (CSV) file instead of entering your Schedule I information manually. Click <u>here</u> for a description of the required format.							
Clear Amounts 🥥 Cl	ick this butto	n to remove all amo	unts shown in the	e schedule below.				
Local Jurisdiction	Rate	Use 1	lax 🛛	Sales Tax				
Local Code ?		1 Amount Subject to Local Use Tax	2 Local Use Tax	3 Amount Subject to Local Sales Tax	4 Local Sales Tax			
		Enter Amount						
Bellevue (046)	.015	1,333.33	20.00	2,016.67	30.25			
Grand Island (210)	.015	133,334.67	2,000.02		.00			
Hastings (230)	.015		.00	868.00	13.02			
Kearney (269)	.015	666.67	10.00	1,687.33	25.31			
Lincoln (285)	.015	66,667.33	1,000.01	13,333.33	200.00			
Omaha (365)	.015		.00	6,666.67	100.00			
	Totals	202,002.00	3,030.03	24,572.00	368.58			
Select a Jurisdiction Not Listed Above (To add a jurisdiction click 📀 below)								
Select One	Select One							
Amounts for duplicate city codes will be summed and combined into a single row. <u>Print this Form (Optional)</u>								

- Clicking the 'Clear Amounts' button removes the dollar amounts on the Schedule I. The locality names and local codes will remain.
- After you have removed the values, you may upload files or manually enter amounts until your Schedule I is correct.
- If you upload multiple files, values will be totaled in NebFile (not replaced).
- 5. When the Form 10, Schedule I, is complete, click 'Save/Next' to continue filing.