NEBRASKA       Nebraska and Local Sales and Use Tax Return         Good Life. Great Service.       • If applicable, complete Schedule I on reverse side.         DEPARTMENT OF REVENUE       • See Nebraska Net Taxable Sales and Use Tax Worksheets.	ғогм <b>10</b>
Tax Category     Nebraska ID Number     Rpt.Code     Tax Period	
Due Date:	
Name and Location Address Name and Mailing Address	ess
<ul> <li>Name, address, or ownership changes? See instructions.</li> <li>Check this box if your business has permanently closed, has been sold to someone else, or your permit is New owners must apply for their own sales tax permit.</li> </ul>	no longer needed.
1 Gross sales and services in Nebraska (see instructions and worksheets)	00
2 Net Nebraska taxable sales as shown on line 2, Form 10 Worksheets (see instructions)	00
3 Nebraska sales tax (line 2 multiplied by .055)	
4 Nebraska use tax (see instructions)       4         Complete Nebraska Schedule I prior to completing lines 5 & 6.         5 Local use tax from Nebraska Schedule I	
6 Local sales tax from Nebraska Schedule I	
7 Total Nebraska and local sales tax (line 3 plus line 6)7	
8 Sales tax collection fee (line 7 multiplied by .03; if the result is \$150.00 or more, enter \$150.00)	
9 Sales tax due (line 7 minus line 8)	
10 Total Nebraska and local use tax (line 4 plus line 5)	
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)	
12 Previous balance with applicable interest at       %         % per year and payments received through       12	

	<b>a this box if your payment is bei</b> ce due (line 11 plus or minu	n <b>g made electronically.</b> s line 12). Pay in full with retu	ırn			13	
sign	les and	<u> </u>					
here paid	Authorized Signature	Daytime Phone	Date	Email Ad	dress		
preparer's use only	Preparer's Signature	Preparer's PTIN					
	Print Firm's Name (or yours if self-en	EIN			Daytime Phone		
	This return is due	For tax assistance, call 800-742-747 on or before the 20 <sup>th</sup> day of the n	nonth following the tax		icated abo	ve.	

Use <u>NebFile</u> to electronically file and pay your taxes. Paper filers mail this return and payment to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

NEBRASKA
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Good Life. Great Service.

#### DEPARTMENT OF REVENUE Name on Form 10

# Nebraska Schedule I — Local Sales and Use Tax

Attach to Form To.
If applicable, complete the "Section A - Multivendor Marketplace Platform (MMP) Users Only" on Page 3.
Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases are on Page 3.

Nebraska ID Number Tax Period **FORM 10** Schedule I

Page 1 of 3

City	Code	Rate	Column A Use Tax	Column B Sales Tax	City	Code	Rate	Column A Use Tax	Column E Sales Tax
insworth	52-003	.015			Clarkson	227-102	.015		
lbion	81-004	.015			Clatonia	246-103	.005		
Iliance	27-008	.015		1	Clay Center	188-104	.015		
Alma	82-009	.02			Clearwater	197-105	.015	1	
Ansley	234-015	.01			Coleridge	239-108	.01		
Arapahoe	157-016	.015			Columbus	60-110	.015		
Arcadia	192-017	.01			Cordova	208-114	.01		
Arlington	206-018	.015			Cortland	119-116	.01		
Arnold	152-019	.01			Cozad	26-119	.015		
Ashland	50-021	.015			Crawford	20-122	.015		
Atkinson	88-023	.015		i	Creighton	61-123	.01		
Auburn	57-025	.01	1		Crete	18-125	.02	1	
Bancroft	198-030	.015			Crofton	179-126	.01		
lassett	99-035	.015			Curtis	51-129	.01		
attle Creek	214-036	.015			Dakota City	233-131	.01		
Bayard	44-037	.01			Dannebrog	153-134	.01		
Beatrice	17-039	.02			Davey	248-137	.015	1	
Beaver City	141-040	.01			David City	101-138	.02		
Beaver Crossing	226-041	.01			Daykin	180-140	.01		
Beemer	199-043	.015			Decatur	217-141	.02		
Bellevue	3-046	.015	ĺ		Deshler	243-143	.01	İ	
Bellwood	223-047	.015			DeWeese	173-144	.01		
Benedict	215-049	.015			DeWitt	235-145	.01		
Benkelman	176-050	.015			Diller	67-147	.01	ĺ	
Bennet	147-051	.01			Dodge	148-150	.015	1	
Bennington	42-052	.015	İ		Doniphan	181-151	.01	i	
Bertrand	118-053	.015			Dorchester	249-152	.015		
Big Springs	100-055	.01			City of Douglas	43-153	.015		
Blair	53-057	.015			Duncan	135-156	.015		
Bloomfield	83-058	.01	i		Eagle	23-159	.01		
Blue Hill	71-060	.015			Edgar	102-161	.01		
Brainard	187-066	.01			Edison	228-162	.01	1	
Bridgeport	32-068	.01			Elgin	142-164	.01		
Broken Bow	66-072	.015			Elm Creek	159-167	.01		
Brownville	191-073	.01			Elmwood	105-168	.015		
Bruning	258-075	.015			Elwood	218-170	.01		
Burwell	132-081	.015			Emerson	262-172	.015		
Byron	260-084	.01			Eustis	106-176	.01		
Cairo	207-085	.01			Ewing	250-177	.015		
Callaway	216-086	.01			Exeter	171-178	.015		
Cambridge	145-087	.02			Fairbury	36-179	.02		
Cedar Rapids	114-092	.01			Fairfield	212-180	.015		
Central City	78-094	.015	 	i	Falls City	79-182	.02		
eresco	25-095	.015	i I		Farnam	143-183	.01		
hadron	13-096	.02			Fordyce	255-187	.01	ı	
hambers	177-097	.01	1		Fort Calhoun	229-188	.015		1
Chappell	12-099	.02			Franklin	209-190	.01		1
Chester	178-100	.01			Fremont	62-191	.015		
Clarks	158-101	.015	·	· ·	Friend	124-192	.015		1

2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3) .....

### Complete Pages 2 and 3 of this Schedule I.

2

**NEBRASKA** 

Good Life. Great Service. DEPARTMENT OF REVENUE

### Nebraska Schedule I — Local Sales and Use Tax

**FORM 10** Schedule I Page 2 of 3

Geneva         136-198         .02         Lyons         108-2           Genoa         120-199         .02         Malcolm         150-2           Gaboa         72-201         .015         Malcolm         150-2           Gabbon         72-201         .015         Marquette         202-3           Gordon         8-206         .015         Marquette         202-3           Gordon         8-206         .015         Marquette         202-3           Grand Island         34-210         .02         McCool Junction         133-3           Greeley         230-212         .015         McCool Junction         133-3           Greenewood         160-213         .011         Millogan         25-3           Greenwood         160-213         .015         Milligan         25-3           Greenwood         160-213         .015         Milligan         25-3           Hartan         161-215         .02         Milligan         25-3           Hallam         263-221         .015         Murlen         183-3           Harran         162-229         .015         Murlen         183-3           Harrington         167-228         .015	Code Ra	Rate	Column A Use Tax	Column E Sales Tax
Benoa         120-199         0.2         Madison         113-2           Bering         37-200         0.2         Malcolm         150-3           Bibbon         72-201         015         Marley         257-3           Sordon         8-206         015         Marquette         202-3           Sordon         34-210         02         Marquette         202-3           Sarant         20-212         015         MacCook         103-3           Sareley         230-212         015         Macdow Grove         225-3           Saresham         125-214         015         Malcolm         63-3           Saresham         125-214         015         Milligan         251-3           Saretha         161-215         02         Minden         55-3           Juide Rock         126-217         015         Milligan         261-22           Jalalam         263-221         01         Morrill         137-3           Jatrison         49-227         015         Mullen         183-3           Jatrington         167-228         015         Murray         210-3           Jatrison         49-227         015         Nebraska City	90-294 .02	.02		· · · · · · · · · · · · · · · · · · ·
enoa         120-199         .02         Madison         113-2           ering         37-200         .02         Malcolm         150-3           ibbon         72-201         .015         Manley         257-3           ordon         8-206         .015         Marywood         193-3           arant lsland         34-210         .02         MecCook         103-3           arant lsland         34-210         .02         MecCook         103-3           realey         230-212         .015         MecCook         103-3           resham         125-214         .015         Meadow Grove         225-3           resham         125-214         .015         Millord         63-3           ariesham         125-214         .015         Millord         63-3           ariant         261-227         .015         Millord         182-3           allam         263-221         .01         Morrill         187-3           arrison         49-227         .015         Murray         210-3           artington         167-228         .015         Murray         210-3           artington         162-229         .015         Nebraska Citly </td <td>08-298 .0<sup>-</sup></td> <td>.015</td> <td></td> <td></td>	08-298 .0 <sup>-</sup>	.015		
Bibbon         72-201         0.15         Manley         257-3           iordon         8-206         0.15         Marquette         202-3           iothenburg         21-207         0.15         Maywood         193-3           irand Island         34-210         0.2         McCook         103-3           irand Island         34-210         0.2         McCook         103-3           ireenwood         160-213         0.1         Medow Grove         225-3           ireenwood         160-213         0.1         Milord         68-3           iade Rock         126-217         0.15         Milonen         55-3           iade Rock         126-217         0.15         Morrill         137-3           lalsey         264-222         0.05         Morrill         137-3           larington         167-228         0.15         Mullen         182-3           larvard         162-229         0.1         Nebraska City         163-3           lay Springs         68-231         0.1         Neligh         91-3           lebron         127-235         0.15         North Rend         92-3           lidreth         89-243         0.15	13-299 .0 <sup>-</sup>	.015	i	
Bordon         8-206         0.15         Marquette         202-3           Sorthenburg         21-207         0.15         Maywood         193-3           irrant         200-211         0.1         McCook         103-3           irrant         200-212         0.15         McCool Junction         133-3           irreeley         230-212         0.15         Meadow Grove         225-3           irreenwood         160-213         0.1         Milligan         251-3           irretna         161-215         0.2         Minden         55-3           Juide Rock         126-217         0.15         Minden         137-3           Iarison         49-227         0.15         Morree         182-3           Iarison         49-227         0.15         Multen         183-3           Iarison         127-225         0.15         Nehawka         240-3           Iarison         127-225         0.15         N	50-302 .0 <sup>-</sup>	.01		
Bothenburg         21-207         .015         Maywood         193-3           arrant         200-211         .01         McCook         103-3           arrant         200-211         .01         McCook         103-3           arrant         200-211         .01         McCook         103-3           arreeley         230-212         .015         Meadow Grove         225-3           arreenwood         160-213         .01         Milford         63-3           arretna         161-215         .02         Milden         55-3           aretna         161-215         .02         Milden         183-3           tallam         263-221         .01         Morroe         182-3           tallar         263-221         .01         Morroe         182-3           tarision         49-227         .015         Mullen         133-3           tarvard         162-228         .01         Nebraska City         163-3           tarvard         162-228         .01         Nebraska City         163-3           tarvard         162-228         .015         Nebraska City         163-3           tarvard         162-229         .01         Neb	57-304 .00	.005		
Brand Island         34-210         .02         McCook         103-3           Brant         200-211         .01         McCook         103-3           Breeley         230-212         .015         Meadow Grove         225-3           Breenwood         160-213         .01         Milford         63-3           Breenwood         160-213         .01         Milford         63-3           Breenwood         166-217         .015         Minden         55-3           Buide Rock         126-217         .015         Morroe         182-3           Halsey         264-222         .005         Morrill         137-3           Harison         49-227         .015         Morray         210-3           Harvard         167-228         .015         Morray         210-3           Harvard         162-229         .01         Nebraska City         16-3           Harvard         162-228         .01         Neligh         91-3           Harvard         162-236         .015         Neligh         91-3           Herborn         127-235         .015         Nortolk         15-3           Herborn         122-37         .015         Nortolk	02-305 .0 <sup>-</sup>	.015	i	
arant         200-211         .01         McCool Junction         133-3           areeley         230-212         .015         Meadow Grove         225-3           areenwood         160-213         .01         Millord         63-3           aresham         125-214         .015         Milligan         251-3           aretha         161-215         .02         Milnden         55-3           aude Rock         126-217         .015         Morree         182-3           alalam         263-221         .01         Morree         182-3           alarison         49-227         .015         Murray         210-3           alarington         167-228         .015         Murray         210-3           alarington         167-228         .015         Nehraska City         16-3           alastings         33-30         .015         Nehraska City         16-3           alastings         33-230         .015         Nehraska City         16-3           alebron         127-235         .015         Nehraska City         16-3           idekman         12-237         .015         North Platte         4-3           doper         144-248	93-311 .0 <sup>-</sup>	.015		
areeley         230-212         0.15         Meadow Grove         225-3           areenwood         160-213         .01         Milford         63-33           aresham         125-214         .015         Millord         63-33           aretha         161-215         .02         Millord         65-3           auide Rock         126-217         .015         Minden         55-3           auide Rock         126-217         .015         Morroe         182-3           ataliam         263-221         .01         Morrill         137-3           atarison         49-227         .015         Mullen         183-3           atarington         167-228         .015         Mullen         183-3           atary ard         162-229         .01         Nebraska City         16-3           atary ard         162-229         .01         Nebraska City         16-3           atary areand         162-229         .01         Nebraska City         16-3           atary Springs         68-231         .01         Nebraska City         16-3           atary Springs         68-231         .015         North Platte         4-3           lodorege         54-245<	03-312 .02	.02		
Breenwood         160-213         0.1         Milford         63-3           Gresham         125-214         .015         Milligan         251-3           Gretna         161-215         .02         Miltchell         69-3           Suide Rock         126-217         .015         Mindern         55-3           Jaude Rock         126-217         .015         Morroe         182-3           Halsey         264-222         .005         Morrill         137-3           Harison         49-227         .015         Mullen         183-3           Harrington         167-228         .015         Murray         210-3           Harvard         162-229         .01         Nebraska City         16-3           Harvard         162-229         .01         Nebraska City         16-3           Harvard         162-229         .01         Nebraska City         16-3           Harvard         162-230         .015         Nelson         80-3           Harvard         162-231         .01         Nelson         80-3           Heiningford         48-236         .015         Nortolk         15-3           Heinderson         111-237         .015	33-313 .0 <sup>-</sup>	.015		
aresham       125-214       .015       Milligan       251-3         aretna       161-215       .02       Minden       55-3         Juide Rock       126-217       .015       Minden       182-3         Jallam       263-221       .01       Monroe       182-3         Jalaram       263-227       .015       Monroe       182-3         Jarrison       49-227       .015       Murray       210-3         Jarvard       162-229       .01       Nebraska City       16-3         Jastings       33-230       .015       Neligh       191-3         Jastings       .015       Neligh       191-3       191-3         Jastings       .015       Neligh       192-3       101-3       100-3         Jastings       .015       North Platte       4-3       100-3       162-3         Jackeron       112-237       .015       Oconto       172-3       105       00-4       10-3       163-3 <td>25-317 .0<sup>-</sup></td> <td>.015</td> <td></td> <td></td>	25-317 .0 <sup>-</sup>	.015		
Baretna         161-215         .02         Minden         55-3           Buide Rock         126-217         .015         Minden         55-3           Bailam         263-221         .011         Morroe         182-3           Hallsey         264-222         .005         Morrill         137-3           Harrison         49-227         .015         Mullen         183-3           Harrison         167-228         .015         Mullen         183-3           Harrison         167-228         .015         Mullen         183-3           Harrington         167-228         .015         Mullen         183-3           Harrington         167-228         .015         Nebraska City         16-3           Harry Control         172-235         .015         Nelson         80-3           Harry Springs         68-231         .01         Nelson         80-3           Herderson         112-237         .015         Nelson         80-3           Herderson         112-237         .015         North Bend         92-3           Holdrege         54-245         .015         North Platte         4-3           Hooper         144-248         .01	63-322 .0 <sup>-</sup>	.01		
Baulde Rock         126-217         .015         Mitchell         69-3           tallam         263-221         .01         Monroe         182-3           talsey         264-222         .005         Morrill         137-3           tarrison         49-227         .015         Mullen         183-3           tarrison         49-227         .015         Mulray         210-3           tarrison         167-228         .015         Murray         210-3           tarvard         162-229         .01         Nebraska City         163-3           tastings         33-230         .015         Nelson         80-3           tebron         127-235         .015         Nelson         80-3           temingford         48-236         .015         Nelson         80-3           tenderson         112-237         .015         Nortolk         15-3           tickman         213-242         .015         Nortolk         15-3           tibdreth         89-243         .01         Oconto         172-3           tibbard         236-252         .015         Oconto         172-3           tibbard         236-252         .015         Orth Bend<	51-325 .0 <sup>-</sup>	.015		
Iallam         263-221         .01         Monroe         182-3           Ialsey         264-222         .005         Morrill         137-3           Iarrison         49-227         .015         Mullen         183-3           Iarriand         167-228         .015         Murray         210-3           Iarriand         162-229         .01         Nebraska City         16-3           Iatrings         33-230         .015         Nehraska City         16-3           Iatrings         33-230         .015         Nehraska City         16-3           Iatrings         33-230         .015         Nehraska City         16-3           Iatrings         68-231         .01         Nelson         80-3           Idemingford         48-236         .015         Nelson         80-3           Ienderson         112-237         .015         Norfolk         15-3           Idikreth         89-243         .01         North Bend         92-3           Idoldrege         54-245         .015         Oconto         172-3           Iubbard         236-252         .015         Oconto         172-3           Iubbard         259-254         .015	55-327 .02	.02		
talsey       264-222       .005       Morrill       137-3         tarrison       49-227       .015       Mullen       183-3         tartington       167-228       .015       Murray       210-3         tarvard       162-229       .01       Nebraska City       16-3         tarvard       162-229       .01       Nebaska City       16-3         tastings       33-230       .015       Nebaska City       16-3         tay Springs       68-231       .01       Neligh       91-3         tedpron       127-235       .015       Nelson       80-3         tednderson       112-37       .015       Newman Grove       98-3         tednderson       112-37       .015       Nortolk       15-3         tidreth       89-243       .01       North Bend       92-3         tooper       144-248       .01       Oakland       35-3         tooper       144-248       .01       Ogallala       6-3         turboldt       259-254       .015       Octonto       172-3         turboldt       259-254       .015       Orthala       13-3         tumboldt       259-255       .02       O'N	69-328 .0 <sup>-</sup>	.015		
farrison       49-227       .015       Mullen       183-3         tartington       167-228       .015       Murray       210-3         tartington       162-229       .01       Nebraska City       16-3         tartington       162-229       .01       Nebraska City       16-3         tartington       127-235       .015       Nelson       80-3         tebron       127-235       .015       Nelson       80-3         tenderson       112-237       .015       Newman Grove       98-3         tenderson       112-237       .015       Nortolk       15-3         tickman       213-242       .015       Nortolk       15-3         tiddreth       89-243       .01       North Bend       92-3         toldrege       54-245       .015       North Platte       4-3         tooper       144-248       .01       Oconto       172-3         tubbell       45-253       .01       Ogallala       6-3         tubbell       45-255       .02       O'Neill       39-3         tubbell       45-255       .02       O'Neill       39-3         tubbell       45-255       .02       O'Nei	82-330 .0 <sup>-</sup>	.015		
tartington       167-228       .015       Murray       210-3         tarvard       162-229       .01       Nebraska City       16-3         tastings       33-230       .015       Nehawka       240-3         tastings       68-231       .01       Neligh       91-3         tebron       127-235       .015       Neligh       91-3         tedron       127-236       .015       Nelson       80-3         tedreson       112-237       .015       Norran       73-3         tickman       213-242       .015       Norfolk       15-3         tiddrege       54-245       .015       North Bend       92-3         toldrege       54-245       .015       North Platte       4-3         dooper       144-248       .01       Oakland       35-3         tubbell       45-252       .015       Odell       59-3         tubbell       45-253       .01       Ogalala       6-3         tumboldt       259-254       .015       Orchard       242-3         tumphrey       146-255       .02       O'Neill       39-3         typerial       163-258       .01       Orchard       24	37-332 .0 <sup>-</sup>	.01		
darvard         162-229         .01         Nebraska City         16-3           dastings         33-230         .015         Nehawka         240-3           dastings         68-231         .01         Neligh         91-3           debron         127-235         .015         Nelison         80-3           demingford         48-236         .015         Nelison         80-3           demerson         112-237         .015         Norolk         15-3           dickman         213-242         .015         Norolk         15-3           didreth         89-243         .01         North Bend         92-3           dooper         144-248         .01         North Platte         4-3           dooper         144-248         .01         Oakland         35-3           dubbard         236-252         .015         Oconto         172-3           dubbell         45-253         .01         Ogallala         6-3           dumboldt         259-254         .015         Orchard         142-3           dubbell         45-257         .01         Orchard         142-3           dumboldt         259-254         .015         Orchard	83-334 .0 <sup>-</sup>	.01	 	
iastings       33-230       .015       Nehawka       240-3         iastings       68-231       .01       Neligh       91-3         iebron       127-235       .015       Neligh       91-3         iebron       127-235       .015       Neligh       91-3         iederson       112-237       .015       Newman Grove       98-3         iederson       112-237       .015       Norbik       15-3         iidkman       213-242       .015       Norbik       15-3         iidreth       89-243       .01       Norbik       15-3         iodoper       144-248       .01       Oakland       35-3         iooper       144-248       .01       Oakland       35-3         iowells       189-251       .015       Oconto       172-3         iubbell       45-253       .01       Ogallala       6-3         iumboldt       259-254       .015       Ord       Orkell       39-3         iyannis       154-257       .01       Orchard       242-3         iyanis       154-257       .01       Osceola       131-3         arsen       111-264       .01       Osceola <td< td=""><td>10-336 .0<sup>-</sup></td><td>.01</td><td>l</td><td></td></td<>	10-336 .0 <sup>-</sup>	.01	l	
Hay Springs       68-231       .01       Neligh       91-3         Aebron       127-235       .015       Nelson       80-3         Aemingford       48-236       .015       Newman Grove       98-3         Aemingford       48-236       .015       Newman Grove       98-3         Aemingford       48-236       .015       Norfolk       15-3         Aemory       112-237       .015       Norfolk       15-3         Aemory       89-243       .01       Norfolk       15-3         Aildreth       89-243       .01       North Bend       92-3         Aooper       144-248       .01       Oakland       35-3         Aooper       144-248       .01       Oakland       35-3         Alubbard       236-252       .015       Odell       59-3         Aubbell       45-253       .015       Odell       59-3         Aubbell       45-255       .02       O'Neill       39-3         Aumphrey       146-255       .02       O'Neill       39-3         Aumphrey       146-255       .02       O'Neill       39-3         Aumphrey       146-263       .015       Orchard       24	16-339 .0 <sup>-</sup>	.015		
Jackson         127-235         .015         Nelson         80-3           terningford         48-236         .015         Newman Grove         98-3           tenderson         112-237         .015         Niobrara         73-3           tickman         213-242         .015         Norfolk         15-3           tildreth         89-243         .01         North Bend         92-3           toldrege         54-245         .015         North Platte         4-3           tooper         144-248         .01         Oakland         35-3           towells         189-251         .015         Oconto         172-3           tubbard         236-252         .015         Oconto         172-3           tubbell         45-253         .01         Ogallala         6-3           tumboldt         259-254         .015         Ornaha         1-3           tumphrey         146-255         .02         O'Neill         39-3           typerial         163-258         .01         Orchard         242-3           tumptrey         146-263         .015         Oscola         131-3           alackson         164-263         .015         Oscho	40-340 .0 <sup>-</sup>	.01		
Hemingford       48-236       .015       Newman Grove       98-3         Henderson       112-237       .015       Niobrara       73-3         Hickman       213-242       .015       Norfolk       15-3         Hildreth       89-243       .01       Norfolk       15-3         Holdrege       54-245       .015       North Bend       92-3         Hooper       144-248       .01       Oakland       35-3         Howells       189-251       .015       Oconto       172-3         Hubbard       236-252       .015       Oconto       172-3         Hubbell       45-253       .01       Oconto       172-3         Hubbell       45-255       .02       Ormaha       1-3         Humboldt       259-254       .015       Ormaha       1-3         Humbrey       146-255       .02       O'Neill       39-3         Hyannis       154-257       .01       Orchard       242-3         Imperial       163-258       .01       Orchard       115-3         Iackson       164-263       .015       Osceola       131-3         Iuniata       204-268       .015       Osmond       117	91-341 .0 <sup>-</sup>	.01	İ	
Henderson         112-237         .015         Niobrara         73-3           Hickman         213-242         .015         Norfolk         15-3           Hildreth         89-243         .01         Norfolk         15-3           Holdrege         54-245         .015         North Bend         92-3           Holdrege         54-245         .015         North Platte         4-3           Hooper         144-248         .01         Oakland         35-3           Hobell         189-251         .015         Oconto         172-3           Hubbard         236-252         .015         Oconto         172-3           Hubbell         45-253         .01         Ogallala         6-3           Humboldt         259-254         .015         Omaha         1-3           Humphrey         146-255         .02         O'Neill         39-3           Hyannis         154-257         .01         Orchard         242-3           Imperial         163-258         .01         Orchard         242-3           Iuniata         204-268         .015         Oscoola         131-3           Iansen         111-264         .01         Oskfosh	80-342 .0 <sup>-</sup>	.01		
Hickman       213-242       .015       Norfolk       15-3         Hildreth       89-243       .01       North Bend       92-3         Holdrege       54-245       .015       North Platte       4-3         Hooper       144-248       .01       Oakland       35-3         Howells       189-251       .015       Oconto       172-3         Hubbard       236-252       .015       Oconto       172-3         Hubbell       45-253       .01       Ogallala       6-3         Humboldt       259-254       .015       Omaha       1-3         Humphrey       146-255       .02       O'Neill       39-3         Humphrey       146-255       .02       O'Neill       39-3         Humphrey       146-263       .015       Orchard       242-3         Mumperial       163-258       .01       Ord       115-3         Harsen       111-264       .01       Osceola       131-3         Hunata       204-268       .015       Osmond       117-3         Karney       38-269       .015       Osceola       131-3         Juniata       204-268       .015       Osmond       117-3	98-346 .0 <sup>-</sup>	.015		
Hildreth       89-243       .01       North Bend       92-3         Holdrege       54-245       .015       North Platte       4.3         Hooper       144-248       .01       Oakland       35-3         Howells       189-251       .015       Oconto       172-3         Hubbard       236-252       .015       Oconto       172-3         Hubbell       45-253       .01       Ogallala       6-3         Humboldt       259-254       .015       Ormaha       1-3         Humphrey       146-255       .02       O'Neill       39-3         Humphrey       146-255       .02       O'Neill       39-3         Humphrey       146-255       .02       O'Neill       39-3         Humphrey       146-263       .015       Orchard       242-3         Imperial       163-258       .01       Orchard       242-3         Iansen       111-264       .01       Oscoola       131-3         Iansen       111-264       .01       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Janiata       204-268       .015       Osmond       117-3 </td <td>73-349 .0<sup>-</sup></td> <td>.01</td> <td>i</td> <td></td>	73-349 .0 <sup>-</sup>	.01	i	
Hildreth       89-243       .01       North Bend       92-3         toldrege       54-245       .015       North Platte       4-3         tooper       144-248       .01       Oakland       35-3         towells       189-251       .015       Oconto       172-3         tubbard       236-252       .015       Odell       59-3         tubbell       45-253       .01       Ogallala       6-3         tumboldt       259-254       .015       Omaha       1-3         tumphrey       146-255       .02       O'Neill       39-3         tumphrey       146-255       .02       O'Neill       39-3         tumphrey       146-255       .02       O'Neill       39-3         tumphrey       146-263       .015       Orchard       242-3         mperial       163-258       .01       Orchard       242-3         uniata       204-268       .015       Oscoola       131-3         uniata       204-268       .015       Osmond       117-3         Kimball       9-273       .015       Oscoola       131-3         aurel       237-276       .01       Palmer       252-3	15-351 .0 <sup>-</sup>	.015	I	
Jooper         144-248         .01         Oakland         35-3           Howells         189-251         .015         Oconto         172-3           Hubbard         236-252         .015         Odell         59-3           Hubbell         45-253         .01         Ogallala         6-3           Humboldt         259-254         .015         Omaha         1-3           Humprey         146-255         .02         O'Neill         39-3           Hyannis         154-257         .01         Orchard         242-3           mperial         163-258         .01         Ord         115-3           lackson         164-263         .015         Osceola         131-3           lansen         111-264         .01         Oskkosh         10-3           luniata         204-268         .015         Osmond         117-3           kearney         38-269         .015         Osmond         117-3           .aurel         237-276         .01         Osmond         117-3           .aurel         237-276         .01         Palmer         252-3           .aurel         232-277         .01         Palmer         28-3 </td <td></td> <td>.015</td> <td></td> <td></td>		.015		
looper         144-248         .01         Oakland         35-3           lowells         189-251         .015         Oconto         172-3           lubbard         236-252         .015         Odell         59-3           lubbell         45-253         .01         Ogallala         6-3           lumboldt         259-254         .015         Omaha         1-3           lumprey         146-255         .02         O'Neill         39-3           lyannis         154-257         .01         Orchard         242-3           mperial         163-258         .01         Ord         115-3           lackson         164-263         .015         Osceola         131-3           luniata         204-268         .015         Osmond         117-3           kearney         38-269         .015         Osmond         117-3           s.aurel         237-276         .01         Osmond         117-3           .aurel         237-276         .01         Palmer         252-3           .aurel         237-276         .01         Palmer         252-3           .aurel         232-277         .01         Palmer         28-3     <	4-355 .02	.02		
Aubbard         236-252         .015         Odel         59-3           Jubball         45-253         .01         Ogallala         6-3           Jumboldt         259-254         .015         Omaha         1-3           Jumphrey         146-255         .02         O'Neill         39-3           Jumphrey         146-255         .02         O'Neill         39-3           Jyannis         154-257         .01         Orchard         242-3           mperial         163-258         .01         Ord         115-3           ackson         164-263         .015         Osceola         131-3           ansen         111-264         .01         Osceola         131-3           uniata         204-268         .015         Osmond         117-3           Kearney         38-269         .015         Osmond         117-3           Jumball         9-273         .015         Osmond         117-3           Jaurel         237-276         .01         Palmer         252-3           Jurel         232-277         .01         Palmyra         138-3           awrence         232-277         .01         Pawnee City         168-3	35-358 .0 <sup>-</sup>	.015		
Hubbell       45-253       .01       Ogallala       6-3         Humboldt       259-254       .015       Omaha       1-3         Humphrey       146-255       .02       O'Neill       39-3         Hyannis       154-257       .01       Orchard       242-3         Mperial       163-258       .01       Ord       115-3         Jackson       164-263       .015       Osceola       131-3         Jansen       111-264       .01       Osceola       131-3         Juniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Aurel       237-276       .01       Palmer       252-3         .aurel       237-276       .01       Palmer       252-3         .awrence       232-277       .01       Palmer       26-3         .ewigh       224-279       .015       Palmer       27-3	72-360 .0 <sup>-</sup>	.01		
Hubbell       45-253       .01       Ogallala       6-3         Humboldt       259-254       .015       Omaha       1-3         Humphrey       146-255       .02       O'Neill       39-3         Hyannis       154-257       .01       Orchard       242-3         Imperial       163-258       .01       Ord       115-3         Iackson       164-263       .015       Osceola       131-3         Iansen       111-264       .01       Osmond       117-3         Iuniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Aurel       237-276       .01       Palmer       252-3         .aurel       237-276       .01       Palmyra       138-3         .avence       232-277       .01       Palmer       252-3         .aurel       237-276       .01       Palmer       252-3         .aurel       237-276       .01       Palmer       252-3         .aurel       232-277       .01       Palmer       28-3         .exigh       224-279       .015       Palmer       138-3	59-362 .0 <sup>-</sup>	.01		
Humphrey       146-255       .02       O'Neill       39-3         Hyannis       154-257       .01       O'Neill       39-3         mperial       163-258       .01       Orchard       242-3         mperial       163-258       .01       Ord       115-3         lackson       164-263       .015       Osceola       131-3         lansen       111-264       .01       Osceola       131-3         luniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Laurel       237-276       .01       Osford       84-3         .aurel       237-276       .01       Palmer       252-3         .aurel       232-277       .01       Palmyra       138-3         .avernce       232-277       .01       Palmer       252-3         .awrence       232-277       .01       Palmer       28-3         .awrence       232-277       .01       Palmer       128-3         .eigh       224-279       .015       Palmer       128-3	6-363 .0 <sup>-</sup>	.015		
Hyannis       154-257       .01       Orchard       242-3         mperial       163-258       .01       Ord       115-3         Jackson       164-263       .015       Ord       115-3         Jansen       111-264       .01       Osceola       131-3         Juniata       204-268       .015       Osmond       117-3         Juniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Kearney       38-269       .015       Oxford       84-3         Kimball       9-273       .015       Oxford       84-3         Kimball       9-277       .01       Palmer       252-3         .aurel       237-276       .01       Palmyra       138-3         .aVista       14-274       .02       Palmyra       138-3         .awrence       232-277       .01       Paynilion       28-3         .eeigh       224-279       .015       Pawnee City       168-3         .eeigh       224-279       .015       Pender       174-3         .eexington       29-283       .015       Peru       93-3	1-365 .0 <sup>-</sup>	.015		
Hyannis       154-257       .01       Orchard       242-3         mperial       163-258       .01       Ord       115-3         Jackson       164-263       .015       Ord       115-3         Jansen       111-264       .01       Osceola       131-3         Juniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Osmond       117-3         Kearney       38-269       .015       Oxford       84-3         Kimball       9-273       .015       Oxford       84-3         Kimball       9-276       .01       Palmer       252-3         .aurel       237-276       .01       Palmyra       138-3         .aVista       14-274       .02       Palmyra       138-3         .awrence       232-277       .01       Payillion       28-3         .awrence       232-277       .01       Paying       128-3         .ewellen       5-281       .01       Pender       174-3         .exington       29-283       .015       Peru       93-3         .incoln       2-285       .0175       Petersburg       130-3 </td <td>39-366 .0<sup>-</sup></td> <td>.015</td> <td> </td> <td></td>	39-366 .0 <sup>-</sup>	.015		
mperial         163-258         .01         Ord         115-3           lackson         164-263         .015         Osceola         131-3           lansen         111-264         .01         Oskosh         10-3           luniata         204-268         .015         Osmond         117-3           kearney         38-269         .015         Palmer         252-3           .aurel         237-276         .01         Palmer         252-3           .aurel         237-277         .01         Palmer         28-3           .awrence         232-277         .01         Pawree City         168-3           .eigh         224-279         .015         Pawree City         168-3		.015		
ackson       164-263       .015       Osceola       131-3         ansen       111-264       .01       Oshkosh       10-3         uniata       204-268       .015       Osmond       117-3         úearney       38-269       .015       Osford       84-3         úmball       9-273       .015       Oxford       84-3         áuriel       237-276       .01       Palmer       252-3         aurel       237-276       .01       Palmyra       138-3         aVista       14-274       .02       Palmyra       138-3         awrence       232-277       .01       Pawnee City       168-3         eigh       224-279       .015       Paxton       128-3         ewellen       5-281       .01       Pender       174-3         exington       29-283       .015       Peru       93-3         incoln       2-285       .0175       Petersburg       130-3		.015		
ansen       111-264       .01       Oshkosh       10-3         Juniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Oxford       84-3         Kimball       9-273       .015       Oxford       84-3         aurel       237-276       .01       Palmer       252-3         .aurel       237-276       .01       Palmyra       138-3         .aVista       14-274       .02       Palmyra       138-3         .awrence       232-277       .01       Pawnee City       168-3         .eigh       224-279       .015       Paxton       128-3         .ewellen       5-281       .01       Pender       174-3         .exington       29-283       .015       Peru       93-3         .incoln       2-285       .0175       Petersburg       130-3		.015	İ	
uniata       204-268       .015       Osmond       117-3         Kearney       38-269       .015       Oxford       84-3         Kimball       9-273       .015       Palmer       252-3         .aurel       237-276       .01       Palmyra       138-3         .aVista       14-274       .02       Palmyra       138-3         .awrence       232-277       .01       Pawnee City       168-3         .eigh       224-279       .015       Paxton       128-3         .ewellen       5-281       .01       Pender       174-3         .exington       29-283       .015       Peru       93-3         .incoln       2-285       .0175       Petersburg       130-3		.02		
Kearney         38-269         .015         Oxford         84-3           Kimball         9-273         .015         Palmer         252-3           .aurel         237-276         .01         Palmyra         138-3           .aVista         14-274         .02         Palmin         28-3           .awrence         232-277         .01         Pawnee City         168-3           .eigh         224-279         .015         Paxton         128-3           .ewellen         5-281         .01         Pender         174-3           .exington         29-283         .015         Peru         93-3           .incoln         2-285         .0175         Petersburg         130-3		.015		
Simball         9-273         .015         Palmer         252-3           aurel         237-276         .01         Palmyra         138-3           aVista         14-274         .02         Palmino         28-3           awrence         232-277         .01         Pawnee City         168-3           eigh         224-279         .015         Paxton         128-3           ewellen         5-281         .01         Pender         174-3           exington         29-283         .015         Peru         93-3           incoln         2-285         .0175         Petersburg         130-3		.015		
aurel       237-276       .01       Palmyra       138-3         aVista       14-274       .02       Papillion       28-3         awrence       232-277       .01       Pawnee City       168-3         eigh       224-279       .015       Paxton       128-3         ewellen       5-281       .01       Pender       174-3         exington       29-283       .015       Peru       93-3         incoln       2-285       .0175       Petersburg       130-3		.015		1
aVista       14-274       .02       Papillion       28-3         awrence       232-277       .01       Pawnee City       168-3         eigh       224-279       .015       Paxton       128-3         ewellen       5-281       .01       Pender       174-3         exington       29-283       .015       Peru       93-3         incoln       2-285       .0175       Petersburg       130-3		.01	1	
awrence         232-277         .01         Pawnee City         168-3           eigh         224-279         .015         Paxton         128-3           ewellen         5-281         .01         Pender         174-3           exington         29-283         .015         Peru         93-3           incoln         2-285         .0175         Petersburg         130-3		.02		
eigh         224-279         .015         Paxton         128-3           ewellen         5-281         .01         Pender         174-3           exington         29-283         .015         Peru         93-3           incoln         2-285         .0175         Petersburg         130-3		.02		1
ewellen         5-281         .01         Pender         174-3           exington         29-283         .015         Peru         93-3           incoln         2-285         .0175         Petersburg         130-3		.02		1
exington         29-283         .015         Peru         93-3           incoln         2-285         .0175         Petersburg         130-3		.015		
incoln 2-285 .0175 Petersburg 130-3		.01		
		.01		1
		.01		
oomis 149-291 .01 Pilger 231-3		.015		
		.015		

NEBRASKA
Good Life. Great Service.

### Nebraska Schedule I — Local Sales and Use Tax

		Column /	2	Column B	_				Column /	4	Column B
Code	Rate	Use Tax		Sales Tax		City	Code	Rate	Use Tax		Sales Tax
211-393	.015					Syracuse	122-475	.01			
121-394	.015					Tecumseh	86-481	.015			
238-396	.01					Tekamah	87-482	.02			
47-397	.015	i				Terrytown	24-483	.01			
194-399	.015			 		Tilden	56-487	.015			
151-407	.015	1				Trenton	266-489	.015			
190-408	.015					Uehling	70-491	.01			
85-409	.015					Unadilla	244-493	.015			
74-411	.015					Upland	220-495				
	.01					Utica					
_	.01			İ		Valentine	_				
_		+									
_											
							_				
104-454	.015					Wakefield	169-507	.01			
155-428	.02					Waterloo	19-512	.02			ļī
75-430	.015					Wauneta	241-513	.01			ļ i
22-432	.015					Wausa	123-514	.01			
_	.015					Waverly					
	.02					,					
_	.015										
-	-										
								-			i
		+									
	-										
_		I									
_	-					York	97-536	.02			
_						•					Column B
		+							Use lax		Sales Tax
					_	Dakota County*	134-922	.005			
					_	*Dakota County tax	is only collec	ted			
					_	in areas outside of	any city in Da	akota			
		l			_	use tax.	es a city sales	and			
94-473	.015										
ounts of us	e tax in	Column A an	d sale	s tax in Colu	mn	B on this page		5			!
				•		, <b>c</b>					+
al amounts	from Co	Jumn A and (	olum	in B (lines 3 a	and	4) from Page 2		7			
to report (	Column	A, total of line	es 5, 6	6, and 7). Ente	er h	ere and on line 5,	Form 10	8		-	
x to report	(Colum	n B, total of li	nes 5.	6, and 7). Er	nter	here and on line 6	6, Form 10	)		9	l i
	•									1	<u>ı                                    </u>
es tax on yo	our beha	If. Subtract thi	is amo	ount from you	r tot	al gross sales in N	ebraska re	eported (	on		
							, ,		,		
ection B	J - MVL ompleted ATVs or	., ATV, UT by retailers v UTVs; (3) mot	<b>/, Mo</b> vho ar orboa	torboat Le e leasing (1) r ts or motorize	eas moto ed po	es or Rentals or vehicles to other ersonal watercraft;	, and Ai s for perio or (4) Airc	rcraft ds of mo raft Sale	Sales or Lo bre than 31 day s or Leases.	eas /s;	es
(2)							. ,				
ount of stat						t was reported on					
ount of stat than 31 da	ays) of m	notor vehicles	(see	instructions).		•	(Code	600-60	0)		
ount of stat than 31 da ount of stat	ays) of m te sales	notor vehicles tax included o	(see on Fo	instructions). rm 10, line 3,	tha	t was reported or	(Code n all leases	600-60 6 or			
ount of stat than 31 da ount of stat terrain and	ays) of m te sales I utility-ty	notor vehicles tax included o pe vehicles (s	(see on Fo see in	instructions). rm 10, line 3, structions)	tha	•	(Code n all leases (Code	600-60 or 626-62			
	211-393         121-394         238-396         47-397         194-399         151-407         190-408         85-409         74-411         64-412         253-415         254-418         11-425         175-452         104-454         155-428         75-430         22-432         185-433         129-435         247-436         7-441         116-442         40-446         256-447         109-448         195-450         166-451         219-436         205-462         186-467         110-468         65-470         261-472         94-473         amounts         at amounts         at amounts         at or report (mathematical amounts)         at to report (mathematical amounts)         at to report (mathematical amounts)         at to report (mathematical amounts)         at to report (mathematical amounts)         at to report (mathematical amounts)         at to	211-393       .015         121-394       .015         238-396       .01         47-397       .015         194-399       .015    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4b. Enter the amount of state use tax included on Form 10, Line 4 from the purchase or lease of aircraft...(Code 694-694)

NEBRASKA	
Good Life. Great Service.	<ul> <li>The online version of these worksheets expands for detailed information.</li> <li>To see this information, complete these worksheets online.</li> </ul>
DEPARTMENT OF REVENUE	<ul> <li>Keep a copy of these worksheets.</li> </ul>
	Nebraska Net Taxable Sales Worksheet

w	or	ks	h	ee	ts

1. Gross Sales and Services in Nebraska Regulation 1-007. Enter on line 1, Form 10 .....

Allow	Allowable Exemptions and Deductions from Gross Sales								
Α.	Sales of nontaxable services. See <b>taxable</b> services in <u>Regulation 1-007</u>								
В.	Sales of items or taxable services sold for resale. Regulation 1-013								
C.	Sales to exempt purchasers. <u>Regulation 1-012</u>								
D.	Sales of exempt items or services. <u>Regulation 1-012</u>								
E.	Exempt sellers. Regulation 1-012								
F.	Use-based exemptions. Regulation 1-012								

	Other allowable deductions (see our website for a list of allowable deductions and the applicable <u>regulations</u> ). Retailers using a Multivendor Marketplace Platform (MMP) must	
	include the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf	
ц	Total allowable exemptions and deductions (A through G)	

2. Net Nebraska Taxable Sales (line 1 minus line H). Enter on line 2, Form 10 ......

#### Nebraska Use Tax Worksheet

1.	Cost of items and taxable services purchased for use in Nebraska on which tax was not paid. Regulation 1-002
2.	Cost of items withdrawn from inventory for personal or business use. <u>Regulation 1-002</u>
3.	Total amount subject to Nebraska use tax (line 1 plus line 2)
4.	Nebraska use tax (line 3 multiplied by the rate identified on line 3, Form 10)
5.	Credit for tax paid to other states on items in line 4. Regulation 1-002
6.	Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10

### **Instructions for Form 10**

Who Must File. Every retailer must file a Form 10. Retailers include remote sellers and Multivendor Marketplace Platforms (MMPs) with more than \$100,000 of gross sales or 200 or more transactions in Nebraska. All retailers must hold a Nebraska Sales Tax Permit.

**How to Obtain a Permit.** You must complete a <u>Nebraska Tax Application</u>, <u>Form 20</u>, to apply for a sales tax permit. After the application has been processed, you will receive your Nebraska sales tax ID number printed on the permit.

When and Where to File. This return and payment are due the 20th of the month following the tax period covered by the return. **Paper returns** must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return and all schedules and worksheets for your records.

**Electronic Filing.** All retailers may e-file Form 10 using NebFile for Business. Retailers approved to file a combined return or required to pay electronically, **must** e-file Form 10. If you have questions about e-filing or payment options, visit the Department of Revenue (DOR) website revenue.nebraska.gov.

**Preidentified Return.** Retailers will be mailed a preidentified paper return if they did not e-file a Form 10 previously and are not required to pay electronically. This return should only be used by the retailer whose name is printed on it. If you have not received your preidentified return for the tax period, you may print a Form 10 from DOR's website. Complete the Nebraska ID number, tax period, name, and address information.

**Name and Address Changes.** If the business name has changed and it is a name change only (for example, if the ownership or federal ID number has not changed), mark through the previous name and plainly print the new name and write "name change only." If you e-file, name changes should be made on a <u>Nebraska Change Request, Form 22</u>.

If there is a change or correction in the name or 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" next to the change made. If you are e-filing, you may make an **address** change during filing; however, **name** changes must be done by filing a Form 22. See previous paragraph for **name** change information. **Reminder**: A sales tax permit is required for **each** location. If an additional location is opened, you must apply for another sales tax permit by filing a Form 20.

**Ownership Changes.** A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10. The new owners must complete a Form 20 to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax return.

**Credit Returns.** If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. When e-filing, complete the explanation box with information on the credit. You will be contacted if additional documentation is required. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a <u>Claim for Refund of Sales and Use Tax, Form 7</u>, may be filed. The statute of limitations for filing the Form 7 is three years from the due date following the end of the period for which the credit was created.

**Amended Returns.** An <u>amended Form 10</u>, available on DOR's website, may only be filed by paper. Mandated retailers must pay all balance dues electronically. If you e-file, you can make changes to your filed return any time on or before the return's due date. This feature is for **current** tax period returns only.

**Penalty and Interest.** If a return is not filed and/or is not paid by the due date, a penalty may be assessed in the amount of 10% of the tax due or \$25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

**Retention of Records.** Records to substantiate this return must be kept and be available to DOR for a period of at least three years following the date of filing the return.

Additional information regarding sales and use taxes may be found in the "<u>Information Guides</u>" section of DOR's website.

#### **Specific Instructions**

Retailers must report the tax due for each type of tax. If no sales or use tax is due, the retailer must indicate it by entering a zero, N/A, drawing a line, writing a word, or statement on the appropriate line. Failure to do so extends the statute of limitations to six years for audit purposes.

## Complete the Nebraska Net Taxable Sales and Use Tax Worksheets to assist with the Form 10.

**Line 1.** Enter the total dollar amount of ALL Nebraska sales, leases, rentals, and services made or facilitated by your business or by an MMP on your behalf. Enter both taxable and exempt sales. Line 1 does not include the amount of sales tax collected.

Line 2. Complete the Nebraska Net Taxable Sales and Use Tax Worksheets for allowable exemptions or deductions, including the MMP deduction. Enter the Nebraska net taxable sales rounded to the nearest whole dollar. Retailers making sales through MMPs refer to the MMP Users Only instructions below. Retailers that lease motor vehicles for more than 31 days; that lease or rent ATVs, UTVs, or motorboats; or that sell or lease aircraft must complete Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases of Schedule I.

Lines 4 and 5. Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. Use tax is due on your cost of these items or taxable services. Refer to the Information Guide on Nebraska Use Tax.

**IMPORTANT NOTE**: The amount of state use tax reported on Line 4 from the purchase or lease of an aircraft must be reported on Line 4b of Section B - MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases of Schedule I, see below.

**Line 8.** The retailer is allowed to retain a fee for collecting the Nebraska and local sales tax.

Line 12. A balance due resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns is entered on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, interest will be recomputed and a credit will be on your next return. If you have already paid the amount on this line with a previous remittance, please disregard it. A credit is indicated by the word "subtract" and can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact DOR. Line 13. All taxpayers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. Electronic payments may be made using DOR's free e-pay program (EFT Debit), by ACH Credit, credit card, or by phone. Refer to DOR's website for payment options. Signatures. This return must be signed by the taxpayer, partner, officer, or member. Include a daytime phone number and email address in case DOR needs to contact you about your account.

#### Nebraska Schedule I

The Schedule I displays any city or county that has been reported in the last 12 months. Enter the local sales and use tax due for each city and county. Retailers that make sales using an MMP should enter the result of the total city or county sales tax due by the retailer and the MMP less the city or county sales tax remitted by the MMP on the retailer's behalf. A city or county may be added by writing the information in the blank boxes on Schedule I. You can find listings of the city and county taxing jurisdictions and the sales tax rates on DOR's website.

**Line 1, Local Use Tax.** Total the amounts reported in the use tax column and enter the total from Nebraska Schedule I, on line 5, Form 10.

Line 2, Local Sales Tax. Total the amounts reported in the sales tax column and enter the total from Nebraska Schedule I, on line 6, Form 10.

#### Section A - Multivendor Marketplace Platform (MMP) Users Only

Retailers making sales into Nebraska using an MMP must enter the dollar amount of Nebraska sales remitted by MMPs that are collecting Nebraska sales tax on your behalf. Retain documentation from your MMPs that substantiates this amount.

#### Section B - MVL, ATV, UTV, Motorboat Leases or Rentals; or (4) Aircraft Sales or Leases.

Enter the portion of the state sales tax (reported on Form 10, line 3) that is from all leases or rentals of: (1) automobiles, trucks, trailers, semitrailers, and truck tractors for periods of more than 31 days that are not classified as transportation equipment, see the <u>Nebraska Sales Tax on Leased Motor</u> <u>Vehicles Information Guide</u>; (2) all-terrain and utility-type vehicles; or (3) motorboats and motorized personal watercraft (for example, jet skis or wave runners). 4a. Enter the amount of state sales tax included on Form 10, Line 3 that is from the sale or lease of aircraft. 4b. Enter the amount of state use tax included on Form 10, Line 4 that is from the purchase or lease of aircraft. Aircraft means any contrivance now known, hereafter invented, used, or designed for navigation of or flight in the air. For example, this includes airplanes, drones, and hot air balloons.