

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska I.D. Number

Reporting Period Covered by Return

Due Date

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

This return must be filed even if there is no fee due.

1 Number of business locations in Nebraska that reported taxable sales of \$50,000 or more for the reporting period covered by this return	1	
2 Nebraska Waste Reduction and Recycling Fee (line 1 multiplied by \$25) (combined sales tax filers, if line 2 is blank, see enclosed schedule)	2	
3 Previous balance with applicable interest at % per year and payment received through	3	

4 BALANCE DUE (line 2 plus or minus line 3). Pay this amount in full,

4		
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- If line 4 is a credit balance, elect method of payment by checking a box below:
- Issue a refund warrant. Return must be signed by owner, partner, member, or corporate officer
- Apply credit to sales or use tax account. Do not use credit until shown on your Form 10

WORKSHEET — COMPUTATION OF NET TAXABLE SALES OF TANGIBLE PERSONAL PROPERTY

1 Net taxable sales as reported on line 2, Form 10, for the reporting period covered by this return NOTE: Motor vehicle and motorboat dealers must also include their sales of motor vehicles, trailers, semitrailers, and motorboats on line 1 of this return.....	1		00
2 Taxable sales of utilities (electricity, telephone, sewer, and cable TV services)	2		00
3 Taxable sales of installation and connection of telephone, telegraph, and cable TV service	3		00
4 Taxable sales of movies, film, and satellite programming.....	4		00
5 Taxable sales of admissions.....	5		00
6 Taxable sales of warranties, guarantees, and maintenance agreements.....	6		00
7 Taxable sales of lodging accommodations	7		00
8 Taxable services (see instructions)	8		00
9 TOTAL (line 1, minus lines 2 through 8). If less than \$50,000, no fee is due	9		00

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

sign here

Authorized Signature _____ () _____

Signature of Preparer Other Than Taxpayer _____

Title _____ Date _____ Telephone Number _____ Address _____ Date _____

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

PLEASE MAKE A COPY OF THIS RETURN FOR YOUR RECORDS.

INSTRUCTIONS

WHO MUST FILE. Every Nebraska retail location that reported \$50,000 or more in net taxable sales on its Nebraska and Local Option Sales and Use Tax Returns, Form 10, during the **reporting period covered by this return**, must file a Nebraska Waste Reduction and Recycling Fee Return, Form 94.

Businesses With One or More Nebraska Retail Locations. Each retail location must pay the \$25 fee unless the worksheet is completed and the remaining taxable sales of tangible personal property (as reported on line 9) are less than \$50,000.

If you are submitting more than one return in the same envelope, you may send one check with all of the returns for the total amount due or a separate check with each return.

Businesses With More Than One Nebraska Retail Location Filing a Combined Sales Tax Return. The enclosed schedule lists all of your Nebraska retail locations that are part of the combined filing and which reported taxable sales of more than \$50,000. The \$25 fee is due for **each** retail location with taxable sales of tangible personal property of \$50,000 or more. Use the enclosed schedule to determine whether the taxable sales for a particular location are less than \$50,000.

Motor Vehicle and Motorboat Dealers. See line 1 instructions of the worksheet.

WHEN AND WHERE TO FILE. This return is considered timely filed if postmarked on or before the due date stated on the face of the return. Mail to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

If Form 94 is returned without payment and without the completed worksheet or a letter of explanation, you will be billed for the fee based on the number of locations printed on line 1, plus applicable penalty and interest.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it.

If you have sales of tangible personal property of \$50,000 or more at a location and have not received a preidentified return for the reporting period, request a duplicate from the Nebraska Department of Revenue (Department). Do not file returns which are for another reporting period, or returns which have not been preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

WORKSHEET. If the number of business locations in Nebraska as printed on line 1, Form 94, is one, and this location had sales of other than tangible personal property included in its taxable sales, complete the worksheet at the bottom of Form 94 to determine if its taxable sales of

tangible personal property were less than \$50,000. If less than \$50,000, no fee is due. Form 94 must be filed even if there is no fee due.

LINE 1. Enter the net taxable sales as reported on line 2 of your Nebraska and Local Sales and Use Tax Return, Form 10, for the preceding 12-month period ending June 30. **NOTE:** Motor vehicle and motorboat dealers must also include their sales of motor vehicles, trailers, semitrailers, and motorboats on line 1 of this worksheet.

LINE 8. Building cleaning and maintenance services; pest control services; security and detective services; motor vehicle washing and waxing; motor vehicle towing; motor vehicle painting; computer software training when provided by the seller; animal specialty services; recreational vehicle (RV) park services; and repair and installation labor charges are not sales of tangible personal property and can be deducted on this worksheet.

SCHEDULE. If the number of business locations in Nebraska as printed on line 1, Form 94, is greater than one, a separate schedule is enclosed with your Form 94. This schedule can only be used by businesses that have been approved to file a combined sales tax return. The schedule lists (by Nebraska identification number) only those Nebraska retail locations that reported \$50,000 or more in taxable sales. To determine if any of the locations had taxable sales of tangible personal property of less than \$50,000, you must complete the information on the schedule for that location. You do not owe the \$25 fee for any location that has less than \$50,000 of taxable sales as calculated in Column 9 of the schedule.

It is not necessary to complete the information for a location if you know that its taxable sales of tangible personal property are \$50,000 or more.

PENALTY AND INTEREST. If the return is not filed by the prescribed due date, or the fee is not paid by the due date, a five dollar (\$5) penalty will be assessed. Interest on the unpaid balance will be assessed at the rate printed on line 3 from the due date until payment is received.

SIGNATURES. This return must be signed by the taxpayer, partner, corporate officer, or member of a LLC. If the taxpayer authorizes another person to sign this return, there must be a Power of Attorney, Form 33 on file with the Department or attached to this return.

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

If you need additional assistance, contact the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818, or dial (800) 742-7474 in Nebraska and Iowa, or (402) 471-5729.