



## Instructions

**Who Must File.** Every county treasurer must file this return for each tax period. This return must be filed by the due date even if there was no sales or use tax collected for the tax period.

**When and Where to File.** This return and payment are due the 15th day of the month following the tax period covered by the return. Electronic Funds Transfer (EFT) payments must be completed by 5:00 p.m. Central Time on the due date to be considered timely. 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 schedule for your records.

**Preidentified Return.** A preidentified form can only be used to report sales taxes for the specific county identified on the return. If a preidentified return is not received for a tax period, a duplicate return should be requested from the Nebraska Department of Revenue (DOR). Do not file returns that are photocopies, returns for another tax period, or returns that have not been preidentified. If the mailing address is incorrect, mark through the incorrect address and plainly print the correct address.

**Penalty and Interest.** A penalty for failing to file the return and paying the tax by the due date may be assessed. Interest on the unpaid tax will be assessed at the statutory rate from the due date until payment is received.

**All-Terrain Vehicle (ATV).** An all-terrain vehicle is any motorized off-highway device which is 50 inches or less in width, with three or more nonhighway tires, with a dry weight of 1,200 pounds or less, and designed for operator use only with no passengers, or specifically designed by the original manufacturer for the operator and one passenger.

**Utility-Type Vehicle (UTV).** A utility-type vehicle is any motorized off-highway device which is 74 inches or less in width, 180 inches or less in length, with four or more nonhighway tires, and a dry weight of 2,000 pounds or less.

**Email.** By entering an email address, the county treasurer acknowledges that the DOR may contact the county treasurer by email. The county treasurer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure mail or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

### Specific Instructions

**Line 9.** A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the DOR. If the amount entered has been satisfied by a previous payment, it should be disregarded when computing the amount to remit on line 10. A credit will be indicated by the word "subtract" and can be subtracted from the amount due on line 10. The amount of "interest" in a balance due will include interest assessed on unpaid tax through the due date of this return.

**Line 10.** Payment **must** be made electronically using the DOR's free Nebraska e-pay or Tele-pay programs or by ACH Credit. Refer to "Make a Payment Only" at [revenue.nebraska.gov](http://revenue.nebraska.gov) for additional information.

**Authorized Signature.** This return must be signed by the county treasurer or other person authorized to sign the return.

### Nebraska Schedule

If you have collected any local sales and use tax for a city or county that is not preidentified on your Nebraska Schedule, enter the city or county name, code, and tax amount for each city or county in the blank spaces. If you have more than 20 local jurisdictions for which you collected the local sales and use tax, attach a list and provide the city or county name, code, and tax amount of each city or county. If you do not know the city or county code, you can find a listing of the local city or county taxing jurisdiction codes and the sales tax rates at [revenue.nebraska.gov](http://revenue.nebraska.gov).

The total amount collected and entered on line 2 of Form 9ATV, is the sum of line 31 of all Nebraska Schedules completed.