

Special Worksheet to Calculate the Split-Rate Collection Fee for Annual Lodging Tax Filers

Name on Form 64

Nebraska ID Number

Tax Period

IMPORTANT NOTE: This worksheet is only to be filed with the 2022 Nebraska and County Lodging Tax Return, Form 64 to calculate the correct collection fee for annual filers. LB 984 provided for an increased collection fee for the tax period beginning October 1, 2022. Annual returns are for filers that have taxable lodging tax sales of less than \$10,000. If you exceed this amount, you should change your filing frequency to monthly for next year by filing a Nebraska Change Request, Form 22. This special worksheet **MUST** be mailed back with your Form 64.

INSTRUCTIONS:

Lines 1 through 6. Report the amounts for January 1 through September 30 in Column A and report the amounts for October 1 through December 31 in Column B for each line.

Line 7. Use the rate printed on Line 7 of the Form 64. Calculate the tax for the period January 1 through September 30 and enter this in Column A, then calculate the tax for October 1 through December 31 and enter this in Column B.

Line 8. Calculate the split-rate collection fee. In Line 8a, multiply the amount in Line 7, Column A by .025, with a maximum of \$75. In Line 8b, multiply the amount in Line 7, Column B by .03, with a maximum of \$150. However, if line 8a is \$75 then line 8b cannot exceed \$75 for a maximum of \$150 in Line 9.

Line 9. Add line 8a and 8b. Enter on Line 9 of this special worksheet and on Line 8 of Form 64.

	Column A Jan. 1 – Sept. 30		Column B Oct. 1 – Dec. 31	
1 Gross receipts from charges for hotel occupancies. Enter in Column A for 1-1-2022 through 9-30-2022 and enter in Column B for 10-1-2022 through 12-31-2022.....	1	00	00	
2 Receipts from occupancies furnished for periods of 30 continuous days or longer to the same occupant.....	2	00	00	
3 Receipts from exempt organizations or exempt government units.....	3	00	00	
4 Total amount reported on your behalf by an MMP (see instr.).....	4	00	00	
5 Total allowable deductions (total of lines 2 through 4).....	5	00	00	
6 Net taxable receipts (line 1 minus line 5).....	6	00	00	
7 Tax - Multiply line 6 by the rate printed on Line 7 of Form 64.	7			
8 Collection fee - Do not use the amount printed on Line 8 of Form 64.	8			
8a Multiply Line 7, Column A by .025, maximum of \$75.....	8a			
8b Multiply Line 7, Column B by .03, maximum of \$150*.....	8b			
9 Total annual collection fee (Line 8a, Col. A plus Line 8b, Col. B) Enter here and on Line 8 of Form 64.....	9			

If line 8a is \$75, then the amount in Line 8b cannot exceed \$75, for a total maximum collection fee of \$150 in Line 9 of this special worksheet.Return this special worksheet with the Form 64.*****