

Nebraska and Local Sales and Use Tax Return

- If applicable, complete Schedule I on reverse side.
- See Nebraska Net Taxable Sales and Use Tax Worksheets.

Tax Category | Nebraska ID Number | Rpt. Code | Tax Period

Due Date:

Name and Location Address

Please Do Not Write In This Space

Name and Mailing Address

• Name, address, or ownership changes? See instructions.

Check this box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.

| | | | |
|----------------------------------------------------------------------------------------------------------------|----|--|----|
| 1 Gross sales and services in Nebraska (see instructions and worksheets)..... | 1 | | 00 |
| 2 Net Nebraska taxable sales as shown on line 2, Form 10 Worksheets (see instructions)..... | 2 | | 00 |
| 3 Nebraska sales tax (line 2 multiplied by .055) | 3 | | |
| 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..... | 5 | | |
| 6 Local sales tax from Nebraska Schedule I | 6 | | |
| 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) | 8 | | |
| 9 Sales tax due (line 7 minus line 8)..... | 9 | | |
| 10 Total Nebraska and local use tax (line 4 plus line 5)..... | 10 | | |
| 11 Total Nebraska and local sales and use tax due (line 9 plus line 10) | 11 | | |
| 12 Previous balance with applicable interest at % per year and payments received through | 12 | | |

Reason for Amending

Check this box if your payment is being made electronically.

| | | | |
|-------------------------------------------------------------------------------|----|--|--|
| 13 Balance due (line 11 plus or minus line 12). Pay in full with return | 13 | | |
|-------------------------------------------------------------------------------|----|--|--|

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____ Title _____ Daytime Phone _____ Date _____ Email Address _____

paid preparer's use only

Preparer's Signature _____ Date _____ Preparer's PTIN _____

Print Firm's Name (or yours if self-employed), Address, and Zip Code _____ EIN _____ Daytime Phone _____

For tax assistance, call 800-742-7474 (NE and IA) or 402-471-5729.
This return is due on or before the 20th day of the month following the tax period indicated above.

Use [NebFile](#) 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 Schedule I — Local Sales and Use Tax

- Attach to Form 10.
- If applicable, complete the "Multivendor Marketplace Platform (MMP) Users Only" section on Page 3.
- MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases are on Page 3.

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|-----------------|---------|------|------------------|--------------------|-----------------|---------|------|------------------|--------------------|
| Ainsworth | 52-003 | .015 | | | Clarkson | 227-102 | .015 | | |
| Albion | 81-004 | .015 | | | Clatonia | 246-103 | .005 | | |
| Alliance | 27-008 | .015 | | | Clay Center | 188-104 | .015 | | |
| Alma | 82-009 | .02 | | | Clearwater | 197-105 | .015 | | |
| 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 | | | Creighton | 61-123 | .01 | | |
| Auburn | 57-025 | .01 | | | Crete | 18-125 | .02 | | |
| Bancroft | 198-030 | .015 | | | Crofton | 179-126 | .01 | | |
| Bassett | 99-035 | .015 | | | Curtis | 51-129 | .01 | | |
| Battle 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 | | |
| 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 | | | Deshler | 243-143 | .01 | | |
| Bellwood | 223-047 | .015 | | | DeWeese | 173-144 | .01 | | |
| Benedict | 215-049 | .015 | | | DeWitt | 235-145 | .01 | | |
| Benkelman | 176-050 | .015 | | | Diller | 67-147 | .01 | | |
| Bennet | 147-051 | .01 | | | Dodge | 148-150 | .015 | | |
| Bennington | 42-052 | .015 | | | Doniphan | 181-151 | .01 | | |
| 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 | | | Eagle | 23-159 | .01 | | |
| Blue Hill | 71-060 | .015 | | | Edgar | 102-161 | .01 | | |
| Brainard | 187-066 | .01 | | | Edison | 228-162 | .01 | | |
| 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 | | | Falls City | 79-182 | .02 | | |
| Ceresco | 25-095 | .015 | | | Farnam | 143-183 | .01 | | |
| Chadron | 13-096 | .02 | | | Fordyce | 255-187 | .01 | | |
| Chambers | 177-097 | .01 | | | Fort Calhoun | 229-188 | .015 | | |
| Chappell | 12-099 | .02 | | | Franklin | 209-190 | .01 | | |
| Chester | 178-100 | .01 | | | Fremont | 62-191 | .015 | | |
| Clarks | 158-101 | .015 | | | Friend | 124-192 | .015 | | |

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3) **1**

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

Complete Pages 2 and 3 of this Schedule I.

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|--------------|---------|-------|------------------|--------------------|-----------------|---------|------|------------------|--------------------|
| Fullerton | 30-193 | .02 | | | Loup City | 90-294 | .02 | | |
| Geneva | 136-198 | .02 | | | Lyons | 108-298 | .015 | | |
| Genoa | 120-199 | .02 | | | Madison | 113-299 | .015 | | |
| Gering | 37-200 | .02 | | | Malcolm | 150-302 | .01 | | |
| Gibbon | 72-201 | .015 | | | Manley | 257-304 | .005 | | |
| Gordon | 8-206 | .015 | | | Marquette | 202-305 | .015 | | |
| Gothenburg | 21-207 | .015 | | | Maywood | 193-311 | .015 | | |
| Grand Island | 34-210 | .02 | | | McCook | 103-312 | .02 | | |
| Grant | 200-211 | .01 | | | McCool Junction | 133-313 | .015 | | |
| Greeley | 230-212 | .015 | | | Meadow Grove | 225-317 | .015 | | |
| Greenwood | 160-213 | .01 | | | Milford | 63-322 | .01 | | |
| Gresham | 125-214 | .015 | | | Milligan | 251-325 | .015 | | |
| Gretna | 161-215 | .02 | | | Minden | 55-327 | .02 | | |
| Guide Rock | 126-217 | .015 | | | Mitchell | 69-328 | .015 | | |
| Hallam | 263-221 | .01 | | | Monroe | 182-330 | .015 | | |
| Halsey | 264-222 | .005 | | | Morrill | 137-332 | .01 | | |
| Harrison | 49-227 | .015 | | | Mullen | 183-334 | .01 | | |
| Hartington | 167-228 | .015 | | | Murray | 210-336 | .01 | | |
| Harvard | 162-229 | .01 | | | Nebraska City | 16-339 | .02 | | |
| Hastings | 33-230 | .015 | | | Nehawka | 240-340 | .01 | | |
| Hay Springs | 68-231 | .01 | | | Neligh | 91-341 | .01 | | |
| Hebron | 127-235 | .015 | | | Nelson | 80-342 | .01 | | |
| Hemingford | 48-236 | .015 | | | Newman Grove | 98-346 | .015 | | |
| Henderson | 112-237 | .015 | | | Niobrara | 73-349 | .01 | | |
| Hickman | 213-242 | .015 | | | Norfolk | 15-351 | .015 | | |
| Hildreth | 89-243 | .01 | | | North Bend | 92-353 | .015 | | |
| Holdrege | 54-245 | .015 | | | North Platte | 4-355 | .02 | | |
| Hooper | 144-248 | .01 | | | Oakland | 35-358 | .015 | | |
| Howells | 189-251 | .015 | | | Oconto | 172-360 | .01 | | |
| Hubbard | 236-252 | .015 | | | Odell | 59-362 | .01 | | |
| Hubbell | 45-253 | .01 | | | Ogallala | 6-363 | .015 | | |
| Humboldt | 259-254 | .015 | | | Omaha | 1-365 | .015 | | |
| Humphrey | 146-255 | .02 | | | O'Neill | 39-366 | .015 | | |
| Hyannis | 154-257 | .01 | | | Orchard | 242-368 | .015 | | |
| Imperial | 163-258 | .01 | | | Ord | 115-369 | .015 | | |
| Jackson | 164-263 | .015 | | | Osceola | 131-371 | .015 | | |
| Jansen | 111-264 | .01 | | | Oshkosh | 10-372 | .02 | | |
| Juniata | 204-268 | .015 | | | Osmond | 117-373 | .015 | | |
| Kearney | 38-269 | .015 | | | Oxford | 84-376 | .015 | | |
| Kimball | 9-273 | .015 | | | Palmer | 252-379 | .015 | | |
| Laurel | 237-276 | .01 | | | Palmyra | 138-380 | .01 | | |
| LaVista | 14-274 | .02 | | | Papillion | 28-382 | .02 | | |
| Lawrence | 232-277 | .01 | | | Pawnee City | 168-383 | .02 | | |
| Leigh | 224-279 | .015 | | | Paxton | 128-384 | .02 | | |
| Lewellen | 5-281 | .01 | | | Pender | 174-385 | .015 | | |
| Lexington | 29-283 | .015 | | | Peru | 93-386 | .01 | | |
| Lincoln | 2-285 | .0175 | | | Petersburg | 130-387 | .01 | | |
| Linwood | 201-287 | .01 | | | Pierce | 139-390 | .01 | | |
| Loomis | 149-291 | .01 | | | Pilger | 231-391 | .015 | | |
| Louisville | 107-293 | .015 | | | Plainview | 46-392 | .015 | | |

| | | | |
|-------------------------------------------------------------------------------------------------|----------|--|--|
| 3 Total the amounts of use tax in Column A (enter here and on line 7, on page 3)..... | 3 | | |
| 4 Total the amounts of sales tax in Column B (enter here and on line 7, on page 3) | 4 | | |

Nebraska Schedule I — Local Sales and Use Tax

Name on Form 10

Nebraska ID Number

Tax Period

| City | Code | Rate | Column A Use Tax | Column B Sales Tax | City | Code | Rate | Column A Use Tax | Column B Sales Tax |
|-----------------|---------|------|------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------|---------|------|------------------|--------------------|
| Platte Center | 211-393 | .015 | | | Syracuse | 122-475 | .01 | | |
| Plattsmouth | 121-394 | .015 | | | Tecumseh | 86-481 | .015 | | |
| Pleasanton | 238-396 | .01 | | | Tekamah | 87-482 | .02 | | |
| Plymouth | 47-397 | .015 | | | Terrytown | 24-483 | .01 | | |
| Ponca | 194-399 | .015 | | | Tiiden | 56-487 | .015 | | |
| Ralston | 151-407 | .015 | | | Trenton | 266-489 | .015 | | |
| Randolph | 190-408 | .015 | | | Uehling | 70-491 | .01 | | |
| Ravenna | 85-409 | .015 | | | Unadilla | 244-493 | .015 | | |
| Red Cloud | 74-411 | .015 | | | Upland | 220-495 | .015 | | |
| Republican City | 64-412 | .01 | | | Utica | 221-496 | .015 | | |
| Rising City | 253-415 | .01 | | | Valentine | 156-497 | .015 | | |
| Roca | 254-418 | .015 | | | Valley | 41-498 | .015 | | |
| Rushville | 11-425 | .015 | | | Verdigre | 76-502 | .015 | | |
| St. Edward | 175-452 | .015 | | | Wahoo | 95-506 | .02 | | |
| St. Paul | 104-454 | .015 | | | Wakefield | 169-507 | .01 | | |
| Sargent | 155-428 | .02 | | | Waterloo | 19-512 | .02 | | |
| Schuyler | 75-430 | .015 | | | Wauneta | 241-513 | .01 | | |
| Scottsbluff | 22-432 | .015 | | | Wausa | 123-514 | .01 | | |
| Scribner | 185-433 | .015 | | | Waverly | 196-515 | .015 | | |
| Seward | 129-435 | .02 | | | Wayne | 58-516 | .015 | | |
| Shelby | 247-436 | .015 | | | Weeping Water | 140-517 | .015 | | |
| Sidney | 7-441 | .02 | | | West Point | 184-519 | .02 | | |
| Silver Creek | 116-442 | .01 | | | Wilber | 96-523 | .015 | | |
| S. Sioux City | 40-446 | .015 | | | Wisner | 203-530 | .02 | | |
| Spalding | 256-447 | .015 | | | Wood River | 222-533 | .015 | | |
| Spencer | 109-448 | .01 | | | Wymore | 77-534 | .015 | | |
| Springfield | 195-450 | .015 | | | Wynot | 265-535 | .015 | | |
| Springview | 166-451 | .01 | | | York | 97-536 | .02 | | |
| Stanton | 219-456 | .015 | | | County | Code | Rate | Column A Use Tax | Column B Sales Tax |
| Sterling | 205-462 | .01 | | | Dakota County* | 134-922 | .005 | | |
| Stromsburg | 186-467 | .015 | | | *Dakota County tax is only collected in areas outside of any city in Dakota County that imposes a city sales and use tax. | | | | |
| Stuart | 110-468 | .015 | | | | | | | |
| Superior | 65-470 | .015 | | | | | | | |
| Sutherland | 261-472 | .015 | | | | | | | |
| Sutton | 94-473 | .015 | | | | | | | |

| | | | | |
|-------------------------------------------------------------------------------------------------------------|---|--|--|--|
| 5 Total the amounts of use tax in Column A and sales tax in Column B on this page | 5 | | | |
| 6 Enter the total amounts from Column A and Column B (lines 1 and 2) from Page 1 | 6 | | | |
| 7 Enter the total amounts from Column A and Column B (lines 3 and 4) from Page 2 | 7 | | | |
| 8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10 | 8 | | | |
| 9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10 | 9 | | | |

Multivendor Marketplace Platform (MMP) Users Only

Retailers, including remote retailers – Enter the total dollar amount of your Nebraska sales made by MMPs collecting sales tax on your behalf. Subtract this amount from your total gross sales in Nebraska reported on line 1, Form 10, to determine your net Nebraska taxable sales (see Form 10 instructions) (Code 700-700)

MVL, ATV, UTV, Motorboat Leases or Rentals, and Aircraft Sales or Leases

To be completed by retailers who are leasing (1) motor vehicles to others for periods of more than 31 days; (2) ATVs or UTVs; (3) motorboats or motorized personal watercraft; or (4) Aircraft Sales or Leases.

| | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| 1 Enter the amount of state sales tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions)..... (Code 600-600) | | | | |
| 2 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of all-terrain and utility-type vehicles (see instructions) (Code 626-626) | | | | |
| 3 Enter the amount of state sales tax included on Form 10, line 3, that was reported on all leases or rentals of motorboats and motorized personal watercraft (see instructions)..... (Code 633-633) | | | | |
| 4 Enter the amount of state sales tax included on Form 10, line 3, and state use tax on Form 10, line 4, that was reported on all sales or leases of aircraft.....(Code 694-694) | | | | |

Nebraska Net Taxable Sales and Use Tax Worksheets

- The online version of these worksheets expands for detailed information.
- To see this information, complete these worksheets online.
- Keep a copy of these worksheets.

Nebraska Net Taxable Sales Worksheet

1. Gross Sales and Services in Nebraska [Regulation 1-007](#). Enter on line 1, Form 10

Allowable Exemptions and Deductions from Gross Sales

- A. Sales of nontaxable services. See **taxable** services in [Regulation 1-007](#)
- B. Sales of items or taxable services sold for resale. [Regulation 1-013](#)
- C. Sales to exempt purchasers. [Regulation 1-012](#)
- D. Sales of exempt items or services. [Regulation 1-012](#)
- E. Exempt sellers. [Regulation 1-012](#)
- F. Use-based exemptions. [Regulation 1-012](#)
- G. Other allowable deductions (see our website for a list of allowable deductions and the applicable [regulations](#)). 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
- H. 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. [Regulation 1-002](#)
- 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 [Nebraska Tax Application, Form 20](#), 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 [Nebraska Change Request, Form 22](#).

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 [Claim for Refund of Sales and Use Tax, Form 7](#), 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 [amended Form 10](#), 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 "Information Guides" 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 [Nebraska Sales Tax on Leased Motor Vehicles Information Guide](#); (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 or flight in the air. For example, this includes airplanes, drones, and hot air balloons.