

**Nebraska and Local Sales and Use Tax Return  
Motorboats  
for County Treasurers**

Nebraska ID Number

Tax Period

Please Do Not Write in This Space

Due Date:

County Name and Mailing Address

1 Nebraska sales and use tax collected on motorboats during this tax period .....

<b>1</b>		
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**Complete the schedule below if local sales and use tax has been collected.**

2 Total local sales and use tax collected (line 21, Nebraska Schedule).....

<b>2</b>		
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3 Total Nebraska and local sales and use tax collected (line 1 plus line 2).....

<b>3</b>		
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4 Total amount of penalties collected on late-registered motorboats during this tax period .....

<b>4</b>		
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5 Total amount of interest collected on late-registered motorboats during this tax period.....

<b>5</b>		
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6 Total amount collected (total of lines 3, 4, and 5).....

<b>6</b>		
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7 Collection fee (line 6 multiplied by .03; if the result is \$150 or more, enter \$150).....

<b>7</b>		
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8 Total amount due (line 6 minus line 7) .....

<b>8</b>		
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9 Previous balance with applicable interest at  
% per year and payment received through

<b>9</b>		
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10 Balance due (total of lines 8 and 9). Payment **must** be made electronically.....

<b>10</b>		
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**Nebraska Schedule — Local Sales and Use Tax Collected**

	Local Taxing Jurisdiction	County Code	City Code	Local Sales and Use Tax
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Local sales and use tax collected (total of lines 11 through 20). Enter here and on line 2 above .....			<b>21</b>

Under penalties of law, I declare that 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

Phone Number

Date

Email Address

**This return is due on or before the 15th day of the month following the tax period indicated above.**

Mail this return to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

**revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729**

## 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 no sales or use tax is collected for the tax period.

**When and Where to File.** This return and payment are due the 15th of the month following the tax period covered by the return. Electronic Funds Transfer (EFT) payments must be completed by 5 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.

**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 e-pay or Tele-pay program or using ACH credit. Refer to Payment Options at [revenue.nebraska.gov](http://revenue.nebraska.gov).

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

### Nebraska Schedule

**Lines 11 through 20.** Enter the amount of local sales and use tax collected for each city or county.

**Line 21.** Enter the total local sales and use tax collected from lines 11 through 20.