

Nebraska ID Number

Reporting Period Covered by Return

Due Date

PLEASE DO NOT WRITE IN THIS SPACE

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** .....
- 2** Nebraska Waste Reduction and Recycling Fee (line 1 multiplied by \$25) (Combined sales tax filers – if line 2 is blank, see enclosed schedule) .....
- 3** Previous balance with applicable interest at  
% per year and payment received through .....

**1**

**2**

**3**

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

**4**

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 worksheet.....
- 2** Taxable **sales** of utilities (electricity, telephone, sewer, and cable TV services) .....
- 3** Taxable **sales** of installation and connection of telephone, telegraph, and cable TV service .....
- 4** Taxable **sales** of movies, film, satellite programming, and specified digital goods .....
- 5** Taxable **sales** of admissions.....
- 6** Taxable **sales** of warranties, guarantees, and maintenance agreements .....
- 7** Taxable **sales** of lodging accommodations .....
- 8** Taxable services (see instructions) .....
- 9** TOTAL (line 1, minus lines 2 through 8). If less than \$50,000, no fee is due – cross-out the \$25 amount on line 2 and enter -0-.....

**1**

**2**

**3**

**4**

**5**

**6**

**7**

**8**

**9**

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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

Email Address

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

**www.revenue.ne.gov, 800-742-7474 (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, PO 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 4.** Specified digital goods include: digital audio works (music); digital audio-visual works (movies, music videos, TV shows); and digital books. See [Revenue Ruling 01-08-3](#).

**LINE 8.** Taxable services include: building cleaning 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.

**LINE 9.** If the amount entered on line 9 is less than \$50,000, cross-out the \$25 amount on line 2, and enter -0-. No fee is due.

**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 \$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 an LLC. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#), 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, PO Box 94818, Lincoln, Nebraska 68509-4818, or call 800-742-7474 in Nebraska and Iowa, or 402-471-5729.

# Nebraska Waste Reduction and Recycling Fee Schedule

Attach to Form 94.

Name of Business	Nebraska Identification Number	Reporting Period Covered by Return
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The location ID numbers listed below are for Nebraska locations that reported \$50,000 or more in taxable sales. Locations on your combined Nebraska and Local Sales and Use Tax Return that are outside Nebraska, or that have reported taxable sales of less than \$50,000, are **not** listed. You are required to pay the \$25 fee for each of the listed locations, unless you complete this schedule to substantiate that a location's taxable sales of tangible personal property (Column 9) were less than \$50,000. **Complete the information only for those locations that had less than \$50,000 in taxable sales of tangible personal property.**

In Column 1, enter that location's net taxable sales as reported under Column C on Nebraska Schedule II of your Nebraska and Local Sales and Use Tax Return, Form 10.

- For each identified location, complete Columns 1 through 9 for the reporting period July 1, 2010, through June 30, 2011.
- Count the number of locations from all of the schedules that had less than \$50,000 in Column 9. Subtract this number from the total number of locations on line 1, Form 94, and then calculate the Nebraska Waste Reduction and Recycling Fee on line 2, Form 94.

- Column 1 Net taxable sales as reported under Column C on Nebraska Schedule II of your Nebraska and Local Sales and Use Tax Return, Form 10.
- Column 2 Taxable sales of utilities (electricity, telephone, sewer, and cable TV service).
- Column 3 Taxable sales of installation and connection of telephone, telegraph, or cable TV services.
- Column 4 Taxable sales of movies, film, satellite programming and specified digital goods.
- Column 5 Taxable sales of admissions.
- Column 6 Taxable sales of warranties, guarantees, and maintenance agreements.
- Column 7 Taxable sales of lodging accommodations.
- Column 8 Taxable services.
- Column 9 Column 1 minus the total of Columns 2 through 8.

Location ID Number	Column 1 Net Taxable Sales	Column 2 Utilities	Column 3 Install/Connect	Column 4 Movies/Film	Column 5 Admissions	Column 6 Warranties	Column 7 Lodging	Column 8 Services	Column 9 Column 1 minus Columns 2-8

RETAIN A COPY OF THIS SCHEDULE FOR YOUR RECORDS.

## INSTRUCTIONS

**WHO MUST FILE.** Every retailer who filed a combined Nebraska and Local Sales and Use Tax Return during the reporting period July 1, 2010, through June 30, 2011, should complete this schedule for the purpose of determining whether any of the locations had **less than \$50,000 in taxable sales of tangible personal property**.

Do not complete the schedule for a location that had \$50,000 or more in taxable sales of tangible personal property during this period.

**COLUMN 4.** Specified digital goods includes digital audio works (for example, music), digital audio-visual works (for example, movies, music videos, TV shows), and digital books. See [Revenue Ruling 01-08-3](#).

**COLUMN 8.** Enter your total taxable sales of the following services:

- Building cleaning services;
- Pest control services;
- Security and detective services;
- Motor vehicle washing and waxing;
- Motor vehicle towing;
- Motor vehicle painting;
- Computer software training;
- Animal specialty services;
- Recreational vehicle (RV) park services; and
- Repair, and installation labor charges.

**WHEN AND WHERE TO FILE.** This schedule must be attached to Form 94 if there are any locations where the amount calculated in Column 9 is less than \$50,000.