



Amended Nebraska and Local Sales and Use Tax Return

Form
10

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

Tax Category	Nebraska ID Number	Rpt. Code	Tax Period	Please Do Not Write In This Space
Due Date:				
Name and Location Address				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 (see instructions).....	1		00
2 Net taxable sales (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 line 1, Nebraska Schedule I	5		
6 Local sales tax from line 2, 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 .025; if the result is \$75.00 or more, enter \$75.00).....	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 3 % 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		
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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 paid preparer's use only	Authorized Signature	Title	Daytime Phone	Date	Email Address
	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.

Paper filers mail this return and payment to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

6-002-1967 Rev. 10-2014 Supersedes 6-002-1967 Rev. 10-2011

[illegible]

1

2

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

- 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)

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.

Form 10
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](#)).
- H. Total allowable exemptions and deductions (A through G)

2. Net 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



Nebraska Schedule I — Local Sales and Use Tax

Form 10
Schedule I
Page 1 of 3

- Attach to Form 10.
- Nebraska Schedule I — MVL, ATV, UTV, and Motorboat Leases or Rentals is 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			Clearwater	197-105	.015		
Albion	81-004	.015			Columbus	60-110	.015		
Alliance	27-008	.015			Cordova	208-114	.01		
Alma	82-009	.02			Cortland	119-116	.01		
Arapahoe	157-016	.01			Cozad	26-119	.015		
Arcadia	192-017	.01			Crawford	20-122	.015		
Arlington	206-018	.015			Creighton	61-123	.01		
Arnold	152-019	.01			Crete	18-125	.015		
Ashland	50-021	.015			Crofton	179-126	.01		
Atkinson	88-023	.015			Curtis	51-129	.01		
Auburn	57-025	.01			Dannebrog	153-134	.01		
Bancroft	198-030	.015			David City	101-138	.02		
Bassett	99-035	.015			Daykin	180-140	.01		
Battle Creek	214-036	.015			Decatur	217-141	.01		
Bayard	44-037	.01			DeWeese	173-144	.01		
Beatrice	17-039	.015			Diller	67-147	.01		
Beaver City	141-040	.01			Dodge	148-150	.01		
Beemer	199-043	.015			Doniphan	181-151	.01		
Bellevue	3-046	.015			City of Douglas	43-153	.015		
Benedict	215-049	.015			Duncan	135-156	.015		
Benkelman	176-050	.015			Eagle	23-159	.01		
Bennet	147-051	.01			Edgar	102-161	.01		
Bennington	42-052	.015			Elgin	142-164	.01		
Bertrand	118-053	.01			Elm Creek	159-167	.01		
Big Springs	100-055	.01			Elmwood	105-168	.005		
Blair	53-057	.015			Elwood	218-170	.01		
Bloomfield	83-058	.01			Eustis	106-176	.01		
Blue Hill	71-060	.01			Exeter	171-178	.015		
Brainard	187-066	.01			Fairbury	36-179	.02		
Bridgeport	32-068	.01			Fairfield	212-180	.01		
Brownville	191-073	.01			Falls City	79-182	.015		
Broken Bow	66-072	.015			Farnam	143-183	.01		
Burwell	132-081	.015			Franklin	209-190	.01		
Cairo	207-085	.01			Fremont	62-191	.015		
Callaway	216-086	.01			Friend	124-192	.01		
Cambridge	145-087	.015			Fullerton	30-193	.015		
Cedar Rapids	114-092	.01			Geneva	136-198	.015		
Central City	78-094	.01			Genoa	120-199	.015		
Ceresco	25-095	.015			Gering	37-200	.015		
Chadron	13-096	.02			Gibbon	72-201	.01		
Chambers	177-097	.01			Gordon	8-206	.01		
Chappell	12-099	.01			Gothenburg	21-207	.015		
Chester	178-100	.01			Grand Island	34-210	.015		
Clarks	158-101	.01			Grant	200-211	.01		
Clay Center	188-104	.01			Greenwood	160-213	.01		

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
Gresham	125-214	.015			Newman Grove	98-346	.015		
Gretna	161-215	.015			Niobrara	73-349	.01		
Guide Rock	126-217	.01			Norfolk	15-351	.02		
Harrison	49-227	.01			North Bend	92-353	.015		
Hartington	167-228	.01			North Platte	4-355	.015		
Harvard	162-229	.01			Oakland	35-358	.01		
Hastings	33-230	.015			Oconto	172-360	.01		
Hay Springs	68-231	.01			Odell	59-362	.01		
Hebron	127-235	.01			Ogallala	6-363	.015		
Hemingford	48-236	.015			Omaha	1-365	.015		
Henderson	112-237	.015			O'Neill	39-366	.015		
Hickman	213-242	.015			Ord	115-369	.015		
Hildreth	89-243	.01			Osceola	131-371	.015		
Holdrege	54-245	.015			Oshkosh	10-372	.015		
Hooper	144-248	.01			Osmond	117-373	.01		
Howells	189-251	.015			Oxford	84-376	.015		
Hubbell	45-253	.01			Palmyra	138-380	.01		
Humphrey	146-255	.015			Papillion	28-382	.015		
Hyannis	154-257	.01			Pawnee City	168-383	.015		
Imperial	163-258	.01			Paxton	128-384	.01		
Jackson	164-263	.015			Pender	174-385	.01		
Jansen	111-264	.01			Peru	93-386	.01		
Juniata	204-268	.01			Petersburg	130-387	.01		
Kearney	38-269	.015			Pierce	139-390	.01		
Kimball	9-273	.015			Plainview	46-392	.015		
LaVista	14-274	.02			Platte Center	211-393	.015		
Lewellen	5-281	.01			Plattsmouth	121-394	.015		
Lexington	29-283	.015			Plymouth	47-397	.015		
Lincoln	2-285	.0175			Ponca	194-399	.015		
Linwood	201-287	.01			Ralston	151-407	.015		
Loomis	149-291	.01			Randolph	190-408	.01		
Louisville	107-293	.015			Ravenna	85-409	.015		
Loup City	90-294	.015			Red Cloud	74-411	.015		
Lyons	108-298	.015			Republican City	64-412	.01		
Madison	113-299	.015			Rushville	11-425	.015		
Malcolm	150-302	.01			St. Edward	175-452	.01		
Marquette	202-305	.015			St. Paul	104-454	.01		
Maywood	193-311	.015			Sargent	155-428	.015		
McCook	103-312	.015			Schuyler	75-430	.015		
McCool Junction	133-313	.015			Scottsbluff	22-432	.015		
Milford	63-322	.01			Scribner	185-433	.015		
Minden	55-327	.02			Seward	129-435	.015		
Mitchell	69-328	.015			Shelton	165-437	.01		
Monroe	182-330	.015			Sidney	7-441	.02		
Morrill	137-332	.01			Silver Creek	116-442	.01		
Mullen	183-334	.01			S. Sioux City	40-446	.015		
Murray	210-336	.01			Spencer	109-448	.01		
Nebraska City	16-339	.02			Springfield	195-450	.015		
Neligh	91-341	.01			Springview	166-451	.01		
Nelson	80-342	.01			Stanton	219-456	.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		

Name on Form 10

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Tax Period

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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				

Nebraska Schedule I — MVL, ATV, UTV, and Motorboat Leases or Rentals

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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)	
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