



Business Nebraska and Local Use Tax Return

FORM
2

Nebraska ID Number

PLEASE DO NOT WRITE IN THIS SPACE

Tax Period

NAME AND LOCATION ADDRESS	NAME AND MAILING ADDRESS
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1 Cost of taxable items or services purchased for use in Nebraska when Nebraska sales tax has not been paid. (Include the cost of items withdrawn from inventory for use.)	1	\$	00
2 Nebraska use tax due (line 1 multiplied by .055).....	2		

• Complete the following Local Use Tax Table (see instructions).

Local Use Tax Table				
CITY OR COUNTY CLICK HERE FOR CURRENT CODES AND RATES	LOCAL CODE	LOCAL TAX RATE	COLUMN A Amount Subject to Local Use Tax	COLUMN B Local Use Tax (Rate x Column A)
			00	
			00	
			00	
			00	
			00	

3 Total local use tax due (add amounts in Column B)	3		
4 Total Nebraska and local use taxes due (line 2 plus line 3).....	4		
5 Credit for tax properly paid to other states and taxing jurisdictions on items included on line 1 (see instructions)	5		
6 Net Nebraska and local use taxes due (line 4 minus line 5).....	6		
7 Previous balance with applicable interest at % per year and payments received through	7		

Check this box if your payment is being made by Electronic Funds Transfer (EFT).

8 BALANCE DUE (line 6 plus or minus line 7). Pay in full with this return.....	8	\$	
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I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature _____	Date _____	Signature of Preparer Other Than Taxpayer _____	Date _____
Title _____	Daytime Telephone Number _____	Daytime Telephone Number _____	
Email Address _____		Email Address _____	

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98923, LINCOLN, NE 68509-8923.**

www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729

INSTRUCTIONS

For additional information about use tax, see the [Nebraska Use Tax Information Guide](#).

WHO MUST FILE. Every business purchasing taxable items or services over the Internet, by catalog, or within or outside of Nebraska, without payment of Nebraska and local sales tax, must report use tax.

WHEN TO FILE. This return is due on or before the 20th day of the month following the tax period.

HOW TO FILE. Use the following to determine which form to file.

- Businesses licensed to collect sales tax should file a [Nebraska and Local Sales and Use Tax Return, Form 10](#), to report both sales and use taxes. Businesses may become licensed to collect sales tax by filing a [Nebraska Tax Application, Form 20](#).
- Businesses not filing Form 10 must file a Business Nebraska and Local Use Tax Return, Form 2, to report use tax on purchases where the Nebraska and local sales taxes were not paid.
- Individuals must file Form 2 to report use tax when claiming credit for tax paid to other states.

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. Some examples include:

- Purchase of property (for example, uniforms, magazines, computers, software) from a retailer;
- Purchase of taxable services (for example, repair or installation labor on tangible personal property, pest control, building cleaning, motor vehicle towing) from a retailer;
- Purchase of property from outside Nebraska, brought to Nebraska for use or storage;
- Items withdrawn from inventory for use or donated; and
- Taxable services purchased and then donated.

RETENTION OF RECORDS. Records to substantiate this return must be retained for at least three years following the date of filing or due date of the return, whichever is later.

PENALTY AND INTEREST. A penalty may be assessed for failure to timely file a return, or for failing to timely pay all tax when due. Interest on the unpaid tax will be assessed from the due date until payment is received.

SPECIFIC INSTRUCTIONS

LINE 1. The amount subject to use tax is the total cost of all taxable items and services purchased (including charges for delivery, freight, and shipping, paid to the retailer) on which Nebraska and local sales taxes were not paid or were not paid at the correct rate.

LOCAL USE TAX TABLE. Local use tax is due if the item purchased is delivered in a jurisdiction with local use tax, and you have not paid the local sales tax. [Click here for current city or county codes and rates](#).

Enter in Column A the total cost of items that were delivered within the boundaries of each local taxing jurisdiction where local sales tax was not paid. Multiply each amount by the local jurisdiction's tax rate and enter the result in Column B.

EXAMPLES:

Local Jurisdiction	Local Code	Local Tax Rate	Column A	Column B
Omaha	1-365	.015	600.00	9.00
Bellevue	3-046	.015	50.00	0.75
LaVista	14-274	.015	300.00	4.50
Dakota County	134-922	.005	100.00	0.50

LINE 5. A credit for tax properly paid in another state will be allowed on items that are subject to Nebraska use tax. The credit must be applied to each item's Nebraska and local use tax due. The credit allowed for each item cannot exceed the total Nebraska and local use tax due on that item.

LINE 8. All filers are encouraged to make payments electronically. Do not send a check if you are mandated to pay electronically. Those not mandated may attach a check or money order for the amount on line 8, made payable to the Nebraska Department of Revenue.

AUTHORIZED SIGNATURE. This return must be signed by the owner, partner, corporate officer, member of a limited liability company, or individual. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with the Nebraska Department of Revenue.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.