

**Nebraska Tobacco Products Tax Return
for Products Other than Cigarettes**
Attach Nebraska Schedule I, Form 56, and Nebraska Schedule II, Form 56.

**FORM
56**

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

☐ Check this box if you have discontinued importing or manufacturing tobacco products.

Name and Location Address

Name and Mailing Address

Section I — Tobacco Products Other Than Snuff

1 Total amount of tobacco imported into or manufactured in Nebraska (Nebraska Schedule I, line 1)	1	
2 Total amount of tobacco products exported (Nebraska Schedule I, line 2) ..	2	
3 Total amount of tobacco products sold to the U.S. government.....	3	
4 Total amount subject to tax (line 1 minus lines 2 and 3).....	4	
5 Total tobacco products tax (line 4 multiplied by).....	5	

Section II — Snuff

6 Total ounces of snuff imported into or manufactured in Nebraska (Nebraska Schedule II, line 1)	6	
7 Total ounces of snuff exported (Nebraska Schedule II, line 2).....	7	
8 Total ounces of snuff sold to the U.S. government.....	8	
9 Total ounces of snuff subject to tax (line 6 minus lines 7 and 8).....	9	
10 Total snuff tax (line 9 multiplied by).....	10	

Section III — Tax Computation

11 Total tax (line 5 plus line 10)	11	
12 Collection fee (line 11 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	12	
13 Total tobacco products tax (line 11 minus line 12)	13	
14 Credit (credit memorandum must be attached, refer to instructions).....	14	
15 Tobacco products tax due (line 13 minus line 14).....	15	
16 Previous balance with applicable interest at % per year and payments received through	16	

☐ Check this box if your payment is being made electronically.

17 Balance due (line 15 plus line 16). Pay in full with return	17	
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Under penalties of law, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Authorized Signature

Phone Number

Signature of Preparer Other than Taxpayer

Phone Number

Title

Date

Address

Date

Email Address

Email Address

Check **revenue.nebraska.gov** for the Directory of Certified Tobacco Product Manufacturers and Brands approved for sale in Nebraska.

800-742-7474 (NE and IA), or 402-471-5729

This return is due on or before the 10th day of the month following the tax period indicated above.

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

Retain a copy for your records.

Instructions

Who Must File. The first owner of tobacco products (other than cigarettes) in Nebraska must file a Nebraska Tobacco Products Tax Return, Form 56, for each tax period.

The **first owner** is any:

- Nebraska wholesaler who imports or causes to be imported into this state tobacco products to be sold in this state;
- Individual or Nebraska retailer who purchases and imports tobacco products directly from a non-Nebraska wholesaler or supplier outside this state who does not have a tobacco products license;
- Person who makes, manufactures, or fabricates tobacco products in this state for sale in this state; or
- Non-Nebraska wholesaler or supplier who ships or transports tobacco products to retailers in this state and becomes licensed.

The first owner of tobacco products in Nebraska cannot transfer the tax liability to any other person who holds a tobacco products license.

The first owner of tobacco products must report on Form 56, Nebraska Schedule I its purchase of: cigars that have not been redefined as a cigarette by LB 397 (2019); roll-your-own (RYO) tobacco; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared for chewing or smoking in a pipe or otherwise; **except snuff and snuff flour.**

Beginning September 1, 2019, a tobacco product labeled as anything other than a cigarette or not bearing a label, including but not limited to certain little cigars, certain filtered and non-filtered little cigars, and certain flavored little cigars were redefined as a cigarette by legislation. To view criteria for tobacco products, which fall under this new classification, see [Criteria for Tobacco Products Labeled as Anything Other Than a Cigarette](#). All cigarettes as redefined by LB 397 sold from wholesale to retail on and after September 1, 2019, must be on the Nebraska Directory and bear an appropriate Nebraska cigarette tax stamp. A list of tobacco products redefined as cigarettes under LB 397 can be viewed at: revenue.nebraska.gov/businesses/other-tobacco-products-reclassified-cigarettes-under-lb-397-09012019.

The first owner of snuff and snuff flour must report its purchases on Form 56, Nebraska Schedule II. Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked, and includes both “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

When and Where to File. This return, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue (DOR) will be considered filed in a timely manner if postmarked on or before the tenth day of the month following the month covered by the return. A return is required even if no tobacco products tax is due.

Mail this return and payment to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

Preidentified Return. This return is to be used only by the tobacco products licensee whose name is printed on it. If you have not received a preidentified return for a reporting period, request a duplicate from DOR. Do not file 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.

Penalty and Interest. If the return is not filed by the due date, a penalty will be assessed in the amount of 25% of the tax due. Interest on the unpaid tax will be assessed at the rate printed on line 16 from the due date until payment is received.

Nebraska Schedule I and Nebraska Schedule II

[Nebraska Schedule I](#) and [Nebraska Schedule II](#) are supplied with each preidentified tax return, Form 56. Each schedule provides space to record pertinent information on tobacco products imported, or caused to be imported into Nebraska, tobacco products manufactured and sold in this state, and tobacco products exported. The schedules must be completed and attached to the return.

Specific Instructions

Line 1. Enter the total net invoice amount of tobacco products other than snuff imported into or manufactured in Nebraska as shown on Form 56, Schedule I, line 1.

Line 2. Enter the total net invoice amount of tobacco products exported from Nebraska as shown on Form 56, Schedule I, line 2. Tobacco products claimed as an export must be shown at the same net invoice price as included on line 1 of this return or on a prior return.

Line 3. Enter the total net invoice amount of tobacco products sold to the federal government or its agencies. Retain evidence of each sale made to the federal government with your records.

Line 6. Enter the total exact number of ounces of snuff imported into or manufactured in Nebraska as shown on Form 56, Schedule II, line 1.

Line 7. Enter the total exact number of ounces of snuff exported as shown on Form 56, Schedule II, line 2.

Line 8. Enter the total number of ounces of snuff sold to the federal government or its agencies. Retain evidence of each sale made to the federal government with your records.

Line 14. Nebraska wholesalers, importers, and non-Nebraska wholesalers may receive credit for tax paid on tobacco products returned to the manufacturer as unsaleable. Credit memoranda for returned tobacco and snuff are issued by DOR and must be attached to the Form 56 on which credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest assessments.

Line 16. A balance due resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by DOR. Any interest included in this balance due is calculated on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been paid by a previous remittance, it should be disregarded when computing the amount to remit on line 17. A credit will be indicated by the word “subtract” and can be subtracted from the amount due on line 15. If line 16 shows an amount due, add that amount to line 15.

Line 17. Electronic payments may be made using any of the following options:

- DOR’s e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State’s bank account);
- Nebraska Tele-pay (pay by calling 800-232-0057); or
- Credit card payments.

For more information about these electronic payment options, see the “[Payment Options](#)” page on DOR’s website. Those not mandated to pay electronically may attach a check or money order for the amount on line 17, made payable to the Nebraska Department of Revenue.

Nebraska Manufactured and Imported RYO Sales Report, Form 56A. Form 56A is supplied with each Form 56 and must be filed even if you did not sell any RYO tobacco during the tax period. This form must be completed to report any RYO tobacco reported on Form 56 and sold to customers in Nebraska. RYO is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Verification and Audit. Records to substantiate this return, Schedule I, Schedule II, and Form 56A must be retained and be available for a period of at least three years after the due date of the return.

Nebraska Cigarette Directory. Check revenue.nebraska.gov for the “[Nebraska Directory of Certified Tobacco Product Manufacturers and Brands](#)” that are approved for sale in Nebraska. Any cigarettes or RYO tobacco not included on the Directory that have been sold, offered for sale, or possessed for sale in this state, is contraband and subject to seizure, penalty, and forfeiture. It is necessary that you review our website on a continuing basis to be aware of changes made to this Directory.

Signatures. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with DOR. Subscribe to [gov.delivery](#) for website updates.

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