

# Nebraska Cigarette and Tobacco Products License and Registration Application

<b>1</b> Do you hold, or have you previously held, a Nebraska ID number? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, provide the number: _____	<b>3</b> County of Business Location Within Nebraska (if applicable) _____	<b>Please Do Not Write In This Space</b>
<b>2</b> Federal Employer ID Number _____	<b>4</b> For DOR Use Only _____	

Name and Location Address of Business (Print Clearly)	Name and Mailing Address
Name Doing Business As _____	Name _____
Legal Name _____	_____
Business Street Address (Do Not Use PO Box) _____	Street or Other Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Is your Nebraska location within the city limits? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO	<b>5</b> Name and Address of Legal Entity/Owner _____

6 Identify Owner and Spouse (if joint ownership), Partners, Members, or Corporation Officers (One of the listed individuals must sign as the applicant).		
Social Security Number	Name, Address, City, State, Zip Code	Title, if Corporate Officer

**7 Type of Ownership**

(1) <input type="checkbox"/> Sole Proprietorship	(6) <input type="checkbox"/> S Corporation
(2) <input type="checkbox"/> Partnership	(8) <input type="checkbox"/> Fiduciary (Estate or Trust)
(4) <input type="checkbox"/> Corporation	(11) <input type="checkbox"/> Limited Liability Company
(5) <input type="checkbox"/> Foreign Corporation (another state or country)	<input type="checkbox"/> Other _____

8 Accounting Basis	9 Accounting Period (Type of Year) (see instructions)
(1) <input type="checkbox"/> Cash	(1) <input type="checkbox"/> Calendar – January 1 to December 31
(2) <input type="checkbox"/> Accrual	(2) <input type="checkbox"/> Fiscal – 12 Month Ending _____
(3) <input type="checkbox"/> Other _____	(3) <input type="checkbox"/> Fiscal – 52 or 53 Week Ending _____

**10 Location of Records**

(1)  Same as Location Address    (3)  Other Address (provide below)

(2)  Same as Mailing Address

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**11 Reason for Filing Application – Check Appropriate Boxes. If Box 3 is checked, you may cancel your old Nebraska ID number on the final return, on a Form 22, or by providing the number and final date in Box 3 below.**

(1) <input type="checkbox"/> Original Application	(3) <input type="checkbox"/> Changed Business Entity (To cancel Nebraska ID number of previous entity, write the ID number and final date here: ID # _____ Date _____)	(4) <input type="checkbox"/> Renewal-Stamping Agent Only	(5) <input type="checkbox"/> Add Tax Program
(2) <input type="checkbox"/> Change in Partners		(6) <input type="checkbox"/> Other (attach explanation)	

From -	To -
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Sole Proprietorship
<input type="checkbox"/> Partnership	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> Corporation	<input type="checkbox"/> Corporation

**12 Provide a description of your business operations and products or services sold. If you have a website, provide your URL address.**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

a. How many business establishments do you operate: in Nebraska? \_\_\_\_\_ in the U.S.? \_\_\_\_\_

b. If you purchased an existing business, identify the previous owner.

Name	Address	City	Zip Code	Nebraska ID Number
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## Nebraska Licensing and Registration Requirements

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) you need a return.

Complete Items 13 - 15 if applying for a Stamping Agent's License.

13 I understand I can only sell cigarettes and roll-your-own (RYO) intended for sale in Nebraska, cigarette tobacco brands listed on the [Nebraska Tobacco Directory of Certified Tobacco Products and Brands](#) and it is my responsibility to know what brands are legal to sell at all times.  Yes  No

14 I understand the Nebraska Department of Revenue (DOR) will send notification regarding changes to the Nebraska Tobacco Directory of Certified Tobacco Products and Brands using GovDelivery. To sign up for GovDelivery, click [here](#).  Yes  No

15 I understand I must inform my customers about the removal of a tobacco product manufacturer or a brand family from the Nebraska Tobacco Directory of Certified Tobacco Products and Brands and give my customers seven days to return contraband cigarettes.  Yes  No

16  (1) **Resident Stamping Agent's License – \$500 Fee and \$10,000 Surety Bond** ..... Month/Day/Year  
 Enclose the fee, the surety bond, and a copy of the municipal or county wholesale dealer permit. Annual renewal is required.

17  (2) **Directory License – No Fee** ..... Month/Day/Year  
 Check this box if you are a resident stamping agent and want to possess cigarettes or roll-your-own tobacco products that are not listed on the Nebraska directory, but may be intended for sale in other states. Annual renewal is required.

18  (3) **Nonresident Stamping Agent's License - \$500 Fee and \$10,000 Surety Bond** ..... Month/Day/Year  
 Enclose the fee and the surety bond. Annual renewal is required.

Registered Agent for Service of Process:

The nonresident cigarette stamping agent has appointed and continues to engage the following agent located in Nebraska for service of process in connection with the enforcement of [Neb. Rev. Stat. §§ 69-2701 to 69-2711](#) and [§§ 77-2601 to 77-2615.01](#).

Agent Name		
Company		
Address		
Phone Number	FAX Number	Email Address

Attach a current letter from the registered agent accepting the appointment.

19  (4) **Cigarette Manufacturer's Registration – No Fee** ..... Month/Day/Year  
 (Cigarette manufacturer must attach a copy of its federal permit.)

20  (5) **Distributor's Registration – No Fee** ..... Month/Day/Year

21  **License to Transport Unstamped Cigarettes – \$10 Fee and \$1,000 Surety Bond** ..... Month/Day/Year  
 Enclose the fee and the surety bond.

22  **Tobacco Products License – \$25 Fee** (Enclose fee) ..... Month/Day/Year

23  **PACT Act Registration for tobacco products other than cigarettes - No Fee** ..... Month/Day/Year  
 (Attach PACT Act Registration ATF Form 5070.1)

24 Person to contact regarding this application

Authorized Contact Person (Please print.)	Title	Email Address	Phone Number
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Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney	Title	Date	Email Address	Phone Number
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Mail this application along with documentation, any fee, or bond to:  
**Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**Resident Stamping Agent.** Every resident stamping agent's location in Nebraska that affixes Nebraska cigarette tax stamps to packages of cigarettes for sale in this state must be licensed. A \$500 license fee, a surety bond in the amount of \$10,000 and a copy of the municipal or county wholesale dealer permit in accordance with [Neb. Rev. Stat. § 28-1420](#) must be submitted with this application. This license is required to be renewed annually.

**Nonresident Stamping Agent.** Every nonresident stamping agent's out-of-state location that affixes Nebraska cigarette tax stamps to packages of cigarettes for sale in this state must be licensed. A \$500 license fee and a surety bond in the amount of \$10,000 must be submitted with this application. In addition, an applicant located in a state other than Nebraska must designate an agent for service of process in Nebraska and provide notice. This designation and notice must be submitted with this application. This license is required to be renewed annually.

**Directory License.** Every resident stamping agent must obtain a Directory License allowing it to purchase or possess in this state cigarettes or RYO tobacco products of a cigarette manufacturer or brand family that is not listed in the Directory. This license is required to be renewed annually.

### Cigarette Manufacturer's and Distributor's Registration

**Cigarette Manufacturer's Registration.** Every cigarette manufacturer selling unstamped cigarettes in or into Nebraska must register with DOR as a manufacturer. Manufacturers are also required to certify brand families sold in Nebraska each year on or before April 30th. Every registered manufacturer will be issued a Nebraska ID number. All PACT Act reporting must be completed using DOR's online e-file program.

**Distributor's Registration.** Every distributor selling unstamped cigarettes in or into Nebraska must register with DOR as a distributor. Every registered distributor will be issued a Nebraska ID number. All PACT Act reporting must be completed using DOR's online e-file program.

Filing the Nebraska Schedule I satisfies the reports required to be submitted pursuant to the federal PACT Act.

**Permit to Transport Unstamped Cigarettes.** Common carriers transporting unstamped cigarettes from any bonded warehouse to a licensed resident stamping agent in Nebraska must obtain a permit to transport unstamped cigarettes. A surety bond in the amount of \$1,000 must be submitted with this application and the permit fee.

**Tobacco Products License.** A tobacco products license must be obtained by the first owner of the tobacco products. The first owner is any person who is: engaged in the business of selling tobacco products in this state who brings or causes tobacco products to be brought into this state for sale in this state; who manufactures and sells tobacco products in this state; who is an out-of-state supplier who ships or transports tobacco products to retailers in this state and obtains a license; or an out-of-state retailer who sells electronic nicotine delivery systems (ENDS) to consumers within Nebraska. Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking. Beginning January 1, 2024, tobacco products include consumable material for use in ENDS. **The \$25 licensing fee must be submitted with this application.**

**PACT Act Registration for tobacco products other than cigarettes.** Any person who sells, transfers, or ships for profit or advertises or offers for sale ENDS, RYO tobacco, and/or smokeless tobacco products in interstate commerce into Nebraska must register with DOR. After registering, monthly reporting must be submitted by the 10th day of the month following the period covered by the report. Reports must be submitted monthly, even if the distributor has not made shipments into Nebraska during the report month.

### Cigarette Electronic Filing and Payment Requirements

All cigarette tax filers and PACT Act filers must use DOR's e-file program. The return must be e-filed using DOR's [NebFile for Business](#) filing program. This program allows cigarette tax information to be uploaded in an eXtensible Markup Language (XML) file. The information you send (upload) must be in an XML format based on the schema and business rules available on DOR's [website](#). Additionally, if any amount is owed with the filing, payment must be made electronically. The upload program contains a financial transaction element, that when completed, allows DOR to debit your bank account on the date and for the amount you specify with the filing. Other electronic payment methods, including direct debit, credit card, and ACH credit methods are available and additional information may be found on our [website](#).

### Other Tax Programs

If your company needs to obtain a Litter Fee license, another license or other tax permits, you must complete a [Nebraska Tax Application, Form 20](#).