

Nebraska and Local Individual Use Tax Return

(If claiming a credit for taxes properly paid to other states, use Form 2 instead.)

Social Security Number	Tax Period Covered by this Return Beginning _____, 20____ and Ending _____, 20____	Please Do Not Write In This Space
Name and Mailing Address		(For Nebraska Department of Revenue Only)
Name		
Street or Other Mailing Address		
City	State	Zip Code
		Nebraska ID Number F32=1

1 Cost of taxable items or services purchased for use in Nebraska when Nebraska sales tax has not been paid.....	1			00
2 Nebraska use tax due (line 1 multiplied by .055)..... IMPORTANT NOTE: Purchasers or lessees of any aircraft, complete the Aircraft State Use Tax box	2			

Aircraft State Use Tax	
Enter the amount of state use tax included on Line 2 that is from the purchase, lease, or rental of aircraft when sales tax has not been collected. (694-694).....	

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 Nebraska and local use tax due (line 2 plus line 3). Pay in full with this return.....	4			

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 ▶

Taxpayer Signature	Date	Signature of Preparer Other Than Taxpayer	Date
Phone Number		Phone Number	
Email Address		Email Address	

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

revenue.nebraska.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 individual purchasing taxable items or services over the Internet, by catalog, or within or outside of Nebraska, without paying Nebraska and local sales tax, must report use tax.

When to File. A return may be filed at any time: after each purchase; monthly; quarterly; or annually.

How to File. Individual use tax may be reported on the Nebraska and Local Individual Use Tax Return, Form 3, or on the [Nebraska Individual Income Tax Return, Form 1040N](#).

Transactions Subject to Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales taxes are not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

- Purchases made online or from a mail order catalog;
- Purchases of property (for example, books, clothing, computers, software) from a retailer who did not collect the Nebraska and local sales taxes. This includes the purchase, lease, or rental of aircraft when sales tax has not been collected by the seller or lessor.
- Purchases of taxable services (for example, pest control, building cleaning, motor vehicle towing) from a retailer who did not collect the Nebraska and local sales taxes; and
- Purchases of property from outside Nebraska, brought to Nebraska for use or storage.

Credit for Tax Paid to Other States. File a [Nebraska and Local Business Use Tax Return, Form 2](#), to report use tax if you are claiming a credit for taxes properly paid to other states.

Specific Instructions

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

Line 2. Enter the total **state** use tax due.

Aircraft State Use Tax Box. Report the amount of Line 2 that is from the purchase, lease, or rental of aircraft in the Aircraft State Use Tax box. Aircraft means any contrivance now known, hereafter invented, used, or designed for navigation of or flight in the air. For example this includes airplanes, drones, and hot air balloons.

Local Use Tax Table. Local use tax is due if your purchase is delivered in a jurisdiction with a 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: City or County	Local Code	Local Tax Rate	Column A Amount Subject to Local Use Tax	Column B Local Use Tax (Rate x Column A)
Omaha	1-365	.015	600.00	9.00
Sidney	7-441	.020	500.00	10.00
Superior	65-470	.015	300.00	4.50
Dakota County	134-922	.005	100.00	0.50

Line 4. Include a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 4.

Authorized Signature. This return must be signed by the taxpayer. 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 (DOR).

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

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."