

Sales Tax Information for Pheasants and Quail Forever Chapters in Nebraska August 2016

Sales Tax Permit. Every Chapter must hold an active Nebraska sales tax permit. Each chapter must complete and file Form 20 "Nebraska Tax Application". Each chapter would be set up by the Revenue Department as an annual flier, January through December, and only need to file once per year.

Collecting Tax. Each chapter is responsible for collecting the Nebraska tax and the local city tax on gross proceeds from your live and silent auction as reported on your FER. Another Item that would be subject to sales tax would be the banquet ticket price.

Reporting Tax. Your chapters annual Form 10 "Nebraska and Local Sales and Use Tax Return" would be emailed/mailed out to you in early December of the reporting year and be due on January 20 of the following year. Please keep in mind that if your chapters annual Form 10 is not received January 20th of the following year, an assessment/fine could be issued.

Agriculture. Any items designated as "Final Use Agriculture" is exempt from sales tax.

This information is to the best of our ability and our interpretation and does not supersede Nebraska Sales Tax Laws. If you have questions call Taxpayer Assistance at 402-471-5729 or go to revenue.nebraska.gov.