

**INSTRUCTIONS FOR COMPLETING
NEBRASKA LIQUOR CONTROL COMMISSION
DIRECT SHIPPER EXCISE TAX RETURN
Form 35-7140
PLEASE TYPE OR PRINT**

DIRECT SHIPPER NAME AND ADDRESS Enter Name and Address as it appears on your Shipper License

LICENSE NUMBER Enter License Number that appears on your Shipper License

TAX PERIOD Tax Period is from January 1 through December 31 of each year

REPORTING Reports and Excise Taxes are due on or before **JANUARY 25TH** of each year for the preceding year. A report shall be submitted for each licensee, even those with zero balances. Invoices or a Computer Generated Print Out is required for all sales reported. Please refer to #8 below for further instructions regarding documentation. *

1. Total Gallons Sold to Consumers (USE 4 DECIMAL PLACES)

On the enclosed Shipper Tax Return enter the **Gallons** shipped and sold to the final consumer by alcohol class/type, i.e., beer, spirits, wine. **Documentation required, See #8 below.** (Note page totals and a grand total are required.)

2. Tax Rate Per Gallon For Each Class

Multiply the specific gallons times the rate indicated on the form, i.e., Wine Gallons times \$.95, Spirit Gallons times \$3.75 and Beer Gallons times \$.31.

3. Total Amount of Tax Due on Each Class

Enter the Gross Tax Due for each class and round to two decimals, for example total for spirits are 125.336 **Gallons** round to 125.34 **Gallons**

4. Gross Excise Tax Due On All Classes

Enter total gross taxes due which equals the total of line three across.

5. Less 1% Discount*

Multiply gross taxes due by 1%, round to two decimals.

6. Net Excise Tax Due

Take the gross tax due on line 4 and minus the 1% discount on line 5 and **round to the nearest dollar.**

Examples: Net Tax owed \$10.50 Round to \$11.00
Net Tax owed \$10.49 Round to \$10.00

7. Signature

Please print name, sign form and provide telephone # and email address for contact info.

8. DOCUMENTATION

Documentation of all sales is required. A Sales Invoice Register or Computer Printout is required for all sales. The data required includes:

1. **Bill to Name and Address**
2. **Shipped to Name and Address**
3. **Products Sold**
4. **Product Sizes and Gallons**
5. **Date Shipped**
6. **Total Gallons per Invoice Register or Computer Printout shall reconcile to Line 1 on Form 35-7140 (*page totals and a grand total are required*)**

UNDER THE NEBRASKA LIQUOR CONTROL ACT STATUTE 53-194.03

(1) It shall be unlawful for any person to transport, import, bring, ship, or cause to be transported, imported, brought or shipped into the State of Nebraska for the personal use of the possessor, his or her family, or guests a quantity of alcoholic liquor in excess of nine liters in any one calendar month.

(2) Alcoholic liquor transported, brought, or shipped into the State of Nebraska in violation of this section shall be seized by the commission and disposed of in the manner provided for contraband. Any person violating this section shall be guilty of a Class IV misdemeanor.

***TO RECEIVE AND DEDUCT THE 1% DISCOUNT ON FORM 35-7140:
THE ANNUAL DIRECT SHIPPER EXCISE TAX RETURN AND APPLICABLE
EXCISE TAXES OWED, MUST BE MAILED (POSTMARKED) ON OR BEFORE
JANUARY 25TH.**

MAILING AND CONTACT INFORMATION:

**NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH, PO BOX 95046
LINCOLN NE 68509-5046
402-471-2571 MAIN #
402-471-4883 Revenue Division
402-471-2814 Fax
www.lcc.ne.gov/ (Go to Revenue Tab)
email: nlcc.spiritwinedesk@nebraska.gov**