

REG-1-077, Combined Sales Tax Returns

077.01 If any retailer conducts business operations and makes sales subject to sales tax at more than one location, the retailer may apply for permission to file a combined sales tax return covering the business operations of two or more locations. The Department of Revenue (Department) will approve the application if: each sales location holds a sales tax permit; the same person or persons own 80% or more of each licensed location; and the books, records, and accounts of these locations are kept at a single address.

077.01A The application for permission to file a combined sales tax return must be submitted on forms provided by the Department and, in addition to other information, must identify the business locations to be included in the combined sales tax return.

077.01B If the application is approved, the identified business locations must be reported on a combined sales tax return until the Department grants permission to change. Business locations may not be added to or deleted from the combined sales tax return without written application and the prior approval of the Department.

077.01C The Tax Commissioner may also permit combined sales tax returns as allowed by the Streamlined Sales and Use Tax Agreement.

077.02 A Combined sales tax return must be filed monthly, reporting the information required by the Department for each business location included on the combined return.

077.02A All information requested on the return must be completed for each business location. Failure to comply will cause the retailer to be subject to penalties.

077.02B The combined return and the information for each business location must be filed electronically. Payments must also be made electronically.

077.03 The collection fee allowed on the combined return will be the aggregate of the collection fees calculated for each individual business location.

077.04 Retailers that do not have the same ownership but operate within a business location cannot be included on a combined sales tax report.

(Neb. Rev. Stat. §§ 77-1784 and 77-2708(1). July 3, 2013.)