

## Reporting Good Life District (GLD) Sales and Use Tax on NebFile Schedule II

The Schedule II must be completed by retailers that have been approved to report the sales and use tax for each retail location under a combined ID number on the Form 10. The Schedule II is used to report the tax for each location. The totals for each location ID are then combined and reported on the Form 10. Complete the amounts for each field that applies to each location ID. Only complete the Good Life Taxable Sales field if you have transactions made within a GLD.

### Sales Tax

In the field titled Net Taxable Sales on the Schedule II entry screen, enter the total Nebraska Net Taxable Sales for that location. In the Good Life Taxable Sales field, enter the portion of the total Net Taxable Sales that are from transactions made within a GLD. “Transactions made within a GLD” generally means the purchaser takes possession of the property or receives the service within the GLD.

Sales made within a GLD are taxed at a reduced Nebraska (state) sales tax rate of 2.75%. The difference between the amount entered in the Net Taxable Sales field and the Good Life Taxable Sales field is taxed at the 5.5% rate. The total state sales tax for sales made inside and outside of a GLD is calculated in Nebraska Sales Tax. You must also complete the Good Life District page to report the GLD sales and calculate the correct tax.

In the example below, location ID 1111111 has \$500,000 of total Nebraska taxable sales of which \$10,000 was from transactions within a GLD. On the Schedule II for this location enter \$500,000 in the Net Taxable Sales field and enter \$10,000 in the Good Life Taxable Sales field. Based on that information, NebFile calculates the appropriate amount of Nebraska sales tax that should have been collected for that location.

$\$490,000 \times 5.5\% = \$26,950$   
 $\$10,000 \times 2.75\% = \$275$   
Total NE Sales Tax = \$27,225

Location ID 2222222 has \$75,000 of total Nebraska taxable sales, all of which was from transactions within a GLD. On the Schedule II for this location enter \$75,000 in the Net Taxable Sales field and enter \$75,000 in the Good Life Taxable Sales field. Based on that information, NebFile calculates the appropriate amount of Nebraska sales tax that should have been collected for that location.

Nebraska Schedule II - Nebraska and Local Sales and Use Tax Combined Return for Sales Transactions by Location

If any of the locations shown below have been closed or moved you must file a [Nebraska Change Request, Form 22](#)

For more information about completing the Good Life Taxable Sales field, see [GLD Schedule II Instructions](#).

Enter Amounts Below		Calculated Amounts
Location	1111111 AAA SALES STORE 1 - 1234 MAIN STREET LINCOLN NE 68508	
*Gross Sales and Services	500,000.00	
Net Taxable Sales	500,000.00	Nebraska Sales Tax 27,225.00
Good Life Taxable Sales	10,000.00	Total Nebraska & Local Sales Tax 35,975.00
Nebraska Use Tax	.00	Collection Fee 150.00
Local Sales Tax	8,750.00	Sales Tax Due 35,825.00
Local Use Tax	.00	
Location	2222222 AAA SALES STORE 2 - 9999 SMITH STREET OMAHA NE 68114	
*Gross Sales and Services	75,000.00	
Net Taxable Sales	75,000.00	Nebraska Sales Tax 2,062.50
Good Life Taxable Sales	75,000.00	Total Nebraska & Local Sales Tax 3,187.50
Nebraska Use Tax	.00	Collection Fee 95.63
Local Sales Tax	1,125.00	Sales Tax Due 3,091.87
Local Use Tax	.00	
Gross Sales and Services	575,000.00	
Net Taxable Sales	575,000.00	Nebraska Sales Tax 29,287.50
Good Life Taxable Sales	85,000.00	Total Nebraska & Local Sales Tax 39,162.50
Nebraska Use Tax	.00	Collection Fee 245.63
Local Sales Tax	9,875.00	Sales Tax Due 38,916.87
Local Use Tax	.00	

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$$\$75,000 \times 2.75\% = \$2,062.50$$

## Use Tax

The Nebraska Use Tax field is used to report the state use tax owed. Use tax owed from within a GLD should be calculated at the 2.75% tax rate and combined with use tax owed from outside a GLD, which is calculated at the 5.5% tax rate. Report the combined total state use tax owed in the Nebraska Use Tax field for each location.