



PONCA TRIBE OF NEBRASKA
Tax Commission
 P.O. Box 288
 Niobrara, NE 68760

SELLER'S MONTHLY SERVICES TAX RETURN

Month	Year	Due date	FEIN or SSN	PTN Tax License #
Seller Name				AMENDED
Mailing Address		City	State	Zip

1. Gross sales of services for all locations
2. Refunds
3. Adjusted gross receipts (subtract line 2 from line 1)
4. Total exemptions (from Schedule A)
5. Net taxable service sales (subtract line 4 from line 3)
6. Amount of services tax (line 5 x 0.07)
7. Excess tax collected
8. Total tax (add lines 6 & 7)
9. Credit or deduction from tax (attach documentation)
10. Total tax due (subtract line 9 from line 8)
11. Interest (see Instructions)
12. Penalty (from Schedule B, see Instructions)
13. **TOTAL DUE** (add lines 10, 11, & 12)
(Submit payment payable to Ponca Tribe of Nebraska Tax Commission with return)

DECLARATION

I declare under the penalties for false reporting (PONCA TR. OF NEB. CODE § 12-3-21) that I have examined this document, including all attached schedules and documentation, and to the best of my knowledge it is true, correct, and complete.

Authorized Signature X	Date	
PRINT name	Title	Phone

FOR TAX COMMISSION USE ONLY

Date received	Amount received	Check #	Verified by
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PONCA TRIBE OF NEBRASKA TAX COMMISSION
SELLER'S MONTHLY SERVICES TAX RETURN

Month	Year	PTN Tax License #	Seller Name
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Exemptions – Schedule A

This schedule is required for deductions claimed on line 2b, page 1.

1. Service sales to the Tribe
2. Construction service sales to the Tribe greater than the Tribe's small purchase threshold
3. Adjusted service sales to the Tribe (subtract line 2 from line 1)
4. Service sales outside of Tribal lands
5. Sales of residential heating fuels and other utilities
6. Sales of goods
7. Sales of tobacco
8. Sales of liquor
9. Sales of gasoline
10. Sales of lodging
11. Sales of medical, dental, and pharmaceutical services
12. Sales of tickets or admissions to events and movies
13. Wagers
14. Total exemptions (add lines 3 through 13; enter total on line 4 of page 1)

Penalty – Schedule B

This schedule must be completed.

1. Amount of tax due from line 10 of page 1
2. Multiply line 1 by 0.10
3. Base Late Return Penalty (enter the greater of line 2 and \$100)
4. Number of calendar days from tax return due date to today
5. If line 4 is more than 30, enter the number of whole months the return is overdue, otherwise enter 0
6. Multiply line 5 by .01
7. Enter the lesser of line 6 and 0.24
8. Additional Late Return Penalty (multiply line 7 by line 1)
9. **Total Late Return Penalty (add lines 3 & 8)**
10. Base Late Payment Penalty (multiply line 1 by 0.05)
11. Multiply line 5 by 0.005
12. Enter the lesser of line 11 and 0.36
13. Additional Late Payment Penalty (multiply line 12 by line 1)
14. **Total Late Payment Penalty (add lines 10 & 13)**
15. **Total Penalty (add lines 9 & 14; enter total on line 12 of page 1)**

INSTRUCTIONS

General information

This Ponca Tribe of Nebraska services tax return is required to be filed by sellers to report their service sales subject to tax and pay all tax collected to the Ponca Tribe of Nebraska Tax Commission each month. The return and taxes are both due on the 20th of each month to avoid penalties and interest.

Return Information

Enter the month covered by the return, which should be the month prior to the current month. E.g., for a return filed in July for sales made in June, enter June.

Enter the tax year the return covers.

Enter the due date, which is the 20th of the month following the month covered by the return. E.g., for sales made in June, the due date is July 20th, PONCA TR. OF NEB. CODE § 12-4-9.

Enter your Federal Employment Identification Number or Social Security Number (for individuals only) as provided with your services tax license application.

Enter your Ponca Tribe of Nebraska Tax Commission tax identification number from your services tax license.

Enter your business name and address information as they appear on your Ponca Tribe of Nebraska Tax Commission services tax license or otherwise reported to the Ponca Tribe of Nebraska Tax Commission.

If this is an amended return, check box next to "AMENDED." Be sure to enter the correct month and year being amended.

Services Tax Return

1. **Gross sales of services:** Enter the gross receipts from all service sales for all of your locations during the month covered. For construction-related services, include the gross contract price for all work, items, and other obligations, including goods, materials, services, and labor. NOTE: Gross receipts does NOT include tax collected. See PONCA TR. OF NEB. CODE § 12-5-2 for definitions of "services," "gross receipts," "construction services," and "gross contract price."

2. **Refunds:** Enter the total amount you refunded to consumers included in the amount you entered on line 1.

3. **Adjusted gross receipts:** Enter line 2 subtracted from line 1 for your adjusted gross receipts.

4. **Total exemptions:** Enter the amount of exemptions listed on the exemptions schedule from Page 2; Schedule A. If you are claiming exemptions on this line, the exemptions schedule must be completed.

5. **Net taxable service sales:** Subtract the amount on line 4 from your adjusted gross receipts on line 3 to determine your taxable service sales.

6. **Amount of services tax:** Multiply the amount on line 5 by the tax rate shown to determine the amount of services tax you were required to collect.

7. **Excess tax collected:** Enter any amount charged or collected by you in excess of the amount on line 6.

8. **Tax due:** Add lines 6 and 7 to determine the total amount of tax owed.

9. **Credit or deduction from tax:** Enter any claimed credit or deduction from the tax, such as overpayment from previous returns or amended returns. You must attach documentation showing the basis for the credit or deduction, such as a copy of the return or amended return showing overpayment. If this is an amended return and you provided a payment with your original return, enter the payment amount here.

10. **Total tax due:** Subtract line 9 from line 8 to calculate the total tax due.

11. **Interest:** If you are not submitting your return by the due date, multiply the amount on line 10 by the current United States Internal Revenue published interest rate for underpayments, divide that number by 365, and multiply that number by the number of calendar days that have elapsed since the due date of your return to the current date. Enter the amount as interest. *Note: The statutory interest rate for late payment of taxes is the rate in use from time to time by the United States Internal Revenue Service pursuant to Ponca Tribe of Nebraska Code § 12-3-12.*

12. **Penalty:** If you are not submitting your return by the due date, complete Schedule B on Page 2. Enter the total penalty from line 15 of Schedule B. *Note: The statutory penalty for late filing of a tax return is the greater of 10% of the amount of taxes due or \$100 plus an additional 1% for each full month a return is late up to an amount equal to 24% of the tax due pursuant to Ponca Tribe of Nebraska Code § 12-3-12. The statutory penalty for late payment of taxes is 5% of the amount of taxes due plus an additional 1/2% for each full month a return is late up to an amount equal to 36% of the tax due pursuant to Ponca Tribe of Nebraska Code § 12-3-12.*

13. **Total due:** Add lines 10, 11, and 12 to determine the total amount owed. You must send this amount with your return to avoid any additional penalties and interest. Make checks payable to Ponca Tribe of Nebraska Tax Commission.

Schedule A – Deductions

1. **Sales to the Tribe:** Enter any amounts included on line 3 of page 1 that are sales of services made to the Ponca Tribe of Nebraska.

2. **Construction sales to the Tribe:** Enter any amounts included on line 1 that were for construction related services where the gross contract price is greater than the Tribe's small purchase threshold (currently \$10,000.00). See PONCA TR. OF NEB. CODE § 12-5-2(3) for the definition of "construction services."

3. **Adjusted sales to the Tribe:** Subtract line 2 from line 1 to calculate the non-taxable service sales to the Tribe.

4. **Sales outside of Tribal lands:** Enter any amounts included on line 3 of page 1 that are sales outside of Tribal lands. A sale of services occurs on Tribal lands if (1) the seller is located on Tribal lands; (2) the location where services are provided is on Tribal lands; or (3) the

buyer or other person to whom services are provided is located on Tribal lands pursuant to Ponca Tribe of Nebraska Code § 12-5-3. See PONCA TR. OF NEB. CODE § 12-1-2(5) for the definition of “Tribal lands.”

5. Sales of residential heating fuels and other utilities: Enter any amounts included on line 3 of page 1 that were for sales of residential heating fuels, natural or artificial gas, electricity, water, steam, telecommunications service, and any other utility.
6. Sales of goods: Enter any amounts included on line 3 of page 1 that were for the sale of goods where the goods were (1) separately invoiced or the price of the goods separately stated from the price of the services on the invoice or receipt; and (2) for which you charged and paid Tribal sales tax. This amount must match the amounts reported on your retailer sales tax return for the same period.
7. Sales of tobacco: Enter any amounts included on line 3 of page 1 that were for sales of tobacco and cigarettes subject to the tobacco tax imposed by Chapter 6 of Title XII of the Ponca Tribe of Nebraska Code. This amount must match the amounts reported on your retailer tobacco tax return for the same period.
8. Sales of liquor: Enter any amounts included on line 3 of page 1 that were for sales of liquor subject to the liquor tax imposed by Chapter 7 of Title XII of the Ponca Tribe of Nebraska Code. This amount must match the amounts reported on your retailer liquor tax return for the same period.
9. Sales of gasoline: Enter any amounts included on line 3 of page 1 that were for sales of gasoline. This amount must match the amounts reported on your retailer motor vehicle fuel tax return for the same period.
10. Sales of lodging: Enter any amounts included on line 3 of page 1 that were for sales of hotel, lodging, or occupancy. This amount must match the amounts reported on your hotel operator’s monthly lodging tax return for the same period.
11. Sales of medical services: Enter any amounts included on line 3 that were for sales of medical, dental, and pharmaceutical services.
12. Sales of tickets: Enter any amounts included on line 3 of page 1 that were for sales of tickets or admissions to events and movies.
13. Wagers: Enter any amounts included on line 3 of page 1 that were wagers or other amounts paid as consideration for playing a game of chance.
14. Total exemptions: Add lines 1 through 13 to calculate your total exempt sales. Enter this amount on line 4 of page 1.

Schedule B – Penalty

1. Amount of tax due: Enter the total amount of tax due with this return from line 13 of page 1.
2. Calculated penalty: Multiply the number on line 1 by 0.10 to determine the calculated penalty you may owe.
3. Base Late Return Penalty: If the amount on line 2 is less than \$100, enter \$100. If the amount on line 2 is greater than \$100, enter the amount on line 2.
4. Calendar days from tax return due date: Enter the number of calendar days that have elapsed from the date this tax return was due to the day you will file this tax return. In computing the number of days, do not include the day the tax return was due, but do include the day you will file this tax return.
5. Whole months: If your return is more than 1 month late, enter the number of whole months the return is late. If you are filing after the 20th of the month, do not count the current month. For example, if your return was due July 20 and you are filing this return on October 15 of the same year, the number of whole months would be 2 (August 20 and September 20).
6. Minimum penalty: Multiply the number on line 5 by 0.01 to determine the minimum penalty you may owe.
7. Whole month penalty: If the number on line 6 is less than 0.24, enter the number from line 6. If the number on line 6 is greater than 0.24, enter 0.24.
8. Additional Late Return Penalty: Multiple the number on line 1 by the number on line 7 for the additional penalty for filing a late tax return.
9. Total Late Return Penalty: Add line 3 and line 8 for the total penalty for filing a late tax return.
10. Base Late Payment Penalty: Multiply the amount on line 1 by 0.05 to determine the base late payment penalty.
11. Minimum penalty: Multiply the number on line 5 by 0.005 to determine the minimum penalty you may owe.
12. Whole month penalty: If the number on line 11 is less than 0.36, enter the number from line 11. If the number on line 11 is greater than 0.36, enter 0.36.
13. Additional Late Payment Penalty: Multiple the number on line 1 by the number on line 12 for the additional penalty for late payment of taxes.
14. Total Late Payment Penalty: Add line 10 and line 13 for the total penalty for late payment of taxes.
15. Total penalty: Add line 9 and line 14 to calculate your total penalty. Enter this amount on line 14 of page 1.

Mail your return on or before the due date.

Mail to: Services Tax
Ponca Tribe of Nebraska Tax Commission
P.O. Box 288
Niobrara, NE 68760