

**City of Grand Island Finance Department**  
**100 E. 1st Street, PO Box 1968**  
**Grand Island, NE 68802-1968**  
**308-385-5444 Ext. 161**

**Food and Beverage Occupation Tax**

Name: \_\_\_\_\_  
DBA: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Contact Name: \_\_\_\_\_  
Phone Number: \_\_\_\_\_

\*Gross receipts subject to the tax shall include receipts from the sale of food and beverages but excluding receipts from the sale of food or beverages exempt from or not otherwise subject to Nebraska Sales and Use Tax as provided by the Nebraska Revenue Act of 1967 as amended from time to time.

Reporting Period (for month ending) \_\_\_\_\_

- 1) \*Gross Receipts of Sales as defined \_\_\_\_\_  
2) Occupation Tax Rate (multiply line 1 by .015) \_\_\_\_\_  
3) Occupation Tax Due \_\_\_\_\_

**Note: Taxes are due or postmarked by the 25th of the month following the reporting month and delinquent the next day.**

**Only complete next section if paying late:**

Late Payment Fees:

- 4) Prior Period Penalties \_\_\_\_\_  
5) Delinquency Penalties (10% of Occupation Tax due) \_\_\_\_\_  
6) Interest Penalties (1% per month) \_\_\_\_\_  
7) Late Payment Fee Total (Total of lines 4+5+6) \_\_\_\_\_  
8) Total Amount Due (Total of Lines 3+7) \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

You may wish to seek advice from your tax consultant on the calculation of the occupation tax in coordination with any other sales tax or other occupation taxes for which your business is responsible for. This occupation tax is a tax on the business that you are engaged in.

**Please return the completed form with payment to the address shown above.**