

Nebraska Cigarette Tax Stamp Postage and Handling Schedule

Packs of 20 or Fewer Cigarettes – Rolls of 30,000 Stamps					
Amount to be Remitted for Postage and Handling					
Quantity of Stamps	Postal Zone (see below)				
	1	2	3	4	5
30,000	\$103.31	\$104.00	\$104.81	\$105.79	\$108.32
60,000	185.66	186.29	187.33	188.65	193.20
90,000	208.63	209.26	210.36	211.85	216.63
120,000	210.59	210.87	211.97	214.10	221.07
150,000	212.20	212.60	213.58	216.17	223.32
180,000	213.87	214.39	215.31	218.25	225.79
210,000	215.60	215.77	216.52	219.80	228.73
240,000	216.40	216.63	217.38	220.72	230.40
270,000	218.19	218.48	219.05	223.03	234.55
300,000	219.51	219.86	221.01	224.87	239.16
330,000	224.01	225.56	228.04	234.09	248.08
360,000	228.44	231.15	235.07	243.99	260.01
390,000	231.09	234.03	238.52	248.72	266.23
420,000	233.63	237.02	242.04	253.50	272.51
450,000	235.64	239.27	244.68	257.01	277.46
480,000	236.68	240.42	245.95	258.68	279.82
510,000	238.64	242.67	248.54	262.08	284.54
540,000	240.65	244.74	250.96	265.25	289.09
570,000	242.55	246.82	253.32	268.36	293.64
600,000	244.40	248.77	255.46	271.47	297.96
630,000	246.18	250.85	257.70	274.41	302.23
660,000	247.97	252.63	259.78	277.23	306.37
690,000	249.70	254.53	261.73	279.94	310.46
720,000	250.50	255.34	262.77	281.32	312.42
750,000	252.12	257.18	264.61	283.91	316.42

Packs of 20 or Fewer Cigarettes – Sheets of 150, Sold in Lots of 1,500	
Amount to be Remitted for Postage and Handling	
Quantity of Stamps	Postal Zones 1, 2, 3, 4, AND 5 (see below)
1,500	\$32.91
3,000	36.56
4,500	40.23
6,000	43.89
7,500	47.88
9,000	50.73
10,500	54.29
12,000	57.84
13,500	61.40

The amounts in these tables became effective July 13, 2025.
Instructions follow these tables.

Defining A Postal Zone

Local Zone (DMM 608.9.4.1). Local applies to USPS Connect Local and USPS Connect Local Mail pieces deposited at any Post Office for delivery to addresses within the delivery area of that Post Office. For various types of Post Offices, local applies to all mail that both originates and destines within: a. The 5-digit ZIP Code area(s) assigned to the same Post Office. b. Any of the 5-digit ZIP Codes that are part of any unique 3-digit ZIP Code prefix(es) or other separate 5-digit ZIP Code(s), as, applicable, assigned to the same Post Office. (National Zone Charts Matrix does not contain local zone information as local zones are at the 5-digit ZIP Code level.)

Non-local Zone. Non-local zones are defined numerically as follows.

Zone	Distance
1	Non-local zones within a 50 mile radius of the point of origination
2	51 to 150 mile radius
3	151 to 300 mile radius
4	301 to 600 mile radius
5	601 to 1000 mile radius
6	1001 to 1400 mile radius
7	1401 to 1800 mile radius
8	1801 miles & over
9	ZIP Codes Assigned For Exceptional Network Circumstances**
10	Offshore, Destinations only for ZIP Codes 006-009, 967-969, 995-999

**Shipping between the 3-Digit ZIP Codes 962-969 does not apply. Use Zone Chart Matrix assignment for those O/D Pairs.

Instructions

The cost of postage and handling charges incurred by the Nebraska Department of Revenue (DOR) to mail cigarette tax stamps by registered insured mail must be included and paid by the cigarette wholesale dealer at the time the purchase order for Nebraska cigarette stamps is submitted.

Calculation. To calculate the amount to be remitted, refer to the quantity of stamps purchased to be sent to the postal zones listed and the corresponding dollar amount. The postal zones listed represent the U.S. Postal Service's postal zones for mail sent from the DOR's Lincoln office. If your zip code prefix is not listed, please contact the DOR for information to determine your postal zone and the related postage and handling fee. If you are using a delivery service, e.g., FedEx or UPS, please provide the name of the delivery service and account number on line 13 of the Purchase Order for Nebraska Cigarette Tax Stamps.

Combination Order. For example, if you order a roll of 30,000 stamps and sheets of 1,500 stamps, or any other combination of stamps, you must add together the different amounts owed for each type and quantity of stamps ordered, and place the total amount owed on line 13 of the Purchase Order for Nebraska Cigarette Tax Stamps.