



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

TRIBAL ENTITY QUARTERLY VENDOR INFORMATION RETURN

Quarter Jan-Mar Apr-Jun Jul-Sep Oct-Dec	Year	Due date
Department/Entity Name		Director/CEO
AMENDED		

VENDORS/CONTRACTS
 (attach additional sheets if necessary)

Transaction/Contract			
1a. Vendor/Contractor Name and Address		1b. Telephone	1c. Purchase/Contract Date
		1d. Contact Name	1e. Contact Email
1f. Amount Paid this Return \$	1g. Total Amount Paid to Date \$	1h. Contract Type (check one) Goods Construction-Related	1i. Taxes charged and paid? Yes, \$ No
Transaction/Contract			
2a. Vendor/Contractor Name and Address		2b. Telephone	2c. Purchase/Contract Date
		2d. Contact Name	2e. Contact Email
2f. Amount Paid this Return \$	2g. Total Amount Paid to Date \$	2h. Contract Type (check one) Goods Construction-Related	2i. Taxes charged and paid? Yes, \$ No
Transaction/Contract			
3a. Vendor/Contractor Name and Address		3b. Telephone	3c. Purchase/Contract Date
		3d. Contact Name	3e. Contact Email
3f. Amount Paid this Return \$	3g. Total Amount Paid to Date \$	3h. Contract Type (check one) Goods Construction-Related	3i. Taxes charged and paid? Yes, \$ No
Transaction/Contract			
4a. Vendor/Contractor Name and Address		4b. Telephone	4c. Purchase/Contract Date
		4d. Contact Name	4e. Contact Email
4f. Amount Paid this Return \$	4g. Total Amount Paid to Date \$	4h. Contract Type (check one) Goods Construction-Related	4i. Taxes charged and paid? Yes, \$ No
Transaction/Contract			
5a. Vendor/Contractor Name and Address		5b. Telephone	5c. Purchase/Contract Date
		5d. Contact Name	5e. Contact Email
5f. Amount Paid this Return \$	5g. Total Amount Paid to Date \$	5h. Contract Type (check one) Goods Construction-Related	5i. Taxes charged and paid? Yes, \$ No
Transaction/Contract			
6a. Vendor/Contractor Name and Address		6b. Telephone	6c. Purchase/Contract Date
		6d. Contact Name	6e. Contact Email
6f. Amount Paid this Return \$	6g. Total Amount Paid to Date \$	6h. Contract Type (check one) Goods Construction-Related	6i. Taxes charged and paid? Yes, \$ No

INSTRUCTIONS

General information

This Ponca Tribe of Nebraska Tribal entity quarterly vendor information return is required to be filed by all commissions, boards, agencies, departments, divisions, instrumentalities, and economic enterprises of the Ponca Tribe of Nebraska to report their purchases of goods and services not exempt from sales and services tax to the Ponca Tribe of Nebraska Tax Commission each quarter. The return is due on the 20th of the month following the quarter covered. Even if you have no vendors or contracts to report, this return must be filed.

Return Information

Check the box for the calendar quarter covered by the return, which should be the quarter prior to the current one. E.g., for a return filed in July for purchases made from April through June, check Apr-Jun.

Enter the tax year the return covers.

Enter the due date, which is the 20th of the month following the end of the quarter covered by the return. E.g., for purchases made in the second quarter of Apr-Jun, the due date is July 20th.

Enter the official name of your department, instrumentality, economic enterprise, or other entity.

Enter the name of the director, chief executive officer, or other head of your department or entity.

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

Vendors/Contracts

You only need to report purchases of goods and purchases of construction-related services in amounts subject to sales and services tax, respectively. Other types of purchases, such as non-construction consultants who do not sell any goods to you do not need to be included.

Reportable Transactions for Goods. For goods, you must report purchases of goods where the total amount charged for the goods in the transaction is over the Tribe's small purchase threshold, currently \$10,000.00. If a transaction included both goods and services, but the vendor or contractor did not separately itemize the price of the goods, the entire amount paid is the amount to consider to determine if it exceeds the small purchase threshold. If the goods were separately itemized, consider only the amount charged for the goods to determine if it exceeds the small purchase threshold and report only the amount charged for the goods.

You may exclude transactions where someone from department traveled to a retailer not located on Tribal lands and picked up the goods. For example, if someone drove to a store not located on Tribal lands, purchased office supplies, and brought them back to your office or department, you do not need to report that transaction.

You may exclude goods and services which are exempt from your report. See PONCA TR. OF NEB. CODE § 12-4-4(1) for exempt goods.

Only include transactions which have been paid. If you have been billed or invoiced, but it was not paid prior to the end of the period covered by the return, do not include it until you file a return covering the period when payment is actually made.

"Goods" are any tangible personal property, including downloaded software. See PONCA TR. OF NEB. CODE § 12-4-2(4) for definition of "goods."

Reportable Transactions of Construction Services. For construction-related services, you must report services where the gross contract price is greater than the small purchase threshold, currently \$10,000.00. If the amount the vendor or contractor will be paid under the contract will be over the small purchase threshold by the end of the project or service, report it even if you have not yet paid that amount, indicating the actual amounts paid to date accordingly. If a contract was written to be under the small purchase threshold, but an amendment, modification, change order, or similar matter increased the gross amount paid or to be paid to the vendor or contractor over the small purchase threshold, you must report the entire contract.

Materials, supplies, and other goods included as part of a construction-related contract should just be considered part of construction-related services and do not need to be reported separately.

Only include amounts for construction-related services which have been paid. If you have been billed or invoiced, but it was not paid prior to the end of the period covered by the return, do not include it until you file a return covering the period when payment is actually made.

"Construction-related services" are anything related to construction, repair, demolition, alteration, or improvement to non-personal property, including design, pre-development, architect and engineering services. See PONCA TR. OF NEB. CODE § 12-5-2(3) for definition of "construction services."

It does not matter whether the contract or transaction included any provisions or terms regarding Tribal taxes. The contract or transaction must still be reported. For both goods and construction-related services, if you are unsure whether a contract or transaction should be considered over the small purchase threshold or otherwise must be reported, include the contract or transaction on the return or contact the Tax Commission for assistance.

Use each Transaction/Contract section to report a single transaction or contract separately even if they are from the same vendor or contractor. For example, if you made a purchase from Vendor A on June 5 and a second, separate purchase from Vendor A on June 10, report each purchase in its own section. However, if you simply paid Vendor A multiple times under a single contract, such as monthly billing from an architect or contractor, it should be included in a single section. If you need additional sections for additional transactions/contracts, attach additional pages.

Box Xa: For each Transaction/Contract section, enter the name and address of the vendor or contractor from whom you purchased goods or construction-related services during the period covered by the return.

Box Xb: For each Transaction/Contract section, enter the telephone number of the vendor or contractor.

Box Xc: For each Transaction/Contract section, enter the date you made the purchase or, if there is a contract, purchase order, or similar document evidencing the purchase, the date of the contract, purchase order, or similar document even if prior to the period covered by this return.

Box Xd: For each Transaction/Contract section, enter any contact name you have for the vendor or contractor, such as an accounts receivable contact to whom you remit payment or another contact person for the vendor or contractor.

Box Xe: For each Transaction/Contract section, enter a contact email for the vendor or contractor, if you have one.

Box Xf: For each Transaction/Contract section, enter the amount you paid to this vendor or contractor for the transaction or during the period covered by the return, as appropriate.

Box Xg: For each Transaction/Contract section, enter the total amount you have paid to this vendor or contractor for the transaction or contract overall. This amount would include the amount in Box Xf as well as amounts reported on previous returns, but not amounts from different purchases, projects, or contracts, only this transaction or contract. The amount may be the same as Box Xf and, for purchases of goods, probably will be the same amount.

Box Xh: Check whether this transaction or contract is for goods or for construction-related services. Materials, supplies, and other goods included as part of a construction-related contract should just be considered part of construction-related services.

Box Xi: Check whether the vendor/contractor charged you Tribal sales or services tax (as appropriate) and you paid the tax amount to the vendor/contractor. If tax was charged and paid, indicate the amount. DO NOT consider or include taxes charged from other jurisdictions, including state or local sales tax.

Declaration

The individual completing the return on behalf of your department or entity must sign and date the return.

Enter the name, title, and email address of the individual completing the return on behalf of your department or entity. The Commission will use this email address to contact you with any questions.

Mail your return on or before the due date.

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