

• Read instructions and complete schedule on reverse side of this report, if applicable.

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer Identification Number    Reporting Month    Nebraska Identification Number

Check this box if you have no diverted loads of fuel.

Check this box to **CANCEL**.  
Attach license and indicate cancellation date \_\_\_\_\_.

• **ROUND TO WHOLE GALLONS. Round down all amounts less than .50 and round up all amounts .50 through .99.**

Total gross gallons of diverted loads of motor fuels from Motor Fuels Diversion Schedule . . . . .

All diverted loads of fuel reported on this form must **also** be registered with the Fueltrac Diversion Registration System. Failure to timely register these loads will result in administrative penalties being imposed at the rate of \$1,000 per violation.

Likewise, all diverted loads of fuel registered with the Fueltrac Diversion Registration System must **also** be reported on this form.

Under penalties of law, I declare that I have examined this report and schedule(s), and to the best of my knowledge and belief, they are correct and complete.

**sign  
here** ▶

_____ ( ) _____ Authorized Signature                      Telephone Number	▶ _____ ( ) _____ Signature of Preparer Other than Taxpayer                      Telephone Number
_____ Title                      _____ Date	_____ Address                      _____ Date

**INSTRUCTIONS**

**WHO MUST FILE.** Every common or contract carrier transporting motor vehicle fuels, aircraft fuels, or diesel fuels in Nebraska is required to file a Nebraska Motor Fuels Carrier Report, Form 80.

Electronic filing of reports is highly encouraged and is available through our Web site. If filing by paper, file only the original, preidentified report issued by the Motor Fuels Division. If the name and address is incorrect, mark through the erroneous information and plainly print the correct information.

A report is required for each month or fraction of a month during which the license is active whether or not any motor vehicle fuels, aircraft fuels, or diesel fuel were diverted from or to Nebraska.

A diverted load occurs whenever the bill of lading indicates a destination state other than the state to which the fuel was delivered.

If there were no diverted loads for the reporting period, check the box under the Federal Employer Identification Number, sign the report, and mail by the due date.

If you had any diverted loads for the reporting period, complete the Motor Fuels Diversion Schedule on the reverse.

**WHEN TO FILE.** This report, properly signed, is considered timely filed if transmitted or postmarked on or before the 25th day of the month following the month covered by this report. A report is required even if no fuel was transported in a common or contract carriage capacity by you during the reporting month.

**PENALTY.** A penalty of \$50 will be imposed on late reports filed within 10 days after the due date. An additional penalty of \$100 will be imposed on reports filed more than 10 days after the due date.

**RECORDS.** The records required to substantiate this report must be retained and available for at least three years, or five years if the required reports are not filed. Please make copies of this report and schedules for your records.

**SIGNATURE.** This report must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this report, a power of attorney must be on file with the Motor Fuels Division. Any person paid for preparing a taxpayer's report must sign the report as preparer.

**TAXPAYER ASSISTANCE.** For additional information, please contact the Motor Fuels Division, P. O. Box 98904, Lincoln, NE 68509-8904 or call toll free 800-554-FUEL (800-554-3835). Lincoln area residents call 471-5730.

**THIS REPORT IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE REPORTING MONTH INDICATED ABOVE.**

Mail the original report and schedule(s) to: **MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904**

# Motor Fuels Diversion Schedule

**FORM  
80**

Complete this schedule **only** if you have diverted loads during this reporting period. **Report only the diverted load(s)**. A diverted load occurs whenever the bill of lading indicates a destination state other than the state to which the fuel was delivered.

**PRODUCT CODES**

- |                       |                          |                         |                                |                         |
|-----------------------|--------------------------|-------------------------|--------------------------------|-------------------------|
| 61 - Natural Gasoline | 123* - Ethanol - Alcohol | 142 - Kerosene, Undyed  | 170* - Biodiesel Blend, Undyed | 125 - Aviation Gasoline |
| 65 - Gasoline         | 160 - Diesel, Undyed     | B00 - Biodiesel, Undyed | 171* - Biodiesel Blend, Dyed   | 130 - Aviation Jet Fuel |
| 124* - Gasohol        | 228 - Diesel, Dyed       | D00 - Biodiesel, Dyed   |                                |                         |

PHC		SELLER				PERSON TO WHOM FUEL WAS DELIVERED					GALLONS		Prod. Code (14)
Name (1)	FEIN (2)	Name (3)	FEIN (4)	Mode (5)	Origin (6)	Name (7)	Destination (8)	FEIN (9)	Date (10)	Doc. # (11)	Gross (12)	NG (13)	
<b>TOTAL</b>													

\* The following three-character alternative product codes will also be accepted.

- 123** (Ethanol-Alcohol) – **E00**
- 124** (Gasohol) – **E01** to **E99**, where the number indicates the ethanol portion of the fuel.
- 170** (Undyed Biodiesel Blend) – **B01** to **B99**, where the number indicates the biodiesel portion of the fuel.
- 171** (Dyed Biodiesel Blend) – **D01** to **D99**, where the number indicates the biodiesel portion of the fuel.

## INSTRUCTIONS

**COLUMNS 3 & 4.** Enter the name and FEIN of the seller of the fuel. In most cases this will be the person from whose account the fuel was withdrawn at the terminal.

**COLUMN 5.** Indicate how the fuel was delivered:  
                   J = Truck        R = Railroad

**COLUMN 6.** Enter the state from where the product was transported. If the product was loaded at a terminal, enter the IRS Terminal Code.

**COLUMNS 7 & 9.** Enter the name and FEIN of the person to whom the fuel was delivered.

**COLUMN 8.** Enter the state to which the product was delivered. If the product was delivered to a terminal, enter the IRS Terminal Code.

**COLUMN 10.** Enter the date the product was delivered (MM/DD/YYYY).

**COLUMN 11.** Enter the document number from the bill of lading, manifest, or invoice.

**COLUMN 12.** Enter the gross gallons delivered.

**COLUMN 14.** Enter the appropriate product code for each diverted load.