NEBRASKA Good Life. Great Service.

DEPARTMENT OF REVENUE

Nebraska Producer's Schedule of Disbursements

Taxpayer Name Sample Producer Company						FEIN 888888888		NE ID Number 010500073		Tax Period 08/2024		
VALID SCHEDULE CODES								VALID PRODUCT CODES				
 Gross gallons delivered tax-paid Gross gallons disbursed without tax to a licensed supplier, distributor, wholesaler, or exporter Gross gallons transferred to another producer's Nebraska storage Gross gallons exported without tax to another state Gross gallons delivered to U.S. Government or its agencies; or to the Metropolitan Transit Authority Gross gallons delivered to a Native American residing on a reservation Gross gallons transferred to a supplier's storage at a Nebraska terminal Gallons sold of non-beverage alcohol not meeting ASTM D4806 									E00 or 123 Ethanol-Alcohol, ASTM D4806 B00 Biodiesel 092 Undefined Product			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Sch. Code	Carrier Name	Carrier FEIN	Mode	Origin	Destination	Purchaser Name	Purchaser FEIN	Bill of Lading Date	Document/ Bill of Lading No.	Gross Gallons	Produc Code	
7	Carrier Name	123456789	R	NE	CA	Buyer Name	222333222	08/13/2024	2497	15,000	123	
5	Carrier Name	123456789	J	NE	NE	Buyer Name	222333222	08/18/2024	2223	7,000	123	
5	Carrier Name	123456789	J	NE	NE	Buyer Name	222333222	08/17/2024	44	3,000	B00	
10G			R			Buyer Name	999999999	08/31/2024	Various	114,268	092	

Instructions

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel disbursed. The required information for some of the fields is discussed below:

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport, enter your name. **Column 4**. Valid modes of transportation are:

$\mathbf{J} = Truck$	PL = Pipeline	$\mathbf{B} = Barge$
$\mathbf{R} = \text{Railroad}$	GS = Gas Station	S = Ship

Column 5. The origin is the location form which the product was shipped. If the location was at the a fuel pipeline terminal, enter the IRS terminal code.

Column 6. The destination is the location to which the product was transferred. All entries should be either the IRS terminal code or the appropriate two-letter state abbreviation.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the purchaser's receipts schedule (MM/DD/YY). Do not use the invoice date if it is different form the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. The document number must be identical to the document number reported on the purchaser's receipt schedule.

Filing Reminders.

All gallons must be reported in gross gallons. While some states may allow, or even require, the reporting of natural gasoline and ethanol in net temperature corrected gallons, Nebraska requires all reporting in gross gallons.

There are three schedule codes unique to this return.

Schedule Code 6R - Use this code to report the movement of product from your finished goods inventory to another producer's finished goods inventory located within Nebraska. Provided the other producer is properly licensed, this is a tax free transfer.

Schedule Code 10F - Use this schedule code to report the movement of product from your finished goods inventory to your customer's (a supplier) finished goods inventory located at a Nebraska pipeline terminal. Provided the supplier is properly licensed, this is a tax-free transfer.

Schedule Code 10G - Use this schedule code to report the sale of any non-beverage alcohol that does not meet ASTM D4806.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under <u>Licensees</u>.

Special Column Instructions for Schedule Code 10G

Columns 2, 3, 5, and 6. Leave blank

Column 1. Enter 10G

Column 4. Enter appropriate mode of transportation.

Column 7. Enter buyer's name.

Column 8. Enter buyer's FEIN. For purposes of Schedule Code 10G, if the buyer's FEIN is unknown, use 9999999999.

Column 9. Enter the last day of the tax period.

Column 10. Enter "Various"

Column 11. Enter the total monthly gallons sold of non-beverage alcohol not meeting ASTM D4806.

Column 12. Enter product code 092.