

Nebraska Motor Fuels License Application

- Complete both sides of the application.
- Please print clearly.

1 Do you hold or have you previously held a Nebraska ID Number?

Yes No

If Yes, provide the number: _____

Please Do Not Write in This Space

2 Federal Employer ID or Social Security Number

3 First Day of Business

For Nebraska Department of Revenue Use Only

Effective Date of License _____

4 Legal Name and Location Address of Business

Legal Name

Name Doing Business As (dba)

Name of Division, Name of Building, Suite Number, etc.

Street Address

City State Zip Code

5 Name and Mailing Address of Business

Name

Name Doing Business As (dba)

Name of Division, Name of Building, Suite Number, etc.

Address

City State Zip Code

6 Are retail sales made at this location?

Yes No If Yes, what type of fuel is sold from this retail location? Check all that apply.

Motor Vehicle Fuels Aircraft Fuels Undyed Diesel Fuels Dyed Diesel Fuels Compressed Fuels

7 Contact Name

8 Contact Phone Number

9 Contact Email Address

10 Fax Number

11 Identify the Owner, Partners, Members, or Corporate Officers (One of the individuals listed must sign as the Applicant.)

Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

12 Check **all** levels of operation for motor fuels and aircraft fuels. The license will be issued to the highest level of operation.

Ethanol Producer Biodiesel Producer Supplier Distributor Importer Wholesaler Exporter Retailer

13 Check the types of licenses being applied for (if a bond is required, attach [Form 70](#)):

Aircraft Fuels & Petroleum Release Remedial Action Fee (includes aviation jet fuel and aviation gasoline) — Bond Required

Motor Fuels & Petroleum Release Remedial Action Fee (includes gasoline, gasohol, ethanol, ethanol blends, undyed diesel, biodiesel, biodiesel blends, dyed diesel, dyed diesel blends, and natural gasoline) — Bond Required

Producer License & Petroleum Release Remedial Action Fee (includes ethanol & biodiesel) — Bond Required

Compressed Fuel Retailer — Bond Required. See back to add multiple retail locations.
Indicate type of fuel sold: Propane Natural Gas (CNG, LNG) Other _____

Liquid Fuel Carrier

Motor Fuels Retailer — Separate license required for each retail location. See back to add multiple retail locations.

Motor Fuels Use Tax

Terminal Operator

14 Type of Ownership:

Cooperative Fiduciary Limited Liability Company Partnership

Domesticated Corporation Foreign Corporation Nonprofit Corporation Sole Proprietorship

Domestic Corporation Governmental Nonprofit Organization

15 Will you import fuel into Nebraska from another state?

Yes No

If Yes, list the states, license numbers, and type of fuel. Attach an additional schedule, if necessary.

State	License Number	Type of Fuel

16 Will you export fuel from Nebraska to another state? Yes No

If Yes, list the states, license numbers, and type of fuel. Attach an additional schedule, if necessary.

State	License Number	Type of Fuel

17 Have any licenses or permits issued to you under the motor fuels laws of another state been suspended, cancelled, or revoked? . . . Yes No

If Yes, list the states and license numbers. Attach an additional schedule, if necessary.

State	License Number

18 Has any owner, partner, member, or corporate officer of this business been convicted of a felony in the last ten years? Yes No

19 Do you have storage tanks that are required to be registered with the State Fire Marshal? Yes No

If Yes, are all storage tanks registered? Yes No

20 Do you sell motor fuels or compressed fuel through metered dispensing devices (pumps)? Yes No

If Yes, are the dispensing devices registered with the Nebraska Department of Agriculture Weights and Measures Division? Yes No

21 Multiple Nebraska Retail Location Information
Attach an additional page, if necessary. Include all fuel types.

A What type of fuel is sold from this retail location? Check all that apply.

Motor Fuels Aircraft Fuels Compressed Fuel

Effective Date

Retail Location Name

Retail Location Street Address

City State Zip Code

B What type of fuel is sold from this retail location? Check all that apply.

Motor Fuels Aircraft Fuels Compressed Fuel

Effective Date

Retail Location Name

Retail Location Street Address

City State Zip Code

C What type of fuel is sold from this retail location? Check all that apply.

Motor Fuels Aircraft Fuels Compressed Fuel

Effective Date

Retail Location Name

Retail Location Street Address

City State Zip Code

D What type of fuel is sold from this retail location? Check all that apply.

Motor Fuels Aircraft Fuels Compressed Fuel

Effective Date

Retail Location Name

Retail Location Street Address

City State Zip Code

22 Electronic Data Interchange (EDI) — required for all licenses except Motor Fuels Retailer and Liquid Fuel Carrier.

Translation by (check one):

- Commercial EDI Software Online Filing (Motor Fuels Use Tax and Compressed Fuel Tax only)
 Internally Created Software from the Motor Fuels Division EDI Implementation Guide

EDI Email Contact Address (if different from line 9)

Pursuant to the provisions of [Neb. Rev. Stat. § 66-718](#), applicant agrees as follows:

The signature of the taxpayer or authorized agent is deemed to appear on electronically filed reports or returns. All reports and returns filed electronically by the taxpayer are truthful, accurate, and complete statements made under penalty of perjury. The taxpayer's electronically filed reports and returns are in a form and manner compatible with the State of Nebraska, Department of Revenue's equipment, software, facilities, and electronic filing standards. Any electronic filing not in conformity is considered a failure to file the report or return and the taxpayer will be subject to all applicable penalties prescribed by law. The taxpayer is responsible for all costs associated with the transmission of electronically filed reports and returns. The place of performance pursuant to this application shall be Lincoln, Nebraska.

sign here ▶

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Date

Title

Phone Number

Mail this application and required bonds to: **Motor Fuels Division, PO Box 98904, Lincoln, NE 68509-8904.**

Nebraska Motor Fuels Licenses

Below are descriptions of the various Nebraska motor fuels programs that may affect your business. Learn more in the information guide titled [Nebraska Motor Fuels Tax Laws General Information](#) available at revenue.nebraska.gov/fuels.

Every person owning or possessing motor fuels in Nebraska for distribution, sale, delivery in Nebraska, or export from Nebraska must have the appropriate license from the Motor Fuels Division of the Nebraska Department of Revenue (Department) before conducting business.

All licenseholders must file their tax returns following the Department's electronic filing requirements (see "[Electronic Filing](#)" on the Department's website). Additionally, payments are required via electronic funds transfer under certain guidelines.

Types of Operations

The following persons are required to have a Nebraska Motor Fuels license before purchasing, importing, or exporting fuel in Nebraska.

- ❖ **Supplier.** Any person who owns fuel in a Nebraska pipeline terminal facility.
- ❖ **Distributor.** Any person who purchases fuel from a supplier at a pipeline terminal facility, or from a producer at an ethanol or biodiesel production facility.
- ❖ **Importer.** Any person who owns fuel at the time it is imported into Nebraska via truck or railcar.
- ❖ **Exporter.** Any person who obtains fuel from a Nebraska pipeline terminal or other bulk storage facility **exclusively** for use or resale in another state.
- ❖ **Wholesaler.** Any person who purchases tax-free fuel from a licensed distributor or importer for resale purposes. The wholesaler license is optional. To purchase fuel tax free, a license must be held, but the person may choose to purchase fuel tax paid and hold a retailer's license.

Before a license is issued to a supplier, distributor, importer, exporter, or wholesaler, the applicant must provide a surety bond for at least the first year of the license. Attach the [Nebraska Motor Fuels Tax Bond, Form 70](#), available on the Department's website.

Types of Licenses

Motor Fuels. Motor fuels include gasoline, gasohol, ethanol, natural gasoline, undyed diesel, diesel blends, biodiesel, and dyed diesel.

Aircraft Fuels. Aircraft fuels include aviation gasoline and jet fuel.

Liquid Fuel Carrier. A liquid fuel carrier is any person who transports liquid motor fuels via a transport vehicle (tanker or tank wagon), in Nebraska. Carriers of liquid motor fuels must be licensed, but are not required to file monthly reports. Please refer to the [Nebraska Liquid Fuel Carriers Information Guide](#) for details.

Terminal Operator. A terminal operator is any person who owns or operates a pipeline terminal facility in Nebraska.

Producer. A producer is any person who manufactures agricultural ethyl alcohol (ethanol) or biodiesel at an ethanol or biodiesel facility located in Nebraska. A surety bond is required for at least the first year of operation. Attach a completed [Form 70](#) to the application.

Petroleum Release Remedial Action Fee (PRF). Any person who is licensed for motor fuels, aircraft fuels, or as a producer is automatically licensed for PRF.

Compressed Fuel Retailer. A compressed fuel retailer is any person who sells compressed fuel (for example, propane and compressed natural gas) and has equipment capable of dispensing compressed fuel into motor vehicles. These persons must obtain a Nebraska Compressed Fuel Retailer License. If there is more than one location, all locations must be indicated on the application. Only one license will be issued regardless of the number of locations from which compressed fuel is sold. Compressed fuel retailer licensees must maintain a surety bond for the first year of the new license. A completed [Form 70](#) must be mailed with this application.

Motor Fuels Retailer. A motor fuels retailer is an operator of locations where retail sales of motor fuels and aircraft fuels are made to end users. All motor fuels retailers must obtain a Nebraska Retailer License for each location. If there is more than one location, all locations must be indicated on the application.

Tank wagon operators conducting retail sales of motor vehicle fuels, aircraft fuels, or diesel fuels without a permanent retail location in Nebraska must also be licensed as a motor fuels retailer.

To license **additional retail locations**, complete blocks 1 through 4 and 21 on Form 20MF. Please include any other information that has changed.

Retailers of tax-paid motor vehicle fuels, diesel fuels, and aircraft fuels must be licensed, but are not required to file monthly reports. Records are subject to review or audit. Please refer to the [Nebraska Motor Fuels Retailers and Compressed Fuel Retailers Information Guide](#) for details.

Motor Fuels Use Tax. Motor Fuels Use Tax is due on untaxed fuel used in licensed motor vehicles, including the following:

- ❖ Dyed diesel used by Nebraska governmental entities in licensed motor vehicles;
- ❖ Blending agents added to taxable fuel by motor fuels retailers or consumers;
- ❖ Compressed fuel, such as compressed natural gas, used in a licensed motor vehicle on which the vendor did not collect the Nebraska fuel tax; and
- ❖ Inventory fuel gains.

License Refusal

Licenses may be refused to any person:

- ❖ Who previously had a motor fuels permit or license suspended or canceled for cause in any state;
- ❖ Who is a subterfuge for the real party in interest whose permit or license has been suspended or canceled for cause;
- ❖ Who has a partner, limited liability company member, or shareholder, with a 10% or larger ownership interest, who is unable to obtain a license or permit in his or her own name;
- ❖ Who is not in compliance with requirements of the State Fire Marshal regarding underground storage tanks;
- ❖ Who is not in compliance with the Department of Agriculture regarding weights and measures;
- ❖ Who has been convicted of a felony in the last ten years; or
- ❖ Upon other sufficient cause being shown.

Before a license is refused, the applicant will be offered a hearing.

revenue.nebraska.gov/fuels

800-554-3835, 402-471-5730

Nebraska Department of Revenue, Motor Fuels Division, PO Box 98904, Lincoln, NE 68509-8904