## Good Life. Great Service.

## **Nebraska Motor Fuels Tax Bond**

**FORM** 

| 2   Septential Disturbers   3   Surety Bornd Number   4   Total Amount of Bond  | DEPARTMENT OF                               | PEVENUE   | ı  | f combined bond, com  | olete sch   | edule on page 2.   |   |   | 70           |  |
|---|---|---|--|---|---|--|---|---|--------------|--|
| Name and Legal Address Shown on Application   Name   Nam      | o you hold o<br>ebraska ID N                | r have you previously held a<br>Number?   |  |   |   | 3 Surety Bond Number   | 4   | Total Amount of   | Bond         |  |
| Street or Other Mailing Address   Strate   Zip Code   City   Strate   Zip Code   Compressed Fuel Tax   Zip Code   City   Strate   Zip Code   Zip Code   City   Strate   Zip Code   Zi      |   | · 🗀 ·   |  |   |   |  |   |   |              |  |
| State   Stat      | Name and Legal Address Shown on Application |   |  |   |   | Principal's Name and Mailing Address   |   |   |              |  |
| State   Zip Code   City   Code   City   City   City   City Code   City   Ci      | ie  |   |  |   | Name  |  |   |   |              |  |
| Effective Date of Bond  | et Address                                  |   |  |   | Street or   | Other Mailing Address  |   |   |              |  |
| Month   Dey   Year     Minimum \$20,000 bond for Beach licenses:   Minimum \$10,000 bond for   Minimum \$1,000 bond for   Compressed Fuel Tax   Compressed Fuel Tax   Name and Mailing Address of Agent   Name and Mailing Address of Agent   Name   Name and Mailing Address   State   State |   | State   |  | Zip Code  | City  | 5  | State   |   | Zip Code     |  |
| Name and Mailing Address of Surety Company  Name and Mailing Address of Surety Company  Name and Mailing Address of Surety Company  Name and Mailing Address of Agent  Name and Mailing Address of Agent  Name  Street or Other Mailing Address  Street or Other Mailing Address  The individual or firm, as principal, and the surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally liable to the State of Nebraska, in the bond amount shown above.  The principal has made application for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalties, and interest due, or to become due, under the laws of Nebraska relating to the motor fuels tax programs and complies with all statutory and regulatory provisions, then this obligation will be void; otherwise, it will remain in full force and effect. The obligation of this bond begins on the effective date indicated above.  The bond will continue until the above-named surety company provides written notification of cancellation must be provided. The bond will be cancelled at the end of the last day of the calendar month following the month that written notice of cancellation was received. This does not discharge the principal and surety from any liability already due, or to become due, under the laws of Nebraska guaranteed by this bond before the date of cancellation.  Signature of Principal  Phone Number  Date  Signature of Principal  Phone Number  Date   | Effec                                       | ctive Date of Bond  |  |   |   |  |   |   |              |  |
| State Zip Code City State Zip Code  Chy State     | Month                                       | Day Year  |  |   |   | ` '  |   |   |              |  |
| State Zip Code City State Zip Code  Chy State     | Nan   | ne and Mailing Addre  | ess of Suret   | y Company   |   | Name and Mail  | ing Ac  | Idress of Ac  | gent         |  |
| Address Phone Number Email Address Phone Number  Condition of Bond  The individual or firm, as principal, and the surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally liable to the State of Nebraska, in the bond amount shown above.  The principal has made application for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalties, and interest due, or to become due, under the laws of Nebraska relating to the motor fuels tax programs and complies with all statutory and regulatory provisions, then this obligation will be void; otherwise, it will remain in full force and effect. The obligation of this bond begins on the effective date indicated above.  The bond will continue until the above-named surety company provides written notification of cancellation must be provided. The bond will be cancelled at the end of the last day of the calendar month following the month that written notice of cancellation was received. This does not discharge the principal and surety from any liability already due, or to become due, under the laws of Nebraska guaranteed by this bond before the date of cancellation.  Signature of Principal  Phone Number  Date   |   |   |  | , ,   | Name  |  | <u> </u>  |   | <u>,</u>     |  |
| The individual or firm, as principal, and the surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally liable to the State of Nebraska, in the bond amount shown above.  The principal has made application for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalties, and interest due, or to become due, under the laws of Nebraska relating to the motor fuels tax programs and complies with all statutory and regulatory provisions, then this obligation will be void; otherwise, it will remain in full force and effect. The obligation of this bond begins on the effective date indicated above.  The bond will continue until the above-named surety company provides written notification of cancellation to the Nebraska Department of Revenue. At least 30 days' notice of cancellation must be provided. The bond will be cancelled at the end of the last day of the calendar month following the month that written notice of cancellation was received. This does not discharge the principal and surety from any liability already due, or to become due, under the laws of Nebraska guaranteed by this bond before the date of cancellation.  Phone Number  Date  Signature of Attorney-in-Fact or Authorized Surety Company Officer  Phone Number  Date   | et or Other M                               | lailing Address   |  |   | Street or   | Other Mailing Address  |   |   |              |  |
| The individual or firm, as principal, and the surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally liable to the State of Nebraska, in the bond amount shown above.  The principal has made application for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalties, and interest due, or to become due, under the laws of Nebraska relating to the motor fuels tax programs and complies with all statutory and regulatory provisions, then this obligation will be void; otherwise, it will remain in full force and effect. The obligation of this bond begins on the effective date indicated above.  The bond will continue until the above-named surety company provides written notification of cancellation to the Nebraska Department of Revenue. At least 30 days' notice of cancellation must be provided. The bond will be cancelled at the end of the last day of the calendar month following the month that written notice of cancellation was received. This does not discharge the principal and surety from any liability already due, or to become due, under the laws of Nebraska guaranteed by this bond before the date of cancellation.  Signature of Attorney-in-Fact or Authorized Surety Company Officer  Phone Number  Date   |   | State   |  | Zip Code  | City  | 5  | State   |   | Zip Code     |  |
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| Signature of Principal  Signature of Attorney-in-Fact or Authorized Surety Company Officer  Phone Number  Date  Date  |   | this bond. I due, under complies w void; other begins on th The bond w notification days' notice of the last of cancellation liability alre | of the prince<br>the laws<br>wise, it will<br>ne effective<br>will contine<br>of cancelled<br>day of the<br>newas receive<br>ady due, of | cipal pays all taxes of Nebraska relative utory and regulated l remain in full for edate indicated about until the above lation to the Nebration must be proved. This does not cort to become due, use the cort of the new taxes and the cort of the new taxes are to become due, use of the new taxes and taxes are taxes and taxes are taxes. | penalt ng to try provide and ovenamed aska Delided. The older of the older the olde | ies, and interest due, he motor fuels tax prisions, then this obligations. The obligation surety company prepartment of Revenue bond will be cancer the month that writes the principal and surety set the principal and surety. | or to programme or to gration of the ovides are. At alled a sitten in the ovides are the ovides | become<br>ams and<br>n will be<br>his bond<br>s written<br>least 30<br>t the end<br>notice of<br>from any |              |  |
| Signature of Agent Phone Number Date  | ere) <sub>Signa</sub>                       |   | uthorized Suret  | y Company Officer   |   |  |   |   |              |  |
|   | Sign  | ature of Agent  |  |   |   | Phone Number   | er  |   | Date         |  |

Mail this bond to: Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.

## Instructions

Who Must File. Every entity making application for a motor fuels or aircraft fuels producer, supplier, distributor, wholesaler, importer, exporter, or compressed fuel retailer license who does not currently hold a valid fuel tax license, is required to file a surety bond. A surety bond may also be required by the Nebraska Department of Revenue (DOR) to ensure compliance with Nebraska motor fuels tax laws. When a licensee fails to file timely returns, when tax has not been remitted, or when an audit indicates severe problems, a bond may be required.

When and Where to File. The bond and Nebraska Motor Fuels License Application, Form 20MF, must be sent together to the Nebraska Department of Revenue, PO Box 98904, Lincoln, Nebraska 68509-8904. If a bond or application is received separately, it will be returned to the applicant. The forms may also be sent electronically to the taxpayer's motor fuels account representative. Please contact DOR to determine your assigned account representative to whom the forms can be sent and for instructions regarding the secure submission of the forms.

**Email**. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

**Determination of Amount.** The bond amount for a motor fuels producer, supplier, distributor, wholesaler, importer, or exporter license is approximately three times the estimated average monthly tax liability, in an amount not less than \$20,000. The bond amount for an aircraft fuels supplier, distributor, wholesaler, importer, or exporter license is approximately three times the estimated average monthly tax liability, in an amount not less than \$10,000. When no prior record of liability exists, applicants must estimate their potential liability.

The bond amount for a compressed fuel retailer is approximately two times the estimated average quarterly tax liability, or three times the estimated average monthly tax liability, depending on the filing frequency. In no instance will this be less than \$1,000. When no prior record of liability exists, applicants must estimate their potential liability.

The duration of this bonding requirement is at least one year. In the case of an exporter, the amount and duration of the surety bond are fixed by DOR.

Failure to maintain a proper bond is cause for license or permit suspension or cancellation.

A <u>Nebraska Motor Fuels Tax Bond Rider, Form 70XN</u>, must be filed to indicate the following changes to existing bonds:

- Change in name;
- Change in ownership;
- Change in form of ownership;
- Change in amount of bond; or
- Change in effective date of bond.

## **Combined Motor Fuels Tax Bond**

**Who May File.** Any person applying for or holding two or more licenses or permits may, instead of filing a separate bond for each license or permit, file a combined bond.

**Determination of Combined Amount.** The amount of a combined bond is the cumulative total of the amount of the individual bonds that otherwise would be required. The Nebraska Schedule – Combined Motor Fuels Tax Bond below must be completed when filing a combined bond.

**For Additional Information.** Please contact your account representative at the Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904, call 800-554-FUEL (800-554-3835), or 402-471-5730. DOR's website is **revenue.nebraska.gov/motor-fuels**.

| Nebraska Schedule — Combined Motor Fuels Tax Bond                             |                |  |  |  |  |  |  |
|---|----------------|--|--|--|--|--|--|
| Tax Program   | Amount of Bond |  |  |  |  |  |  |
| 1   |                |  |  |  |  |  |  |
| 2   |                |  |  |  |  |  |  |
| 3   |                |  |  |  |  |  |  |
| 4 Total of lines 1 through 3. Enter here and on line 4 on page 1 of this form |                |  |  |  |  |  |  |