

Nebraska Higher Blend Tax Credit Act Application

Nebraska ID Number	FEIN or Social Security Number	Fire Marshal Facility ID Number	Calendar Year Higher Blend Was Sold
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Retail Dealer's Name and Address			Retail Dealer's Name and Mailing Address		
Name Doing Business As (dba)			Name		
Legal Business Name					
Business Street Address			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code

Check the box that corresponds with your type of ownership.

- Corporation Foreign Corporation (another state or country) S Corporation Partnership Limited Liability Company (LLC)
 Sole Proprietorship Nonprofit 501(c)(3) Corporation Foreign Nonprofit 501(c)(3) Corporation (another state or country)

Note: For the application to be considered complete, [HBTC-A Schedule I & II](#), and [Schedule III](#) if required (or equivalent spreadsheet documenting the same information) supporting your credit claimed must be filed with this application. The received date will be determined when the application is deemed complete.

Total Nebraska Higher Blend Tax Credit (HBTC) Requested (total line 5, Schedule I)	
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Authorized Signature. This application must be signed by the retail dealer, partner, member, corporate officer, or other individual who is authorized to sign by a power of attorney on file with the Nebraska Department of Revenue (DOR).

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature	Date	Print Name
Title	Phone Number	Email Address
Street or Other Mailing Address		City, State, ZIP Code
Contact Person	Phone Number	Email Address


This application must be submitted electronically by the retail dealer or authorized person along with completed Schedules I & II, and Schedule III if required. For more information refer to the application instructions and the [Nebraska Higher Blend Tax Credit webpage](#) on the DOR website.

For DOR Use Only

\$ _____ (HBTC Approved) Comments: _____

Approved _____

Approved in Part

Disapproved  Authorized Signature Title Date

Certificate # _____

Instructions

Who May File. The HBTC-A (application) and all supporting documentation must be filed by a taxpayer who is a retail dealer as defined in [Neb. Rev. Stat. § 77-7002](#). The retail dealer must have sold and dispensed E-15, E-25, E-30, or E-85 higher blends (HBs) on a retail basis during a prior calendar year through a motor fuel pump located at the taxpayer's Nebraska retail motor fuel site. Consignors are not considered the retail dealer if they do not sell and dispense the higher ethanol blends of gasoline and cannot claim a credit at consignee locations.

When and Where to File. The application may be filed at the beginning of each calendar year following the calendar year in which the retail sales of HBs were made. Applications will be accepted for each prior calendar year sales until the annual credit limit is reached. Separate applications must be filed if a taxpayer is applying for more than one calendar year. The Nebraska Department of Revenue (DOR) will only accept applications and required documentation uploaded through a secure file sharing system located on the [Nebraska Higher Blend Tax Credit Act](#) page on DOR's website. Complete applications will be considered in the order they are received and will be approved until the annual limitation for the calendar year has been reached. For calendar years 2024 through 2028, the annual limit on tax credits will be five million dollars and new applications may be submitted until December 31, 2028. If more than one complete application is filed on the day in which the cumulative expected credits for the year exceed the amount of funds available, the remaining available funds will be prorated among all qualified applications filed on that day.

If an application and supporting schedules are not complete when received, the application date will be adjusted to the date all required documentation is received. The retail dealer will receive an email confirmation after uploading the application and supporting schedules. Please keep the confirmation email with your records as proof your documents were received by DOR.

What to File. The retail dealer must submit the following documentation with the application:

- [Schedule I](#), Retail Motor Fuel Site and Gallons of Higher Ethanol Blends Sold (or equivalent spreadsheet documenting the same information);
- [Schedule II](#), Nebraska Higher Blend Purchases (or equivalent spreadsheet documenting the same information)
- [Schedule III](#), Blend Ratio of Blender Pumps (or equivalent spreadsheet documenting the same information), if any retail sales of HBs claimed for credit were sold through a blender pump.

Processing Procedure. DOR will process the applications each year in the order received until the credit limitation set for the calendar year has been reached. DOR reserves the right to request additional documents and information as part of its review of this application and credit calculation, including but not limited to: invoices; bills of lading; current Nebraska State Fire Marshal operating permits; and Nebraska State Fire Marshal Daily Inventory Records.

Notification of Certified Credits. Once an application is reviewed and the approved credits are certified, DOR will notify the retail dealer by secure email or the State of Nebraska's secure file sharing system of the number of the certified credits issued to the retail dealer.

Distribution of Credits. A taxpayer that is a partnership, limited liability company, S-corporation, or an estate or trust who receives certified HBTCs may elect to distribute all or part of the HBTCs to its partners, members, shareholders, or beneficiaries. The tax credits must be distributed in the same manner as ordinary income is distributed. The taxpayer must report the distribution on the HBTC - Distribution Schedule, 3800N Worksheet HBTC and submit it with the completed 3800N. The distributing entity must inform the partners, shareholders, members, or beneficiaries listed on the distribution schedule, of the approved distributed credit amount on the Nebraska Schedule K-1N.

Claiming Credits. The refundable HBTC may be claimed on an Income Tax, Premium Tax, or Financial Institution Tax return. [Nebraska Incentives Credit Computation, Form 3800N](#), must be completed and attached to the income or financial institution tax return filed by an individual, corporation, partnership, S corporation, limited liability company, or fiduciary for which a credit is claimed. Partners, shareholders, members, or beneficiaries who receive credits distributed by a partnership, S corporation, limited liability company, or fiduciary must include a copy of the Nebraska Schedule K-1N filed by the partnership, S corporation, limited liability company, or fiduciary. HBTCs may be used to reduce the taxpayer's income tax liability, insurance premium tax liability, or franchise tax liability. Any credit in excess of the taxpayer's tax liability may be refunded to the taxpayer. Instead of receiving a refund, the taxpayer may elect to have the excess credit carried forward to subsequent tax years. A taxpayer may carry forward the excess tax credits until fully utilized.

Retention. Retail dealers must retain all supporting records used to complete the application and schedules for a minimum of three years from when the credit is claimed on a return or for the period the statute of limitations remains open, whichever is later.

Credit Year	Sales Year	Credit Per Gallon	
		E-15	E-25 to E-85
2022	2021	0.05	0.08
2023	2022	0.05	0.08
2024	2023	0.08	
2025	2024	0.09	
2026	2025	0.08	
2027	2026	0.07	
2028	2027	0.05	

Specific Instructions

Retail Dealer Information. Enter the retail dealer Nebraska ID number, Federal Employer Identification number or Social Security number, business name and address, and name and mailing address if different. Check the box that corresponds with your federal income tax filing status.

Total Nebraska HBTCs Requested. Enter the amount from line 5 of the Schedule I – Retail Motor Fuel Site and Gallons of Higher Ethanol Blends Sold.

Authorized Signature. This application must be signed and dated by the retail dealer when the retail dealer is a sole proprietor or by an authorized partner, member, or corporate officer of the retail dealer organization. If the name entered is someone other than listed above, a [Power of Attorney, Form 33](#), must be signed by an authorized person and submitted with the application. Enter the signer's complete name (first name, middle initial, and last name); title; daytime phone number; email address; and mailing address. If you would like to designate someone other than the signer of the application to be a contact person, include their name, phone number, and email address. If the contact person is someone other than the retail dealer who is a sole proprietor or an authorized partner, member, or corporate officer of the retail dealer organization, a Form 33, must be signed by the authorized person and submitted with the application.

Email. By entering an email address, the retail dealer acknowledges that DOR may contact the retail dealer or contact the authorized person 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 ShareFile system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Schedule I — Retail Motor Fuel Site and Gallons of Higher Ethanol Blends of Gasoline Sold

The Schedule I is used to report the gallons of HB sold at each Nebraska retail motor fuel site during the prior calendar year and to calculate the amount of tax credit the retail dealer may request on the application. Only the Schedule I for the appropriate credit year should be used.

(A) Nebraska Site SID Number. Enter the state identification number for each motor fuel site.

(B) Location Address. Enter the street address and city of the motor fuel site.

(C) Blender Pump. Enter yes or no if a blender pump is located at the motor fuel site. For each location where the answer to in column C is "Yes," enter the required information on Schedule III.

(D) Gallons E-15. Enter the total gallons of E-15 sold at the motor fuel site during the prior calendar year.

(E) Gallons E-25. Enter the total gallons of E-25 sold at the motor fuel site during the prior calendar year.

(F) Gallons E-30. Enter the total gallons of E-30 sold at the motor fuel site during the prior calendar year.

(G) Gallons E-85. Enter the total gallons of E-85 sold at the motor fuel site during the prior calendar year.

(H) Total Gallons. Add columns D through G and enter the total gallons of higher ethanol blend sold during the prior calendar year for each motor fuel site.

Column Totals. Total Columns D through H. When the application includes multiple Schedule I pages, enter the total of all columns in the Column Total row on the first page of the Schedule I.

Line 1. Multiply the total of Column D (E-15) page 1 by the applicable credit rate for the year and enter the results.

Line 2. Multiply the total of Column E (E-25) page 1 by the applicable credit rate for the year and enter the results.

Line 3. Multiply the total of Column F (E-30) page 1 by the applicable credit rate for the year and enter the results.

Line 4. Multiply the total of Column G (E-85) page 1 by the applicable credit rate for the year and enter the results.

Line 5. Add lines 1 through 4 and enter the result on page 1 (Total Nebraska HBTC Requested) of the application. Enter the result as a whole number. Round up any result that is .50 or higher to the next higher number. Round down any result that is .49 or less to the next lower number.

Schedule II — Nebraska Higher Blend Purchases

Enter the required information listed in the column headers on Schedule II. This information can be found on the retail dealer, bills of lading and purchase invoices. If you use other types of fuel in your blender pumps than listed in columns K and L, you may modify the headings to reflect your purchases. Ensure all purchase documentation has been reviewed to verify the gallons claimed meet the minimum blend requirements.

Schedule III — Blend Ratio of Blender Pumps

For each location where the answer to Schedule I, Column C is "Yes", enter the required information listed in the column headings on Schedule III. If more than 2 products are blended, you may add columns as needed.