

January 30, 2026

DUE DATES AND PAYMENT INFORMATION FOR QUARTERLY AND ANNUAL ONLINE FILERS

[Form 74, Nebraska Motor Fuels Use Tax Return](#)
[Form 86, Nebraska Compressed Fuel Retailer Return](#)

TAX PERIOD	LAST TIMELY FILED DATE	FIRST DELINQUENT DATE
1st Quarter (Jan-Mar 2026)	April 20, 2026 - Monday	April 21, 2026 - Tuesday
2nd Quarter (Apr-Jun 2026)	July 20, 2026 – Monday	July 21, 2026 – Tuesday
3rd Quarter (Jul-Sep 2026)	October 20, 2026 – Tuesday	October 21, 2026 – Wednesday
4th Quarter (Oct-Dec 2026)	January 20, 2027 – Wednesday	January 21, 2027 - Thursday
Annual Form 86 (Jan-Dec 2026)	January 20, 2027 - Wednesday	January 21, 2027 - Thursday

PAYMENT INFORMATION

Electronic Funds Transfer (EFT) E-PAY - Make your EFT debit payment for Motor Fuels at [Electronic Payments](#). To avoid a late payment penalty, the EFT payment must be initiated no later than **5:00 p.m.** central time on the last timely filed date.

Payment by Check - If you are eligible to remit by check, please include the following information on the check:

Business name;
 State ID number;
 Federal ID number; and
 Tax period and form number (for example, Jan-Mar 2026, Form 74).

For proper credit, please mail the payment to:

Nebraska Department of Revenue
 Excise Tax and Compliance
 PO Box 98904
 Lincoln, NE 68509-8904

If you have any questions regarding this notice, please contact your Account Representative at 800-554-3835 or 402-471-5730.