

Instructions

Who Must File. All motor fuel retailers who sell gasoline, ethanol, or gasoline ethanol blends to end users must file the Ethanol Blend Report (Form EBR). The Form EBR must be filed even if no retail sales of gasoline, ethanol or gasoline ethanol blends occurred during the quarter. Retailers who sell only diesel or aviation fuels, including aviation gasoline, and do not sell or intend to sell gasoline, ethanol, or gasoline ethanol blends can contact their Nebraska Department of Revenue motor fuels account representative to have their Form EBR filing requirement waived.

When to File. This report must be filed quarterly and is considered timely filed if sent electronically on or before the last day of the month following the tax period covered by this report. If the last day falls on a Saturday, Sunday, or legal holiday, the report will be considered timely filed if transmitted on or before the next business day following the last day of the month. Retailers file electronically by using the link available on DOR's [E-15 Access Standard Act webpage](#).

Amended. If this is an amended report, please check the box indicating an amended report.

Tax Period. Select the quarter and year for the reporting period.

What Must Be Reported. All Nebraska retail sales of gasoline, ethanol, and gasoline ethanol blends must be reported by location and by product type. This includes retail sales made through fixed retail sites and bulk retail sales. If you did not sell any gasoline, ethanol, or gasoline ethanol blends during the quarter, you are still required to file a report; check the box indicating no gasoline, ethanol, or gasoline ethanol blends were sold.

Location Name and Address. Fuel information must be reported for each of your retail locations. If the retail sales were made as bulk deliveries by tank wagon or tanker, enter "Bulk" in the Location Name and Location Address.

Type of Fuel. Fuel information must be entered for each type of gasoline, ethanol, and gasoline ethanol blend product sold at each of your locations. Select the type of fuel that most closely matches how you sold the fuel. The available types are Gasoline (no ethanol), E-10, E-15, E-30, E-85, and E-100 (ethanol). If none of the drop-down options align with the type of motor vehicle fuels product sold, enter "Other." "Other" may be used on multiple entries for a location if needed.

Gallons Sold. Enter the number of gallons sold of each type of fuel for each location. Round gallons to whole amounts. Round down amounts less than .50 and round up amounts .50 to .99.

Ethanol Percentage. Review your fuel purchase documentation and blender pump blend ratios, if applicable, to determine the ethanol content in each product sold. For example, fuel sold as E-15 may contain an ethanol content between 10.1% and 15.0%. Round ethanol percentages to a tenth of a percent.

CSV Upload. If you do not wish to manually enter the sales information, you may upload a CSV file.

The order of information in each row of the CSV file must be: Name, Address, Fuel Type, Gallons Sold, Ethanol Percentage. The file should not include a title row. Rounding rules for gallons sold and ethanol percentage are the same as manual entry. Commas cannot be used in any of the fields in the CSV file.

The Fuel Type on each line of the file must match one of the following valid options:

- ◆ Gasoline
- ◆ E-10
- ◆ E-15
- ◆ E-30
- ◆ E-85
- ◆ E-100
- ◆ Other

Note that the hyphen is required for ethanol blends, but fuel types are not case sensitive.

Example CSV data:

```
Location Name 1,Street Address 1 City State Zip,Gasoline,1500,0
Location Name 1,Street Address 1 City State Zip,E-15,2000,14.5
Location Name 1,Street Address 1 City State Zip,E-30,50,25.9
Location Name 2,Street Address 2 City State Zip,E-85,100,75.2
Location Name 2,Street Address 2 City State Zip,E-100,200,97.4
Location Name 2,Street Address 2 City State Zip,Other,500,50
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Records. The records required to substantiate this report must be retained and available to the Nebraska Department of Revenue for at least three years following the date of filing the report, or five years if the required reports are not filed. Please retain a copy of this report for your records.

Taxpayer Assistance. For additional information, please contact the Nebraska Department of Revenue, PO Box 98904, Lincoln, Nebraska 68509-8904, or call 402-471-5730 or toll free 800-554-FUEL (800-554-3835).