Nebraska Monthly Fuels Tax Return

FORM 73

Taxpayer Name	FEIN	NE ID Number	Tax Period
Sample Oil Company	888888888	009388672	10/2026

		(A) Gasoline/ Gasohol/ Ethanol	(B) Undyed Diesel/ Biodiesel	(C) Dyed Diesel/ Biodiesel	(D) Reserved for Future Use	(E) Propane (LPG)	(F) Compressed Natural Gas (CNG) or Other	(G) Aviation Gasoline	(H) Aviation Jet Fuel
	I. RECEIPTS (Gross Gallons)								
1.	Tax-paid gallons, total of MFR Schedule Code 1			1,500					
2.	Tax-free gallons (without PRF), total of MFR Schedule Codes 2 and 3	4,000	13,500	12,000				7,000	
	II. DISBURSEMENTS (Gross Gallons)								
3.	Tax-paid gallons, total of MFD Schedule Code 5	4,000	2,000	1,000					
4.	Other gallons disbursed tax-paid: Kerosene blended with diesel or compressed fuels (see instructions)		500	700		550			
5.	Gallons of biodiesel or renewable diesel blended with dyed diesel		850	850					
6.	Tax-free gallons (without PRF), total of MFD Schedule Codes 6, 7, & 8	0	0	0					
7.	Tax-free gallons sold to Native Americans, total of MFD Schedule Code 10	0	0	0					
8.	Gallons disbursed tax-free pursuant to a Form 91EX		1,948						
9.	Credit gallons supported by MFD Schedule Codes 13C and 13J	500	300	0					
	III. TAX COMPUTATION								
10.	Gallons subject to tax: Columns A, G, & H (line 2 minus lines 6, 7, & 9) Column B (line 2 plus line 4 minus lines 5, 6, 7, 8, & 9) Column C (line 2 plus lines 4 & minus lines 6, 7, & 9) Columns E & F (from line 4)	3,500	10,902	13,550		550	0	7,000	0
11.	Tax rate	0.318	0.318	0.0025		0.318	0.318	0.050	0.030
12.	Gross tax due by fuel type (line 10 multiplied by line 11)	$1,113	$3,467	$34		$175	$0	$350	$0
13.	Gross tax due for motor vehicle fuels (line 12, column A); diesel fuel (line 12, total of columns B & C); compressed fuel (line 12, total of columns E & F); & aircraft fuels (line 12, total of columns G & H)	$1,113	$3,501			$175		$350	
14.	Commissions allowed: Columns A & G (.0475 on first $5,000 plus .0225 on excess over $5,000) Columns B & E (.0175 on first $5,000 plus .0025 on excess over $5,000)	$53	$61			$3		$17	
15.	Net tax due (line 13 minus line 14)	$1,060	$3,440			$172		$333	
	IV. PETROLEUM RELEASE REMEDIAL ACTION FEE								
16.	Gallons subject to fee: Columns A, B, G, & H (line 2 plus line 4 minus lines 5 & 6)	4,000	13,150					7,000	0
17.	Fee rate	0.009	0.006					0.009	0.006
18.	Total fee due (line 16 multiplied by line 17)	$36	$79					$63	$0

	SUMMARY OF MOTOR FUEL TAXES AND FEES DUE	
19.	Net tax due – motor fuels, line 15, columns A and B	$4,500
20.	Net tax due - compressed fuels, line 15, column E	$172
21.	Net tax due – aircraft fuels, line 15, column G	$333
22.	Petroleum Release Remedial Action Fee, line 18, column A through column H	$178
23.	**Total taxes and fees due (total of lines 19 through 22)**	**$5,183**

INSTRUCTIONS FOR THE NEBRASKA MONTHLY FUELS TAX RETURN, FORM 73

Your motor fuels tax liabilities are automatically calculated based on the individual load information reported on your receipt and disbursement schedules. Seven additional items must be manually entered to complete your return's calculation. They are:

- **Line 4, Column B** – The total gallons of undyed kerosene blended with undyed diesel during the reporting period. If a blending agent other than kerosene is blended with undyed diesel, contact the Nebraska Department of Revenue for assistance.
- **Line 4, Column C** – The total gallons of kerosene blended with dyed diesel during the reporting period. If a blending agent other than kerosene is blended with dyed diesel, contact the Nebraska Department of Revenue for assistance.
- **Line 4, Column E -** The total gallons of propane sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 4, Column F -** The total gallons of compressed natural gas or other compressed fuel sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 5, Column B -** The total gallons of undyed biodiesel and renewable diesel blended with dyed diesel during the reporting period. This exempts the biodiesel and renewable diesel component from the full motor fuels tax and the petroleum release fee. The gallons in line 5, column B must match the gallons in line 5, column C;
- **Line 5, Column C -** The total gallons of undyed biodiesel and renewable diesel blended with dyed diesel during the reporting period. This exempts the biodiesel and renewable diesel component from the full motor fuels tax and the petroleum release fee and subjects the gallons to the dyed diesel tax. The gallons in line 5, column C must match the gallons in line 5, column B; and
- **Line 8, Column B -** The total gallons of undyed diesel and diesel blends sold tax-free pursuant to a Form 91EX.

Determination of Liability

Once completed, your tax and fee liabilities will be calculated by category, then combined to provide the total liability. If you are mandated to transmit payments electronically, you must do so. Otherwise, payment by check is acceptable with the postmark date indicating the date of transmission. Payment must be transmitted no later than the due date of the return.

Filing Due Date

Returns are filed for all activity occurring within a calendar month. The return is considered timely filed if electronically transmitted on or before the 20th day of the month following the close of the reporting month. If the 20th falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if transmitted on or before the next business day following the 20th.