

# Biodiesel Tax Credit Act Application

Nebraska ID Number	FEIN or Social Security Number	Calendar Year Biodiesel 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.

<input type="checkbox"/> Corporation	<input type="checkbox"/> Foreign Corporation (another state or country)	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Company (LLC)
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Nonprofit 501(c)(3) Corporation	<input type="checkbox"/> Foreign Nonprofit 501(c)(3) Corporation (another state or country)		

**Note: For the application to be considered complete the following documentation supporting your credit claimed must be filed with this application. The received date will be determined when the application is deemed complete.**

- Documentation supporting the gallons of biodiesel sold at Nebraska retail motor fuel sites
- BDTC-A Schedules I and II or equivalent spreadsheet documenting the same information

<b>Total Nebraska Biodiesel Tax Credit (BDTC) Requested (line 3, Schedule I) .....</b>	
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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 and II and all required supporting documentation.**

**For DOR Use Only**

\$ _____ (BDTC Approved)	Comments: _____
<input type="checkbox"/> Approved	_____
<input type="checkbox"/> Approved in Part	
<input type="checkbox"/> Disapproved	
Certificate # _____	▶ Authorized Signature _____ Title _____ Date _____

## Instructions

**Who May File.** The BDTC-A (application) must be filed by a taxpayer who is a retail dealer, as defined in [Neb. Rev. Stat. § 77-7010](#). The retail dealer must have sold biodiesel on a retail basis during a prior calendar year through a motor fuel pump located at the taxpayer's Nebraska permanent or mobile retail motor fuel site. The biodiesel sold at retail may have been sold blended with another product, such as diesel fuel, but the credit is only calculated on the total gallons of pure biodiesel sold.

**When and Where to File.** The application may be filed from January 1 to April 15 of each calendar year. If applications for credits exceed the annual credit limitation, the credits will be prorated among all qualified applications. The Nebraska Department of Revenue (DOR) will only accept applications and required documentation uploaded through a secure file sharing system located on the [Nebraska Biodiesel Tax Credit Act](#) page on DOR's website.

If an application and supporting documents are not complete when received, the application date will be adjusted to the date all complete documentation is received. The retail dealer will receive an email confirmation after uploading the application and supporting documentation. 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 application, Schedule I - Location Information and Biodiesel Calculation, and Schedule II – Nebraska Biodiesel Blend Purchases (or equivalent spreadsheet documenting the same information as Schedules I and II).

**Processing Procedure.** DOR will accept applications between January 1 and April 15. If the total amount of tax credits requested in any calendar year exceeds the credit limit, DOR will allocate the tax credits proportionally based upon amounts requested. DOR reserves the right to request additional documents and information as part of its review of this application and credit calculation.

**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 certified credits issued to the retail dealer and the assigned certificate number.

**Distribution of Credits.** A taxpayer that is a partnership, limited liability company, S corporation, a cooperative corporation, or an estate or trust may elect to distribute all or part of the BDTCs to its partners, members, shareholders, or beneficiaries. The tax credits must be distributed in the same manner as income is distributed. The taxpayer must report the distribution on the Certified Tax Credit Distribution Schedule, Worksheet CTC and submit it with the 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 BDTC may be claimed beginning in tax year 2024. The BDTC may be claimed against the taxpayer's income tax liability on any income tax return. Nebraska Incentives Credit Computation Form 3800N, must be completed and attached to the income 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. Any credit in excess of the taxpayer's tax liability may be refunded to the taxpayer. In lieu of claiming a refund, the taxpayer may elect to have the excess 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.

## Specific Instructions

**Retail Dealer Information.** Enter the retail dealer's Nebraska Income Tax 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 BDTCs Requested.** Enter the amount from line 3 of Schedule I - Location Information and Biodiesel Calculation.

**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 — Location Information and Biodiesel Calculation

Schedule I is used to report the gallons of biodiesel blend sold at each Nebraska retail motor fuel site during the prior calendar year and to calculate the amount of biodiesel tax credit the retail dealer may request on the application.

**(A)** SID Number of Retail Motor Fuel Site. Enter the state ID number for each motor fuel site. Enter N/A for a mobile site.

**(B)** Location Address. Enter the street address and city of the motor fuel site, and the Fire Marshal Facility ID number. For bulk delivery, list the total Nebraska sales by blend percentage.

**(C)** Enter the total gallons of biodiesel blend sold.

**(D)** Enter the blend percentage of the biodiesel blend sold at the motor fuel site during the prior calendar year.

**(E)** Calculate the gallons of pure biodiesel (B100 or B99) sold by multiplying column C and column D.

**(F)** The credit is .14 for each gallon of biodiesel sold.

**(G)** Multiply column E by column F to calculate the credit amount.

**Lines 1 through 3.** Enter the total of each column.

### Schedule II — Nebraska Biodiesel Blend Purchases

Enter the required information listed in the column headers on Schedule II. This information can be found on the retail dealer's bills of lading and purchase invoices.