

# Nebraska Railroad Excise Tax Return

Name of Railroad		PLEASE DO NOT WRITE IN THIS SPACE	
Street or Other Mailing Address			
City	State		
Nebraska ID Number <b>34 -</b>		Federal ID Number	Tax Year
Quarterly Payment			
<input type="checkbox"/> April 1 <input type="checkbox"/> July 1 <input type="checkbox"/> October 1 <input type="checkbox"/> January 1 <input type="checkbox"/> Payment in Full			

1 <b>Tax Due</b> for the year ended December 31 (line 11 of Form 34, Schedule I, below) .....	<b>1</b>	\$
2 <b>Tax Payments</b> made to date .....	<b>2</b>	
3 <b>Tax Payment</b> being submitted with this return .....	<b>3</b>	
4 <b>Amount Due</b> to be paid in future quarters (subtract total of lines 2 and 3 from line 1) .....	<b>4</b>	\$

*(All payments must be accompanied by a copy of Nebraska Railroad Excise Tax Return, Form 34.)*

## Nebraska Schedule I – Computation of Nebraska Railroad Excise Tax

• Must be completed for March 1 filing only

5 Total number of train miles operated in Nebraska during the previous January 1 through December 31 .....	<b>5</b>		
6 Tax rate .....	<b>6</b>	\$	.075
7 Tax due on train miles (line 5 multiplied by line 6) .....	<b>7</b>	\$	
8 Total number of public grade crossings in Nebraska as of December 31 of the previous year .....	<b>8</b>		
9 Tax rate .....	<b>9</b>	\$	100.00
10 Tax due on grade crossings (line 8 multiplied by line 9)	<b>10</b>	\$	
11 Total railroad excise <b>Tax Due</b> (line 7 plus line 10)	<b>11</b>	\$	

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

**sign here** ▶

Authorized Signature	Title	Date
Person to Contact Concerning This Statement	Title	
Mailing Address	Phone Number	Fax Number
Email Address		

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818**

## Instructions

**Who Must File.** Any railroad transporting freight in the state of Nebraska must file a Nebraska Railroad Excise Tax Return, Form 34. The tax is levied at the rate of \$.075 for each train mile operated by a railroad in the state, and \$100 for each public grade crossing on the line of the railroad in the state.

**Definitions. Train mile** is each mile traveled by a train in this state regardless of the number of cars in the train. A **public grade crossing** is a place where a railroad track crosses a public road or highway on the same horizontal plane.

**When and Where to File.** This report, properly signed, must be filed on or before March 1, of each year with the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

**Payment And Payment Date.** All taxes, determined pursuant to [Neb. Rev. Stat. § 74-1320](#), are due March 1 of each year. Taxes become delinquent if not paid in quarterly installments on or before April 1, July 1, October 1, and January 1, subsequent to the due date. Advance payments will be accepted. All payments must be accompanied by a copy of Form 34.

**Interest.** Interest is due at the statutory rate in effect calculated from the delinquent date to the date the tax is paid.

**Authorized Signature.** This return must be signed by the owner, partner, member, corporate officer, or other individual authorized to sign by a [power of attorney](#) on file with the Department.

**Email Address.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer 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 file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."