

Nebraska Severance and Conservation Tax Return

Complete and attach required schedules.

Nebraska ID Number 45 —	Federal ID or Social Security Number	Please Do Not Write In This Space
Tax Month and Year		

Name and Location Address			Name and Mailing Address		
Business Name			Business Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

1 Total value of stripper oil severed (total of lines 4a on all Schedules I and II)	1		
2 Total value of nonstripper oil severed (total of lines 4b on all Schedules I and II)	2		
3 Total value of natural gas severed (total of lines 4c on all Schedules I and II)	3		
4 Total value of all resources severed (total of lines 1 through 3)	4		
5 Total severance tax due from school lands (total of lines 6 on all Schedules I)	5		
6 Total severance tax due from land other than school lands (total of lines 6 on all Schedules II)	6		
7 Total severance tax due (line 5 plus line 6)	7		
8 Severance tax interest	8		
9 Severance tax penalty	9		
10 Total severance tax, interest, and penalty (total of lines 7, 8, and 9)	10		
11 Total conservation tax due (line 4 multiplied by .007)	11		
12 Conservation tax interest	12		
13 Conservation tax penalty	13		
14 Total conservation tax, interest, and penalty (total of lines 11, 12, and 13)	14		
<input type="checkbox"/> Check this box if payment is being made electronically.			
15 Balance due (total of lines 10 and 14). Pay in full with this return	15		

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

sign here ▶

Signature of Owner, Partner, Member, Corporate Officer, or Duly Authorized Individual

▶ Signature of Preparer Other Than Taxpayer

Title

Date

Phone Number

Address

Date

Email Address

Email Address of Preparer

Mail original return, schedules, and payment to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

Mail copy to: **Nebraska Oil and Gas Conservation Commission, PO Box 399, Sidney, NE 69162-0399.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. Every person severing oil or natural gas from Nebraska must pay the severance and conservation tax, unless the severed oil or natural gas is sold in Nebraska. If the oil or natural gas is sold in Nebraska, the first purchaser must pay the tax. Every person required to pay the severance or conservation tax must file a Nebraska Severance and Conservation Tax Return, Form 61, on or before the due date.

Note. Do not make adjustments for a prior month on the Form 61 for the current month. See amended returns.

When and Where to File. This return, schedules, and tax payment must be filed every month on or before the last day of the month following the month during which the resources were severed from Nebraska. A return must be filed even if there is no tax due.

Form 61 and Schedules I and II, as well as tax payments made by check, must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. A copy of Form 61 and Schedules I and II must also be mailed to the Nebraska Oil and Gas Conservation Commission, PO Box 399, Sidney, NE 69162-0399. See line 15 instructions for electronic payment methods.

Amended Returns. File a separate Form 61, and the appropriate Schedules I and II, whenever the information on a return or schedule previously filed is not correct. **Clearly mark “amended” at the top of the returns and schedules. Report the net change only on the amended returns and schedules.** The net change is the difference between the original calculations and the correct calculations for the tax period.

If the amended returns will reduce the previous tax liability, attach an explanation and any other documentation to support the reduction in tax owed. The amended returns will be processed and any credit will be placed on your account. If the credit is two dollars or greater, a claim for refund must be filed within three years after the tax was paid. To file a claim for refund, attach a signed letter to the amended returns requesting the credit amount to be refunded. The request for refund must contain an authorized signature.

If the amended return results in additional tax owed, calculate the applicable penalty and interest.

The severance and conservation tax rates in effect for the tax month being amended must be used to calculate the amended return.

Severance Tax Rate Schedule	
Since Jan. 1, 1997:	2% stripper oil 3% nonstripper oil, and 3% natural gas

Conservation Tax Rate Schedule	
05-01-2022 through current period	7.0 Mills (.007)
05-01-2020 through 04-30-2022	12.0 Mills (.012)
09-01-2018 through 04-30-2020	5.0 Mills (.005)
04-01-2017 through 08-31-2018	7.0 Mills (.007)
03-01-2016 through 03-31-2017	12.0 Mills (.012)

Interest, Lines 8 and 12. If the severance tax due on line 7, or the conservation tax due on line 11, are not paid by the due date, interest at the statutory rate will be assessed on the tax due from the due date until payment is received. To determine the interest rate for a particular period, please visit the Nebraska Department of Revenue’s (DOR’s) website [Revenue Ruling, 99-24-1 Interest Rate Assessed on State Taxes](#).

Penalty, Lines 9 and 13. If the severance tax due on line 7, or the conservation tax due on line 11, are not paid by the due date, a penalty will be assessed in the amount of 1% of the delinquent tax due for each month or partial month the tax remains unpaid. The penalty cannot be more than 25% of the delinquent tax.

Penalty Abatement. A taxpayer that has been assessed a penalty may request an abatement of the penalty. A [Request for Abatement of Penalty, Form 21](#), must be completed and filed with the DOR. The request for abatement of penalty will not be considered until the tax and interest amounts have been paid.

Balance Due, Line 15. Electronic payments may be made using any of the following options:

- The DOR's e-pay program (The State withdraws funds from your bank account based on the information you provide);
- ACH Credit (You work with your bank to deposit funds into the State's bank account); or
- Nebraska Tele-pay (Pay by calling 800-232-0057).

See the DOR's website for additional information about [electronic payment options](#).

Authorized Signature. This return must be signed by the owner, partner, member, or corporate officer. For any other person to be authorized to sign this return, there must be a [Power of Attorney, Form 33](#), on file with the DOR.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.