NEBRASKA	
Good Life. Great Service.	
DEPARTMENT OF REVENUE	

Nebraska and Local Sales and Use Tax Return
All-Terrain Vehicles (ATVs) and Utility-Type Vehicles (UTVs)
for County Treasurers

Nebraska ID Number

Please Do Not Write In This Space

FORM 9ATV

Due Date:

Tax Period

County Name and Mailing Address

 Nebraska sales and use tax collected on titled ATVs and UTVs during this tax period Complete the schedule below if local sales and use tax has been collected. Total local sales and use tax collected (line 31, Nebraska Schedule) 		 	
3 Total Nebraska and local sales and use tax collected (line 1 plus line 2)			
4 Total amount of penalties collected on late-titled ATVs and UTVs during this tax period	4		
5 Total amount of interest collected on late-titled ATVs and UTVs during this tax period	5		
6 Total amount collected (total of lines 3, 4, and 5)	6		
7 Collection fee (line 6 multiplied by .03; if the result is \$150 or more, enter \$150)	7		
8 Total amount due (line 6 minus line 7)	8		
9 Previous balance due with applicable interest at % per year and payment received through	9		

			I Sales and Use Tax Collect re space is required.)	ted	
		Local Sales			Local Sales
Local Taxing Jurisdiction	Code	and Use Tax	Local Taxing Jurisdiction	Code	and Use Tax
			21		
			22		
			23		
			24		
			25		
			26		
			27		
			28		
			29		
			30		
Local sales and use tax colle	ected (total of line	es 11 through 30). E	Inter here and on line 2 above		
Under penalties of I my knowledge and belief,	aw, I declare that I ha	ve examined this return,	including accompanying schedules and		of
sign					
Authorized Signature			Title	Phone Number	Date

Email Address This return is due on or before the 15th day of the month following the tax period indicated above. Mail this return to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. revenue.nebraska.gov, 800-742-7474 (NE & IA), or 402-471-5729

Instructions

Who Must File. Every county treasurer must file this return for each tax period. This return must be filed by the due date even if there was no sales or use tax collected for the tax period.

When and Where to File. This return and payment are due the 15th day of the month following the tax period covered by the return. Electronic Funds Transfer (EFT) payments must be completed by 5:00 p.m. Central Time on the due date to be considered timely. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return and schedule for your records.

Preidentified Return. A preidentified form can only be used to report sales taxes for the specific county identified on the return. If a preidentified return is not received for a tax period, a duplicate return should be requested from the Nebraska Department of Revenue (DOR). Do not file returns that are photocopies, returns for another tax period, or returns that have not been preidentified. If the mailing address is incorrect, mark through the incorrect address and plainly print the correct address.

Penalty and Interest. A penalty for failing to file the return and paying the tax by the due date may be assessed. Interest on the unpaid tax will be assessed at the statutory rate from the due date until payment is received.

All-Terrain Vehicle (ATV). An all-terrain vehicle is any motorized off-highway device which is 50 inches or less in width, with three or more nonhighway tires, with a dry weight of 1,200 pounds or less, and designed for operator use only with no passengers, or specifically designed by the original manufacturer for the operator and one passenger.

Utility-Type Vehicle (UTV). A utility-type vehicle is any motorized off-highway device which is 74 inches or less in width, 180 inches or less in length, with four or more nonhighway tires, and a dry weight of 2,000 pounds or less.

Email. By entering an email address, the county treasurer acknowledges that the DOR may contact the county treasurer by email. The county treasurer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure mail 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."

Specific Instructions

Line 9. A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the DOR. If the amount entered has been satisfied by a previous payment, it should be disregarded when computing the amount to remit on line 10. A credit will be indicated by the word "subtract" and can be subtracted from the amount due on line 10. The amount of "interest" in a balance due will include interest assessed on unpaid tax through the due date of this return.

Line 10. Payment **must** be made electronically using the DOR's free Nebraska e-pay or Tele-pay programs or by ACH Credit. Refer to "Make a Payment Only" at **revenue.nebraska.gov** for additional information.

Authorized Signature. This return must be signed by the county treasurer or other person authorized to sign the return.

Nebraska Schedule

If you have collected any local sales and use tax for a city or county that is not preidentified on your Nebraska Schedule, enter the city or county name, code, and tax amount for each city or county in the blank spaces. If you have more than 20 local jurisdictions for which you collected the local sales and use tax, attach a list and provide the city or county name, code, and tax amount of each city or county. If you do not know the city or county code, you can find a listing of the local city or county taxing jurisdiction codes and the sales tax rates at **revenue.nebraska.gov**.

The total amount collected and entered on line 2 of Form 9ATV, is the sum of line 31 of all Nebraska Schedules completed.