





## Instructions

**Who May File.** The HBTC-A (application) and all supporting documentation must be filed by a taxpayer who is a retail dealer as defined in [Neb. Rev. Stat. § 77-7002](#). The retail dealer must have sold and dispensed E-15, E-25, E-30, or E-85 HBs on a retail basis during a prior calendar year through a motor fuel pump located at the taxpayer's Nebraska retail motor fuel site. Consignors are not considered the retail dealer if they do not sell and dispense the higher ethanol blends of gasoline and cannot claim a credit at consignee locations.

**When and Where to File.** The application may be filed on or after 8:00 a.m. CT on August 1 each calendar year to claim credits for retail sales of HBs sold in the prior calendar year. Applications will be accepted for each prior calendar year sales until the annual credit limit is reached. Separate applications must be filed if a taxpayer is applying for more than one calendar year. The Nebraska Department of Revenue (DOR) will only accept applications and required documentation uploaded through a secure ShareFile system located on the DOR's website. Complete applications will be considered in the order that they are received and will be approved until the annual limitation for the calendar year has been reached. If more than one complete application is filed on the day in which the cumulative expected credits for the year exceed the amount of funds available, the remaining available funds will be prorated among all qualified applications filed on that day.

If an application and supporting documentation is not complete when received, the application date will be adjusted to the date and time all required 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 the DOR.

**What to File.** The retail dealer must submit the following documentation with the application:

- [Schedule I](#), Retail Motor Fuel Site and Gallons of HB Sold (or equivalent spreadsheet documenting the same information);
- [Schedule II](#), Nebraska Higher Blend Purchases (or equivalent spreadsheet documenting the same information);
- Current Nebraska State Fire Marshal operating permit; and
- Documentation to support the gallons of HB sold at each Nebraska retail motor fuel site, including:
  - o Nebraska State Fire Marshal Daily Inventory Records; and
  - o Sales and inventory records if the Nebraska State Fire Marshal Daily Inventory Records are not available or if the product is sold through a blender pump.

**Processing Procedure.** The DOR will process the applications each year in the order received until the credit limitation set for the calendar year has been reached. The Nebraska Department of Revenue 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, the DOR will notify the retail dealer by secure email or the State of Nebraska's ShareFile system of the number of the certified credits issued to the retail dealer.

**Distribution of Credits.** A taxpayer that is a partnership, limited liability company, S-corporation, or an estate or trust who receives certified HBTCs may elect to distribute all or part of the HBTCs to its partners, members, shareholders, or beneficiaries. The tax credits must be distributed in the same manner as ordinary income is distributed. The taxpayer must report the distribution on the HBTC – Distribution Schedule and submit it with the 3800N-Worksheet HBTC. 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 HBTC may be claimed beginning in tax year 2022. The credit may be claimed on an Income Tax, Premium Tax, or Financial Institution Tax return. [Nebraska Incentives Credit Computation, Form 3800N](#), must be completed and attached to the income or financial institution 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. HBTCs may be used to reduce the taxpayer's income tax liability, insurance premium tax liability, or franchise tax liability. Any credit in excess of the taxpayer's tax liability may be refunded to the taxpayer. Instead of receiving a refund, the taxpayer may elect to have the excess credit 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 Nebraska 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 HBTCs Requested.** Enter the amount from line 5 of the Schedule I – Retail Motor Fuel Site and Gallons of HB Sold.

**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 the 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. The 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 — Retail Motor Fuel Site and Gallons of Higher Ethanol Blends of Gasoline Sold

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

**(A) Nebraska Site SID Number.** Enter the state identification number for each motor fuel site.

**(B) Location Address.** Enter the street address and city of the motor fuel site.

**(C) Blender Pump.** Enter yes or no if a blender pump is located at the motor fuel site.

**(D) Gallons E-15.** Enter the total gallons of E-15 sold at the motor fuel site during the prior calendar year.

**(E) Gallons E-25.** Enter the total gallons of E-25 sold at the motor fuel site during the prior calendar year.

**(F) Gallons E-30.** Enter the total gallons of E-30 sold at the motor fuel site during the prior calendar year.

**(G) Gallons E-85.** Enter the total gallons of E-85 sold at the motor fuel site during the prior calendar year.

**(H) Total Gallons.** Add columns D through G and enter the total gallons of higher ethanol blend sold during the prior calendar year for each motor fuel site.

**Column Totals.** Total Columns D through H. When the application includes multiple Schedule I pages enter the total of all columns in the Column Total row on the first page of the Schedule I.

**Line 1.** Multiply the total of Column D (E-15) page 1 by .05 and enter the results.

**Line 2.** Multiply the total of Column E (E-25) page 1 by .08 and enter the results.

**Line 3.** Multiply the total of Column F (E-30) page 1 by .08 and enter the results.

**Line 4.** Multiply the total of Column G (E-85) page 1 by .08 and enter the results.

**Line 5.** Add lines 1 through 4 and enter the result on page 1 (Total Nebraska HBTC Requested) of the application. Enter the result as a whole number. Round up any result that is .50 or higher to the next higher number. Round down any result that is .49 or less to the next lower number.

### Schedule II — Nebraska Higher Blend Purchase

Enter the required information listed in the column headers on Schedule II. This information can be found on the retail dealers bill of lading and purchase invoices.