

January 28, 2021

**DUE DATES AND PAYMENT INFORMATION  
FOR QUARTERLY AND ANNUAL ONLINE FILERS**

[Form 74, Nebraska Motor Fuels Use Tax Return](#)  
[Form 86, Nebraska Compressed Fuel Retailer Return](#)

<b><u>TAX PERIOD</u></b>	<b><u>LAST TIMELY FILED DATE</u></b>	<b><u>FIRST DELINQUENT DATE</u></b>
1st Quarter (Jan-Mar 2021)	April 20, 2021 - Tuesday	April 21, 2021 - Wednesday
2nd Quarter (Apr-Jun 2021)	July 20, 2021 – Tuesday	July 21, 2021 – Wednesday
3rd Quarter (Jul-Sep 2021)	October 20, 2021 – Wednesday	October 21, 2021 – Thursday
4th Quarter (Oct-Dec 2021)	January 20, 2022 - Thursday	January 21, 2022 - Friday
Annual Form 86 (Jan-Dec 2021)	January 20, 2022 - Thursday	January 21, 2022 - Friday

**PAYMENT INFORMATION**

**Electronic Funds Transfer (EFT) E-PAY** - Make your EFT debit payment for Motor Fuels at [Electronic Payments](#). To avoid a late payment penalty, the EFT payment must be initiated no later than **5:00 p.m.** central time on the last timely filed date.

**Payment by Check** - If you are eligible to remit by check, please include the following information:

Business name;  
State ID number;  
Federal ID number; and  
Tax period and form number (for example, Jan-Mar 2021, Form 74).

For proper credit, please mail the payment to:

Nebraska Department of Revenue  
Excise Tax and Compliance  
PO Box 98904  
Lincoln, NE 68509-8904

If you have any questions regarding this notice, please contact your Account Representative at 800-554-3835 or 402-471-5730.