

January 31, 2022

**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 2022)	April 20, 2022 - Wednesday	April 21, 2022 - Thursday
2nd Quarter (Apr-Jun 2022)	July 20, 2022 – Wednesday	July 21, 2022 – Thursday
3rd Quarter (Jul-Sep 2022)	October 20, 2022 – Thursday	October 21, 2022 – Friday
4th Quarter (Oct-Dec 2022)	January 20, 2023 – Friday	January 21, 2023 - Saturday
Annual Form 86 (Jan-Dec 2022)	January 20, 2023 - Friday	January 21, 2023 - Saturday

**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 2022, 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.