Reminder to Licensees Paying Electronically

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, sign up for the subscription service at revenue.nebraska.gov/motor-fuels to get updates on your topics of interest.

Electronic payments are required for all licensees whose motor fuels tax payments are $5,000 or greater in a year. If you have been notified that you meet this requirement, you must make all payments related to motor fuel taxes electronically. Payments must be timely to avoid penalty and interest.

To be considered timely, an electronic tax payment must be:

- Initiated on or before 5:00 p.m. Central Time on the Timely Filed Date; and
- The Scheduled Payment Date must be no later than the first business day following the Timely Filed Date.

The following definitions apply to determine whether a payment was made in a timely manner.

- "Initiated" means you successfully completed your payment authorization on or before 5:00 p.m. Central Time on the Timely Filed Date.
- "Timely Filed Date" is the 20th day of the month following the tax period. If the 20th is a Saturday, Sunday, or legal holiday, the Timely Filed Date is the first business day following the 20th.
- "Scheduled Payment Date" is the date you want payment transferred from your account. It cannot be the same day you initiate your payment. It must be a future date and no later than the first business day following the Timely Filed Date.

Additional information on electronic payment options can be found at Payment Options.