

Nebraska Monthly Fuels Tax Return

FORM 73

Taxpayer Name	FEIN	NE ID Number						Tax Period	
Sample Oil Company	123456789	009876543						03/2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	Gasoline/ Gasohol/ Ethanol	Undyed Diesel/ Biodiesel	Dyed Diesel/ Biodiesel	Undyed or Dyed Kerosene	Propane (LPG)	Compressed Natural Gas (CNG) or Other	Aviation Gasoline	Aviation Jet Fuel	
I. RECEIPTS (Gross Gallons)									
1. Tax-paid gallons, total of MFR Schedule Code 1									
2. Tax-free gallons (without PRF), total of MFR Schedule Codes 2 and 3	4,000	6,500					7,000		
II. DISBURSEMENTS (Gross Gallons)									
3. Tax-paid gallons, total of MFD Schedule Code 5	4,000	2,000					7,000		
4. Other gallons disbursed tax-paid, used in a taxable manner, or blended with undyed diesel				500	550				
5. Gallons of biodiesel or kerosene blended with dyed diesel				100					
6. Tax-free gallons (without PRF), total of MFD Schedule Codes 6, 7, & 8									
7. Tax-free gallons sold to Native Americans, total of MFD Schedule Code 10									
8. Gallons disbursed tax-free pursuant to a Form 91EX		1,948							
9. Credit gallons supported by MFD Schedule Codes 13C and 13J	500	300							
III. TAX COMPUTATION									
10. Gallons subject to tax:									
Columns A, B, G, & H (line 2 minus lines 5, 6, 7, 8, & 9)									
Column D (line 3 plus line 4)									
Columns E & F (from line 4)	3,500	4,252		500	550	0	7,000	0	
11. Tax rate	0.264	0.264		0.264	0.264	0.264	0.050	0.030	
12. Gross tax due by fuel type (line 10 multiplied by line 11)	\$924	\$1,123		\$132	\$145	\$0	\$350	\$0	
13. Gross tax due for motor vehicle fuels (line 12, column A); diesel fuel (line 12, total of columns B & D); compressed fuel (line 12, total of columns E & F); & aircraft fuels (line 12, total of columns G & H)	\$924	\$1,255			\$145		\$350		
14. Commissions allowed:									
Columns A & G (.0500 on first \$5,000 plus .0250 on excess over \$5,000)									
Columns B & E (.0200 on first \$5,000 plus .0050 on excess over \$5,000)	\$46	\$25			\$3		\$18		
15. Net tax due (line 13 minus line 14)	\$878	\$1,230				\$142	\$332		
IV. PETROLEUM RELEASE REMEDIAL ACTION FEE									
16. Gallons subject to fee:									
Columns A, B, D, G, & H (line 10 plus lines 5, 7, 8, & 9)									
Column C (line 2 minus line 6)	4,000	6,500	0	600			7,000	0	
17. Fee rate	0.009	0.003	0.003	0.003			0.009	0.003	
18. Total fee due (line 16 multiplied by line 17)	\$36	\$20	\$0	\$2			\$63	\$0	

SUMMARY OF MOTOR FUEL TAXES AND FEES DUE	
19. Net tax due – motor fuels, line 15, columns A and B	\$2,108
20. Net tax due - compressed fuels, line 15, column E	\$142
21. Net tax due – aircraft fuels, line 15, column G	\$332
22. Petroleum Release Remedial Action Fee, line 18, column A through column H	\$121
23. Total taxes and fees due (total of lines 19 through 22)	\$2,703

INSTRUCTIONS FOR THE NEBRASKA MONTHLY FUELS TAX RETURN, FORM 73

Your motor fuels tax liabilities are automatically calculated based on the individual load information reported on your receipt and disbursement schedules. Six additional items must be manually entered to complete your return's calculation. They are:

- **Line 4, Column D** - The total gallons of clear kerosene blended with undyed diesel during the reporting period;
- **Line 4, Column E** - The total gallons of propane sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 4, Column F** - The total gallons of compressed natural gas or other compressed fuel sold for use or placed in the fuel supply tank of a licensed motor vehicle during the reporting period;
- **Line 5, Column B** - The total gallons of biodiesel blended with dyed diesel during the reporting period. This exempts the biodiesel component from the motor fuels tax;
- **Line 5, Column D** - The total gallons of undyed and dyed kerosene blended with dyed diesel during the reporting period. This results in the Petroleum Release Remedial Action Fee being computed on the kerosene component. Motor fuels tax is not imposed on this product; and
- **Line 8, Column B** - The total gallons of undyed diesel and diesel blends sold tax-free pursuant to a Form 91EX.

Determination of Liability

Once completed, your tax and fee liabilities will be calculated by category, and then combined to provide the total liability. Electronic Funds Transfer (EFT) is the preferred method of payment. If you are mandated to transmit payments via EFT, you must do so. Otherwise, payment by check is acceptable with the postmark date indicating the date of transmission. Payment must be transmitted no later than the due date of the return.

Filing Due Date

Returns are filed for all activity occurring within a calendar month. The return is considered timely filed if electronically transmitted on or before the 20th day of the month following the close of the reporting month. If the 20th falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if transmitted on or before the next business day following the 20th.