



## INSTRUCTIONS FOR THE NEBRASKA MULTIPLE SCHEDULE OF DISBURSEMENTS, FORM 73 MFD

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel disbursed. The required information for some of the fields is discussed below.

**Column 2.** Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

**Column 4.** Valid modes of transportation are:

<b>J</b> = Truck	<b>PL</b> = Pipeline	<b>B</b> = Barge
<b>R</b> = Railroad	<b>GS</b> = Gas Station	<b>S</b> = Ship

**Column 5.** The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two-letter state abbreviation.

**Column 6.** The destination is the location to which the product was transferred. Enter the two-letter state abbreviation or the IRS terminal code, if appropriate.

**Column 9.** Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the purchaser's receipt schedule (MM/DD/YY). Do not use the invoice date if it is different from the date of transfer of title or possession.

**Column 10.** The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. An invoice number will be used to report disbursement of product removed from the seller's storage. The document number must be identical to the document number reported on the purchaser's receipt schedule.

**Column 12.** The following three-character alternative product codes will also be accepted:

- 123** (Ethanol-Alcohol) – or **E00**;
- 124** (Gasohol) – or **E01** to **E99**, where the number indicates the ethanol percentage of the fuel;
- 170** (Undyed Biodiesel Blend) – or **B01** to **B99**, where the number indicates the biodiesel percentage in the fuel;
- 171** (Dyed Biodiesel Blend) – or **D01** to **D99**, where the number indicates the biodiesel percentage in the fuel.

### Nebraska Retailer's Claim for Exempt Sales of Motor Fuels, Form RC73

Form RC73 is submitted to the supplier by a retailer who has sold tax-paid fuel for a legitimate tax-free use and is recovering the tax paid on those gallons. The supplier of the tax-paid fuel must enter certain information from Form RC73 to obtain a credit for this tax. Schedule Code 13C is for tax-paid motor fuel sold by the retailer to the U.S. Government. Schedule Code 13J is for tax-free sales of undyed diesel or diesel blends supported by a Tax Exempt Certificate for Purchase of Undyed Diesel Fuel, Form 91EX.

## Special Column Instructions for Schedule Codes 13C and 13J

**Columns 2, 3, 5, and 6.** Leave blank.

**Column 1.** Enter the appropriate schedule code; 13C or 13J.

**Column 4.** Enter the mode as:

GS. **Column 7.** Enter the retailer's name. **Column 8.**

Enter the retailer's FEIN.

**Column 9.** Enter the "date issued" on Form RC73.

**Column 10.** Enter "Various."

**Column 11.** Enter the total monthly gallons claimed by each retailer.

**Column 12.** Enter the appropriate product code.

## Filing Reminders

Clear kerosene which is sold tax-paid to another licensee is reported as a Schedule Code 5.

Compressed fuels, including propane and compressed natural gas, which are sold tax-paid to be consumed in a licensed motor vehicle, and kerosene blended with undyed diesel must be reported in the appropriate columns on line 4 of the return.

While dyed diesel is not subject to motor fuels tax, it is subject to the Petroleum Release Remedial Action Fee (PRF). Therefore, it must be reported for purposes of determining the total PRF liability.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under [Licensees](#).