

Instructions

Caution: Only federal governmental agencies and buses for hire are eligible for the refund of tax on fuel placed into a licensed motor vehicle. All other users of fuel in **licensed** motor vehicles, regardless of how those vehicles are used, **are not eligible** for a refund of motor fuels tax.

Note: All refund claims are subject to audit for three years after the claim is filed.

Who May File. Any person requesting a refund of Nebraska motor fuels tax paid or overpaid may file a Nebraska Non-Ag Use Motor Fuels Tax Refund Claim, Form 84. Prior to adjustments, the tax paid on the eligible fuel must be at least \$25. This minimum must be met within a calendar year for each fuel type. Refunds of the Petroleum Release Remedial Action Fee must meet a \$10 minimum.

When to File. Only one claim per month may be filed by any claimant. You must file your claim within three years after the date the tax was paid. Claims filed for refunds of tax paid on aviation jet fuel or aviation gasoline used in the operation of a FAA-approved air school must be filed within seven months of the date of purchase.

Where to File. This claim, along with supporting documentation, must be filed with the Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.

Basis for Claim. Appropriate documentation must be attached to the Form 84. Documentation submitted with the Form 84 will not be returned.

Exempt Use of Tax-Paid Undyed Diesel, Gasoline, Gasohol, and Ethanol. Any person who has purchased and used tax-paid motor fuel for a qualified exempt purpose may file a claim.

Required documentation. In order to support the claim, the following information must be included:

- A description of your operations must be submitted with the initial claim, and thereafter on an annual basis;
- A list of the type of equipment in which the fuel was used must be submitted with the initial claim, and thereafter on an annual basis; include the make, horsepower, and other mechanical description of the machinery;
- Information regarding the fuel purchase usage and storage;
- Legible copies of fuel purchase invoices indicating the amount of tax paid, the date of purchase, fuel type, gallons purchased, and vendor's name. If the fuel was placed directly into unlicensed equipment, the equipment fueled must be indicated on the invoice; and
- Legible copies of withdrawal logs documenting the date, gallons, and equipment into which the fuel was placed if both licensed vehicles and unlicensed equipment are fueled from the same storage facility (refer to the [Nebraska Motor Fuels Tax Refunds Information Guide](#) for additional information).

Exports of Tax-Paid Fuel, Including the Petroleum Release Remedial Action Fee. Generally, a person is required to be licensed as an exporter prior to exporting fuel. Any person who is not required to be licensed, who owned and exported fuel upon which Nebraska motor fuels tax was previously paid, may file a claim.

Required documentation. In order to support the claim, the following information must be included:

- Legible copies of invoices or other supporting records that indicate the taxes and fees were paid to a motor fuel licensee;
- The state to which the fuel was exported; and
- Copies of the returns filed indicating that the fuel was reported to those states.

Destroyed or Contaminated Tax-Paid Fuel. Any person who owned fuel upon which Nebraska motor fuels tax was previously paid, and this fuel was then destroyed or accidentally contaminated with another type of fuel, may file a claim.

Note: Intentional blending of fuels does NOT qualify for a refund.

Required documentation. In order to support the claim, the following information must be included:

- The date fuel was destroyed or contaminated;
- Description of event, including an explanation of how the fuel was contaminated and disposition of any contaminated fuel;
- The number of gallons which were destroyed or contaminated;
- The owner of fuel;
- Legible copies of purchase invoices and bills of lading;
- Inventory records; and
- Copies of any insurance claims.

Purchases of Fuel by Federal Governmental Agencies. A federal governmental agency who purchased tax paid fuel may file for a refund of the tax paid using the Form 84. Retailers selling fuel to federal governmental agencies should report any tax-free sales to federal agencies by filing a [Nebraska Retailer's Claim for Exempt Sales of Motor Fuels, Form RC73](#), with their vendor.

Required documentation. In order to support the claim, the following information must be included:

- Legible copies of invoices and other supporting records as required.

Specific Instructions for Calculating the Refund

Multiply the number of gallons claimed by the refund rate in effect when the fuel was purchased and enter the amount calculated. Round all gallon and dollar amounts from .50 to .99 to the next higher whole number. Round all gallon and dollar amounts less than .50 to the next lower whole number. If gallons are claimed for periods with multiple refund rates, attach a summary of these calculations.

Refund Rates. The refund of the tax paid on fuel consumed in a qualified exempt manner is determined at a reduced rate. See the [refund rate table](#) for the correct rate.

Adjustments. Determine the refund claimed net of any appropriate adjustments for commission or use tax. If you are a motor fuels tax licensee, you may need to deduct the appropriate commission.

Persons who purchase undyed diesel fuel for reefer units, home heating, or any other use which subjects it to the use tax, must report the state and local use tax on a [Nebraska and Local Business Use Tax Return, Form 2](#), or on the appropriate line on [Nebraska and Local Sales and Use Tax Return, Form 10](#). If the use tax is not paid, the refund will be reduced by the amount of use tax determined to be due. Diesel fuel used in processing, manufacturing, refining, generating electricity, irrigation or farming, or by any hospital may qualify for an energy source exemption. Please refer to [Regulation 1-089, Energy Source Utility Exemption](#).

If you are claiming a refund for tax paid on gasoline, gasohol, or ethanol which was subsequently used to fuel an airplane, the claim must be reduced by the aviation gasoline tax rate of \$0.05 per gallon.

Appeal Procedure. The denial of a claim in its entirety, or in part, is considered a final determination of the Nebraska Department of Revenue (DOR) and may be appealed. The claimant must file an appeal with the District Court of Lancaster County within 30 after the mailing of DOR's final determination in order to contest the determination.

Signatures. This claim must be signed by the claimant, partner, member, or corporate officer. If the claimant authorizes another person to sign this claim, a [Power of Attorney, Form 33](#), must be attached. Any person who is paid for preparing a claim must also sign the claim as preparer.