

Nebraska Ag Use Motor Fuels Tax Refund Claim

FORM
84AG

Social Security Number or FEIN		Period Covered by this Claim	
Name and Address of Claimant		Beginning _____, 20____ Ending _____, 20____	
Name		Contact Person	Phone Number
Street Address		Email Address	
City	State	Zip Code	Mailing Address of Claimant (If Different) City State Zip Code

Description of Operations		
1 Total number of acres	2 Type of crops	3 Number and type of livestock

Type of Equipment in Which Fuel Was Used					
Equipment (for example, tractor, combine, bobcat, loader)	Make and Model (for example, John Deere 7630, Ford 8N, Caterpillar 428)	Horsepower	Year	Is it Licensed? (Yes or No)	Fuel Used (Gasoline or Diesel?)

Fuel Purchases, Usage, and Storage Information (Answer completely.)

Was the fuel purchased at a retail station and placed directly into unlicensed equipment?

- NO
 YES Purchase invoices **must** indicate which equipment the fuel was placed into.

Was the fuel placed into a bulk storage tank (portable or stationary) upon purchase?

- NO
 YES What is the **size and location** of the storage tanks? _____

Are both **licensed** vehicles and **unlicensed** equipment fueled from these storage tanks?

- NO What **controls** are used to ensure the fuel is used exclusively for unlicensed equipment? _____
 YES **Include withdrawal logs for all use.**

Refund Calculation (Attach supporting documentation - see instructions.)

Product	Total Gallons	Reduced Refund Rate	Amount	For Dept. of Revenue Use Only
Gasoline, Gasohol, or Ethanol* *If the tax paid on fuel claimed is less than \$25 within a calendar year, you are not eligible for a refund.	_____ .0 X _____	=	\$ _____ .00	Approved \$
Undyed Diesel, Undyed Biodiesel, or Undyed Biodiesel Blends* *If the tax paid on fuel claimed is less than \$25 within a calendar year, you are not eligible for a refund.	_____ .0 X _____	=	\$ _____ .00	Approved \$

Under penalties of law, I declare that I have examined this claim and to the best of my knowledge and belief, it is correct and complete. I further declare that none of this fuel claimed for refund was used in a licensed motor vehicle. I also declare that payment of this claim has not been previously made by the State, and records supporting this claim are subject to audit for a period of three years from the date the claim was filed.

sign here

Authorized Signature _____	Phone Number _____	Signature of Preparer Other Than Taxpayer _____	Phone Number _____
Title _____	Date _____	Address _____	
Email Address _____		Email Address _____	

For Nebraska Department of Revenue Use Only

Approved
 Approved as Adjusted
 Disapproved

Comments: _____

Authorized Signature _____ Date _____

Mail this claim, with substantiating documentation to: **Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.**
revenue.nebraska.gov/motor-fuels, 800-554-3835, or 402-471-5730

Retain a copy for your records.

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 on fuel used in unlicensed equipment for farming or ranching purposes may file a Nebraska Ag Use Motor Fuels Tax Refund Claim, Form 84AG. 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.

When to File. Only one claim per month may be filed by any claimant. You must file your claim within three years from the date of payment of the tax.

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 84AG. Documentation submitted with the Form 84AG will not be returned.

Exempt Use of Tax-Paid Undyed Diesel, Gasoline, Gasohol, and Ethanol. Any person who has purchased and used tax-paid 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 then on an annual basis; include the number of acres farmed, types of crops raised, and the number and type of livestock;
- A list of the type of equipment in which the fuel was used must be submitted with the initial claim, and then 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).

If your documentation exceeds the Form 84AG space limitations, you may attach additional sheets of paper.

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.

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.