

# Nebraska Tire Fee Return

for County Treasurers and Other Officials

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

County Name and Mailing Address

1 Nebraska tire fee collected during this tax period .....	1		00
2 Previous balance due or credit (see instructions) .....	2		

Check this box if payment is being made electronically.

3 Balance due (line 1 plus or minus line 2). Pay in full with return .....	3		
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Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here** ▶

Authorized Signature

Title

Date

**This return is due on or before the 15th day of the month following the tax period indicated above.**

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**Who Must File.** Every county treasurer or designated county official, or the Department of Motor Vehicles (DMV) must file this return for each tax period. The return must be filed by the due date even if there were no tire fees collected for the tax period.

**When and Where to File.** This return and payment are due the 15th of the month following the tax period covered by the return. Payments made by check must be received by the Nebraska Department of Revenue (DOR) or postmarked by the U.S. Postal Service on or before the due date. Electronic payments must be initiated before 5 p.m. Central Time on the due date in order to be timely. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. Retain a copy of this return for your records.

**Preidentified Return.** This return is for use by the county official whose name is printed on it. If a preidentified return is not received for a tax period, a duplicate return should be requested from DOR. Do not file returns which are photocopies, returns for another tax period, or returns which have not been preidentified. If the mailing address is incorrect, mark through the incorrect address and plainly print the correct address.

**Penalty and Interest.** A penalty may be assessed for failure to file the return and pay the fees collected by the due date. Interest on the unpaid fees will be assessed at the statutory rate from the due date until payment is received.

**Records.** The [Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6](#), and the [Amended Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6XN](#), must be kept by the county treasurers and be made available to DOR upon request for at least three years after the motor vehicle is registered.

### Specific Instructions

**Line 1.** Enter the total Nebraska tire fees collected during the tax period.

**Line 2.** Enter the amount of overpayment or underpayment of fees not reported on a previous return. If you have been advised by DOR of either an overpayment or underpayment of fees which was reported on a previous return, this amount should also be entered. Also enter the total amount of interest collected during the period from Form 6XN which applies to the tire fee.

If the Form 6XN shows sales/use tax and tire fee due, prorate the interest accordingly, and report the penalty on the Form 9. If the Form 6XN shows only the tire fee due, show the penalty and interest on line 2.

**Line 3.** Electronic payments may be made using DOR's free e-pay program (Nebraska e-pay or ACH Credit). Refer to [Payment Options](#) for additional information. Payment may also be made by phone by calling 800-232-0057.

Those not mandated to pay electronically may attach a check or money order for the amount on line 3, made payable to the Nebraska Department of Revenue.

**Authorized Signature.** This return must be signed by the county treasurer, designated county official, DMV's authorized representative, or other person authorized to sign the return.