

# Nebraska Tire Fee Return

Nebraska ID Number

Tax Period

Due Date

Do Not Write In This Space

Name and Location Address

Name and Mailing Address

Check this box if you no longer sell tires at retail in Nebraska.

1	Number of qualified tires sold and delivered to customers in Nebraska.....	1		
2	Number of qualified tires sold and delivered to Native Americans in Indian country in Nebraska (see line 2, specific instructions) .....	2		
3	Number of qualified tires sold and delivered to federal agencies in Nebraska (see line 3, specific instructions) .....	3		
4	Number of qualified tires sold and delivered for resale in Nebraska (see line 4, specific instructions) .....	4		
5	Total tires not subject to the fee (total of lines 2, 3, and 4) .....	5		
6	Tire fee at \$1 per tire (line 1 minus line 5).....	6	\$	00
7	Previous balance with applicable interest at % per year and payments received through	7		

Check this box if payment is being made electronically.

8	Balance Due (total of lines 6 and 7). Pay in full with return .....	8	\$	
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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 \_\_\_\_\_ Phone Number \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_

**paid preparer's use only**

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's PTIN \_\_\_\_\_

Print Firm's Name (or yours if self-employed), Address, and Zip Code \_\_\_\_\_ EIN \_\_\_\_\_ Phone Number \_\_\_\_\_

**This return is due on or before the 25th day of the month following the reporting period indicated above.**

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

## Instructions

**Who Must File.** Every person making retail sales in Nebraska of new tires for farm tractors, motor vehicles, motorcycles, trailers, or semitrailers must obtain a Nebraska Tire Fee Permit and file a Nebraska Tire Fee Return, Form 93.

**How to Obtain a Permit.** You must complete a [Nebraska Tax Application, Form 20](#) to apply for a tire fee permit. After the filed Form 20 is processed, you will receive your Nebraska tire fee ID number printed on the permit.

**When and Where to File.** This return and payment are due the 25th of the month following the tax period covered by the return. Payments made by check or money order must be 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. Returns must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska, 68509-4818. Retain a copy of this Form 93 for your records.

**Preidentified Return.** This Form 93 can only be used by the Nebraska Tire Fee permit holder whose name is printed on this form. Do not file forms that are photocopies or returns from a previous reporting period. If you have not received a preidentified return for a particular tax period, visit DOR's website to print a Form 93. Complete the ID number, tax period, name, and address information.

**Name and Address Changes.** You may change the names and addresses printed on this return, provided the changes are not being made because of an ownership change or a change in your Federal ID number.

To change the location or mailing name and address, mark through the incorrect information and plainly print the correct information. In addition, write on the face of the return, "name or address change only." The location address cannot be a post office box number.

**Ownership Changes.** A change in ownership, type of ownership (individual to partnership, partnership to corporation, etc.), or a change in your Federal ID number requires you to cancel your permit. The new owners must complete a Form 20 to obtain their own tire fee permit. The new owner of the business should not file a return using the previous owner's preidentified tire fee returns.

**Penalty and Interest.** If this Form 93 is not filed by the due date, or if the tire fee is not paid by the due date, a penalty will be assessed in the amount of \$25 or 10% of the fee due, whichever is greater. Interest on the unpaid fee will be assessed at the rate printed on line 7 from the due date until the date the payment is received.

**Verification and Audit.** The records required to substantiate this return must be retained and be available for at least three years following the date of filing the return.

### Specific Instructions

**Line 1.** Enter the total number of qualified tires sold and delivered to customers in Nebraska during this period. A qualified tire is any new pneumatic (air or gas-filled) or solid tire, including take-off-tires, made of rubber or other resilient materials that could be used on a motor vehicle, motorcycle, trailer, semitrailer, or farm tractor. New tires sold specifically for vehicles (except for farm tractors) designed for off-road use, such as golf carts, all-terrain vehicles, or farm discs, and recapped or regrooved tires are not qualified tires, and are not subject to the tire fee.

**Line 2.** Enter the number of qualified tires sold to Native Americans and delivered in Indian country in Nebraska. You must have a [Nebraska Exemption Certificate for Native American Reservation Indians, Form 26](#), for each tire sale.

**Line 3.** Enter the number of qualified tires sold to the U.S. government or its agencies and delivered in Nebraska. The U.S. government includes those entities listed in [Reg-1-072](#).

**Line 4.** Enter the total number of qualified tires sold for resale and delivered in Nebraska. You must have a properly completed resale certificate, [Form 13](#), Section A from each purchaser for which a deduction is claimed.

**Line 7.** A previous balance shown on this line may have resulted from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns. Interest is calculated on any unpaid fee through the due date of this return. If an unpaid fee is included in the amount shown and is paid before the due date, interest will be recomputed and a credit will be on your next return. If you have already paid the amount on this line with a previous remittance, please disregard when computing the amount to remit on line 8 it. A **credit** is indicated by the word "subtract" and can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact DOR.

**Line 8. If your payment is made electronically, this paper return must still be filed with DOR.** Electronic payments may be made using any of the following options:

- DOR's Nebraska e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State's bank account); or
- Nebraska Tele-pay (pay by calling 800-232-0057).

For more information about these electronic payment options, go to DOR's website at [revenue.nebraska.gov](http://revenue.nebraska.gov) and click on "For Businesses" then find "Online Services" and scroll down and click on "Make a Payment Only."

**Authorized Signatures.** Paper returns must be signed by the taxpayer, partner, officer, or member. If the taxpayer authorizes another person to sign this return, there must be a [Power of Attorney, Form 33](#), on file with DOR. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

For additional information about the tire fee, see the [Tire Fee Information Guide](#).