

Nebraska Motor Fuel

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Nebraska is a Uniformity Motor Fuel Tax state and requires that Motor Fuel Taxes be reported via EDI.

General information regarding Motor Fuel can be found [here](#).

Assumptions

Products will need to be set up as Motor Fuel Products before the Motor Fuel Tax screens described will be available.

Modes of Transportation

The following Modes of Transportation are used by Uniformity:

- J - Truck
- R - Rail
- B - Barge
- S - Ship
- GS - Gas Station
- PL - Pipeline
- BA - Book adjustment
- RT - Removal from Terminal (other than by truck or rail) for sale or consumption
- ST - Stationary transfer

Motor Fuel Types

Because Nebraska is a Uniformity State the uniformity Fuel Codes will be used for Nebraska Motor Fuel. The *Product Type* field will not be used for Nebraska.

The following is a list of possible Product Codes:

Product Code	Description
054	Propane (LPG)
061	Natural Gas Denaturant
065	Gasoline
092	Undefined Product
122	Blending Component Denaturant
123*	Ethanol-Alcohol

124*	Gasohol
125	Aviation Gasoline
130	Aviation Jet Fuel
142	Undyed Kerosene
160	Undyed Diesel
B00	Undyed Biodiesel
D00	Dyed Biodiesel
170*	Undyed Biodiesel Blend
171*	Dyed Biodiesel Blend
224	Compressed Natural Gas (CNG)
228	Dyed Diesel

*The following three-character alternative Product Codes will also be accepted:

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

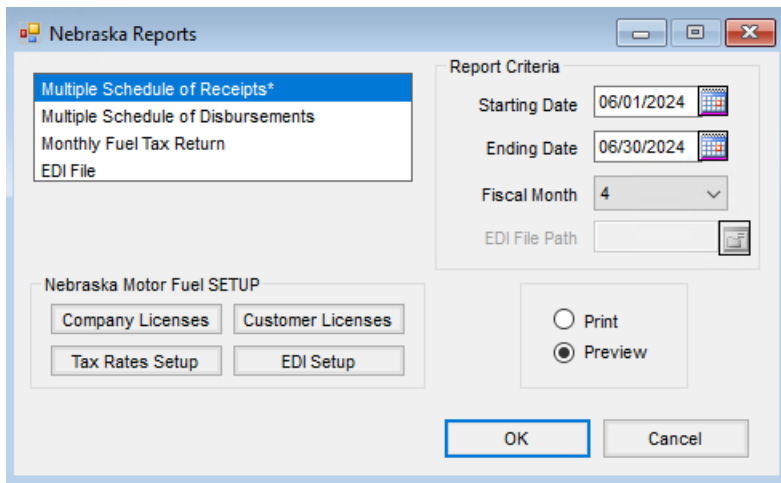
State of Nebraska Setup

Uniformity State Defaults Setup

The *General Setup for Nebraska* window is found at *Motor Fuel / Setup / Setup Uniformity State Defaults*.

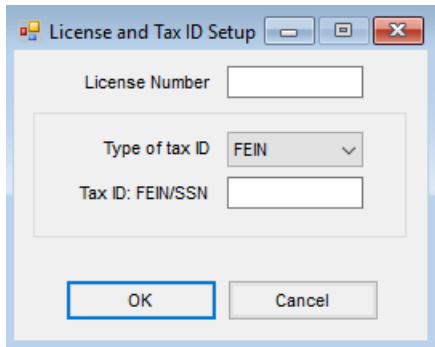
Nebraska Motor Fuel SETUP

On the *Nebraska Reports* screen at *Reports / Nebraska*, there are setup areas specific to the State of Nebraska.



Company Licenses

Select **Company Licenses** to enter the *License Number*, choose the *Type of tax ID*, and enter the *Tax ID: FEIN/SSN*.



Customer Licenses

Choose **Customer Licenses** to open the *Customer Licenses Setup* window. Double-click the *Customer Name* header to select a Customer then enter the *Customer License* number.

Customer Licenses Setup

	<Customer Name>	Customer License
1	Barry Anderson	
2	Larry Baker	
3	Abby Laken	

Save Cancel

Tax Rates Setup

Select **Tax Rates Setup** to open the *Nebraska Tax Rates* window.

Nebraska Tax Rates

	Tax rate	Petroleum Release Remedial Action Fee
Gasoline/Gasohol/Ethanol	0.254	0.009
Undyed Diesel/Biodiesel	0.254	0.003
Dyed Diesel/Biodiesel		0.003
Undyed or Dyed Kerosene	0.254	0.003
Propane (LPG)	0.254	
Compressed Natural Gas (CNG) or Other	0.254	
Aviation Gasoline	0.05	0.009
Aviation Jet Fuel	0.03	0.003

Commissions Allowed:

Gasoline/Gasohol/Ethanol and Aviation Gasoline

0.05 on first \$ 5000 PLUS 0.025 on excess over \$ 5000

Undyed Diesel/Biodiesel and Propane (LPG)

0.02 on first \$ 5000 PLUS 0.005 on excess over \$ 5000

OK Cancel

Tax Rate

- **Gasoline/Gasohol/Ethanol** – Used on Motor Fuel Tax Return Line 11, Col. *A*
- **Undyed Diesel/Biodiesel** – Used on Motor Fuel Tax Return Line 11, Col. *B*
- **Undyed or Dyed Kerosene** – Used on Motor Fuel Tax Return Line 11, Col. *D*
- **Propane (LPG)** – Used on Motor Fuel Tax Return Line 11, Col. *E*
- **Compressed Natural Gas (CNG) or Other** – Used on Motor Fuel Tax Return Line 11, Col. *F*
- **Aviation Gasoline** – Used on Motor Fuel Tax Return Line 11, Col. *G*
- **Aviation Jet Fuel** – Used on Motor Fuel Tax Return Line 11, Col. *H*

Petroleum Release Remedial Action Fee

- **Gasoline/Gasohol/Ethanol** – Used on Motor Fuel Tax Return Line 17, Col. *A*
- **Undyed Diesel/Biodiesel** – Used on Motor Fuel Tax Return Line 17, Col. *B*
- **Dyed Diesel/Biodiesel** – Used on Motor Fuel Tax Return Line 17, Col. *C*
- **Undyed or Dyed Kerosene** – Used on Motor Fuel Tax Return Line 17, Col. *D*
- **Aviation Gasoline** – Used on Motor Fuel Tax Return Line 17, Col. *G*
- **Aviation Jet Fuel** – Used on Motor Fuel Tax Return Line 17, Col. *H*

Commissions Allowed

- Gasoline/Gasohol/Ethanol and Aviation Gasoline
- Undyed Diesel/Biodiesel and Propane (LPG)

EDI Setup

Choose **EDI Setup** to establish information about the business that will be transferred along with the tax reports filed using EDI. The fields will default to information entered during the initial Agvance setup.

Motor Fuel Schedules

Nebraska Schedules of Receipt and Schedules of Disbursement must be set up in the Schedule List on the *General Info* setup screen in the Motor Fuel module.

Note: Nebraska reports on gross gallons for Receipts and Disbursements.

Uniformity Schedules of Receipts – Used to Report Purchases

Each Schedule is used to report a single type of fuel. If multiple types of fuel are received, multiple copies of the Schedule will be created. In some cases, a state may not require a column of information. In these cases, the column is included on the Schedule but is not filled in.

- **NE1** – Gross gallons received with tax and PRF fee paid.
- **NE2** – Gallons received without tax and PRF fee from a licensed producer, supplier, distributor, or importer.
- **NE3** – Gallons imported without tax and PRF fee via transport or rail from another state.
- **NE4** – Gallons imported from another state into tax-free storage.

Logic for Schedules of Receipts

The Schedules of Receipts will have one detail line for each Purchase Invoice that meets the following criteria:

- The Schedule on the line item (PurInvdt.PiDtMFSched) is NE1, NE2, NE3.
- The Purchase Invoice Date is within the Date Range specified for the report.

The Schedules of Receipts detail lines will be grouped based on the schedule type and fuel type code with each schedule type and fuel type on a separate page. The license number for that type of fuel will be located on the *License Number* field. For example:

- All of the 065 Product Types with Schedule Type NE1 will be reported on one or more pages.
- All of the 160 Product Types with Schedule Type NE1 will be reported on one or more pages.

Each page should include a subtotal of that page. The detail lines on each page should be sorted by date received/document number. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule type.

The Schedule will reflect the Taxpayer's Name, FEIN, NE ID Number, Tax Period month/year, and page number in the appropriate area designated on the Schedule.

These Schedules include the following information for each Receipt.

- Schedule Code
- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin Terminal or City, State or Airport Code
- Point of Destination Terminal or City, State or Airport Code
- Seller Name
- Seller FEIN
- Date Received
- Bill of Lading Date
- Document Number
- Document/Bill of Lading Number
- Net Gallons
- Gross Gallons
- Billed Gallons
- Product Code

Uniformity Schedules of Disbursements – Used to Report Sales

The Schedules are not all used on each of the three sets of Schedules of Receipts. Each Schedule is used to report a single type of fuel. If multiple types of fuel are delivered, multiple copies of the Schedule will be created. All of the states that have adopted Uniformity use these Schedules. In some cases, a state may not require a column of information. In these cases, the column is included on the Schedule but is not filled in.

- **NE5** – Gallons delivered tax and PRF fee paid to another licensed supplier, distributor, wholesaler, importer, or retailer.
- **NE6** – Gallons disbursed without tax or PRF fee to a licensed supplier, distributor, wholesaler, or exporter.
- **NE7** – Gallons exported without tax or PRF fee to another state tax-free.
- **NE8** – Gallons delivered to US government or its agencies.
- **NE10** – Gallons delivered to a Native American residing on a reservation.
- **NE13C** – Credit for tax-paid fuel sold to the United States government.
- **NE13J** – Credit for tax-paid fuel sold pursuant to 91EX.

Logic for Schedules of Disbursements

All of the Schedules of Disbursements are produced at the same time. Sales Invoices are the source of data for these Schedules.

The Schedules of Disbursements will have one detail line for each Sales Invoice line item or Purchase Invoice that meets the following criteria:

- The Schedule on the line item (InvoiceLi.MFSched) is NE5, NE6, NE7, NE8, NE10, NE13C, and NE13J.
- The Invoice Date is within the Date Range specified for the report.

The Schedules of Disbursements detail lines will be grouped based on the Schedule Type and Fuel Type Code with each Schedule Type and Fuel Type on a separate page. The license number for that type of fuel will be located in the *License Number* field. For example:

- All of the 065 Product Types with Schedule Type 5 will be reported on one or more pages.
- All of the 160 Product Types with Schedule Type 5 will be reported on one or more pages.

Each page should include a subtotal of that page. The detail lines on each page should be sorted by Invoice date/date shipped. The Total of all detail lines from all pages is printed at the bottom of the last page of each Schedule Type.

The schedule will reflect the Distributor's Name, FEIN, Schedule Type, month/year, and page number in the appropriate area designated on the Schedule.

These Schedules include the following information for each Receipt.

- Schedule Type
- Carrier Name
- Carrier FEIN
- Mode of Transportation
- Point of Origin Terminal or City, State or Airport Code
- Point of Destination Terminal or City, State or Airport Code
- Purchaser Name (First Customer if split but it will never be a split)

- Purchaser FEIN
- Bill of Lading Date
- Document/Bill of Lading Number
- Net Gallons
- Gross Gallons
- Billed Gallons
- Product Code

If the *Mode of Transportation* is *CE* on the AR Invoice, then following must happen:

- **Summed** – The Invoices must be summed by Schedule Type, then Product Code.
- **One Line** – One line per Schedule and Product Code except for Schedules ND6, ND5R, ND5A, and ND7.
- **Sold To** – Consumer
- **Origin and Destination** – ND for each one
- **Transaction Date** – Last Day of the Month being reported
- **Document #** – Sum
- **Purchaser's FEIN** – 999-99-9999 Suffix 99

Monthly Fuel Tax Return

Nebraska uses one Monthly Fuel Tax Return (Form 73).

The Monthly Fuel Tax Return is used to report a monthly summary of all taxable and nontaxable purchases and sales of all fuel. The totals from the Uniformity Schedules of Receipts and Disbursements and several amounts specified are reported on this return. Nebraska Form 73 includes the ethanol gallons subject to tax as calculated on Schedule E. Schedule E is run at the same time Form 73 is run.

This return is divided into five sections:

- **Section 1** – Summary of Receipts
- **Section 2** – Summary of Disbursements
- **Section 3** – Tax Computation
- **Section 4** – Petroleum Release Remedial Action Fee Computation
- **Section 5** – Summary of Motor Fuel Taxes and Fees Due

Monthly Fuel Tax Return Popup Screen

There are some amounts that will need to be specified when running the Monthly Fuel Tax Return.

X

User Information for Nebraska Tax Return

Lines correspond to the tax Form 73

Line 4: Gallons Disbursed Tax-Paid, Used in a Taxable Manner, or Blended with Undyed Diesel

Undyed or Dyed Kerosene	Propane	Compressed Natural Gas (CNG) or Other
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Line 5: Gallons of Biodiesel or Kerosene Blended with Dyed Diesel

Undyed Diesel/Biodiesel	Undyed or Dyed Kerosene
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Line 8: Gallons Disbursed Tax-Free Pursuant to a Form 91EX

- *Line 4: Gallons Disbursed Tax-Paid, Used in a Taxable Manner, or Blended with Undyed Diesel*
 - *Undyed or Dyed Kerosene, Propane, Compressed Natural Gas CNG or Other*
- *Line 5: Gallons of Biodiesel or Kerosene Blended with Dyed Diesel*
 - *Undyed Diesel/Biodiesel, Undyed or Dyed Kerosene*
- *Line 8: Gallons Disbursed Tax-Free Pursuant to a Form 91EX*

Monthly Fuel Tax Return

The Schedule will reflect the taxpayer's Name, FEIN, NE ID Number, and Tax Period month/year in the appropriate area designated on the Schedule.

The Motor Vehicle report is divided into eight columns of *Product Types* and a *Totals* column.

- Column A is used to report Gasoline, Gasohol, and Ethanol (Product Types 065, 124, 241).
- Column B is used to report Undyed Diesel and Biodiesel (Product Types 160, 284, 170).
- Column C is used to report Dyed Diesel and Biodiesel (Product Types 228, 290, 171).
- Column D is used to report Undyed or Dyed Kerosene (Product Type 142).
- Column E is used to report Propane (LPG) (Product Type 054).
- Column F is used to report Compressed Natural Gas (CNG) or other (Product Type 224).
- Column G is used to report Aviation Gasoline (Product Type 125).
- Column H is used to report Aviation Gasoline (Product Type 130).

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- **Line 1 Tax-Paid Gallons** – Total of MFR Schedule Code 1
 - **Line 2 Tax-Free Gallons (without PRRF)** – Total of MFR *Schedule Code 2 + Schedule Code 3*
 - **Line 3 Tax-Paid Gallons** – Total of MFD Schedule Code 5

- **Line 4 Other Gallons Disbursed Tax-Paid** – Used in a Taxable Manner or blended with Undyed Diesel from popup window
- **Line 5 Gallons of Biodiesel or Kerosene Blended with Dyed Diesel** – From popup window
- **Line 6 Tax-Free Gallons without PRRF** – Total of MFD *Schedule Code 6 + Schedule Code 7 + Schedule Code 8*
- **Line 7 Tax-Free Gallons Sold to Native Americans** – Total of MFD Schedule 10
- **Line 8 Gallons Disbursed Tax-Free Pursuant to a Form 91EX** – From popup window
- **Line 9 Credit Gallons Supported by MFD** – Total from *Schedule 13C + Schedule 13J*
- **Line 10 Gallons Subject to Tax** – Columns A, B, G, & H (*Line 2 - Line 5 + Line 6 + Line 7 + Line 8 + Line 9*, Column D (*Line 3 + Line 4*), Column E & F (from Line 4))
- **Line 11 Tax Rate** – From *Tax Rates* screen
- **Line 12 Gross Tax Due by Fuel Type** – *Line 10 * Line 11*
- **Line 13 Gross Tax Due for Motor Vehicle Fuels** – Line 12 Column A, Diesel Fuel - Line 12 Total of Columns B & D, Compressed Fuel - Line 12 Total of Columns E & F, Aircraft Fuels - Line 12 Total of Columns G & H
- **Line 14 Commissions Allowed** – Columns A & G (0.0500 on first \$5000 PLUS .0250 on excess over \$5000), Columns B & E (0.02 on first \$5000 PLUS 0.005 on excess over \$5000)
- **Line 15 Net Tax Due** – *Line 13 - Line 14*
- **Line 16 Gallons Subject to Fee** – Columns A, B, D, G, & H (*Line 10 + Line 5 + Line 7 + Line 8 + Line 9*), Column C (*Line 2 - Line 6*)
- **Line 17 Fee Rate** – From popup window
- **Line 18 Total Fee Due** – *Line 16 * Line 17*
- **Line 19 Net Tax Due - Motor Fuels** – *Line 15 Column A + Column B*
- **Line 20 Net Tax Due - Compressed Fuels** – *Line 15 Column E*
- **Line 21 Net Tax Due - Aircraft Fuels** – *Line 15 Column G*
- **Line 22 Petroleum Release Remedial Action Fee** – *Line 18 Column A - Column H*, *Line 22 Column A - Column H*
- **Line 23 Total Taxes and Fees due** – *Line 19 + Line 20 + Line 21 + Line 22*