

# Nebraska Motor Fuels License Application

- Complete both pages of the application.
- Please print clearly.

<p><b>1</b> Do you hold or have you previously held a Nebraska ID Number?</p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>If Yes, provide the number: _____</p>	<p><b>Please Do Not Write in This Space</b></p>
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<p><b>2</b> Federal Employer ID or Social Security Number</p>	<p><b>3</b> First Day of Business in Nebraska</p>	<p align="center"><b>For Nebraska Department of Revenue Use Only</b></p> <p>Effective Date of License _____</p>
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<p><b>4 Legal Name and Location Address of Business</b></p> <p>Legal Name _____</p> <p>Name Doing Business As (dba) _____</p> <p>Name of Division, Name of Building, Suite Number, etc. _____</p> <p>Business Street Address (Do Not Use PO Box) _____</p> <p>City _____ State _____ Zip Code _____</p>	<p><b>5 Name and Mailing Address of Business</b></p> <p>Name _____</p> <p>Name Doing Business As (dba) _____</p> <p>Name of Division, Name of Building, Suite Number, etc. _____</p> <p>Street or Other Mailing Address _____</p> <p>City _____ State _____ Zip Code _____</p>
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**6** Are retail sales made at the address in Box 4?

Yes     No    If Yes, what type of fuel is sold at this address? Check all that apply.

Motor Vehicle Fuels                       Aircraft Fuels  
 Diesel Fuels                                       Compressed Fuels

<p><b>7</b> Contact Name                      If No, add retail location information on line 20 on the next page.</p>	<p><b>8</b> Contact Phone Number</p>
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<p><b>9</b> Contact Email Address</p>	<p><b>10</b> Fax Number</p>
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<b>11 Identify the Owner, Partners, Members, or Corporate Officers (One of the individuals listed must sign as the Applicant.)</b>		
Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

**12** Check the types of licenses being applied for (if a bond is required, attach [Form 70](#)):

**Motor Fuels & Petroleum Release Remedial Action Fee** — Bond Required

Indicate level of operation:     Supplier                       Distributor     Importer                       Wholesaler                       Exporter

**Aircraft Fuels & Petroleum Release Remedial Action Fee** — Bond Required

Indicate level of operation:     Supplier                       Distributor     Importer                       Wholesaler                       Exporter

**Producer License & Petroleum Release Remedial Action Fee** — Bond Required

Indicate type of producer:     Ethanol Producer                       Biodiesel Producer

**Compressed Fuel Retailer** — Bond Required. Use line 20 on next page to add multiple retail locations.

Indicate type of fuel sold:     Propane                       Natural Gas (CNG, LNG)                       Other \_\_\_\_\_

**Liquid Fuel Carrier**

**Motor Fuels Retailer** — Use line 20 on next page to add multiple retail locations. Permits will be mailed for each location.

**Motor Fuels Use Tax**

**Terminal Operator**

**13** Type of Ownership:

Cooperative                       Fiduciary (Estate or Trust)                       Limited Liability Company                       Partnership  
 S Corporation                       Foreign Corporation (another state or country)                       Nonprofit Corporation                       Sole Proprietorship  
 Corporation                       Governmental                       Nonprofit Organization

**14** Will you import fuel into Nebraska from another state? .....  Yes     No

If Yes, list the states, license numbers, and type of fuel. Attach an additional schedule, if necessary.

State	License Number	Type of Fuel

15 Will you export fuel from Nebraska to another state?  Yes  No  
 If Yes, list the states, license numbers, and type of fuel. Attach an additional schedule, if necessary.

State	License Number	Type of Fuel

16 Have any licenses or permits issued to you under the motor fuels laws of another state been suspended, cancelled, or revoked?  Yes  No  
 If Yes, list the states and license numbers. Attach an additional schedule, if necessary.

State	License Number

17 Has any owner, partner, member, or corporate officer of this business been convicted of a felony in the last ten years?  Yes  No

18 Do you have storage tanks that are required to be registered with the State Fire Marshal?  Yes  No  
 If Yes, are all storage tanks registered?  Yes  No

19 Do you sell motor fuels or compressed fuel through metered dispensing devices (pumps)?  Yes  No  
 If Yes, are the dispensing devices registered with the Nebraska Department of Agriculture Weights and Measures Division?  Yes  No

**20 Multiple Nebraska Retail Location Information**  
**Attach an additional page, if necessary. Include all fuel types.**

<b>A</b> What type of fuel is sold from this retail location? Check all that apply. <input type="checkbox"/> Motor Vehicle Fuels <input type="checkbox"/> Diesel Fuels <input type="checkbox"/> Aircraft Fuels <input type="checkbox"/> Compressed Fuels			<b>B</b> What type of fuel is sold from this retail location? Check all that apply. <input type="checkbox"/> Motor Vehicle Fuels <input type="checkbox"/> Diesel Fuels <input type="checkbox"/> Aircraft Fuels <input type="checkbox"/> Compressed Fuels		
First Day of Operation			First Day of Operation		
Retail Location Name			Retail Location Name		
Retail Location Street Address			Retail Location Street Address		
City	State	Zip Code	City	State	Zip Code
<b>C</b> What type of fuel is sold from this retail location? Check all that apply. <input type="checkbox"/> Motor Vehicle Fuels <input type="checkbox"/> Diesel Fuels <input type="checkbox"/> Aircraft Fuels <input type="checkbox"/> Compressed Fuels			<b>D</b> What type of fuel is sold from this retail location? Check all that apply. <input type="checkbox"/> Motor Vehicle Fuels <input type="checkbox"/> Diesel Fuels <input type="checkbox"/> Aircraft Fuels <input type="checkbox"/> Compressed Fuels		
First Day of Operation			First Day of Operation		
Retail Location Name			Retail Location Name		
Retail Location Street Address			Retail Location Street Address		
City	State	Zip Code	City	State	Zip Code

**21 Electronic Data Interchange (EDI) — required for all licenses except Motor Fuels Retailer and Liquid Fuel Carrier.**

Translation by (check one):  
 Commercial EDI Software  Online Filing (Motor Fuels Use Tax and Compressed Fuel Tax only)  
 Internally Created Software from Nebraska EDI Implementation Guide

EDI Email Contact Address (if different from line 9)

Pursuant to the provisions of [Neb. Rev. Stat. § 66-718](#), applicant agrees as follows:

*The signature of the taxpayer or authorized agent is deemed to appear on electronically filed reports or returns. All reports and returns filed electronically by the taxpayer are truthful, accurate, and complete statements made under penalty of perjury. The taxpayer's electronically filed reports and returns are in a form and manner compatible with the State of Nebraska, Department of Revenue's equipment, software, facilities, and electronic filing standards. Any electronic filing not in conformity is considered a failure to file the report or return and the taxpayer will be subject to all applicable penalties prescribed by law. The taxpayer is responsible for all costs associated with the transmission of electronically filed reports and returns. The place of performance pursuant to this application shall be Lincoln, Nebraska.*

**sign here** ▶

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Date

Title

Phone Number

Mail this application and required bonds to: **Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.**

# Nebraska Motor Fuels Licenses

Below are descriptions of the various Nebraska motor fuels programs that may affect your business. Learn more in the information guide titled [Nebraska Motor Fuels Tax Laws General Information](#) available at [revenue.nebraska.gov/motor-fuels](http://revenue.nebraska.gov/motor-fuels).

Every person owning or possessing motor fuels in Nebraska for distribution, sale, delivery in Nebraska, or export from Nebraska must have the appropriate license from the Nebraska Department of Revenue (DOR) before conducting business. If related entities are applying for motor fuels licenses, a separate application must be completed for each Federal Employer ID Number.

All licenseholders must file their tax returns following DOR's electronic filing requirements (see "[Electronic Filing](#)" on DOR's website). Additionally, taxpayers with annual payments in excess of mandated thresholds are required to make payments electronically.

## Types of Licenses

**Motor Fuels.** Motor fuels include gasoline, gasohol, ethanol, natural gasoline, undyed diesel, biodiesel, biodiesel blends, and dyed diesel. Before a license is issued, the applicant must provide a surety bond for at least the first year of the license. Attach the [Nebraska Motor Fuels Tax Bond, Form 70](#), available on DOR's website. The Motor Fuels Tax license will be issued using the highest level of operation.

- **Supplier.** Any person who owns fuel in a Nebraska pipeline terminal facility.
- **Distributor.** Any person who purchases fuel from a supplier at a pipeline terminal facility, or from a producer at an ethanol or biodiesel production facility.
- **Importer.** Any person who owns fuel at the time it is imported into Nebraska via truck or railcar.
- **Wholesaler.** Any person who purchases tax-free fuel from a licensed distributor or importer for resale purposes. The wholesaler license is optional. To purchase fuel tax free, a license must be held, but the person may choose to purchase fuel tax paid and hold a retailer's license.
- **Exporter.** Any person who obtains fuel from a Nebraska pipeline terminal, an ethanol or biodiesel production facility, or other bulk storage facility **exclusively** for use or resale in another state.

**Aircraft Fuels.** Aircraft fuels include aviation gasoline and jet fuel. A Form 70 must be provided to obtain an Aircraft Fuels Tax license. The license will be issued using the highest level of operation. Please refer to the levels of operations listed under Motor Fuels.

**Petroleum Release Remedial Action Fee (PRF).** Any person who is licensed for motor fuels, aircraft fuels, or as a producer is automatically licensed for PRF.

**Producer.** A producer is any person who manufactures agricultural ethyl alcohol (ethanol) or biodiesel at an ethanol or biodiesel facility located in Nebraska. A surety bond is required for at least the first year of operation. Attach a completed Form 70 to the application.

**Compressed Fuel Retailer.** A compressed fuel retailer is any person who sells compressed fuel (for example, propane and compressed natural gas) and has equipment capable of dispensing compressed fuel into motor vehicles. These persons must obtain a Nebraska Compressed Fuel Retailer License. If there is more than one location, all locations must be indicated on the application. Only one license will be issued regardless of the number of locations from which compressed fuel is sold. Compressed fuel retailer licensees must maintain a surety bond for the first year of the new license. A completed Form 70 must be mailed with this application.

**Liquid Fuel Carrier.** A liquid fuel carrier is any person who transports liquid motor fuels into, within, or out of Nebraska. This includes fuel transported by tanker, tank wagon, or other type of vehicle. Carriers of liquid motor fuels must be licensed, but are not required to file monthly reports. Please refer to the [Nebraska Liquid Fuel Carriers Information Guide](#) for details.

**Motor Fuels Retailer.** A motor fuels retailer is an operator of locations where retail sales of motor fuels and aircraft fuels are made to end users. All motor fuels retailers of motor vehicle fuels (including gasoline, ethanol, and gasoline/ethanol blends), diesel fuels, aircraft fuels, and dyed diesel must obtain a Nebraska Retailer License for each location. If there is more than one location, all locations must be indicated on the application.

Tank wagon operators conducting retail sales of motor vehicle fuels, aircraft fuels, or diesel fuels without a permanent retail location in Nebraska must also be licensed as a motor fuels retailer. An applicant who does not have a permanent retail location in Nebraska should contact DOR for additional guidance in completing the information in Box 20.

To license **additional retail locations**, complete lines 1 through 5 and 20 on Form 20MF. Please include any other information that has changed.

Records are subject to review or audit. Please refer to the [Nebraska Motor Fuels Retailers and Compressed Fuel Retailers Information Guide](#) for details.

**Motor Fuels Use Tax.** Motor Fuels Use Tax is due on untaxed fuel used in licensed motor vehicles, including the following:

- ❖ Dyed diesel used by Nebraska governmental entities in licensed motor vehicles;
- ❖ Blending agents added to taxable fuel by motor fuels retailers or consumers;
- ❖ Compressed fuel, such as compressed natural gas, used in a licensed motor vehicle on which the vendor did not collect the Nebraska fuel tax; and
- ❖ Inventory fuel gains.

**Terminal Operator.** A terminal operator is any person who owns or operates a pipeline terminal facility in Nebraska.

## License Refusal

**Licenses may be refused to any person:**

- ❖ Who previously had a motor fuels permit or license suspended or canceled for cause in any state;
- ❖ Who is a subterfuge for the real party in interest whose permit or license has been suspended or canceled for cause;
- ❖ Who has a partner, limited liability company member, or shareholder, with a 10% or larger ownership interest, who is unable to obtain a license or permit in his or her own name;
- ❖ Who is not in compliance with requirements of the State Fire Marshal regarding underground storage tanks;
- ❖ Who is not in compliance with the Department of Agriculture regarding weights and measures;
- ❖ Who has been convicted of a felony in the last ten years; or
- ❖ Upon other sufficient cause being shown.

Before a license is refused, the applicant will be offered a hearing.

[revenue.nebraska.gov/motor-fuels](http://revenue.nebraska.gov/motor-fuels)

800-554-3835, 402-471-5730

Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904