

Motor Fuels Application for Abatement of Penalty

**FORM
21MF**

Nebraska ID Number _____

Federal Employer ID Number _____

Please Do Not Write in This Space

Name and Location Address			Name and Mailing Address		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Email Address		Phone Number	Email Address		Phone Number

Tax Program for Which Penalty Was Assessed:

<input type="checkbox"/> Motor Fuels (TC 73)	<input type="checkbox"/> Motor Fuels Carrier (TC 80)	<input type="checkbox"/> Ethanol and Biodiesel Producer (TC 83)
<input type="checkbox"/> Petroleum Release Remedial Action Fee (TC 82)	<input type="checkbox"/> Motor Fuels Terminal Operator (TC 87)	<input type="checkbox"/> Dyed Diesel Violation (TC 90)
<input type="checkbox"/> Aircraft Fuels (TC 85)	<input type="checkbox"/> Motor Fuels Use (TC 74)	<input type="checkbox"/> Other _____
<input type="checkbox"/> Compressed Fuel (TC 86)		

Amount of Penalty \$ _____	Tax Period for Which Penalty Was Assessed _____	Note: Do not include interest. A request for abatement of penalty will not be processed until the tax and interest have been paid.
-------------------------------	----------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------

Basis for Request for Abatement: Explain how the failure to comply with Nebraska tax law was due to causes that were beyond your reasonable control and not due to negligence or intentional disregard of Nebraska law. (Attach a separate sheet if more space is needed):

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Authorized Signature _____

Signature of Preparer Other Than Taxpayer _____

Title _____

Date _____

Email Address _____

Date _____

For Nebraska Department of Revenue Use Only

Penalty Assessed	\$ _____	Comments: _____
Amount Abated	\$ _____	_____
Amount Denied	\$ _____	_____
Unable to Process	\$ _____	_____

Authorized Signature _____

Date _____

You may fax this request to 402-471-5607, or mail this application to:
Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.
 revenue.nebraska.gov/motor-fuels, 800-554-3835, 402-471-5730
Retain a copy for your records.

Instructions

Who May File. Any taxpayer who has been assessed a motor fuels penalty and has paid all tax and interest not subject to abatement, may request an abatement of the penalty. **A separate request must be completed for each penalty assessed.**

This form may not be used to request an abatement of interest. Use the [Request for Abatement of Interest, Form 21A](#), to request abatement of interest, which is allowed only in certain specified situations, as explained on that form.

Email. 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."

Where to File. This request must be mailed to the Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904, or faxed to 402-471-5607.

Basis of Request for Abatement. Your request must be supported by a complete explanation of how the failure to comply with Nebraska tax law was due to causes that were beyond your reasonable control and not due to negligence or intentional disregard of Nebraska law and any supporting documentation that you want to be considered. If this is a request for abatement of penalty for a dyed diesel violation under [Neb. Rev. Stat. § 66-495.01](#), you will have to demonstrate that you were not the owner of the vehicle when the dyed diesel was supplied, the vehicle is not required to be registered for operation on the highways of this state, the tank was not connected to the engine, or the substance was not in fact dyed diesel. If the space provided for the explanation is not sufficient, a separate letter of explanation may be attached. **Submitting this request does not guarantee abatement. Reasons provided for abatement and prior abatement history will be considered to determine approval, partial approval, or denial of this request.**

Processing Procedure. The Nebraska Department of Revenue (DOR) will not process any Form 21MF that does not meet all of the following criteria: the Form 21MF is filled out in its entirety, including the basis for the failure due to causes that were beyond your reasonable control, and payment of all the associated tax and interest that is not subject to abatement. DOR will review all documentation supporting the Form 21MF prior to making a determination of whether a request for abatement is approved, partially approved, denied, or cannot be processed.

Appeal Procedure. The denial of a Motor Fuels Request for Abatement of Penalty in its entirety, or in part, is considered a final determination by DOR and may be appealed. The requesting party must file its appeal with the District Court of Lancaster County within 30 days after the mailing of DOR's final determination in order to contest the determination.

Amount Denied. If the entire penalty is not abated, DOR will send a copy of this Form 21MF with an explanation. If the request for abatement was denied in whole or in part and there is an amount shown on the Amount Denied line, you must remit this amount or appeal DOR's final determination by following the above appeal procedures.

Unable to Process. If DOR was unable to process the Form 21MF, you may submit a corrected Form 21MF to DOR or remit to DOR the amount of penalty on the Unable to Process line.

Payment. If you are mandated to make payments by electronic funds transfer (EFT), the penalty and interest payment must also be made by EFT. If you are not mandated, the remaining penalty should be remitted with a copy of the Form 21MF or letter received.

Information. Questions may be directed to DOR at 800-554-3835 or 402-471-5730.