



# Nebraska Retailer's Claim for Exempt Sales of Motor Fuels

FORM  
**RC73**

• Read instructions below

|   |       |          |   |       |          |
|---|-------|----------|---|-------|----------|
| Month and Year Covered by This Claim        |       |          | Federal Employer Identification or Social Security Number |       |          |
| <b>NAME AND MAILING ADDRESS OF RETAILER</b> |       |          | <b>NAME AND MAILING ADDRESS OF SUPPLIER</b>               |       |          |
| Name  |       |          | Name  |       |          |
| Street or Other Mailing Address             |       |          | Street or Other Mailing Address                           |       |          |
| City  | State | Zip Code | City  | State | Zip Code |

| • ROUND TO WHOLE GALLONS AND DOLLARS — Round down all amounts less than .50 and round up all amounts .50 through .99 |                              |                              |
|--|------------------------------|------------------------------|
|  | Column A<br>Gasoline/Gasohol | Column B<br>Diesel/Biodiesel |
| 1 Gallons sold to the U.S. government.....   | 1                            |                              |
| 2 Gallons sold pursuant to Form 91EX .....   |                              | 2                            |
| 3 <b>Total gallons</b> (total of line 1 in Columns A and B and line 2 in Column B).....                              |                              | 3                            |
| 4 Tax rate in effect at the time the exempt sales were made .....  |                              | 4                            |
| 5 Credit claimed (multiply line 3 by line 4).....  | 5                            | \$                           |

Under penalties of law, I declare that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made.

**sign  
here**

Authorized Signature

Date Issued

Telephone Number

## INSTRUCTIONS

**WHO MAY FILE.** Retailers required to purchase tax-paid gas or undyed diesel who are not licensed as fuel suppliers, distributors, wholesalers, or importers must complete this form if they:

- Sell tax-paid gas or undyed diesel fuel to the federal government tax free, and/or undyed diesel fuel tax free pursuant to a Nebraska Tax Exempt Certificate for Purchase of Undyed Diesel, Form 91EX; and,
- Request reimbursement or credit from the supplier for the Nebraska fuel tax paid on such tax-free sales.

**WHEN AND WHERE TO FILE.** The original copy of this claim report, Form RC73, must be submitted to your supplier at least once a month. Contact your supplier to make arrangements for reimbursement of credit for the tax paid.

**AMOUNT OF REIMBURSEMENT OR CREDIT.** Your supplier will reimburse or credit you for the amount of Nebraska tax shown on line 5. To determine the amount of the tax reimbursement or credit, use the tax rate in effect at the time the exempt sales were made. Fuel tax rates are available on our Web site at [www.revenue.state.ne.us/fuels](http://www.revenue.state.ne.us/fuels).

Licensed fuel suppliers, distributors, wholesalers, and importers can take a credit on their Nebraska fuel tax return for those gallons reported to them on Forms RC73.

**RECORDS.** All claims for reimbursement or credit must be supported by documentation.

✓ **Retailers** documentation must include:

- proof of sales to the federal government;
- a properly completed Form 91EX (exclusively for temperature control “reefer” units or power take-off units), or a substitute exemption certificate/invoice to support exempt sales of diesel fuel; and
- a copy of the Form RC73 submitted to your supplier.

✓ **Suppliers, Distributors, Wholesalers, or Importers** documentation must include:

- the original Form RC73 received from the retailer.

**TAXPAYER'S ASSISTANCE.** For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 1-800-554-3835. Lincoln area residents call 471-5730.