

# Nebraska Motor Fuels Tax Bond

If combined bond, complete schedule on page 2.

<b>1</b> Do you hold or have you previously held a Nebraska ID Number? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide the number	<b>2</b> Federal Employer ID or Social Security Number	<b>3</b> Surety Bond Number	<b>4</b> Total Amount of Bond
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Name and Legal Address Shown on Application	Principal's Name and Mailing Address
Name	Name
Street Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code

<b>5</b> Effective Date of Bond Month Day Year	<b>6</b> Indicate fuel tax licenses covered by this bond. Minimum \$20,000 bond for each license: <input type="checkbox"/> Motor Fuels Tax <input type="checkbox"/> Producer	Minimum \$10,000 bond for: <input type="checkbox"/> Aircraft Fuels Tax	Minimum \$1,000 bond for: <input type="checkbox"/> Compressed Fuel Tax
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Name and Mailing Address of Surety Company	Name and Mailing Address of Agent
Name	Name
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code
Email Address	Phone Number
	Email Address
	Phone Number

**Condition of Bond**

The individual or firm, as principal, and the surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally liable to the State of Nebraska, in the bond amount shown above.

The principal has made application for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalties, and interest due, or to become due, under the laws of Nebraska relating to the motor fuels tax programs and complies with all statutory and regulatory provisions, then this obligation will be void; otherwise, it will remain in full force and effect. The obligation of this bond begins on the effective date indicated above.

The bond will continue until the above-named surety company provides written notification of cancellation to the Nebraska Department of Revenue. At least 30 days' notice of cancellation **must** be provided. The bond will be cancelled at the end of the last day of the calendar month following the month that written notice of cancellation was received. This does not discharge the principal and surety from any liability already due, or to become due, under the laws of Nebraska guaranteed by this bond before the date of cancellation.

**sign here** ▶

Signature of Principal	Phone Number	Date
Signature of Attorney-in-Fact or Authorized Surety Company Officer	Phone Number	Date
Signature of Agent	Phone Number	Date

Mail this bond to: **Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904.**

## Instructions

**Who Must File.** Every entity making application for a motor fuels or aircraft fuels producer, supplier, distributor, wholesaler, importer, exporter, or compressed fuel retailer license who does not currently hold a valid fuel tax license, is required to file a surety bond. A surety bond may also be required by the Nebraska Department of Revenue (DOR) to ensure compliance with Nebraska motor fuels tax laws. When a licensee fails to file timely returns, when tax has not been remitted, or when an audit indicates severe problems, a bond may be required.

**When and Where to File.** The bond and [Nebraska Motor Fuels License Application, Form 20ME](#), must be sent together to the Nebraska Department of Revenue, PO Box 98904, Lincoln, Nebraska 68509-8904. If a bond or application is received separately, it will be returned to the applicant. The forms may also be sent electronically to the taxpayer's motor fuels account representative. Please contact DOR to determine your assigned account representative to whom the forms can be sent and for instructions regarding the secure submission of the forms.

**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."

**Determination of Amount.** The bond amount for a motor fuels producer, supplier, distributor, wholesaler, importer, or exporter license is approximately three times the estimated average monthly tax liability, in an amount not less than \$20,000. The bond amount for an aircraft fuels supplier, distributor, wholesaler, importer, or exporter license is approximately three times the estimated average monthly tax liability, in an amount not less than \$10,000. When no prior record of liability exists, applicants must estimate their potential liability.

The bond amount for a compressed fuel retailer is approximately two times the estimated average quarterly tax liability, or three times the estimated average monthly tax liability, depending on the filing frequency. In no instance will this be less than \$1,000. When no prior record of liability exists, applicants must estimate their potential liability.

The duration of this bonding requirement is at least one year. In the case of an exporter, the amount and duration of the surety bond are fixed by DOR.

Failure to maintain a proper bond is cause for license or permit suspension or cancellation.

A [Nebraska Motor Fuels Tax Bond Rider, Form 70XN](#), must be filed to indicate the following changes to existing bonds:

- Change in name;
- Change in ownership;
- Change in form of ownership;
- Change in amount of bond; or
- Change in effective date of bond.

### Combined Motor Fuels Tax Bond

**Who May File.** Any person applying for or holding two or more licenses or permits may, instead of filing a separate bond for each license or permit, file a combined bond.

**Determination of Combined Amount.** The amount of a combined bond is the cumulative total of the amount of the individual bonds that otherwise would be required. The Nebraska Schedule – Combined Motor Fuels Tax Bond below must be completed when filing a combined bond.

**For Additional Information.** Please contact your account representative at the Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904, call 800-554-FUEL (800-554-3835), or 402-471-5730. DOR's website is [revenue.nebraska.gov/motor-fuels](http://revenue.nebraska.gov/motor-fuels).

Nebraska Schedule — Combined Motor Fuels Tax Bond	
Tax Program	Amount of Bond
1	
2	
3	
4 Total of lines 1 through 3. Enter here and on line 4 on page 1 of this form.....	