Nebraska Multiple Schedule of Receipts

FORM 73 MFR

Taxpayer Name Sample Oil Company				FEIN 123456789		NE ID Number 009876543		Tax Period 07/2012				
VALID SCHEDULE CODES									VALID PRODUCT CODES			
 Gross gallons received with tax and PRF fee paid Gross gallons received without tax or PRF fee from a licensed producer, supplier, distributor, or importer Gross gallons of ethanol received without tax or PRF fee and delivered into tax-free terminal storage in Nebraska Gross gallons imported without tax or PRF fee via transport or rail from another state Gross gallons of ethanol imported without tax or PRF fee from another state and delivered into tax-free terminal storage in Nebraska 								065 Gasoline 123* Ethanol-Alcohol 124* Gasohol 125 Aviation Gasoline		160 Undyed Diesel 228 Dyed Diesel B00 Undyed Biodiesel D00 Dyed Biodiesel 170* Undyed Biodiesel Blend 171* Dyed Biodiesel Blend ative product codes.		
(1) Sch. Code	(2) Carrier Name	(3) Carrier FEIN	(4) Mode	⁽⁵⁾ Origin	(6) Destination	(7) Seller Name	(8) Seller FEIN	(9) Bill of Lading Date	(10) Document/ Bill of Lading No.	(11) Gross Gallons	(12) Product Code	
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/18/2012	2223	4,000	65	
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/28/2012	44	7,000	125	
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	7/5/2012	123456	2,000	160	
2	CarrierName	123456789	J	NE	NE	SellerName	333222333	7/17/2012	54321	4,500	160	
2A	CarrierName	123456789	J	NE	T99NE1000	SellerName	333222333	7/24/2012	62589	5,500	123	
4	CarrierName	123456789	R	IA	T99NE1000	SellerName	333222333	7/26/2012	486	29,000	123	

INSTRUCTIONS FOR THE NEBRASKA MULTIPLE SCHEDULE OF RECEIPTS, FORM 73 MFR

All Nebraska motor fuels tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel received. The required information for some of the fields is discussed below.

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

Column 4. Valid modes of transportation are:

$\mathbf{J} = \mathrm{Truck}$	$\mathbf{PL} = \mathbf{Pipeline}$	$\mathbf{B} = Barge$
$\mathbf{R} = \text{Railroad}$	$\mathbf{GS} = \mathbf{Gas}$ Station	$\mathbf{S} = \mathbf{Ship}$

Column 5. The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two-letter state abbreviation.

Column 6. The destination is the location to which the product was transferred. Enter the two-letter state abbreviation or the IRS terminal code, if appropriate.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the seller's disbursement schedule (MM/DD/YY). Do not use the invoice date if it is different than the date of transfer of title or possession.

Column 10. The bill of lading number is the most commonly-reported document number and is normally used to report full-load transactions. An invoice number will be used to report receipt of product removed from the seller's storage. The document number must be identical to the document number reported on the seller's disbursement schedule.

Column 12. The following three-character alternative product codes will also be accepted:

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

Filing Reminders:

MFR's are not completed for kerosene, propane, and other compressed fuels. Kerosene is reported either on the disbursement schedule or on line 4 of the return. Propane and other compressed fuels are reported **only** on line 4 of the return. Tax on these fuel types is due when those gallons are sold tax-paid, used in a taxable manner, or blended with another motor fuel. Dyed diesel is not subject to the motor fuels tax; however, the Petroleum Release Remedial Action Fee (PRF) does apply to dyed diesel. By reporting the dyed diesel on this schedule, the PRF is automatically calculated. Motor fuels tax is not calculated on the dyed diesel.

Schedule Codes 2A and 4 are unique to this return.

- Schedule Code 2A Use this schedule code to report the Nebraska purchase of ethanol that you placed into Nebraska terminal storage. The IRS terminal code must be reported as the destination. These transactions will not affect the face of the return and will not be part of the calculation of tax. A corresponding disbursement for this transaction is not reported since this schedule code indicates a terminal as a destination.
- Schedule Code 4 Use this schedule code to report the import of ethanol that you placed into Nebraska terminal inventory. The IRS terminal code must be reported as the destination. These transactions will not affect the face of the return and will not be part of the calculation of tax. A corresponding disbursement for this transaction is not reported since this schedule code indicates a terminal as a destination.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed under <u>Licensees</u>.