

# 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
--	--	-----------------------------	-------------------------------

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 checked="" type="checkbox"/> Aircraft Fuels Tax	Minimum \$1,000 bond for: <input type="checkbox"/> Compressed Fuel Tax
---	--	--	---

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

**CONDITION OF BOND**

For valuable consideration, we, the above-named individual or firm, as principal, and the above-named 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 such tax programs and complies with all statutory and regulatory provisions, then this obligation shall be void; otherwise, it shall remain in full force and effect. The obligation of this bond shall begin on the effective date indicated above.

The bond shall be continuous until the above-named surety company provides written notification of cancellation to the Nebraska Department of Revenue by certified mail, return receipt request. At least 30 days notice of cancellation **must** be provided. The bond shall be deemed cancelled at the end of the last day of the calendar month following the month in which written notice of cancellation was received. The principal and surety shall not be discharged 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** ▶

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

Mail this bond to: **Motor Fuels Division, PO Box 98904, Lincoln, NE 68509-8904.**

## Instructions

**Who Must File.** Every entity making application for a motor fuels or aircraft fuels 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. Security may also be required when deemed necessary by the Motor Fuels Division 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 20MF](#), must be mailed together to the Motor Fuels Division, PO Box 98904, Lincoln, Nebraska 68509-8904. If a bond or application is received separately, it will be returned to the applicant.

**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 upon 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 shall be at least one year. In the case of an exporter, the amount and duration of the security shall be fixed by the division.

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 shall be the cumulative total of the amount of the individual bonds which 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 Motor Fuels Division, PO Box 98904, Lincoln, NE 68509-8904, or call 800-554-FUEL (800-554-3835), or 402-471-5730. The Division's website at [revenue.ne.gov/fuels](http://revenue.ne.gov/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.....	