



# Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs

Form  
**872N-MF**

Name	Nebraska ID Number	Federal Employer ID Number
Street or Other Mailing Address	Effective Date	Date Agreement Extended To
City	State	Zip Code

**Tax Programs**

- |   |  |
|---|--|
| <input type="checkbox"/> Aircraft Fuels Tax             | <input type="checkbox"/> Motor Fuels Tax Refund Claim          |
| <input type="checkbox"/> Compressed Fuels Tax           | <input type="checkbox"/> Motor Fuels Use Tax                   |
| <input type="checkbox"/> Ethanol and Biodiesel Producer | <input type="checkbox"/> Petroleum Release Remedial Action Fee |
| <input type="checkbox"/> Motor Fuels Carrier            | <input type="checkbox"/> Terminal Operator                     |
| <input type="checkbox"/> Motor Fuels Retailer           | <input type="checkbox"/> Other                                 |
| <input type="checkbox"/> Motor Fuels Tax                |  |

The Nebraska Department of Revenue and the taxpayer agree that a Notice of Deficiency Determination for the amount of Nebraska tax, interest, and penalty determined under existing or prior revenue laws, for the tax programs listed above, may be mailed at any time on or before the above "Date Agreement Extended To." A Notice of Deficiency Determination may include those tax periods that could have been included had a Notice of Deficiency Determination been issued on the effective date of this agreement.

**sign  
here**

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**For Motor Fuels Division Use Only**

**sign  
here**

Department of Revenue Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## Instructions

**When and Where to File.** A Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs, Form 872N-MF, must be completed when the taxpayer and the Nebraska Department of Revenue (Department) agree to extend the period of limitation for the mailing of a Notice of Deficiency Determination of Nebraska tax, interest, and penalty.

**Statute of Limitation Periods.** The statute of limitation period for assessment of Nebraska motor fuels tax, interest, and penalty, in the absence of a signed agreement, is three years from the due date of the return or the filing date of the return, whichever is later. If no returns have been filed, the statute of limitation period is five years from the due date of the return.

**Appeal Rights.** Form 872N-MF does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.

**Name and Address.** An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address.

An organization must enter the organization's name and business address.

**Effective Date.** Enter the date on which the agreement will become effective. The limitation period for mailing a Notice of Deficiency Determination will be extended for all taxable periods for which a notice could have been mailed on this date.

**Date Agreement Extended To.** Enter the date to which the agreement is being extended.

**Signature.** This agreement must be signed by the taxpayer, partner, member, or corporate officer. If the taxpayer authorizes another person to sign this agreement, there must be a [power of attorney](#) on file with the Department.

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

**[revenue.nebraska.gov/fuels](http://revenue.nebraska.gov/fuels), 800-554-3835, 402-471-5730**