

Nebraska Severance and Conservation Tax Return

Complete and attach required schedules.

Nebraska ID Number 45 —	Federal ID or Social Security Number	Please Do Not Write In This Space
Tax Month and Year		

Name and Location Address			Name and Mailing Address		
Business Name			Business Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

1 Total value of stripper oil severed (total of lines 4a on all Schedules I and II)	1		
2 Total value of nonstripper oil severed (total of lines 4b on all Schedules I and II)	2		
3 Total value of natural gas severed (total of lines 4c on all Schedules I and II)	3		
4 Total value of all resources severed (total of lines 1 through 3)	4		
5 Total severance tax due from school lands (total of lines 6 on all Schedules I)	5		
6 Total severance tax due from other than school lands (total of lines 6 on all Schedules II)	6		
7 Total severance tax due (line 5 plus line 6)	7		
8 Severance tax interest	8		
9 Severance tax penalty	9		
10 Total severance tax, interest, and penalty (total of lines 7, 8, and 9)	10		
11 Total conservation tax due (line 4 multiplied by .0050)	11		
12 Conservation tax interest	12		
13 Conservation tax penalty	13		
14 Total conservation tax, interest, and penalty (total of lines 11, 12, and 13)	14		
<input type="checkbox"/> Check this box if payment is being made electronically.			
15 Balance due (total of lines 10 and 14). Pay in full with this return	15		

Under penalties of law, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Owner, Partner, Member, Corporate Officer, or Duly Authorized Individual

Signature of Preparer Other Than Taxpayer

Title

Date

Phone Number

Address

Date

Email Address

Email Address of Preparer

Mail original return, schedules, and payment to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.
revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729

Mail copy to: Oil and Gas Conservation Commission, PO Box 399, Sidney, NE 69162-0399.

Instructions

Who Must File. Every person severing oil or natural gas from the soil of Nebraska must pay the severance and conservation tax, unless the severed oil or natural gas is sold in Nebraska. If the oil or natural gas is sold in Nebraska, the first purchaser must pay the tax. Every person required to pay the severance or conservation tax must file a Nebraska Severance and Conservation Tax Return, Form 61, on or before the due date.

Do not make adjustments for a prior month on the current month's Form 61.

When and Where to File. This return, schedules, and tax payment must be filed every month on or before the last day of the month following the month in which the resources were severed from the leases. A return must be filed even if there is no tax due.

Form 61 and Schedules I and II, as well as the tax payment, must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818. A copy of Form 61 and Schedules I and II must also be mailed to the Nebraska Oil and Gas Conservation Commission, PO Box 399, Sidney, NE 69162-0399.

Amended Returns. File a separate Form 61, and the appropriate Schedules I and II, whenever the information on a return or schedule previously-filed is not correct. **Clearly mark "amended" at the top of the returns and schedules. Report the net change only on the amended returns and schedules.** The net change is the difference between the original figures and the correct figures for the tax period.

If the amended returns will reduce the previous tax liability, attach an explanation and any other documentation to support the reduction in tax owed. The amended returns will be processed and any credit will be placed on your account. If the credit is two dollars or greater, a claim for refund must be filed within three years after the tax was paid. To file a claim for refund, attach a signed letter to the amended returns requesting the credit amount to be refunded. The request for refund must contain an authorized signature.

If the amended return results in additional tax owed, calculate the applicable penalty and interest. The penalty and interest rates are in the tables below.

The severance and conservation tax rates in effect for the tax month being amended must be used to calculate the amended return.

Severance Tax Rate Schedule	
Since Jan. 1, 1997:	2% stripper oil 3% nonstripper oil, and 3% natural gas

Conservation Tax Rate Schedule	
09-01-2018 through current period	5.0 Mills (.005)
04-01-2017 through 08-31-2018	7.0 Mills (.007)
03-01-2016 through 03-31-2017	12.0 Mills (.012)
04-01-2014 through 02-29-2016	3.0 Mills (.003)
03-01-2013 through 03-31-2014	4.0 Mills (.004)
04-01-2010 through 02-28-2013	2.0 Mills (.002)
07-01-2009 through 03-31-2010	7.0 Mills (.007)
09-01-2008 through 06-30-2009	1.0 Mill (.001)
04-01-2008 through 08-31-2008	2.0 Mills (.002)
06-01-2006 through 03-31-2008	3.0 Mills (.003)
04-01-2003 through 05-31-2006	4.0 Mills (.004)
07-01-2000 through 03-31-2003	5.0 Mills (.005)
01-01-2000 through 06-30-2000	7.0 Mills (.007)
07-01-1998 through 12-31-1999	10.0 Mills (.010)
01-01-1997 through 06-30-1998	5.0 Mills (.005)

Interest, Lines 8 and 12. If the severance tax due on line 7, and the conservation tax due on line 11, are not paid by the due date, interest at the statutory rate will be assessed on the tax due from the due date until payment is received. To determine the interest rate for a particular period, please visit the Nebraska Department of Revenue's (Department's) website and review the following Revenue Ruling, "[State Taxation — Interest Rate Assessed on State Taxes](#)."

Interest Abatement. A taxpayer that has been assessed interest may request an abatement of the interest, provided one or more of the conditions set forth on the [Request for Abatement of Interest, Form 21A](#), are met. The request for abatement of interest will not be considered until the tax, interest, and penalty amounts have been paid.

Penalty, Lines 9 and 13. If the severance tax due on line 7, and the conservation tax due on line 11, are not paid by the due date, a penalty will be assessed in the amount of one percent of the delinquent tax due for each month or number of days that the tax remains unpaid. The penalty will not be more than 25% of the delinquent tax.

Penalty Abatement. A taxpayer that has been assessed a penalty may request an abatement of the penalty. A [Request for Abatement of Penalty, Form 21](#), must be completed and filed with the Department. The request for abatement of penalty will not be considered until the tax, interest, and penalty amounts have been paid.

Electronic Payment, Line 15. Electronic payments may be made using any of the following options:

- Department's e-pay program (The State withdraws funds from your bank account based on the information you provide);
- ACH Credit (You work with your bank to deposit funds into the State's bank account);
- Nebraska Tele-pay (Pay by calling 800-232-0057); and
- Credit card payments.

Authorized Signature. This return must be signed by the owner, partner, member, or corporate officer. For any other person to be authorized to sign this return, there must be a [Power of Attorney, Form 33](#), on file with the Department.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.