

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, P.O. Box 94818, Lincoln, Nebraska 68509-4818. A copy of Form 61 and Schedules I and II must also be mailed to the Nebraska Oil and Gas Conservation Commission, P.O. Box 399, Sidney, Nebraska 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 \$2 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, compute the applicable penalty and interest. The penalty and interest rates are set forth in the specific instructions below.

The severance and conservation tax rates in effect for the tax month being amended must be used to compute the amended return. The severance and conservation rates are as follows:

Severance Tax Rate Schedule

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

04-01-2010 through current period	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)
1-01-1997 through 06-30-1998	5.0 Mills (.005)

SPECIFIC INSTRUCTIONS

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) Web site and review the following Revenue Ruling, "[State Taxation — Interest Rate Assessed on State Taxes.](#)"

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 shall be assessed in the amount of 1% 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.

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 [Application 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 ABATEMENT. A taxpayer that has been assessed a penalty may request an abatement of the penalty. An [Application 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.

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.