

# Nebraska Tire Fee Return

Nebraska ID Number

Tax Period

Due Date

Do Not Write In This Space

Name and Location Address

Name and Mailing Address

Check this box if you no longer sell tires at retail in Nebraska.

<b>1</b> Number of qualified tires sold.....	<b>1</b>		
<b>2</b> Number of qualified tires delivered outside Nebraska.....	<b>2</b>		
<b>3</b> Number of qualified tires sold to federal agencies .....	<b>3</b>		
<b>4</b> Number of qualified tires sold for resale.....	<b>4</b>		
<b>5</b> Total tires not subject to the fee (total of lines 2, 3, and 4) .....	<b>5</b>		
<b>6</b> Tire fee at \$1 per tire (line 1 minus line 5).....	<b>6</b>	\$	00
<b>7</b> Previous balance with applicable interest at % per year and payments received through	<b>7</b>		

Check this box if payment is being made electronically.

<b>8 Balance Due</b> (total of lines 6 and 7). Pay in full with return .....	<b>8</b>	\$	
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Under penalties of law, I declare that I have examined this return, 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

Date

Email Address

Title

Daytime Phone Number

Signature of Preparer Other Than Taxpayer

Date

Address

Daytime Phone Number

## Instructions

For additional information about tire fee, see the [Tire Fee Information Guide](#).

**Who Must File.** Every person making retail sales in Nebraska of new tires for farm tractors, motor vehicles, motorcycles, trailers, or semitrailers must obtain a Nebraska Tire Fee Permit and file a Nebraska Tire Fee Return, Form 93. To obtain a Nebraska Tire Fee Permit, you must complete a [Nebraska Tax Application, Form 20](#). After issuing your permit, the Nebraska Department of Revenue (Department) will mail preidentified returns to you for each reporting period. Licensed retailers who no longer sell qualified tires at retail in Nebraska can cancel their permit by placing a check mark in the box above line 1.

**This return is due on or before the 25th day of the month following the reporting period indicated above.**

Mail this return 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**

**When and Where to File.** This return and payment are due the 25th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U.S. Postal Service on or before the due date. Electronic payments must be initiated before 5 p.m. Central Time on the due date. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska, 68509-4818. Retain a copy of this return for your records.

**Preidentified Return.** This return can only be used by the Nebraska Tire Fee permit holder whose name is printed on it. Do not file returns which are photocopies, returns from a previous reporting period, or returns which have not been preidentified. If you have not received a preidentified return for a particular tax period, visit the Department's website to print a Form 93. Complete the ID number, tax period, name, and address information.

You may change the names and addresses printed on this return, provided the changes are not being made because of an ownership change or a change in your Federal ID number.

To change the location or mailing name and address, mark through the incorrect information and plainly print the correct information. In addition, write on the face of the return, "name or address change only." The location address cannot be a post office box.

If you are changing the name or address of the business because of a: (1) change in ownership; (2) change in the legal form of the business (for example, from a proprietorship to a corporation); or (3) change in your federal ID number, you must complete and return a [Nebraska Tax Application, Form 20](#), to obtain new permits, licenses, and certificates. The former owner of the business must cancel all of its permits, licenses, and certificates by filing a [Nebraska Change Request, Form 22](#).

**Penalty and Interest.** If the return is not filed by the due date, or when the tire fee is due but not paid by the due date, a penalty will be assessed in the amount of \$25 or 10% of the fee due, whichever is greater. Interest on the unpaid fee will be assessed at the rate printed on line 7 from the due date until the date the payment is received.

**Verification and Audit.** The records required to substantiate this return must be retained and be available for at least three years following the date of filing the return.

### Specific Instructions

**Line 1.** Enter the total number of qualified tires sold during this period. A qualified tire is any new pneumatic (air or gas-filled) or solid tire, including take-off-tires, made of rubber or other resilient materials that could be used on a motor vehicle, motorcycle, trailer, semitrailer, or farm tractor and delivered to a customer in Nebraska. New tires sold specifically for vehicles (except for farm tractors) designed for off-road use, such as golf carts, all-terrain vehicles, or farm discs, and recapped or regrooved tires are not qualified tires, and are not subject to the tire fee.

**Line 2.** Enter the number of qualified tires delivered to purchasers who took possession of the tires outside Nebraska. This includes sales of qualified tires to Native Americans living within an Indian reservation or on Indian country in Nebraska when title and possession are taken within the boundaries of an Indian reservation or on Indian country in Nebraska. Out-of-state retailers should not use this line.

**Line 3.** Enter the number of qualified tires sold to the federal government or its agencies. The federal government and its agencies are exempt from the tire fee. Qualified tires sold to a state, county, or local government agency are subject to the tire fee.

**Line 4.** Enter the total number of new tires included on line 1 that were sold to another retailer for resale. You must have a properly completed resale certificate, [Form 13](#), Section A from each purchaser for which a deduction is claimed.

**Line 7.** A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the Department. This amount includes interest on any unpaid fee through the due date of this return. If the amount due is paid before the due date, interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 8.

**Line 8. If your payment is made electronically, this paper return must still be filed with the Department.** 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); or
- Nebraska Tele-pay (pay by calling 800-232-0057).

For more information about these electronic payment options, go to the Department's website at [revenue.nebraska.gov](http://revenue.nebraska.gov) and click on the "Make a Payment" button under "For Businesses."

**Authorized Signature.** This return must be signed by the owner, partner, member, or corporate officer. If the taxpayer authorizes another person 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.