

**Nebraska and Local Sales and Use Tax Return
All-Terrain Vehicles (ATVs) and Utility-Type Vehicles (UTVs)
for County Treasurers and Other Officials**

Nebraska ID Number

Tax Period

Due Date:

Please Do Not Write in This Space

County Name and Mailing Address

1 Nebraska sales and use tax collected on titled ATVs and UTVs during this tax period

1		
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Complete the schedule below if local sales and use tax has been collected.

2 Total local sales and use tax collected (line 31, Nebraska Schedule).....

2		
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3 Total Nebraska and local sales and use tax collected (line 1 plus line 2).....

3		
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4 Total amount of penalties collected on late-titled ATVs and UTVs during this tax period.....

4		
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5 Total amount of interest collected on late-titled ATVs and UTVs during this tax period.....

5		
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6 Total amount collected (total of lines 3, 4, and 5).....

6		
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7 Collection fee (line 6 multiplied by .025; if the result is \$75 or more, enter \$75)

7		
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8 Total amount due (line 6 minus line 7)

8		
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9 Previous balance with applicable interest at
% per year and payment received through

9		
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Check this box if your payment is being made electronically.

10 Balance due (line 8 plus or minus line 9). Pay in full with return

10		
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**Nebraska Schedule—Local Sales and Use Tax Collected
(Attach a list if more space is required.)**

	Local Taxing Jurisdiction	Code	Local Sales and Use Tax		Local Taxing Jurisdiction	Code	Local Sales and Use Tax	
11				21				
12				22				
13				23				
14				24				
15				25				
16				26				
17				27				
18				28				
19				29				
20				30				
31	Local sales and use tax collected (total of lines 11 through 30). Enter here and on line 2 above						31	

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

sign here

Authorized Signature

Title

Phone Number

Date

Email Address

**This return is due on or before the 15th day of the month following the tax period indicated above.
Mail this return and payment to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.
revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729**

Instructions

Who Must File. Every county treasurer or designated county official must file this return for each tax period. This return must be filed by the due date even if there was no sales or use tax collected for the tax period.

When and Where to File. This return is timely filed if postmarked on or before the 15th day of the month following the tax period covered by the return. The return must be properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue. Mail to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.

Preidentified Return. This return is for use by the county official whose name is printed on it. If a preidentified return is not received for a tax period, a duplicate return should be requested from the Nebraska Department of Revenue (Department). Do not file returns that are copies, returns for another tax period, or returns that have not been preidentified. If the mailing address is incorrect, mark through the incorrect address and plainly print the correct address.

Penalty and Interest. A penalty for failing to file the return and paying the tax by the due date may be assessed. Interest on the unpaid tax will be assessed at the statutory rate from the due date until payment is received.

All-Terrain Vehicle (ATV). An all-terrain vehicle is any motorized off-highway device which is 50 inches or less in width, with three or more nonhighway tires, with a dry weight of 1,200 pounds or less, and designed for operator use only with no passengers, or specifically designed by the original manufacturer for the operator and one passenger.

Utility-Type Vehicle (UTV). A utility-type vehicle is any motorized off-highway device which is 74 inches or less in width, 180 inches or less in length, with four or more nonhighway tires, and a dry weight of 2,000 pounds or less.

Records. County officials who file this return must retain the white copies of Nebraska Sales and Use Tax Statement for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales, Form 6ATV, in alphabetical order by month of titling. The white copies must be kept for a minimum of three years to verify the collection of sales and use tax.

Specific Instructions

Line 9. A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the Department. If the amount entered has been satisfied by a previous payment, it should be disregarded when computing the amount to remit on line 10. A credit will be indicated by the word “subtract” and can be subtracted from the amount due on line 10. The amount of “interest” in a balance due will include interest assessed on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return.

Line 10. Electronic payments may be made using the Department’s free e-pay program (ACH Debit or ACH Credit). Refer to Payment Options for additional information. Payment may also be made by phone by calling 800-232-0057.

Authorized Signature. This return must be signed by the county treasurer or designated county official, or other person authorized to sign the return.

Nebraska Schedule

If you have collected any local sales and use tax for a city or county that is not preidentified on your Nebraska Schedule, enter the city or county name, code, and tax amount for each city or county in the blank spaces. If you have more than 20 local jurisdictions for which you collected the local sales and use tax, attach a list and provide the city or county name, code, and tax amount for each city or county. If you do not know the city or county code, it can be obtained from the Department’s website at revenue.nebraska.gov. Under “Specific Tax Info,” click on “Sales and Use Tax,” and then click on “Current and Local Sales and Use Tax Rates.”

The total amount collected and entered on line 2 of Form 9ATV, is the sum of line 31 of all Nebraska Schedules completed.