

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

Nebraska ID Number

Tax Period

Please Do Not Write In This Space

Due Date:

County Name and Mailing Address

1	Nebraska sales and use tax collected on titled ATVs and UTVs during this tax period	1		
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		
3	Total Nebraska and local sales and use tax collected (line 1 plus line 2).....	3		
4	Total amount of penalties collected on late-titled ATVs and UTVs during this tax period.....	4		
5	Total amount of interest collected on late-titled ATVs and UTVs during this tax period.....	5		
6	Total amount collected (total of lines 3, 4, and 5).....	6		
7	Collection fee (line 6 multiplied by .025; if the result is \$75 or more, enter \$75)	7		
8	Total amount due (line 6 minus line 7)	8		
9	Previous balance due with applicable interest at % per year and payment received through	9		

10	Balance due (line 8 plus or minus line 9). Payment must be made electronically	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 to: Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.
revenue.nebraska.gov, 800-742-7474 (NE & IA), or 402-471-5729**

Instructions

Who Must File. Every county treasurer 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 and **required** electronic payment are due the 15th day of the month following the tax period covered by the return. The electronic payment must be completed by 5:00 p.m. Central Time on the due date to be considered timely. Paper returns must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Retain a copy of this return and schedule for your records.

Preidentified Return. A preidentified form can only be used to report sales taxes for the specific county identified on the return. If a preidentified return is not received for a tax period, a duplicate return should be requested from the Nebraska Department of Revenue (DOR). Do not file returns that are photocopies, 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 treasurers 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 DOR. 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.

Line 10. Payment **must** be made electronically using DOR’s free Nebraska e-pay or Tele-pay programs or by ACH Credit. Refer to “Make a Payment Only” at revenue.nebraska.gov for additional information.

Authorized Signature. This return must be signed by the county treasurer 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 of each city or county. If you do not know the city or county code, you can find a listing of the local city or county taxing jurisdiction codes and the sales tax rates at revenue.nebraska.gov.

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