

## Nebraska Resale or Exempt Sale Certificate

for Sales Tax Exemption

**FORM** 

Name and Mailing Address of Purchaser			Name and Mailing Address of Seller			
Name			Name			
Legal Name						
Street or Other Mailing Address			Street or Other Mailing Address			
City	State	Zip Code	City	State	Zip Code	
Check Type of Certificate						
Single Purchase If single purchase is checked, enter the related invoice or purchase order number						
Blanket If blanket is checked, this certificate is valid until revoked in writing by the purchaser.						
I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:						
Check One Purchase for Resale (Complete Section A.) Exempt Purchase (Complete Section B.) Contractor (Complete Section C.)						
Check One I Turchase for Resale (Complete Section A.) Exempt Turchase (Complete Section B.)						
Section A — Nebraska Resale Certificate  Description of Property or Service Purchased						
I hamalari aantifii thaat thaa	enmahasa lagga ammantal of	Description of Pro	perty or Service		un the cellou listed above	
I hereby certify that the purchase, lease, or rental of from the seller listed above is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business. The property or service will be resold						
				at part of other property or service to be		
	are engaged in business as a:	Whol			Lessor	
_		_		_		
	ID Number is 01					
If none, state the reason						
· · · · · · · · · · · · · · · · · · ·	ax Number			State	·,	
of Foreign State Sales To					·	
Section B—Nebraska Exempt Sale Certificate						
The basis for this exemption is exemption category (See the list of Exemption Categories and corresponding numbers on reverse side).						
If exemption category 2 or 5 is claimed, enter the following information:  Description of Property or Service Purchased				Intended Use of Property or Service Purchased		
Description of Property of St	ervice Purchased		mended	d use of Property of Service Purchased		
If examption actor and 2 and 4 is alaimed antanyour Nahracka Contifacts of Examption State ID						
If exemption category 3 or 4 is claimed, enter your Nebraska Certificate of Exemption State ID number. 05						
If exemption category 6	is claimed, the seller must enter	the following info	ormation and s	ign this form below:		
Description of Items Sold	Da	ate of Seller's Origina	al Purchase	Was tax paid when purchased by seller?	Was item depreciable?	
				☐ ☐ Yes ☐ No	☐ ☐ Yes ☐ No	
Section C—For Contractors Only						
	ng materials or fixtures.					
	or Option 3 contractor, I hereby ce sales tax. My Nebraska Sales or U			ng materials and fixtures from the seller	· listed above are exempt	
				naintment on behalf of	·	
2. Purchases made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of(exempt entity)						
As an Option 2 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above is exempt from						
Nebraska sales tax pursuant to the <b>attached</b> Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17.						
Any purcha	ser, agent, or other person who comp	letes this certificate	for any purchase	e which is not for resale, lease, or rental in t	he regular course of the	
purchaser's busir	ness, or is not otherwise exempted from	n sales and use taxe	es is subject to a	penalty of \$100 or ten times the tax, whiche	ver amount is larger, for	
is in effect. Under				the best of my knowledge and belief, it is co		
sign						
here Authorized Sign	ature			Title	Date	
· ·						

Do not send this certificate to the Nebraska Department of Revenue (DOR). Keep it as part of your records. Sellers cannot accept incomplete certificates.

Authorized Signature Name (please print)

The DOR is committed to the fair administration of the Nebraska tax laws. It is unlawful to claim an exemption for purchases of property or services that are subject to tax. Sellers are encouraged to notify the DOR of any unlawful use of this form. revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

## Instructions

Who May Issue a Resale Certificate. Purchasers are to give the seller a properly completed Form 13, Section A, when making purchases of property or taxable services that will subsequently be resold in the purchaser's normal course of business. The property or services must be resold in the same form or condition as when purchased, or as an ingredient or component part of other property that will be resold.

Who May Issue an Exempt Sale Certificate. Form 13, Section B, may be completed and issued by governmental units or organizations that are exempt from paying Nebraska sales and use taxes. See this list in the Nebraska Sales Tax Exemptions Chart. Most nonprofit organizations are not exempt from paying sales and use tax. Enter the appropriate number from "Exemption Categories" (listed below) that properly reflects the basis for your exemption.

Foradditionalinformationaboutproperissuanceanduseofthiscertificate, please review Reg-1-013, Sale for Resale – Resale Certificate, and Reg-1-014, Exempt Sale Certificate.

Contractors. Contractors complete Form 13, Section C, part 1 or part 2 based on the option elected on the Contractor Registration Database. To make tax-exempt purchases of building materials and fixtures, Option 1 or Option 3 contractors must complete Form 13, Section C, Part 1. To make tax-exempt purchases of building materials and fixtures pursuant to a construction project for an exempt governmental unit or an exempt nonprofit organization, Option 2 contractors must complete Form 13, Section C, Part 2. The contractor must also attach a copy of a properly completed Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, to the Form 13, and both documents must be given to the supplier when purchasing building materials. See the contractor information guides and Reg-1-017, Contractors, for additional information. Also, see the Important Note under "Exemption Categories" number 3.

When and Where to Issue. The Form 13 must be given to the seller at the time of the purchase to document why sales tax does not apply to the purchase. The Form 13 must be kept with the seller's records for audit purposes.

**Sales Tax Number.** A purchaser who is engaged in business as a wholesaler or manufacturer is not required to provide an ID number when completing Section A. Out-of-state purchasers may provide their home state sales tax number. Section B does not require a Nebraska ID number when exemption category 1, 2, or 5 is indicated.

Fully Completed Resale or Exempt Sale Certificate. A fully completed resale or exempt sale certificate is proof for the retailer that the sale was for resale or is exempt. For a resale certificate to be fully completed, it must include: (1) identification of the purchaser and seller, type of business engaged in by the purchaser; (2) sales tax permit number; (3) signature of an authorized person; and (4) the date of issuance.

For an exempt sale certificate to be fully completed, it must include: (1) identification of purchaser and seller; (2) a statement that the certificate is for a single purchase or is a blanket certificate covering future sales; (3) a statement of the basis for exemption, including the type of activity engaged in by the purchaser; (4) signature of an authorized person; and (5) the date of issuance.

**Penalties.** Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the **normal** course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, is subject to a penalty of \$100 or ten times the tax, whichever is greater, for each instance of presentation and misuse. In addition, any purchaser, or their agent, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

## **Exemption Categories**

(Insert appropriate number from the list below in Section B)

1. Governmental units, identified in Neb. Rev. Stat. §§ 77-2704.15, Reg-1-072, United States Government and Federal Corporations, and Reg-1-093, Governmental Units. Governmental units are not assigned exemption numbers.

Sales to the U.S. government, its agencies, instrumentalities, and corporations wholly owned by the U.S. government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the U.S. government for the benefit of the public, generally are taxable.

Purchases by governmental units that are **not** exempt from Nebraska sales and use taxes include, but are not limited to: governmental units of other states or countries; sanitary and improvement districts; rural water districts; railroad transportation safety districts; and county historical societies.

- **2.** Purchases when the intended use renders it exempt. See Nebraska Sales Tax Exemptions Chart.
- 3. Purchases made by organizations that have been issued a Nebraska Exempt Organization Certificate of Exemption (Certificate of Exemption). Reg-1-090, Nonprofit Organizations; Reg-1-091, Religious Organizations; and Reg-1-092, Educational Institutions, identify these organizations. These organizations are issued a Certificate of Exemption with a state ID number which must be entered in Section B of Form 13.

Important Note: Nonprofit educational institutions must be accredited regionally or nationally and have their primary campus in Nebraska to be exempt from sales and use tax. Also nonprofit organizations providing any of the types of health care or services that qualify to be exempt must be licensed or certified by the Nebraska Department of Health and Human Services (DHHS) to be exempt from sales and use taxes. There is no sales and use tax exemption prior to these entities being accredited, licensed, or certified. They CANNOT issue either a Resale or Exempt Sale Certificate, Form 13, or a Purchasing Agent Appointment, Form 17, to any retailer or contractor relating to purchases of building materials for construction or repair projects performed prior to being accredited, licensed, or certified. After an entity becomes accredited, licensed, or certified upon completion of the construction project, it may submit a Nebraska Exemption Application for Sales and Use Tax, Form 4.

Nonprofit health care organizations that hold a Certificate of Exemption are exempt for purchases for use at their facility, or portion of the facility, covered by the license issued under the Nebraska Health Care Facility Licensure Act. Only specific types of health care facilities and activities are exempt. Purchases of items for use at facilities that are not covered under the license, or for any other activities that are not specifically exempt, are taxable. The exemption is not for the entire organization that offers different levels of health care or other activities, but is limited to the specific type of health care that is exempt. Purchases for non-exempt types of health care are taxable.

- **4.** Purchases of motor vehicles, trailers, semitrailers, watercraft, and aircraft used predominately as common or contract carrier vehicles; accessories that physically become part of the common or contract carrier vehicle; and repair and replacement parts for these vehicles. The exemption ID number must be entered in Section B of the Form 13. An individual or business that has been issued a common or contract carrier certificate of exemption may only use it to purchase those items described above prior to the expiration date on the certificate. The certificate of exemption expires every 5 years. (See Nebraska Common or Contract Carrier Information Guide).
- 5. Purchases of manufacturing machinery and equipment made by a person engaged in the business of manufacturing, including repair and replacement parts or accessories, for use in manufacturing.
- **6.** Occasional sales of used business or farm machinery or equipment productively used by the seller as a depreciable capital asset for more than one year in his or her business. The seller must have previously paid tax on the item being sold. The seller must complete, sign, and give the Exempt Sale Certificate to the purchaser. (See <a href="Reg-1-022">Reg-1-022</a>. Occasional Sales). The Form 13 must be kept with the purchaser's records for audit purposes.