

## Nebraska Resale or Exempt Sale Certificate

DEPARTMENT OF REVENUE		for Sales la	x ⊏xemp	tion				IJ
Name	and Mailing Address of Purc	haser		Nam	e and Ma	iling Address of	Seller	
Name	<del>-</del>		Name					
Legal Name								
Street or Other Mailing Ad	Idress		Street or Other	r Mailing Ad	dress			
						_		
City	State	Zip Code	City			State		Zip Code
Check Type of Certificate								
		4 4 1 4 1 1	. 1	1	1			
Single Purchase If single purchase is checked, enter the related invoice or purchase order number								
Blanket	If blanket is checked, this cert	tificate is valid until re	evoked in writ	ting by the	purchaser.			
I hereby certify	y that the purchase, lease, or renta	I by the above nurcha	ser is evennt	from the l	Vebracka s	ales tay for the follo	wing reason	n:
· ·	·		-				-	
Check One Pu	rchase for Resale (Complete Section	ion A.) Exempt	Purchase (Co	ompiete Se	ection B.)	Contractor	(Complete S	section C.)
Section A—Nebraska Resale Certificate  Description of Property or Service Purchased								
		Description of Pro	perty or Service	Purchased		0	.1 11 1	
I hereby certify that	the purchase, lease, or rental of		as in the manne		of our busis		the seller l	
	condition in which it was purchas							iii de resolu
	we are engaged in business as a:	Whole		Retailer		<u> </u>	Lessor	
· ·	we are engaged in business as a.	Whole		returier			Lessor	
of	T. ID. 1							
•	Tax ID Number is 01	<del> </del>	•					
If none, state the reason,								
or Foreign State Sal	es Tax Number			State				·
	Sectio	n B-Nebraska	Exempt Sa	le Certi	ficate			
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	d Use of Pro	perty or Ser	vice Purchased		
			_					
If exemption categor	ory 3 or 4 is claimed, enter your N	lebraska Certificate of	Exemption S	State ID nu	mber. 05-			
If exemption catego	ory 6 is claimed the seller must en	nter the following info	ormation and s	sion this fo		Do <b>not</b> enter your Fed	eral Employer	ID Number.
If exemption category 6 is claimed, the seller must enter the following information and sign this form below:  Description of Items Sold  Date of Seller's Original Purchase  Was tax paid when purchased by seller?  Was item depreciable								oreciable?
Boothplion of Romo Cold		Bate of College of Origina	ar aronaco	Trao tax p	Yes	No	Yes	□ No
		Section C—For	Contractor	rs Only				
1. Purchase of bu	ilding materials or fixtures.	000000000000000000000000000000000000000	<u> </u>	o omy				
	n 1 or Option 3 contractor, I hereb	y certify that the purcl	hase of buildir	no materia	ls and fixtu	res from the seller l	isted above	are evemnt
	ska sales tax. My Nebraska Sales							
	de by an Option 2 contractor							
						(	exempt entity	)
As an Optio	n 2 contractor, I hereby certify that	at the purchase of buil	lding material	s and fixtu	ires from th	ne seller listed abov	e is exempt	from
Nebraska sa	les tax pursuant to the <b>attached</b> F	Purchasing Agent App	ointment and	Delegation	n of Author	rity for Sales and U	se Tax, Forn	n 17.
Any p	urchaser, agent, or other person who c	completes this certificate	for any purchase	e which is n	ot for resale,	, lease, or rental in the	regular cours	se of the
	business, or is not otherwise exempted be of presentation and misuse. With reg							
is in effect 1	Inder penalties of law, I declare that I a							
sign								
here Authorized	Signature			Title			Date	
	~							
Authorized	Signature Name (please print)							

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

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.

Foradditionalinformationabout proper issuance and use of this certificate, 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)

 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 Reg-1-022, Occasional Sales). The Form 13 must be kept with the purchaser's records for audit purposes.