



# Nebraska Resale or Exempt Sale Certificate

FORM  
13

for Sales Tax Exemption  
• Read instructions on reverse side/see note below

NAME AND MAILING ADDRESS OF PURCHASER			NAME AND MAILING ADDRESS OF SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Check Type of Certificate <input type="checkbox"/> Single Purchase <input type="checkbox"/> Blanket			If blanket is checked, this certificate is valid for three (3) years from date of issuance.		

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)     Contractor (Complete Section C)  
 Exempt Purchase (Complete Section B)

## SECTION A — Nebraska Resale Certificate

Description of Item(s) Purchased

Our purchase of \_\_\_\_\_ is a purchase for resale, rental or lease in the normal course of our business, either in the form or condition in which purchased, or as an ingredient or component part of other property to be resold.

I further certify that we are engaged in business as a:     Wholesaler     Retailer     Manufacturer     Lessor

Description of Product Sold, Leased, or Rented  
of \_\_\_\_\_

If none, state reason

and hold Nebraska Sales Tax Permit Number    01-

or Foreign State Sales Tax Number \_\_\_\_\_ State of Registration \_\_\_\_\_  
(Cannot be used by drop shipment vendors.)

## SECTION B — Nebraska Exempt Sale Certificate

The basis for this exemption is exemption category \_\_\_\_\_ (Insert appropriate category as described on reverse of this form.)

If exemption category 2 is claimed, enter the following information:

Description of Item(s) Purchased \_\_\_\_\_ Intended Use of Item(s) Purchased \_\_\_\_\_

If exemption category 6 is claimed, seller must enter the following information and sign this form below:

Description of Item(s) Sold \_\_\_\_\_ Date of Seller's Original Purchase \_\_\_\_\_ Was Tax Paid when Purchased by Seller?  YES     NO    Was Item Depreciable?  YES     NO

If exemption categories 3 through 5 are claimed, enter the Nebraska Exemption Certificate number.

## SECTION C — Contractors

I certify that we are engaged in business as a contractor operating under OPTION 1, and that we will collect and remit sales tax on the materials portion of our customer's invoice. Our Nebraska Sales Tax Permit Number is: \_\_\_\_\_ 01-

OR

I certify that we are engaged in business as a contractor operating under OPTION 3, and that we will remit consumer's use tax on the materials withdrawn from our inventory that will be annexed into real estate. Our Nebraska Sales or Consumer's Use Tax Identification number is: \_\_\_\_\_

Any purchaser, or the agent thereof, or other person who completes this certificate for any purchase which is other than for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from the sales and use tax under Sections 77-2701 through 77-27,135 of the Nebraska Revenue Act, as amended, shall in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100.00 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, said penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Authorized Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

NOTE: Sellers must keep this certificate as part of their records. Do not send to the Nebraska Department of Revenue.  
Incomplete certificates cannot be accepted in good faith.

## INSTRUCTIONS

**WHO MAY FILE A RESALE CERTIFICATE.** A Nebraska Resale Certificate, Form 13, Section A is to be filed by persons or organizations making purchases of property in the normal course of their business for the purpose of resale either in the form or condition in which it was purchased, or as an ingredient or component part of other property.

**Use Form 13AG for purchases of agricultural machinery and equipment. Use Form 13E for purchases of energy sources which qualify for exemption.**

**WHO MAY FILE AN EXEMPT SALE CERTIFICATE.** Form 13, Section B must be filed by persons or organizations exempt from payment of the Nebraska sales tax by qualifying for one of the six enumerated Categories of Exemption. Organizations claiming a sales tax exemption may do so only on items purchased for their own use. Items purchased by an exempt organization that will be resold must be supported by a properly completed Nebraska Resale Certificate, Form 13, Section A.

**WHERE TO FILE.** The Form 13 is given to the seller at the time of the purchase of the property or when sales tax is due. The certificate must be retained with the seller's records for audit purposes.

For exemption category 6, the seller must sign and give the certificate to the purchaser. The certificate must be retained by the purchaser for audit purposes.

Contractors operating under Option 1 or 3 must use a Form 13 to purchase building materials tax free. Contractors may **not** use the Form 13 to purchase tools, supplies, or equipment. Contractors operating under Option 1 or 3 must indicate their sales or consumer's use tax identification number in the space provided in Section C. Contractors operating under Option 1, 2, or 3 should refer to information guides titled "Nebraska Taxation of Contractors Option 1," "Nebraska Taxation of Contractors Option 2," or "Nebraska Taxation of Contractors Option 3."

**WHEN NO NUMBER IS REQUIRED.** Section A does not require an identification number when the purchaser has indicated that it is engaged in business as a wholesaler or manufacturer. Section B does not require an identification number when exemption category 1 or 2 is marked.

**GOOD FAITH – PROPERLY COMPLETED CERTIFICATE.** A purchaser must properly complete a certificate before it can be accepted in good faith by a retailer (seller). An incomplete or improperly completed certificate shall constitute evidence of a lack of good faith. To properly complete the certificate, purchasers must include: (1) identification of both the purchaser and seller, (2) a statement as to whether the certificate is for a single purchase or is a blanket certificate for future sales, (3) a statement of basis for exemption including completion of all information for the basis chosen, (4) the signature of an authorized person, and (5) the date the certificate was issued.

**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 regular course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act shall be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, the penalty shall apply to each purchase made during the period the blanket certificate is in effect.

Any purchaser, or the agent thereof, who fraudulently signs a Form 13 with the intention to avoid payment of the tax may, in addition to the aforementioned penalty, be found guilty of a Class IV misdemeanor.

**CATEGORIES OF EXEMPTION.** Indicate the category which properly reflects the basis for your exemption. Place the corresponding number in the space provided in Section B on the face of this form. If category 2 through 6 is the basis for exemption, you must complete the information requested in Section B. If category 6 is the basis for exemption, the seller must sign this form.

### CATEGORIES OF EXEMPTION

1. Purchase by the United States Government, its agencies, and wholly owned subsidiary corporations; the State of Nebraska, a state owned and operated college or university, and any county, township, city, village, rural or suburban fire protection district, natural resource district, city airport authority, county airport authority, or joint airport authority within the borders of Nebraska, except purchases for use in the business of furnishing gas, water, electricity, or heat; or by any irrigation or reclamation district or the irrigation division of a public power and irrigation district; the State Board of Agriculture; the Nebraska Investment Finance Authority; the Research and Development Authority; the Small Business Development Authority, and licensees of the State Racing Commission.

Governmental units of other states, sanitary improvement districts, housing authorities, urban renewal authorities, rural water districts, railroad transportation safety districts, and county historical or agricultural societies are **not** exempt from Nebraska sales tax, and may not issue a Nebraska Exempt Sale Certificate, Form 13, Section B, for any purchases which they make.

2. Purchase when the intended use renders it exempt as set out in paragraph 012.02D of Nebraska Sales and Use Tax Regulation 1-012, Exemptions. Complete the description of the item purchased and the intended use as required on the front of Form 13.

Refer to Revenue Rulings 1-99-4 and 1-99-5 for information regarding the exemption for mobility enhancing equipment for use in a private residence or on a motor vehicle.

3. Purchase by an organization created exclusively for religious purposes; a nonprofit organization providing services exclusively to the blind; a public or private primary or secondary educational institution licensed under Nebraska statutes; a private college or university licensed under Nebraska statutes; a hospital, skilled nursing facility, or intermediate care facility which is licensed under sections 71-2017 to 71-2029 of the Nebraska statutes and organized not for profit; a nonprofit organization providing services primarily for home health care purposes; a health clinic, when owned or controlled by two or more hospitals and operated for the purpose of reducing the cost of health services, or which receives funds under either the Urban or Rural Health Initiative Program of the United States Public Health Service; a child caring agency licensed for 24-hour daily care, supervision, custody, or control of children and established under sections 71-1901 to 71-1904; or a licensed child placement agency.

4. Purchase of a common or contract carrier vehicle and/or repair and replacement parts for such vehicle.

5. Purchase of materials to be incorporated into a construction project pursuant to an attached purchasing agent appointment. No exemption number is required for projects with governmental units identified in Regulation 1-093.

6. A sale that qualifies as an occasional sale, such as a sale of depreciable machinery and equipment productively used by the seller for more than one year and the seller previously paid tax on the item.