



Nebraska Sales and Use Tax
GENERAL INFORMATION
Fall 2009

This PowerPoint handout is used for training purposes in conjunction with the oral presentation given by departmental training staff.

It is not intended to be a stand-alone document.

It is not an information guide, nor does it carry regulatory or statutory authority.

Nebraska tax statutes, regulations, information guides, and other resources are available at www.revenue.ne.gov.

SALES TAX is:

- a transactional tax
- based on the transaction
- rather than the item sold.

A **SALE** is:



- the transfer of title or possession
- of an item or taxable service
- for consideration.

A **SALE** includes transfer of digital goods:

- music
- movies, music videos, TV shows
- books
- downloading songs & ringtones.

A LEASE OR RENTAL

- is a **SALE**
- because it is a transfer of **POSSESSION.**

TAXABLE SERVICES

- Computer software training
- Pest control services
- Building cleaning
- Security services
- Detective services
- Motor vehicle towing, washing/waxing, painting
- Installing/applying tangible personal property
- Animal specialty services
- Recreational Vehicle (RV) park services
- Repair labor & maintenance services
(+ 4 exceptions)

ALL SERVICE PROVIDERS...

...are the **CONSUMERS** of all items used to provide the service

...**MUST PAY TAX** on those items
(even if the charge for the service is taxable)

Example: The carwash does not sell soap and wax, but a “car wash”.

Example: A window cleaner is not selling window cleaner, but “clean windows”.

COLLECTING SALES TAX

- Collected by the SELLER as an agent for the State
- TRUST FUND belongs to the citizens of Nebraska
- Must have a SALES TAX PERMIT
- COLLECTION FEE

COLLECTING SALES TAX

continued

- Sales tax is calculated on the gross receipts
- The delivery location determines the rate of local tax
- ALL transactions are presumed taxable

COLLECTING SALES TAX

continued

Sellers must collect the tax
– OR –
document why they did not

DOCUMENTING EXEMPT SALES

- Form 13
- Sellers keep completed copies of Form 13
- “Blanket” form is valid until revoked in writing by the purchaser

FORM 13, SECTION A – RESALE CERTIFICATE

- Purchases for resale
- Items becoming a component part of the product to be resold



Nebraska Resale or Exempt Sale Certificate

for Sales Tax Exemption

FORM
13

• 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

Single Purchase 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)

SECTION A — Nebraska Resale Certificate

Description of Item or Service Purchased

I hereby certify that the purchase, lease, or rental of _____ from the above seller is exempt from the Nebraska sales tax as 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

of _____
Description of Product Sold, Leased, or Rented

If None, State Reason

and hold Nebraska Sales Tax Permit Number **01-** _____

or Foreign State Sales Tax Number _____

State _____

FORM 13, SECTION B – EXEMPT SALE CERTIFICATE

- To certain governmental units
- To certain exempt organizations
- Parts for vehicles used in a common or contract carrier capacity
- Qualified manufacturing machinery and equipment (MME)
- Occasional sales



Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

FORM
13

• 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

Single Purchase 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)

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 or 5 is claimed, enter the following information:

Description of Item(s) Purchased	Intended Use of Item(s) Purchased
----------------------------------	-----------------------------------

If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number. 05-

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? <input type="checkbox"/> YES <input type="checkbox"/> NO	Was Item Depreciable? <input type="checkbox"/> YES <input type="checkbox"/> NO
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FORM 13, SECTION C – FOR CONTRACTORS ONLY

See you this afternoon!



EXCEPTIONS TO DOCUMENTATION

- Prescription drugs
- Grocery-type food items
- Gasoline

ONLINE AUCTIONS

(2009 Legislative Session)

- NO more than 3 days per year
- Seller may NOT be regularly engaged in selling similar items
- Household goods and personal effects sold MUST have originally been purchased by seller for personal use

Example: A sofa, but not a licensable motor vehicle.

REPORTING SALES TAX

- File a Form 10
- Electronic or paper options
- A return must be filed even if there are no sales to report!



NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

FORM
10

- Complete Schedule III first
- Print your name, I.D. number, and tax period on this schedule
- Return this schedule with Form 10

Name as Shown on Form 10	Nebraska I.D. Number	Tax Period
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COMPUTATION OF NET TAXABLE SALES

1 Gross sales and services (enter on line 1 of Form 10)	1		
2 Nontaxable services	2		
3 Sales to licensed purchasers for resale	3		
4 Deliveries or shipments to purchasers outside Nebraska	4		
5 Sales to qualified exempt organizations	5		
6 Sales to qualified exempt common or contract carriers.....	6		
7 Sales to qualified governmental agencies.....	7		
8 Sales of qualified prescription items sold for human use	8		
9 Sales of exempt agricultural feed, seed, chemicals, and fertilizer	9		
10 Sales of motor vehicles, motorboats, and trailers.....	10		
11 Sales of exempt food or food ingredients	11		
12 Sales of exempt agricultural machinery & equipment.....	12		
13 Other allowable deductions (explain)	13		
14 Total allowable deductions (total of lines 2 through 13).....	14		
15 Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10	15		



Nebraska and Local Sales and Use Tax Return

FORM

10

- If applicable, complete Schedule I on reverse side
- Complete and return Schedule III

PLEASE DO NOT WRITE IN THIS SPACE

Tax Cat. | Nebr. I.D. Number | Rpt. Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

• Name, address, or ownership changes? See instructions.

Check the box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.

1	Gross sales and services (as reported on Nebraska Schedule III).....	1	\$		00
2	Net taxable sales (as reported on Nebraska Schedule III)	2			00
3	Nebraska sales tax (line 2 multiplied by .055).....	3			
4	Nebraska consumer's use tax (as reported on Nebraska Schedule III).....	4			
Complete Nebraska Schedule I (on back) prior to completing lines 5 & 6					
5	Local consumer's use tax from line 1, Nebraska Schedule I (on back).....	5			
6	Local sales tax from line 2, Nebraska Schedule I (on back)	6			
7	Total Nebraska and local sales tax (line 3 plus line 6).....	7			
8	Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8			
9	Sales tax due (line 7 minus line 8).....	9			
10	Total Nebraska and local consumer's use tax (line 4 plus line 5)	10			
11	Total Nebraska and local sales and use tax due (line 9 plus line 10)	11			
12	Previous balance with applicable interest at 5% per year and payments received through	12			

Check this box if your payment is being made by Electronic Funds Transfer (EFT).

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return..... 13 \$

Under penalties of law, I declare that as taxpayer or preparer 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 _____ () Daytime Phone _____
 Title _____ Date _____
 Signature of Preparer Other than taxpayer _____ () Daytime Phone _____
 Address _____ Date _____
 E-Mail Address _____

CONSUMER'S USE TAX

- Due **ONLY** when Nebraska sales tax has not been paid on a taxable item purchased for use in NE
- **Not a duplication** of sales tax
- The difference is **who** remits the tax:
 - Sales tax is remitted by the seller
 - Use tax is remitted by the purchaser/
consumer

CONSUMER'S USE TAX

continued

- Consumer's use tax and sales tax have these things in common:
 - Calculated at the same rate
 - Imposed on the same transactions
 - Have the same exemptions

CONSUMER'S USE TAX

continued

- Often due when purchases are made from an **out-of-state seller**
 - Internet, catalog, mail order
 - Magazines and journals by subscription
- Due when the seller withdraws **tax-free inventory** for business or personal use
 - Auto mechanic
 - Hair salon

CONSUMER'S USE TAX

continued


- If you have no use tax liability during a reporting period, you **MUST enter a ZERO** in Lines 4, 5, and 10 of Form 10 when filing the paper return
- **Online Form 10
DEFAULTS TO ZERO!**

REPORTING CONSUMER'S USE TAX

- Consumer's use tax is reported on one of three returns

REPORTING USE TAX, continued

Businesses use
Form 2 –
if they do not
hold a sales tax
permit



Nebraska Department of
REVENUE

**Nebraska and Local Consumer's
Use Tax Return**

• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

**FORM
2**

Nebraska Identification Number _____

NAME AND LOCATION ADDRESS _____

Tax Period _____

NAME AND MAILING ADDRESS _____

Check this box if this is your final return

1 Cost of items or taxable services purchased for business use on which Nebraska sales tax has not been paid.....	1	00
2 Cost of items withdrawn from inventory for personal or business use.....	2	00
3 Total amount subject to Nebraska consumer's use tax (line 1 plus line 2)	3	00
4 Nebraska consumer's use tax (line 3 multiplied by _____).....	4	
5 Credit for tax properly paid to other states and subdivisions on items included on line 3 (see instructions)	5	
6 Net Nebraska consumer's use tax (line 4 minus line 5).....	6	

• Complete the following schedule only if local consumer's use tax is being reported - see instructions and current rate table

Local Consumer's Use Tax Schedule				
Line Number	Local Code	Local Taxing Jurisdiction	Column A Amount of Line 3 Subject To Local Consumer's Use Tax	Column B Local Consumer's Use Tax (Column A x Rate)

[CLICK HERE
FOR CURRENT
LOCAL RATES](#)

7 Total local consumer's use tax (add amounts in Column B)	7	
8 Total Nebraska and local consumer's use tax (line 6 plus line 7)	8	
9 Previous balance with applicable interest at _____ % per year and payments received through _____	9	
10 BALANCE DUE (line 8 plus or minus line 9). Pay in full with return	10	

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign here Authorized Signature _____ Telephone Number _____ Signature of Preparer Other Than Taxpayer _____
 Title _____ Date _____ Address _____ Date _____

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

REPORTING USE TAX, continued

Individuals use **Form 3**

F32=1

PLEASE DO NOT WRITE IN THIS SPACE

First Name(s) and Initial(s) _____ Last Name _____
 Home Address (Number and Street or Rural Route) _____
 City, Town, or Post Office _____ State _____ Zip Code _____

Tax Period Covered by this Return
 Beginning _____, 20____ and Ending _____, 20____
 Social Security Number _____ Nebraska Identification Number _____

1 Cost of taxable purchases on which Nebraska sales or use tax has not been paid.....	1		00
2 Cost of items withdrawn from inventory for personal use	2		00
3 Total amount subject to Nebraska consumer's use tax (line 1 plus line 2)	3		
4 Nebraska consumer's use tax (line 3 multiplied by .055).....	4		
5 Credit for tax paid to other states or cities on items included on line 3 (see instructions)	5		
6 Net Nebraska consumer's use tax (line 4 minus line 5).....	6		

• Complete the following schedule only if local consumer's use tax is being reported—see instructions

Local Individual Consumer's Use Tax Schedule				
DEPARTMENT USE ONLY		Local Taxing Jurisdiction	Column A Amount of Line 3 Subject To Local Consumer's Use Tax	Column B Local Consumer's Use Tax (Column A x Rate)
Line Number	Local Code			

7 Total local consumer's use tax (add amounts in Column B)	7		
8 Total Nebraska and local consumer's use tax due (line 6 plus line 7). Pay in full with return	8		

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____ Signature of Preparer Other than Taxpayer _____ Telephone Number _____
 Telephone Number _____ Date _____ Address _____ Date _____

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.
 Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923**

REPORTING USE TAX

continued

Businesses that hold a
Nebraska Sales Tax Permit
use **Form 10**



NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

FORM
10

RESET FORM

- Complete Schedule III first
- Print your name, I.D. number, and tax period on this schedule
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Name as Shown on Form 10	Nebraska I.D. Number	Tax Period
--------------------------	----------------------	------------

COMPUTATION OF NET TAXABLE SALES

1 Gross sales and services (enter on line 1 of Form 10)	1		
2 Nontaxable services	2		
3 Sales to licensed purchasers for resale	3		
4 Deliveries or shipments to purchasers outside Nebraska	4		
5 Sales to qualified exempt organizations	5		
6 Sales to qualified exempt common or contract carriers.....	6		
7 Sales to qualified governmental agencies.....	7		
8 Sales of qualified prescription items sold for human use	8		
9 Sales of exempt agricultural feed, seed, chemicals, and fertilizer	9		
10 Sales of motor vehicles, motorboats, and trailers.....	10		
11 Sales of exempt food or food ingredients	11		
12 Sales of exempt agricultural machinery & equipment.....	12		
13 Other allowable deductions (explain)	13		
14 Total allowable deductions (total of lines 2 through 13).....	14		
15 Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10.	15		

COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

16 Cost of items and applicable services purchased for use on which Nebraska sales and use tax has not been paid	16		
17 Cost of items withdrawn from inventory for personal or business use.....	17		
18 Total amount subject to Nebraska consumer's use tax (line 16 plus line 17)	18		
19 Nebraska consumer's use tax (line 18 multiplied by the rate identified on line 3 of Form 10).....	19		
20 Credit for tax paid to other states on items in line 18 (see instructions).....	20		
21 Nebraska consumer's use tax due (line 19 minus line 20). Enter on line 4 of Form 10.....	21		



Nebraska and Local Sales and Use Tax Return

FORM

- If applicable, complete Schedule I on reverse side
- Complete and return Schedule III

10

PLEASE DO NOT WRITE IN THIS SPACE

Tax Cat. | Nebr. I.D. Number | Rpt. Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

• Name, address, or ownership changes? See instructions.

Check the box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.

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2	Net taxable sales (as reported on Nebraska Schedule III)	2			00
3	Nebraska sales tax (line 2 multiplied by .055).....	3			
4	Nebraska consumer's use tax (as reported on Nebraska Schedule III).....	4			
Complete Nebraska Schedule I (on back) prior to completing lines 5 & 6					
5	Local consumer's use tax from line 1, Nebraska Schedule I (on back).....	5			
6	Local sales tax from line 2, Nebraska Schedule I (on back)	6			
7	Total Nebraska and local sales tax (line 3 plus line 6).....	7			
8	Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8			
9	Sales tax due (line 7 minus line 8).....	9			
10	Total Nebraska and local consumer's use tax (line 4 plus line 5)	10			
11	Total Nebraska and local sales and use tax due (line 9 plus line 10)	11			
12	Previous balance with applicable interest at 5% per year and payments received through	12			

Check this box if your payment is being made by Electronic Funds Transfer (EFT).

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return 13 \$

Under penalties of law, I declare that as taxpayer or preparer 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

()

Daytime Phone

Signature of Preparer Other than taxpayer

()

Daytime Phone

Title

Date

Address

Date

E-Mail Address

DELIVERY CHARGES

Taxable when:

1. The buyer pays the seller for the delivery charge

AND

2. The buyer's transaction is taxable

The taxability of delivery charges is not determined by the method of delivery.

DELIVERY CHARGES

continued

- If you owe use tax on a purchase, you also owe use tax on the delivery charge.

LABOR CHARGES ASSOCIATED WITH PERSONAL PROPERTY

- **TAXABLE**
 - Production and assembly labor
 - Installation and repair labor WHEN item is taxable
- **EXEMPT**
 - Installation labor WHEN item is exempt
 - Repair labor (see next slide)

EXEMPT REPAIR LABOR CHARGES

- Licensable motor vehicle
- Agricultural machinery and equipment used in commercial agriculture
- Qualifying prosthetic devices, durable medical equipment, mobility enhancing equipment
- Qualified MME (Form 13 required)

COMPUTERS: HARDWARE, SOFTWARE, & NETWORKING

TAXABLE

- Computer installation and set up
- Software – including upgrades
- Repair

EXEMPT

- Web design – NO transfer of software
- Help desk support - NO alteration of software

WARRANTIES & GUARANTEES

- Taxable when the item or service covered is taxable
- Tax exempt when covering real estate

WARRANTIES & GUARANTEES

continued

- **TAXABLE**
 - Charges invoiced over what the warranty covers
 - Deductibles
- **EXEMPT**
 - Parts used and labor performed under warranty

4 EXCEPTIONS TO SEPARATELY STATING SALES TAX

- Admissions
- Concessions
- Vending machines
- Alcohol by-the-drink

MANUFACTURING

- Manufacturing, Machinery & Equipment (MME)
- Energy Source Exemption
- Water Exemption

MME is EXEMPT:

1. When more than 50% of the manufacturer's total annual revenue is from sales of tangible personal property they manufacture;

AND

2. When MME is used more than 50% of the time in the manufacturing process.

“Manufacturing process” includes:

1. Producing, fabricating, assembling, processing, molding, shaping, finishing, refining, or packaging tangible personal property
2. Transporting, conveying, handling, or storing the manufactured goods or raw materials

more...

Manufacturing Process

continued

3. Maintaining the integrity of the products or unique environmental conditions for the products or MME itself
4. Testing or measuring the product, the manufacturing process, or the quality of the finished products

more...

Manufacturing Process

continued

5. Computers, software, and peripheral MME used to guide, control, operate, or measure the manufacturing process

Example: Software used to direct robotic assembly line equipment to move the product down the line.

MME EXEMPTIONS ALSO INCLUDE:

- Replacement parts
- Repair labor charges



Nebraska Resale or Exempt Sale Certificate

for Sales Tax Exemption

FORM
13

• 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

Single Purchase 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)

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 or 5 is claimed, enter the following information:

Description of Item(s) Purchased	Intended Use of Item(s) Purchased
----------------------------------	-----------------------------------

If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number: 05 -

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? <input type="checkbox"/> YES <input type="checkbox"/> NO	Was Item Depreciable? <input type="checkbox"/> YES <input type="checkbox"/> NO
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TAXABLE MME

- Licensable motor vehicles
- Tools powered by hand
- Security equipment
- Safety apparel
- Office equipment
- Repair shop equipment
- Cleaning equipment
- Equipment used for research & development

ENERGY SOURCE UTILITY EXEMPTION

When more than 50% of a qualified energy source is used for an exempt purpose:

- Processing or manufacturing
- Irrigation or farming
- Refining
- Generation of electricity
- Use by any hospital

2009 Legislative Session –

Wood and corn cobs were added as enumerated energy sources.



Nebraska Energy Source Exempt Sale Certificate

FORM
13E

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 until revoked in writing by the purchaser.					
Purchaser's Account Number			Was an energy audit (analysis) completed prior to issuing this certificate to the seller?		
			<input type="checkbox"/> YES <input type="checkbox"/> NO		

Describe your business operations:

- A. Our purchase of electricity or compressed natural gas is exempt from Nebraska sales and use tax because more than 50 percent of the energy charge through meter number(s) _____ has been properly determined to be used or directly consumed in: (check appropriate box)
 - Manufacturing and Processing Farming Generation of Electricity
 - Irrigation Refining
- B. Our purchase of coal, fuel oil, diesel fuel, tractor fuel, coke, nuclear fuel, butane, propane, or gas is exempt from Nebraska sales and use tax because more than 50 percent of the amount purchased is used or directly consumed in: (check appropriate box)
 - Manufacturing and Processing Farming Generation of Electricity
 - Irrigation Refining

Any purchaser, or the agent thereof, or other person who completes this certificate for any purchase which is not otherwise exempted from the sales and use tax under 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 the 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 of Purchaser _____ Title _____ Date Issued

NOTE: Sellers must keep this certificate as part of their records. Do not send it to the Nebraska Department of Revenue.

WATER EXEMPTION

When more than 90% of the water billed through a single meter is used for one of the following exempt purposes:

- Irrigation of agricultural lands
- Manufacturing
- Care of animals whose products we eat or wear

TATTOOS AND PIERCINGS

- Charges for applying or removing tattoos are sales tax exempt
- Tattoo artists owe sales or use tax on all equipment, ink, supplies, and artwork



Let us know what you think.
Please turn in your evaluation!

THANK YOU!