

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Agri-Business General Information 2018

Accurate
through
October 4,
2018

revenue.nebraska.gov

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2

The screenshot shows the official Nebraska Government Website for the Nebraska Department of Revenue. The page features a navigation menu with categories like Online Services, Tax Incentives, Forms, FAQs, Information Guides, Legal Information, News Releases/FYI, Research, Sales Tax Rate Finder, Tax Calendar, Taxpayer Education, and Useful Links. The main content area is divided into sections: Online Services (File/Pay Your Return, Make a Payment Only, Where's My Refund?), Currently Featured (2017 Nebraska Tax Incentives, Individual Income Tax Refund information Video, Getting Familiar with the Department's Website, 2018 Nebraska Legislative Changes), Specific Tax Info (Business Income Tax, Individual Income Tax, Use Tax for Individuals, Occupation Taxes, Sales and Use Tax, Income Tax Withholding), and Items of Interest (Compliance and Enforcement, Construction Contractors, Extended Filing Deadline for 2017 Income Tax, Homestead Exemption, How to Start or Close Your Business, Local Government Information, Major Legislative Changes, Market-Based Sourcing, Nontaxable Capacity Tax, Nebraska Affordable Housing Tax Credit Act FAQs, Nebraska Historic Tax Credit, New Markets Job Growth Investment Tax Credit, Prepaid Wireless Surcharge).

3

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Today's Agenda

- Overview of Sales and Use Tax
- Agricultural Machinery and Equipment
- Repair and Replacement Parts
- Personal Property Tax
- Contractor Issues
- Purchases that do not Qualify
- Agricultural Feed, Seed, Plants, Medicines and Chemicals
- Water and Energy Utility Exemptions
- Summary of Commercial Ag Purchases
- Taxable Sales Made by Guides/Outfitters

5

Overview of Sales and Use Tax

6

Nebraska Sales and Use Tax

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
- ... providing a service,
- ... for consideration.

For more information, see our guide [Nebraska and Local Sales Tax](#) or [Reg-0-001 - Nature of Sales Tax](#).

7

Nebraska Sales and Use Tax (continued)

A lease or rental of tangible personal property...

- ... is a sale,
- ... a lease or rental is a transfer of control or possession of the property.

Sales tax is due on each lease or rental payment.

For more information, see [Reg-1-018 - Rent or Lease of Tangible Personal Property](#).

8

Labor Charges Associated with Personal Property

- Taxable
 - Production and assembly labor
 - Installation and repair labor when the item is taxable
- Exempt
 - Installation labor when the item is exempt
 - Repair labor (see the next slide)

For more information, see [Reg-1-082](#) – Labor Charges.

9

Exempt Repair Labor Charges

- Licensable motor vehicle
- Agricultural machinery and equipment used in commercial agriculture ([Form 13](#) required)
- Qualifying prosthetic devices and durable medical equipment ([Form 13](#) required)
- Mobility-enhancing equipment ([Form 13ME](#) required)
- Qualified MME ([Form 13](#) required)

10

Delivery Charges

Delivery charges are taxable when:

- the buyer pays the seller for the delivery charge and
- the transaction is taxable.

Delivery charges are taxable regardless of the method of delivery.

11

Containers

There are two types:

- Returnable
 - Taxable to the person who will place contents into them.
- Nonreturnable
 - Nontaxable when the person will fill the container and sell the contents with the container.

For more information, see [Reg-1-043](#) – Containers.

12

The Bottom Line for Sales Tax

Sellers must collect sales tax
or
document why they did not.

13

What is Use Tax?

For more information, see [Reg-1-002](#) – Use Tax.

14

What is Use Tax?

- Use tax is due when Nebraska sales tax has not been paid on a taxable item or service purchased for use in Nebraska.
- The big difference is who remits the tax -
 - Sales tax is collected and remitted by the seller.
 - Use tax is paid directly to the Department by the purchaser/consumer.

15

Use Tax and Sales Tax Have These Things in Common –

- They are imposed on the same transactions.
- They have the same exemptions.
- They are calculated at the same rate.
 - Where delivery occurs; or
 - Where first usage in Nebraska takes place.

16

When Use Tax is Due

- Use tax is often due when purchases are made from an out-of-state seller
 - Internet, catalog, mail order
 - Magazines and journals by subscription
- Use tax is due when the business withdraws tax-free inventory for business or personal use (including donations)
 - Auto mechanic
 - Hair salon

Note: Be sure to maintain good records!

17

Use Tax

Use tax filing statistics:

- 61,474* Forms 1040N reported a use tax liability for a total of \$3,832,936* since the use tax line was added to the income tax return.
- An estimated \$57 to \$76 million in sales and use taxes on remote sales goes uncollected on an annual basis.
 - \$45 to \$60 million in state sales and/or use tax revenue
 - \$12 to \$16 million in local sales and/or use tax revenue

*Note: These statistics are as of 08/26/2016.

18

Agricultural Machinery and Equipment

19

Purchases of ag equipment are sales and use tax exempt when all three of these criteria are met (refer to Reg-1-094):

- The item is used directly in commercial agriculture;
- The item meets the definition of ag equipment; and
- The purchaser properly completes a Form 13, Section B.

20

Commercial agriculture is:

- Producing food products or other useful and valuable crops;
or
- Raising or caring for animals.

The crops or animals can either be sold or used by the farmer/rancher to produce other products for sale.

21

Commercial agriculture also includes commercial production in:

- Feedlots;
- Greenhouses;
- Nurseries;
- Sod farms; and
- Tree farms.

22

Commercial agriculture does not include:

- Animals in sale barns;
- Animals in stockyards;
- Storage of products in commercial elevators; or
- Storage of products off the farm.

23

Ag equipment:

- Must be depreciable tangible personal property, even if the owner chooses not to depreciate it for income tax purposes;
- Has a determinable life of more than 1 year; and
- Is used in commercial agriculture for the production of income.

24

- Leases of qualified ag equipment are exempt from sales and use taxes when used directly in commercial agriculture.
- The lessee must give a Form 13, Section B to the lessor.

Ag equipment does not include:

- Real estate;
- Licensable motor vehicles;
- Equipment used in processing at a commercial facility;
- Well drilling equipment;
- Office equipment; or
- Other non-qualifying equipment.

Qualified ag equipment is exempt from sales and use taxes when purchased at an auction...

...provided the purchaser gives the auctioneer a properly completed Form 13, Section B, Category 2.

Form 13, Section B

REVENUE		Nebraska Resale or Exempt Sale Certificate		Form 13	
Name and Mailing Address of Purchaser		Name and Mailing Address of Seller			
Name		Name			
Legal Name		Legal Name			
Street Address (Do not use PO Box)		Street or Other Mailing Address			
City		State		Zip Code	
City		State		Zip Code	
Check Type of Certificate					
<input type="checkbox"/> Single Purchase		If single purchase is checked, enter the related invoice or purchase order number: _____			
<input checked="" type="checkbox"/> 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:					
<input checked="" type="checkbox"/> Check One		<input type="checkbox"/> Purchase for Resale (Complete Section A.)		<input checked="" type="checkbox"/> Exempt Purchase (Complete Section B.)	
<input type="checkbox"/> Contractor (Complete Section C.)					
Section B—Nebraska Exempt Sale Certificate					
The basis for this exemption is exemption category <u>2</u> (insert appropriate number for the category of exemption described on the reverse side).					
If exemption category 2 or 5 is claimed, enter the following information:					
Description of Items Purchased		Intended Use of Items Purchased			
farm machinery, repair and replacement parts		commercial agriculture			
If exemption category 3 or 4 is claimed, enter your Nebraska Exemption Certificate number: 05- _____					
Do not enter your Federal 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?	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	
				Was item depreciable?	
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

For more information, see Form 13 instructions.

Repair and Replacement Parts for Ag Equipment

29

Repair and Replacement Parts for Ag Equip

- Effective October 1, 2014, all repair and replacement parts are exempt if both criteria are met
 - The property repaired is agricultural machinery and equipment
 - The equipment is used in commercial agriculture
- Farmers or ranchers must issue a Form 13, Section B, Category 2 to exempt these sales.
- Repair labor is sales tax exempt

LB 96

30

Repair and Replacement Parts for Ag Equip (continued)

Form 7AG-1

Nebraska Sales and Use Tax Refund Claim for Agricultural Machinery and Equipment Purchases or Leases **FORM 7AG-1**

RESET Read instructions on reverse side. Type or print clearly.

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer I.D. or Social Security Number

NAME AND MAILING ADDRESS OF PURCHASER/LESSEE

County where property will be located for property taxation (a copy of this claim will be forwarded to the appropriate county assessor and all property listed herein will be subject to personal property taxation)

City, State, Zip Code

If leased, will this property be leased or rented for less than one year? YES NO

QUALIFYING AGRICULTURAL MACHINERY AND EQUIPMENT					
Description of Property (List Each Item Separately)	Date Purchased/Leased Mo. Day Yr.	Net Purchase/Lease Price	Local Jurisdiction Imposing Tax	Local Sales and Use Tax Paid	Nebraska Sales and Use Tax Paid
1		\$		\$	\$
2					
3					
4					
5					
6 Total local sales and use tax paid				\$	\$
7 Total Nebraska sales and use tax paid				\$	\$
8 Total refund claimed for Nebraska and local sales and use tax paid (total of lines 6 and 7). No refund will be made if the total amount claimed is less than \$2.00				\$	\$

I declare, under penalties of law, that I have examined the items and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the state.

sign here Signature of Purchaser, Lessee, or Agent Printed Name Telephone Number Date

For more detailed information, refer to the [Form 7AG-1 instructions](#).

31

Repair and Replacement Parts for Ag Equip (continued)

Form 7AG-1 (continued)

ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE

APPROVED

APPROVED AS REVISED, SEE COMMENTS OR LETTER DATED

DISAPPROVED, SEE COMMENTS OR LETTER DATED

COMMENTS:

AMOUNTS APPROVED				
Purchase/Lease Price	Code	Local Sales and Use Tax Paid	Nebraska Sales and Use Tax Paid	
1 \$		\$	\$	
2				
3				
4				
5				
		6 \$		
			7 \$	
			8 \$	

Authorized Signature Date

Mail this claim and supporting documentation to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

IF PROPER DOCUMENTATION IS NOT INCLUDED, YOUR CLAIM CANNOT BE PROCESSED.

Visit our Web site www.revenue.ne.gov or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

NEBRASKA DEPARTMENT OF REVENUE — White Copy TAXPAYER — Retain canary copy for your income tax records

6-945-1969 Rev 9-2005 Signature 6-945-1969 Rev. 9-2005

32

Personal Property Tax

33

Personal Property Tax

- All depreciable ag equipment must be reported for personal property tax purposes, even if sales tax is paid on the item.
- Property tax is not related to sales tax.

Refer to
Sales and Use Tax [Regulation 1-094.05](#) –
Agricultural Machinery and Equipment Refund, and
[Personal Property](#) on the Property Assessment website
for additional information.

34

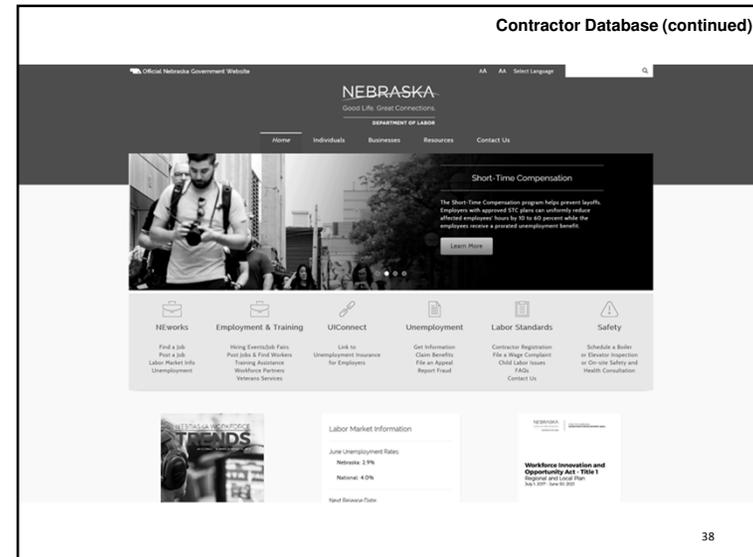
- All depreciable tangible personal property owned as of January 1 at 12:01 a.m. each year must be reported.
- A [Nebraska Personal Property Return](#) is filed with the county assessor.
- The return must be filed each year on or before May 1.

35

Contractor Database

36

The Nebraska Contractor Registration Act requires contractors and subcontractors doing business in Nebraska to register with the Nebraska Department of Labor.



- Every construction contractor making payment to a subcontractor must withhold 5%;
- Unless the subcontractor is registered in the Department of Labor's Contractor Registration Database.

- A single definition of “contractor” is used for purposes of the Contractor Registration Act and construction contractor withholding. (This definition is slightly different than the sales and use tax definition of a contractor.)
- A centralized registration system is used for construction contractors.
- The Department of Labor administers the Contractor Database.

41

Contractor Issues

42

When Work on Ag Equipment Involves Charges for Contractor Labor

- Contractor labor is sales tax exempt; and
- The contractor option chosen determines taxability of purchases of ag equipment or any repair parts.

43

Contractor Transactions

44

Option 1 Contractor

- Transactions with the supplier
 - Purchases building materials and fixtures for resale.
 - Must give Nebraska supplier a properly completed Form 13, Section C, Block 1.
- Transactions with the customer
 - Does not collect sales tax on separately stated labor charges.
 - Must collect sales tax on separately stated charges for building materials and fixtures.
 - If charges for building materials and labor are not separately stated, the entire amount is taxable.

Option 2 Contractor

- Transactions with the supplier
 - Pays sales or use tax on purchases of building materials and fixtures.
- Transactions with the customer
 - Does not collect sales tax on any portion of the invoice. Cannot accept a Form 13.

Option 3 Contractor

- Transactions with the supplier
 - Purchases building materials and fixtures tax-free.
 - Must give Nebraska supplier a properly completed Form 13, Section C, Block 1.
- Transactions with the customer
 - Must remit use tax at the rate in effect at the time and place of withdrawal of building materials and fixtures from inventory.
 - Does not collect sales tax on any portion of the invoice. Cannot accept a Form 13.

Form 13, Section C, Block 1

REVENUE		Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption		Form 13
Name and Mailing Address of Purchaser		Name and Mailing Address of Seller		
Name		Name		
Street Name		Street or Other Mailing Address		
Rural Address (Do not use PO Box)		Rural Address (Do not use PO Box)		
City		State	Zip Code	City
State		Zip Code	City	State
Zip Code		City	State	Zip Code
Check Type of Certificate: <input type="checkbox"/> Single Purchase If single purchase is checked, enter the related invoice or purchase order number. <input type="checkbox"/> Resale If Resale 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: <input type="checkbox"/> Purchase for Resale (Complete Section A.) <input type="checkbox"/> Exempt Purchase (Complete Section B.) <input type="checkbox"/> Contractor (Complete Section C.)				
Section A—Nebraska Resale Certificate				
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 either in the form or condition in which it was purchased, or as an ingredient or component part of other property or service to be resold.				
Further certify that we are engaged in business as a: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Lessee				
Description of Product or Service Sold, Leased, or Rented: _____				
My Nebraska Sales Tax Permit Number is 01-_____.				
If none, state the reason: _____				
My Foreign State Sales Tax Number: _____				
Section B—Nebraska Exempt Sale Certificate				
The basis for this exemption is exemption category _____ (insert appropriate number for the category of exemption described on the reverse side).				
If exemption category 2 or 3 is claimed, enter the following information:				
Description of items purchased:		Intended Use of Items Purchased:		
If exemption category 3 or 4 is claimed, enter your Nebraska Exemption Certificate number: 05-_____. Do not enter your Federal Employer ID Number.				
If exemption category 5 is claimed, the seller must enter the following information and sign this form: Name: _____				
Description of items sold:		Use of Seller's Original Purchase: Yes <input type="checkbox"/> No <input type="checkbox"/>		Was Item Dependent: Yes <input type="checkbox"/> No <input type="checkbox"/>
Section C—For Contractors Only				
1. Purchase of building materials or fixtures.				
<input type="checkbox"/> As an Option 1 or Option 3 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above are exempt from Nebraska sales tax. My Nebraska Sales or Use Tax Permit Number is: _____				
<input type="checkbox"/> Purchase made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of _____ (insert name)				
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 attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17.				
This certificate is valid for the period of time specified in the attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17.				
I, the undersigned, hereby certify that the information furnished on this certificate is true and correct to the best of my knowledge and belief, and that I am not aware of any information that would cause this certificate to be inaccurate.				
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: _____				
Do not send this certificate to the Nebraska Department of Revenue. Keep it as part of your records. Sellers cannot accept incomplete certificates. revenue@nebraska.gov, 800-762-7476, DRE, and (402) 471-5729				

Purchases That Do Not Qualify

49

Purchases That Do Not Qualify

Buildings and Most Structures Do Not Qualify for the Ag Equipment Exemption

- Concrete feed bunks do not qualify if they are permanently attached.
- Barns and outbuildings do not qualify.
- Grain bins do not qualify.
- However, the stirrator in the grain bin does qualify for the exemption.

50

Ag Feed, Seeds and Plants, Medicines, and Chemicals

For Qualifying Animals, Non-qualifying Animals, & Crops

51

Ag Feed

Qualifying Animals

Feed, seeds and plants, medicines, chemicals, and water for animal life that produce food and clothing (qualifying animals) can be purchased sales tax exempt.

Examples (include, but are not limited to) -

- Bees
- Cattle
- Chickens
- Game birds
- Sheep
- Swine
- Turkeys

52

Non-qualifying Animals

Feed, seeds and plants, medicines, chemicals, and water for animals that do not produce food (non-qualifying animals) are subject to sales tax.

Examples (include, but are not limited to) -

- Domesticated elk and deer
- Horses, donkeys, mules, and work animals
- Ostriches and emus
- Pets (birds, cats, dogs, etc.)

This includes any non-food producing breeding stock.

53

Purchases of Feed Used in the Caring for Qualifying Animals are Sales Tax Exempt

Examples -

- Hay
- Grit
- Minerals and vitamins
- Salt blocks
- Silage

54

Purchases of Seeds and Plants for Use in Commercial Agriculture are Sales Tax Exempt

Seeds and plants are sales tax exempt when used in commercial agriculture by -

- Greenhouses
- Nurseries
- Tree farms

55

To Buy Seeds and Plants Sales Tax Exempt for Use in Commercial Agriculture

- Complete Form 13, Section B, Category 2, and give it to your seller.

56

Cover Crop Seeds

Cover crop seeds, when purchased by a person engaged in commercial agriculture, are tax exempt when the cover crop:

- Contributes to the production of the land
 - Soil fertility
 - Soil quality

Cover crop seeds, when purchased by a person engaged in commercial agriculture, are not tax exempt when used for:

- Ground that has been taken out of production
- Erosion control purposes

Seeds and Plants Cannot Be Purchased Sales Tax Exempt When Used for the Following Planting Purposes

- Residential or commercial lawns
- Private ornamental gardens
- Private golf courses
- Seed for land that is removed from production

Veterinary Medicines

Purchases of veterinary medicines are sales tax exempt when used for:

- Prevention or treatment of disease of qualifying animals; and
- Treatment of the injuries of qualifying animals.

Examples (include, but are not limited to) -

- Drugs
- Antibiotics
- Antitoxins

Drugs

Drugs for human use are tax exempt when prescribed in writing by a physician or dentist

- Drugs can be either dispensed by a pharmacist or administered by a health care professional
- Refilling a prescription

Over-the-counter drugs for human use are taxable when purchased

- With or without prescription

Bottom Line for Drugs

Prescription drugs filled by a pharmacy or administered by a health professional for human use are tax exempt.

Prescription drugs filled by a pharmacy for animals that are not raised for food (for example, dogs or cats) are taxable.

61

Ag Chemicals for Animals

When ag chemicals are used for these commercial ag purposes, they are sales tax exempt:

- Controlling pests of qualifying animals;
 - Pesticides
 - Insecticides

or

- Affecting a qualifying animal's growth.
 - Growth-regulating chemicals and hormones

62

Ag Chemicals for Crops

Ag chemicals applied to land or crops in commercial agriculture may be purchased sales tax exempt.

Exempt examples include -

- Fertilizers
- Fungicides
- Herbicides
- Insecticides

63

When To Use Form 13 for the Ag Exemption

A Form 13 is required when the product can be used in the treatment and care of both:

- Qualifying; and
- Non-qualifying animals.

A Form 13 is not required when the product is labeled by the manufacturer as solely to be used for treatment or care of qualifying animals.

64

Water and Energy Source Utility Exemption

65

Water and Energy Source Utility Exemption

Water Used for Ag Purposes

Water is sales tax exempt when more than 90% of the water billed through the meter is used for one or more of the following tax exempt purposes:

- Irrigation of agricultural lands; or
- Care for qualifying animals.

A Form 13 must be issued to the utility when claiming this exemption, unless the utility assigns a formal usage classification.

66

Water and Energy Source Utility Exemption (continued)

Energy Source Utility Exemption

A qualified energy source is sales tax exempt when more than 50% of the energy is used for:

- Commercial feed grinding;
- Commercial grain drying;
- Farming; or
- Irrigation.

To purchase energy sources sales tax exempt, give a Form 13E to the seller.

Refer to Sales and Use Tax Regulation 1-089
Energy Source Utility Exemption, for more information.

67

Water and Energy Source Utility Exemption (continued)

- Example of Qualified Use

The electricity billed through a single meter at a hog confinement building qualifies (more than 50% rule).

- Example of Nonqualified Use

The energy used in the farmer/rancher's repair shop is taxable.

68

The seller is not responsible for collecting sales tax on sales of dyed diesel fuel when delivery takes place by

- Pumping it into a bulk tank equipped with a hose and nozzle;
- Pumping it directly into the fuel tank of an off-road vehicle;
 - Farm tractor ○ Bulldozer ○ Excavator
 - Combine ○ Road grader ○ Boat
- Pumping it directly into a supply tank that fuels equipment that generates electricity; or
- Pumping it directly into a supply tank that fuels stationary crop irrigation equipment.

Taxable Energy Source

Dyed diesel fuel is subject to sales and use tax when:

- Used in certain equipment
 - Reefer unit
 - De-watering equipment
 - Diesel powered light tower equipment
 - Diesel powered air compressor

Refer to Sales and Use Tax Regulation 1-089-
Energy Source Utility Exemption, for more information.

Form 13E

		RESET FORM 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 <input type="checkbox"/> 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:			
<input type="checkbox"/> 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) <ul style="list-style-type: none"> <input type="checkbox"/> Manufacturing and Processing <input type="checkbox"/> Farming <input type="checkbox"/> Generation of Electricity <input type="checkbox"/> Irrigation <input type="checkbox"/> Refining 			
<input type="checkbox"/> 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) <ul style="list-style-type: none"> <input type="checkbox"/> Manufacturing and Processing <input type="checkbox"/> Farming <input type="checkbox"/> Generation of Electricity <input type="checkbox"/> Irrigation <input type="checkbox"/> Refining 			
<small>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.</small>			
sign here 		Title	Date Issued
Authorized Signature of Purchaser			

For more detailed information, refer to the [Form 13E instructions](#).

Summary of Commercial Ag Purchases

Recognize What is Taxable and Know How to Document What is Tax Exempt.

- Ag equipment exemption Form 13, Section B
- Other equipment **Taxable**
- Building and structures **Taxable**
- Manufacturer-labeled ag seed **Exempt, no form required**
- Other seed **Taxable**

73

Recognize What is Taxable and Know How to Document What is Tax Exempt.

- Dual use chemicals Form 13, Section B
- Manufacturer-labeled ag chemicals **Exempt, no form required**
- Other chemicals **Taxable**
- Ag medicines & feed Form 13, Section B
- Non-ag medicines & feed **Taxable**
- Energy source exemption Form 13E
- Water exemption Form 13, Section B

74

Taxable Sales Made by Guides/Outfitters May Include:

- Hunting/Fishing packages (private ground)
- Hunting/Fishing memberships
- Trespass fees (allowing access to private ground)

For more information, see Reg-1-044 Admissions, General Information Letter: Admissions-Hunting

- Float trips (canoes, kayaks, tanks, and tubes)

For more information, see River Outfitters and Rentals Information Guide, REG-1-018 Rent or Lease of Tangible Personal Property

- Overnight accommodations

For more information, see Reg-1-046 Hotels, Lodgings, and Accommodations, Lodging Tax Information Guide

75

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Steve Drzaic
402-595-2078
steve.drzaic@nebraska.gov

Taxpayer assistance
800-742-7474
revenue.nebraska.gov

Thank you!