



**Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax, Form 5, Page 2**

**21** Does the Nebraska Public Service Commission (PSC) require your business to hold a Certificate of Public Convenience to transport the persons or property listed on Form 5, Schedule A?

YES     NO

If Yes, enter the PSC number **and attach a copy of the permit.**

**22** Does the Federal Motor Carrier Safety Administration (FMCSA) or Federal Aviation Administration (FAA) require your business to hold a Certificate of Public Convenience and Necessity or permit to transport the persons or property listed on Form 5, Schedule A?

YES     NO

If Yes, enter the FMCSA or FAA number **and attach a copy of the permit.**

**23** Do you lease or trip lease your vehicles to anyone?

YES     NO

If Yes, enter the percentage of your total miles traveled under lease or trip lease to another carrier or company. **Attach a copy of any written lease agreement.**

Lease \_\_\_\_\_ %

**24** Are you paid by another company to deliver packages, mail, or any other property?

YES     NO

**If Yes, attach a copy of the written agreement or contract.**

**25** Application is being made for a:

Common Carrier Certificate of Exemption

Contract Carrier Certificate of Exemption

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

**sign here**

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Title

Date

Daytime Phone Number

Email Address

**FOR DEPARTMENT OF REVENUE USE ONLY**

APPROVED  
EXEMPTION CODE

COMMENTS: \_\_\_\_\_

DISAPPROVED

Authorized Signature

Date

**You may fax this form to 402-471-5927.**

**Mail this application to: Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.  
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

**Instructions**

**Who Must File.** Any person who owns or leases a motor vehicle, trailer or semitrailer, watercraft, or aircraft (vehicle) that is used predominantly as a common or contract carrier as defined in Sales and Use Tax Regulation 1-069, and desires to purchase vehicles sales tax exempt, must complete the: Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax, Form 5; and Form 5, Schedule A.

If the application is approved, the Department will issue a certificate of exemption to the company. The company, to whom the certificate is issued, can use it to purchase vehicles that will be engaged predominantly as a common or contract carrier to transport person or property for hire, and to purchase the repair parts for these vehicles sales tax exempt.

The fact that a company has been granted a certificate or permit issued by the Nebraska Public Service Commission, Federal Motor Carrier Safety Administration, or Federal Aviation Administration to transport persons or property does not automatically qualify the vehicles owned by the company for a sales and use tax exemption as a Nebraska licensed common or contract carrier. All sales and use tax exemption certificates for common and contract carriers expire every fifth year, regardless of when the certificate was issued.

**Specific Instructions**

**Line 1.** If you hold, or have previously held, a Nebraska ID number assigned by the Nebraska Department of Revenue (Department) for a common or contract carrier exemption, or a sales tax, motor fuels tax, corporate, or partnership ID number, enter that number. Do not enter your Social Security number.

**Line 3.** Enter the Nebraska county that you consider to be your principal business location in Nebraska.

**Line 8.** These records must contain sufficient detail for the Department to audit and verify the sales and use tax exemption.

**Line 9.** A sole proprietorship must identify the owner. A partnership must identify each partner. A limited liability company must identify its members. A corporation must identify each corporate officer. If additional space is required, attach a schedule using the same format.

**Lines 10 through 25.** Answer these questions in a manner that clearly reflects your current and future operations. **If you are just beginning operations, answer these questions based on your anticipated business operations.**

**Authorized Signature.** This application must be signed by the owner, partner, member, or corporate officer listed on line 9. An individual who is not listed on line 9, but signs the application, must attach a completed [power of attorney](#).



## Instructions

**General Information.** Only those motor vehicles, trailers, semitrailers, watercraft, or aircraft (vehicles) that are predominantly used for transporting persons or property for hire can qualify as a common or contract carrier. It is necessary that the carrier comply with all state agency regulations prior to filing for the sales and use tax exemption.

**Nonqualified Use of Vehicles.** Vehicles used by construction contractors; rock, sand, and gravel companies; farm cooperatives; refuse (garbage) haulers; land leveling and excavation companies; custom grain harvesters; house movers; grain dealers; and water haulers will generally not qualify for this sales and use tax exemption. These vehicles are used to transport their own property and equipment, and the miles traveled are not qualified common or contract carrier miles. In addition, passenger cars, pick-up trucks, vans, and other business vehicles used for administration and safety purposes, for hauling your own parts, tires, and other property, or for transporting personnel from job to job are not predominantly used in a common or contract carrier capacity and will not qualify for this exemption.

Companies who file an International Registration Plan (IRP) application or renewal application may attach a copy of the application with the mileage information for each vehicle used in a common or contract carrier capacity instead of listing them on this form. Vehicles not included on the IRP application that are used in a common or contract carrier capacity must be listed on this form. A statement regarding the type of property that is transported by the vehicles should also be included as part of the application. A computer printout or CD providing the same information as required on this form will be accepted instead of completing the requested information on that portion of this form.

**Predominant Use.** Predominant use as a common or contract carrier means the vehicle is used **more** than 50% of the time to transport the general public, or the property of the general public, for compensation. To calculate predominant use, divide the vehicle's use to transport the general public, or the property of the general public, by the total use of the vehicle for all purposes.

**Describe What is Transported.** Please list the specific types of property transported (for example, grain, cattle, produce, wood, steel, machinery, mail), or indicate whether persons are being transported.

**Mileage Information.** The mileage information is best explained by examples.

**Example 1.** If you use a calendar year to report your income taxes, use the period January 1 through December 31.

**Example 2.** If you use a fiscal year to report your income taxes, use the 12-month period of the fiscal year (for example, July 1 through June 30).

**Deadhead miles** include: miles the vehicle traveled empty going to load the property; miles traveled empty between loads; and miles traveled empty when returning to home base after unloading the property hauled. Deadhead miles between loads on a single trip are treated the same as the load.

**Column A.** For each vehicle listed, enter the total miles traveled in all states during the preceding 12-month period in which you billed or received payments from other persons for transporting their property, plus all related deadhead miles.

**Column B.** For each vehicle listed, enter the total actual miles traveled in all states for items 1 through 9 for the same period used to complete Column A.

1. Miles traveled transporting property owned by your company.
2. Deadhead miles traveled to pick up or return to base when the property transported was owned by your company.
3. Miles traveled under lease or trip lease to another carrier or company, including all fronthaul and backhaul leased miles.
4. Miles traveled transporting property pursuant to construction, excavation, or demolition contracts awarded to your company.
5. Miles traveled transporting property pursuant to a contract for which your company is billing for materials, property, and transportation costs.
6. Miles traveled to go to a maintenance site, or for testing purposes.
7. Miles traveled under the Nebraska Public Service Commission (PSC), Federal Motor Carrier Safety Administration (FMCSA), or Federal Aviation Administration (FAA) permit authority belonging to another person.
8. Miles traveled pulling a trailer owned by another person when the property transported requires PSC or FMCSA permit authority and the authority belongs to the person who owns the trailer.
9. Miles traveled when the customer who owns the property transported provides the operators of the vehicles.

**Column C.** Enter the total of the miles listed in Column A and Column B.

**Column D.** Enter the percentage of common or contract carrier usage (Column A divided by Column C).