

Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales

FORM
6

Purchaser's Name and Address				Seller's Name and Address			
Name				Name			
Street or Other Address				Street or Other Address			
City		State		City		State	
ZIP Code				ZIP Code			
Purchased Vehicle/Trailer Description							
Make	Body Type	Year	Vehicle ID Number (VIN)			Date of Purchase	
Trade-in Vehicle/Trailer Description							
Make	Body Type	Year	Vehicle ID Number (VIN)			License Plate Number	Was the trade-in vehicle being leased? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, enter -0- on line 2.

Tax Computation — See Instructions			
1	Total sales price.....	1	
2	Less trade-in allowance.....	2	
3	Less manufacturer's rebate assigned to dealer at time of sale.....	3	
4	Tax base (line 1 minus lines 2 and 3. If zero or less, enter zero).....	4	
5	Nebraska sales or use tax (line 4 multiplied by rate. See Instructions).....	5	
6	Local sales or use tax (line 4 multiplied by rate).....	6	
7	Nebraska and local sales or use tax due (line 5 plus line 6).....	7	
8	Credit for tax properly paid to another state (attach documentation).....	8	
9	Total Nebraska and local sales or use tax due (line 7 minus 8. If negative, enter zero).....	9	
10	Tire fee (Number of new tires _____ multiplied by \$1).....	10	
11	Penalty for late payment (County & DMV use only).....	11	
12	Interest for late payment (County & DMV use only).....	12	
13	Balance due (total of lines 9, 10, 11, and 12).....	13	

Any dealer or seller who willfully prepares a false or fraudulent Nebraska Sales/Use Tax and Tire Fee Statement may be found guilty of a Class IV felony and will, upon conviction, be fined not more than \$10,000, or be imprisoned not more than five years or both. Under penalties of law, I declare that I have examined this statement and it is correct and complete.

**sign
here**

Signature of Seller

Signature of Purchaser or Agent of Purchaser

Date

Nebraska Resale or Exempt Sale Certificate for Motor Vehicle and Trailer Sales			
If exempt category 1 through 7 is claimed, requested information must be entered. Only categories 5 and 12 are exempt from the tire fee.			
Type of Exemption		Type of Exemption	
<input type="checkbox"/> 1	Purchase by an exempt organization holding an Exempt Organization Certificate of Exemption issued by the Nebraska Department of Revenue. Number _____	<input type="checkbox"/> 7	Purchase by a person with a disability with funds contributed by the U.S. Department of Veterans Affairs. Enter amount of contribution: \$ _____. See instructions for "Purchase of a Motor Vehicle by a Person with a Disability."
<input type="checkbox"/> 2	Vehicle will be used in a common or contract carrier capacity and the purchaser shown on the face of this form holds a current Common or Contract Carrier Certificate of Exemption issued by the Nebraska Department of Revenue. Number _____	<input type="checkbox"/> 8	Purchase by an exempt governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.
<input type="checkbox"/> 3	Purchase by a lessor of motor vehicles. Sales tax on the fair market lease payments to be remitted under Nebraska Sales Tax Permit. Lessor's Sales Tax Number _____	<input type="checkbox"/> 9	Purchase of a header trailer, head hauler, header transport, or seed tender trailer that is depreciable agricultural machinery and equipment for use in commercial agriculture. (Refer to the Agricultural Machinery and Equipment Sales Tax Exemption Information Guide.)
<input type="checkbox"/> 4	Purchase under the Lessor's Option and the motor vehicle will be leased to a common or contract carrier who holds a valid Nebraska Common or Contract Carrier Certificate of Exemption Number _____. Lessor must attach a copy of approved Nebraska Application for Election of Lessors to Pay Sales and Use Tax on Cost of Motor Vehicles, Form 15.	<input type="checkbox"/> 10	Vehicle is a gift, received by inheritance, or court decree. A gift is a voluntary transfer without any consideration. The donor paid the tax on the previous transfer. If the person accepting the motor vehicle or trailer as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing shall be subject to sales and use tax. (Documentation required.)
<input type="checkbox"/> 5	Purchase by a Native American Indian residing in Indian country and the vehicle is registered at a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____	<input type="checkbox"/> 11	A transfer of a motor vehicle pursuant to an occasional sale as set out in Nebraska Sales and Use Tax Regulation 1-022.02 through 1-022.04.
<input type="checkbox"/> 6	Vehicle was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Documentation required.)	<input type="checkbox"/> 12	Purchase of a 30-day plate by a nonresident of Nebraska who does not intend to remain in Nebraska more than 30 days from the date of purchase.

Any purchaser or agent who completes this exemption certificate for any purchase which is not exempt under the Nebraska Revenue Act, as amended, will, in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger. Under penalties of law, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Person Claiming Exemption

Date

For County Use Only

\$ _____ Tax Paid _____ Date Paid _____

The County, Purchaser, and Seller must keep a copy of the signed Form 6.

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions for Purchaser

Paying Taxes and Tire Fees. The purchaser of a motor vehicle or trailer must submit a copy of this statement to the county treasurer, the Department of Motor Vehicles (DMV), or other designated county official within 30 days after the date of purchase, and pay the Nebraska and local sales or use tax, and the tire fee. The date of purchase is the earlier of two dates: the date on the motor vehicle title; or the date of possession, as evidenced by the date of purchase shown on the Nebraska Sales/Use Tax and Tire Fee Statement, Form 6. The purchaser should retain a copy of this statement for a period of at least six years.

Line 1. Total sales price of the motor vehicle. Items that must be included in the total sales price are dealer-installed options, and related labor charges for installing a camper shell, feed box, cement mixer, running boards, mud flaps, or any other component part or accessory and any charges for labor performed to apply sealer, color, anti-corrosion rust resistant materials, or clear coat; Guaranteed asset protection (GAP) waiver contracts; Buyers fees; Charges for dealer preparation; Service and maintenance agreements; Charges for warranty transfers; Destination charges; Document processing charges; Federal “gas guzzler” tax; Import custom fees; or Clean Vehicle Credit for the purchase of an electric vehicle (EV) or fuel cell vehicle (FCV). This credit was only available on an EV or FCV that was purchased by September 30, 2025. See Mobility Enhancing Equipment section below for information on this equipment.

Items not included in the total sales price includes title fees and lien fees paid by a dealership to public officials on behalf of its customers; Federal heavy vehicle excise tax; Federal retail excise tax; Loan payoff amounts paid by a dealership; Dealer discounts; Manufacturer Rebates granted by a motor vehicle manufacturer or dealer and issued directly to the purchaser at time of sale.

Line 2. A vehicle that is used as a trade-in must be titled in the name of the purchaser. An individual who is an agent of the purchaser may also trade-in a vehicle. Proof of agency, such as a Power of Attorney or documents appointing the individual as Personal Representative are required. The lessee of a motor vehicle who purchases or leases a different motor vehicle cannot receive a trade-in allowance on the leased motor vehicle returned to the lessor. A trade-in allowance is not allowed because the leased motor vehicle was not owned by the lessee. In addition, if the dealer purchases the leased motor vehicle, a trade-in allowance is not allowed on the purchase or lease of another motor vehicle. The trade-in allowance includes the value of any motor vehicle, motorboat, all-terrain vehicle, or utility-type vehicle traded in for a motor vehicle. The trade in vehicle must be described on the form and must be taken in trade at the time of the sale. Refer to the Instructions for [County Treasurers Guide](#) for what can and cannot be used as a trade-in allowance.

Line 3. The Clean Vehicle Credit (credit) for the purchase of an EV or FCV is not a rebate and CANNOT be included on this line. The credit is not a rebate granted by the automobile manufacturer. The value of the credit that a participating dealer receives from the federal government must be included in the sales price of the EV or FCV for purposes of calculating the sales tax due.

Line 4. No refund will be made if the tax base results in a negative amount.

Line 5. Line 4 multiplied by the Nebraska state sales tax rate.

Line 6. Motor vehicles registered at an address within the boundaries of a taxing jurisdiction that imposes a local tax, are subject to local tax.

Line 8. Sales Tax Paid to Another State. A motor vehicle purchased in another state, with sales tax properly paid to the other state, but registered for the first time in Nebraska, is subject to use tax at the time of registration on any remaining taxable amount. If a motor vehicle, including an inoperable motor vehicle, is purchased in another state and sales tax was properly paid to the other state, the total sales tax paid in that state is credited toward the state and local sales or use tax due in Nebraska. The total sales tax paid in that state will be credited toward the total state and local sales or use tax due in Nebraska. No refund will be made if the other state’s tax exceeds the total Nebraska and local sales or use tax. This line is used by a county treasurer, DMV, or designated county official only with proper documentation provided for this credit.

Line 10. Tire Fee. Motor vehicle dealers selling new motor vehicles, trailers, or semi-trailers are required to indicate the number of new tires, including the spare, on line 10. Dealers must also indicate the number of new tires on a previously-owned vehicle. Individuals selling used motor vehicles are not required to indicate the number of tires. If there are no new tires sold, then a zero or N/A must be entered on this line.

Lines 11 and 12. Penalty and Interest. If the total sales or use tax and tire fee are not paid within 30 days of the purchase date, the county treasurer, DMV, or designated county official will assess and collect penalty and interest at the statutory rate. If you have any questions regarding the purchase date, or penalty and interest rates, please contact your local county treasurer’s office or the Nebraska Department of Revenue (DOR) at 800-742-7474 (NE and IA) or revenue.nebraska.gov.

Exemptions. If the transfer of title to the motor vehicle or trailer described on this statement is exempt from sales or use tax, the Nebraska Resale or Exempt Sale Certificate for Motor Vehicle and Trailer Sales must be completed prior to registration.

The purchaser must present documentation that supports the sales or use tax exemption. A copy of the Certificate of Exemption issued by the DOR would be documentation. The 05 prefix is no longer printed as part of the number on a Certificate of Exemption, and the 01 prefix is no longer printed as part of the number on sales tax permits. If the documentation is not sufficient, the county treasurer, DMV, or other designated county official is authorized to collect the sales or use tax. The purchaser may submit a claim to the DOR requesting a refund of the sales or use tax paid.

Purchase of a Motor Vehicle by a Person with a Disability. If the amount contributed by the U.S. Department of Veterans Administration (VA) is the maximum amount allowed by law, the entire purchase price of the motor vehicle is exempt from sales tax. The entire purchase price is exempt, even if the purchase price is greater than the maximum amount contributed. If the contributed amount is less than the maximum amount allowed by law, only the amount contributed is exempt from sales tax. If there is a question as to whether the maximum amount was received, Form 21-4502, “Application for Automobile or Other Conveyance and Adaptive Equipment” issued by the VA should be reviewed. A motor vehicle purchased with disability compensation is not exempt from sales tax.

Mobility Enhancing Equipment. Any person with a disability who is required to use durable medical equipment or prosthetics for moving from one place to another place, may purchase mobility enhancing equipment with a motor vehicle exempt from sales tax. Please refer to the

Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle, Form 13ME. Motor vehicle dealers must attach a copy of the completed [Form 13ME](#) and a copy of the physician's prescription to Nebraska Sales/Use Tax and Tire Fee Statement, Form 6.

Underpayment of Tax. Underpayment of sales or use tax or tire fee on this statement must be reported on an Amended Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6XN. Form 6XN is available at each county treasurer's office and DOR's website.

Instructions for Seller

Licensed Motor Vehicle Dealer or Licensed Permitholder. A motor vehicle dealer, or sales tax permitholder, must complete at least Lines 1 through 4 and Line 10 of Form 6 for every sale of a motor vehicle or trailer. Signed copies should be distributed in the following manner:

1. A signed copy must be retained with your business records;
2. A signed copy must be mailed to DOR at the address at the bottom of the Form 6 if e-filing the Nebraska and Local Sales and Use Tax Return, Form 10, or mail it with the Form 10 if filing on paper; and
3. Two signed copies must be given to the purchaser.
4. If approved **and** actively using DMV eServices to enter the Form 6 data into the system, you only need to provide one signed copy to the purchaser and retain a signed copy with your business records. If the data is successfully entered into DMV eServices a signed copy is not required to be mailed to the DOR.

Line 1. See Instructions for Purchaser, Line 1 for what "total sales price" includes.

Line 2. See instructions for Line 2 above. If there is no trade-in the seller must enter N/A in this line.

Line 3. See instructions for Line 3 above. If there is no rebate, enter N/A in this line.

Line 5. See instructions for Line 5 above. If Line 4 is a negative, enter '0' in Lines 5 and 6. Do not enter a negative number on Lines 5 or 6.

Line 10. Tire Fee Motor Vehicle dealers are required to enter the number of **new** tires in the blank for sales of new motor vehicles, trailers, or semi-trailers, and **new** tires on the sale of a previously-owned vehicle. This includes the spare tire. If no **new** tires, then enter "0".

Individual Without a Sales Tax Permit. An individual, who is not licensed to collect sales tax, must complete this statement for every sale of a motor vehicle or trailer. The copies should be distributed in the following manner:

1. Retain a signed copy with your records; and
2. Provide two copies of the signed form to the purchaser.

Instructions for County Treasurers, DMV, and Other Designated County Officials

Collecting Taxes and Tire Fees. The county treasurer, DMV, or other designated county official must collect the state and applicable local sales or use tax, and the tire fee, prior to registering the motor vehicle or trailer.

A signed copy of this form must be receipted in the space provided for validation. A copy must be returned to the purchaser. Counties are required to retain a copy of this form and provide copies to DOR upon request.

Collection of Penalty and Interest. If the appropriate sales or use tax and fees are not paid within 30 days after the purchase date, penalty and interest must be collected at the statutory rate from the due date through the date of payment. If the due date falls on a Saturday, Sunday, or a holiday, the purchaser may still pay the amount due on the next business day without incurring penalty and interest.