

Nebraska Sales and Use Tax Statement

for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales

**FORM
6ATV**

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			

Check the box for the appropriate type of vehicle purchased.

ATV UTV

Make	Model/Series	Year	Vehicle ID Number (VIN)	Date of Purchase
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Trade-In Description				
Make	Model/Series	Year	Vehicle ID Number (VIN)	Was the trade-in vehicle being leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter -0- on line 2.

- A.** Did the purchaser take possession of the ATV or UTV at the seller's address listed on this Form 6ATV? Yes No If No, answer B.
- B.** Was the ATV or UTV delivered to the purchaser's address listed on this Form 6ATV? Yes No
If No, provide the address of where it was delivered _____.

Tax Computation — See Instructions

1 Total sales price.....	1		
2 Less trade-in allowance.....	2		
3 Tax base (line 1 minus line 2) (if zero or less, enter -0-)	3		
4 Nebraska sales or use tax (line 3 multiplied by rate)	4		
5 Local sales or use tax (line 3 multiplied by rate)	5		
6 Nebraska and local sales or use tax due (line 4 plus line 5)	6		
7 Credit for tax properly paid to other state (attach documentation)	7		
8 Total Nebraska and local sales or use tax due (line 6 minus line 7)	8		
9 Penalty for late payment	9		
10 Interest for late payment	10		
11 Balance due (total of lines 8, 9, and 10)	11		

Any seller or purchaser who willfully prepares a false or fraudulent Nebraska Sales and Use Tax Statement for ATV and UTV sales may be found guilty of a Class IV felony. 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

Email Address

Daytime Phone Number

Email Address

Daytime Phone Number

Nebraska Resale or Exempt Sale Certificate for ATV and UTV Sales

I certify that the purchase, lease, or rental of the ATV or UTV is exempt from sales tax for one of the following reasons. If exempt category 2, 3, or 4 is claimed, requested information must be entered or attached.

Type of Exemption

<input type="checkbox"/> 1 ATV or UTV is depreciable agricultural machinery and equipment and will be used directly in commercial agriculture. (Refer to the Agricultural Machinery and Equipment Sales Tax Exemption Information Guide)	<input type="checkbox"/> 5 Purchase by a governmental entity and will not be used in the business of furnishing gas, water, electricity, or heat.
<input type="checkbox"/> 2 Purchase by 1 Type of Exemptionan exempt organization holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____.	<input type="checkbox"/> 6 The ATV or UTV is a gift, or received by inheritance, and tax was previously paid by the donor. A gift is a voluntary transfer without any consideration and the donor paid the tax on the previous transfer. If the person accepting the ATV or UTV as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing is subject to sales and use tax. (Documentation required.)
<input type="checkbox"/> 3 Purchase by a lessor of ATVs and UTVs. Sales tax on the fair market lease payments will be remitted under the lessor's Nebraska Sales and Use Tax Permit. Lessor's Sales Tax Number 01-_____.	<input type="checkbox"/> 7 A transfer of an ATV or UTV pursuant to an occasional sale as set out in Nebraska Sales and Use Tax Regulation 1-022.01 through 1-022.10D .
<input type="checkbox"/> 4 Purchase by a Native American Indian residing in Indian country and the ATV or UTV was delivered to a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____.	

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

Email Address

Daytime Phone Number

For County Use Only

Tax Paid \$ _____ Date Paid _____

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

Payment of Taxes. The purchaser of an all-terrain vehicle (ATV) or utility-type vehicle (UTV) must present two copies of this statement to the county treasurer or other designated county official within 30 days after the date of purchase, and pay the Nebraska and local sales or use tax. The date of purchase is the earlier of two dates: the date on the ATV or UTV title; or the date of possession, as shown on the Nebraska Sales and Use Tax Statement for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales, Form 6ATV. The purchaser should retain a copy of this statement for a period of at least six years.

Penalty and Interest. If the total sales or use tax is not paid within 30 days of the purchase date, the county treasurer 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.

Sales Tax Paid to Another State. An ATV or UTV purchased in another state, with sales tax properly paid to the other state and titled in Nebraska, is subject to use tax at the time of application for title in Nebraska. The total sales tax paid in that state will be allowed as a credit toward the total state and local use tax due in Nebraska. No refund will be made if the other state's tax rate exceeds the total Nebraska and local use tax rate.

Trade-in. The amounts allowed as a trade-in for an ATV or UTV and trailer must be separately identified and entered on the appropriate lines of Form 6ATV and Form 6, respectively. The trade in allowance includes the value of any motor vehicle, motorboat, ATV or UTV traded in for an ATV or UTV. The trade-in vehicle must be described on the statement and must be taken in trade at the time of the sale. A lessee of an ATV or UTV who purchases or leases a different ATV or UTV cannot receive a trade-in allowance on the ATV or UTV returned to the lessor because the leased ATV or UTV was not owned by the lessee. In addition, if the dealer purchases the leased ATV or UTV, a trade-in allowance is not allowed on the purchase or lease of another ATV or UTV.

Line 3. No refund will be made if this result is a negative amount.

Exemptions. If the transfer of title to the ATV or UTV described on this statement is exempt from sales and use taxes, the Nebraska Resale or Exempt Sale Certificate for ATV and UTV Sales, located on the front of this statement, must be completed prior to making application for a title.

The purchaser must present documentation that supports the sales or use tax exemption. If the documentation is not sufficient, the county treasurer or other designated county official is authorized to collect the sales tax. The purchaser may submit a claim to DOR requesting a refund of the sales tax and fees paid.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure mail or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Instructions for Seller

ATV and UTV Dealers or Licensed Permitholders. An ATV or UTV dealer, or sales tax permit holder, must complete this statement for every sale of an ATV or UTV. If an ATV or UTV trailer is sold, in addition to completing Form 6ATV, the dealer must also complete a Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6.

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; and
3. Two signed copies must be given to the purchaser.

The sales price on line 1 must include amounts for destination charges, import custom fees, surcharges, service and maintenance agreements, document processing charges, charges for warranty transfers, and dealer-installed options.

Local Sales and Use Taxes. If the purchaser takes possession at the seller's location, use the **local sales and use tax rate at the seller's address to calculate the amount of local tax owed. If the seller delivered the ATV or UTV to a different location, use the local sales and use tax rate at the delivery location.**

Individual Without a Sales Tax Permit. Individuals not licensed to collect sales tax, must complete this statement for sales of an ATV or UTV. Signed copies should be distributed in the following manner:

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

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure mail or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Instructions for County Treasurers and Other Designated County Officials

Collecting Taxes. The county treasurer or other designated county official must collect and remit the state and local sales and use taxes at the time the purchaser makes application for a title.

A signed copy of this statement must be receipted in the space provided for validation and returned to the purchaser. The County Treasurer is required to maintain a copy of this statement and provide copies to DOR upon request.

Local Sales and Use Taxes. Refer to questions A and B to assist in determining the proper local sales tax to collect. **If the seller indicates that the purchaser took delivery of the ATV or UTV at the seller's address, the local sales tax must be collected based on the seller's address regardless of where the ATV or UTV is titled.**

Example: A person who lives in Broken Bow purchases and takes delivery of an ATV at a dealer's location in North Platte. The purchaser titles the ATV at the Custer County Treasurer's office in Broken Bow. The county treasurer must collect and report the North Platte local sales tax.

If the ATV or UTV is delivered to the purchaser, the county treasurer is required to collect the local sales tax based on the delivery address.

Penalty and Interest. If the appropriate sales or use tax is 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.