

Nebraska Sales and Use Tax Statement for Motorboat Sales

Purchaser's Name and Address			Seller's Name and Address		
Purchaser's Name			Seller's Name		
Street or Other Address			Street or Other Address		
City	State	Zip Code	City	State	Zip Code

Purchased Motorboat Description					
Make of Boat		Year Manufactured		Hull ID Number	
Total Horsepower	Make of Motor(s)	Serial Number(s) of Motor(s)	Boat Colors	Date of Purchase	

Trade-in Description					
Make of Boat		Year Manufactured		Hull ID Number	
Total Horsepower	Make of Motor(s)	Serial Number(s) of Motor(s)	Boat Colors	Number Presently Assigned	

Tax Computation			
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 line 2 and line 3)	4		
5 Nebraska sales or use tax (line 4 multiplied by rate)	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 paid to other states on this motorboat (attach documentation)	8		
9 Total Nebraska and local sales or use tax due (line 7 minus line 8)	9		
10 Penalty for late payment	10		
11 Interest for late payment	11		
12 Balance due (total of lines 9, 10, and 11)	12		

Under penalties of law, I declare that I have examined this statement and, to the best of my knowledge and belief, 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 Motorboat Sales

If exempt category 1 through 4 is claimed, requested information must be entered or attached.

Type of Exemption		Type of Exemption (Continued)	
<input type="checkbox"/>	1 Purchase by an exempt organization holding Nebraska Certificate of Exemption Number 05- _____.	<input type="checkbox"/>	5 Purchase by a Nebraska governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.
<input type="checkbox"/>	2 Purchase by a lessor. Sales tax on the fair market lease payments to be remitted under Nebraska Sales Tax Permit Number 01- _____.	<input type="checkbox"/>	6 Motorboat is the subject of an intercompany sale between parent, subsidiary, or brother-sister companies. Sales tax was paid by the seller company on its purchase of this motorboat. (Appropriate documentation required.)
<input type="checkbox"/>	3 Purchase by a Native American Indian residing in Indian country and the motorboat is registered at a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____	<input type="checkbox"/>	7 Motorboat is a gift or received by inheritance. A gift is a voluntary transfer without any consideration. The donor paid the tax on the previous transfer. If the person accepting the motorboat as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing shall be subject to sales and use tax. (Appropriate documentation required.)
<input type="checkbox"/>	4 Motorboat was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Appropriate documentation required.)	<input type="checkbox"/>	8 A transfer of a motorboat pursuant to an occasional sale as set out in Nebraska Sales and Use Tax Regulation 1-022.02 through 1-022.04 .

Any purchaser or agent who completes this exemption certificate for any purchase which is not exempt from sales tax 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

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

Definition of a Motorboat. A motorboat is any watercraft propelled by any machinery, including watercraft temporarily equipped with detachable motors. A motorboat does not include a vessel which has a valid marine document issued by the Bureau of Customs of the United States Government or any federal agency.

Motorboats include: open or closed bow outboard, inboard, inboard/outboard boats; airboats; cabin/house boats; canoes; sailboats; personal water craft (jet skis, wave runners); pontoons; and any other watercraft propelled by a motor or detachable motor.

Payment of Taxes. The purchaser of a motorboat must present two copies of this statement to the county treasurer or other designated county official within 30 days from 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 motorboat title; or the date of possession, as evidenced by the Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB.

Sales Tax Paid to Another State. A motorboat 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. If the state the motorboat was purchased in has reciprocity with Nebraska, the total sales tax paid in that state will be credited toward the total state and local use taxes due in Nebraska. No refund will be made if the other state's tax rate exceeds the total Nebraska and local use tax rate. Proper documentation must be attached to support any amounts entered on line 8.

Penalty and Interest. If the total sales or use tax is not paid within 30 days of the purchase date, the county treasurer or other designated county official will assess and collect penalty and interest at the statutory rate. If you have any questions regarding the due 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 motorboat described on this statement is exempt from sales and use taxes, the Nebraska Resale or Exempt Sale Certificate, located on the front of this statement, must be completed prior to registration.

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

Underpayment of Tax. Underpayment of sales or use tax on this statement must be reported on an Amended Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6XMB. Form 6XMB is available on the DOR's website at revenue.nebraska.gov.

Email. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The 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."

Retention. Purchasers must retain a copy of the Form 6MB and the registration receipt that documents sales tax was paid for a minimum of three years. If a refund claim is filed or petition for redetermination of a deficiency determination is open to assessment you must keep the Form 6MB and registration receipt until resolved.

Instructions for Seller

Licensed Motorboat Dealer or Licensed Permitholder. A motorboat dealer, or sales tax permitholder, must complete this statement for every sale of a motorboat. If a motorboat trailer is sold, the motorboat dealer, in addition to completing Form 6MB, must also complete a Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6. Signed copies of the Form 6MB 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 6MB if e-filing the Nebraska and Local Sales and Use Tax Return, Form 10, or with the Form 10 if filing on paper; and
3. Two signed copies must be given to the purchaser.

The sales price on line 1 must include amounts for the boat, motor, accessories, destination charges, import custom fees, surcharges, service and maintenance agreements, document processing charges, and charges for warranty transfers. Accessories and other items that are sold separately (not with a motorboat) are taxable. The retailer is required to collect and remit sales tax on these separate retail sales.

Trade-in. 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. The amounts allowed as a trade-in for a motorboat and trailer must be separately identified and entered on the appropriate lines of Form 6MB and Form 6, respectively.

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 motorboat. Signed copies should be distributed in the following manner:

1. A signed copy must be retained with your records; and
2. Two signed copies must be given to the purchaser.

An individual can only accept another motorboat, motor vehicle, all-terrain vehicle, or utility-type vehicle as a trade-in to reduce the total sales price of the purchased motorboat.

Email. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The 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 Designated County Officials

Collection of Taxes. The county treasurer or other designated county official must collect the state and applicable local sales and use taxes, prior to registering the motorboat. A copy of the State of Nebraska Registration Receipt must be given to the purchaser as documentation that sales tax was paid.

Collection of Penalty and Interest. If the appropriate sales or use taxes 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 pay the amount due on the next business day without incurring penalty and interest.