

Nebraska Sales and Use Tax Refund Claim for Agricultural Machinery and Equipment Purchases or Leases

Nebraska ID Number	Federal Employer ID or Social Security Number	Please Do Not Write In This Space
Name and Mailing Address of Purchaser/Lessee		County where the agricultural machinery and equipment is located for personal property taxation.
Name		
Street Address		
City	State	

Reason for filing this claim: Check appropriate boxes.

- A** Requesting a refund of the sales or use tax paid on the purchase of depreciable agricultural machinery and equipment for use in commercial agriculture.
- B** Requesting a refund of the sales or use tax paid on the purchase of repair and replacement parts used to repair agricultural machinery and equipment used in commercial agriculture.

Depreciable agricultural machinery and equipment and depreciable repairs must be listed on a personal property return even if sales tax is paid on the item. A copy of this claim may be forwarded to the appropriate county assessor.

Qualifying Agricultural Machinery and Equipment

Description of Items for Which You Are Requesting a Refund of Tax (List each item separately.)	Month/Day/Year Purchased/Leased	Taxable Purchase/Lease Price	Local Jurisdiction Imposing Tax	Nebraska Sales and Use Tax Paid	Local Sales and Use Tax Paid
1					
2					
3					
4					

5 Total Nebraska sales and use tax paid **5**

6 Total local sales and use tax paid **6**

7 Total refund claimed for Nebraska and local sales and use taxes paid (total of lines 5 and 6) **7**

8 Select payment method: Refund check; Direct deposit; or Credit to your sales/use tax account (do not use until credit appears on account). Complete the routing and account information below to have your refund direct deposited. The Department of Revenue (DOR) strongly encourages all refunds to be direct deposited.

Routing Number (must be 9 digits) Check Type of Account: (1) Checking (2) Savings

Account Number (up to 17 digits)

Check this box if the refund will go to a bank outside the United States.

9 Person authorized to be contacted regarding this claim:

Authorized Contact Person (Please print.)	Title	Email Address	Phone Number
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I declare, under penalties of law, that I have examined this claim, 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 retailer.

sign here

Authorized Signature (Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney)	Phone Number	Signature of Preparer Other Than Taxpayer	Phone Number
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Title (See instructions.)	Date	Address	Date
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Action Taken by the Nebraska Department of Revenue	For DOR Use Only												
<input type="checkbox"/> Approved <input type="checkbox"/> Approved as Revised <input type="checkbox"/> See Comments <input type="checkbox"/> See Letter Dated _____	Direct Voucher Tax Cat. _____ Ref. Type _____ Date to Finance _____ Force Code _____												
	Approved												
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">1</td> <td style="width: 50%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td style="text-align: center;">Code</td> <td style="text-align: center;">2</td> <td style="text-align: center;">Amount</td> </tr> <tr> <td style="text-align: center;">3</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">4</td> <td></td> </tr> </table>	1			Code	2	Amount	3			Total	4	
	1												
Code	2	Amount											
3													
Total	4												
<input type="checkbox"/> Disapproved <input type="checkbox"/> See Comments <input type="checkbox"/> See Letter Dated _____													

DOR's Authorized Signature Date

You may fax this form to 402-471-5927.
 Mail this claim and supporting documentation to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729
Retain a copy for your records.

Instructions

Who May File. Any person may file a claim who is engaged in the business of commercial agriculture and has made an overpayment of sales or use tax of \$2 or more on the purchase, lease, or rental of:

- ❖ Depreciable agricultural machinery and equipment for use directly in commercial agriculture;
- ❖ Repair and replacement parts for agricultural machinery and equipment used directly in commercial agriculture; or
- ❖ Net wrap used to bale hay. This exemption applies to purchases made on and after October 1, 2022 and before October 1, 2023.
- ❖ Baling wire, net wrap, and twine used in commercial agriculture in baling livestock feed or bedding. This exemption applies to purchases made on and after October 1, 2023.

When to File. A claim must be filed within the statute of limitations period (generally three years from the 20th day of the month following the close of the period for which the overpayment of tax was made). If the overpayment of tax was the result of a deficiency determination issued by the Nebraska Department of Revenue (DOR), the claim must be filed within six months after the determination becomes final, or within six months from the date of overpayment of tax with respect to the determination. The latest expiration date of these three periods will be the last acceptable filing date.

Where to File. The claim must be filed with the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. You may fax this claim to 402-471-5927 if there is limited documentation that must be submitted to support the claim.

Basis for a Valid Claim for Refund. A valid claim must contain all of the items listed below. If the space provided is not sufficient, a letter of explanation must be attached.

1. All applicable lines on this form must be completed.
2. The claim must have adequate documentation for DOR to determine its validity. The minimum requirements for adequate documentation include copies of all purchase invoices or documents for each item claimed.
3. If 50 or more invoices will be submitted in support of the claim:
 - a. Enclose a detailed listing of the invoices and indicate the amount of the sales and use taxes paid. The list should be in **alphabetical** order by vendor. Submit the list on a spreadsheet via DOR's [secure file sharing system here](#). The list must include the following information and be in the format shown –

Vendor Name	Item Description	Invoice Number	Invoice Date	Taxable Amount	Nebraska Sales Tax Paid	Local Sales Tax Paid	Name of Municipality or County	Nebraska Use Tax Paid	Local Use Tax Paid	Month Use Tax Remitted	Total Tax Paid
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 - b. Attach a legible copy of every invoice on the list. Arrange the invoice copies in the **same order** that the invoices appear on the list. The invoices need to clearly show the total purchase price and the amount of Nebraska and, if applicable, local sales tax paid.
4. If fewer than 50 invoices or documents will be submitted in support of the claim, attach a legible copy of every invoice or document that clearly describes the item purchased, the total purchase price, and the amount of Nebraska and, if applicable, local sales tax paid. If a clear description does not appear on the face of the invoice, please provide one.

When filing a refund claim for use tax paid, in addition to the above, submit a detailed schedule identifying the month and year of each [Nebraska and Local Sales and Use Tax Return, Form 10](#), or [Nebraska and Local Business Use Tax Return, Form 2](#), on which the use tax was remitted.

DOR may request additional documentation to support the refund claim, including a copy of the personal property tax return on which the depreciable agricultural machinery or equipment and depreciable repairs were reported.

Payment Method. You may elect to receive the approved refund either as a paper check, direct deposit, or credit to offset a future sales or use tax liability. To have your refund deposited directly into your checking or savings account, enter the routing number and account number. The routing and account numbers are found on the bottom of the checks used with the account. DOR strongly encourages all refunds to be direct deposited.

Banking rules regarding International ACH Transactions (IATs) require DOR to be notified whenever a refund will go to a bank account outside the U.S. The box in line 8 must be checked if the bank is outside the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

Processing Procedure. DOR must approve or disapprove a claim within 180 days after the claim was filed unless:

- ❖ The claimant and DOR have agreed in writing to extend the 180-day period; or
- ❖ The claimant requests a hearing in writing which waives the 180-day period.

DOR must send the claimant notice of the denied portion of a claim within 30 days after the denial.

Authorized Contact Person. An authorized contact person designated on line 9 will have the authority to receive and discuss confidential information regarding this claim. By including an email address for the authorized contact person, you are agreeing that DOR may use it to transmit confidential information through a secure website.

Signatures. The claim submitted to DOR must be signed by the owner/taxpayer, partner, member, or corporate officer. If another person signs this claim, there must be a [Power of Attorney, Form 33](#), attached to this form, or DOR will be unable to process this claim.

Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.

Appeal Procedure. The denial of a claim in its entirety, or in part, is a final determination of DOR and may be appealed. The claimant must file its appeal with the District Court in Lancaster County within 30 days after the mailing of DOR's final determination. If an appeal is not made within 30 days, the determination becomes final.

For additional information including items that qualify for the exemption, see:

- ❖ [Nebraska Agricultural Machinery and Equipment Sales Tax Exemption Information Guide](#);
- ❖ [Nebraska Well Drilling and Irrigation Industry Information Guide](#); and
- ❖ [Nebraska Sales Tax Regulation 1-094, Agricultural Machinery and Equipment Exemption](#).