



# Nebraska Resale or Exempt Sale Certificate

FORM 13

for Sales Tax Exemption

• Read instructions on reverse side/see note below

NAME AND MAILING ADDRESS OF PURCHASER			NAME AND MAILING ADDRESS OF SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City			City		
State		Zip Code	State		Zip Code

Check Type of Certificate  
 Single Purchase     Blanket    If blanket is checked, this certificate is valid until revoked in writing by the purchaser.

I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:  
 Check One     Purchase for Resale (Complete Section A)     Exempt Purchase (Complete Section B)     Contractor (Complete Section C)

### SECTION A—Nebraska Resale Certificate

I hereby certify that the purchase, lease, or rental of \_\_\_\_\_ Description of Item or Service Purchased \_\_\_\_\_ from the above seller is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business, either in the form or condition in which purchased, or as an ingredient or component part of other property to be resold.

I further certify that we are engaged in business as a:     Wholesaler     Retailer     Manufacturer     Lessor  
 of \_\_\_\_\_ Description of Product Sold, Leased, or Rented \_\_\_\_\_

and hold Nebraska Sales Tax Permit Number 01- \_\_\_\_\_ If None, State Reason \_\_\_\_\_  
 or Foreign State Sales Tax Number \_\_\_\_\_ State \_\_\_\_\_

### SECTION B—Nebraska Exempt Sale Certificate

The basis for this exemption is exemption category \_\_\_\_\_ (Insert appropriate category as described on reverse of this form.)  
 If exemption category 2 or 5 is claimed, enter the following information:

Description of Item(s) Purchased	Intended Use of Item(s) Purchased
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If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number. 05- \_\_\_\_\_

If exemption category 6 is claimed, seller must enter the following information and sign this form below:

Description of Item(s) Sold	Date of Seller's Original Purchase	Was Tax Paid when Purchased by Seller?	Was Item Depreciable?
		<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

### SECTION C—For Contractors Only

- Purchases of Building Materials or Fixtures:**  
 As an Option 1 or Option 3 contractor, I hereby certify that purchases of building materials and fixtures from the above seller are exempt from Nebraska sales tax. My Nebraska Sales or Consumer's Use Tax Permit Number is: 01- \_\_\_\_\_
- Purchases Made Under Purchasing Agent Appointment:**  
 Pursuant to an attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, I hereby certify that purchases of building materials, and fixtures are exempt from Nebraska sales tax.

Any purchaser, or the agent thereof, or other person who completes this certificate for any purchase which is other than for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from the sales and use tax under Sections 77-2701 through 77-27,135 of the Nebraska Revenue Act, as amended, shall 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, for each instance of presentation and misuse. With regard to a blanket certificate, said penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

**sign here** → \_\_\_\_\_ Authorized Signature    \_\_\_\_\_ Title    \_\_\_\_\_ Date

NOTE: Sellers must keep this certificate as part of their records. DO NOT SEND TO THE NEBRASKA DEPARTMENT OF REVENUE. Incomplete certificates cannot be accepted.