

**Every person who sells a motor vehicle or trailer should complete this statement and give it to the purchaser. This form can be obtained by contacting the Department or the county treasurer in which it will be registered.**

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

Purchaser's Name and Address			Seller's Name and Address		
Name			Name		
Street or Other Address			Street or Other Address		
City	State	Zip Code	City	State	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? <input type="checkbox"/> Yes <input type="checkbox"/> No 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 -0-) .....	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 Total Nebraska and local sales or use tax due (line 5 plus line 6) .....	7
8 Tire fee (Number of <b>new</b> tires _____ multiplied by \$1) .....	8
9 Penalty for late payment .....	9
10 Interest for late payment .....	10
11 Balance due (total of lines 7, 8, 9, and 10) .....	11

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 <b>exempt organization</b> holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____	<input type="checkbox"/> 7 Purchase by a person with a disability with funds contributed by the U.S. Department of Veterans Affairs or the Nebraska Department of Health and Human Services Finance and Support. 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 <b>common or contract carrier capacity</b> and the purchaser shown on the face of this form holds a current Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____	<input type="checkbox"/> 8 Purchase by a 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 01-_____	<input type="checkbox"/> 9 Vehicle 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 vehicle. (Documentation required.)
<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 Certificate of Exemption Number 05-_____	<input type="checkbox"/> 10 Vehicle is a gift or received by inheritance and tax was previously paid by the donor. 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 on a Nebraska reservation and the vehicle is registered at a location within the boundaries of the reservation. Tax Exemption ID Card Number: _____	<input type="checkbox"/> 11 Transfer of the vehicle during the creation, reorganization, or dissolution of a corporation, limited liability company, or partnership solely for voting stock membership interest or partnership interest. Also, transfer of a vehicle as additional capital to an ongoing corporation. (Documentation required.)
<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

County — White Copy    Nebraska Department of Revenue — Green Copy    Purchaser — Blue Copy    Seller — Pink Copy

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

## Instructions for Purchaser

**Payment of Taxes and Tire Fee.** The purchaser of a motor vehicle or trailer must present the white and blue copies of this statement to the county treasurer, the Department of Motor Vehicles (DMV), or other designated county official within 30 days from 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 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.

**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 due date, or penalty and interest rates, please contact your local county treasurer's office or the Nebraska Department of Revenue (Department) at 800-742-7474 (NE and IA) or [revenue.nebraska.gov](http://revenue.nebraska.gov).

**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. If the state the vehicle 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 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.

**Line 2.** A vehicle that is used as a trade-in must be titled in the name of the purchaser, except for vehicles titled in the name of the purchaser's parent, guardian, or child.

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.

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

**Exemptions.** If the transfer of title to the motor vehicle or trailer 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, DMV, or other designated county official is authorized to collect the sales tax. The purchaser may submit a claim to the Department requesting a refund of the sales taxes and fees 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) or the Nebraska Department of Health and Human Services (DHHS) 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, or the award letter issued by the DHHS, 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.

**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 the Department.

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## Instructions for Seller

**Licensed Motor Vehicle Dealer or Licensed Permitholder.** A motor vehicle dealer, or sales tax permitholder, must complete this statement for every sale of a motor vehicle or trailer. The colored copies should be distributed in the following manner:

1. The pink copy must be retained with your business records;
2. The green copy must be mailed with the Nebraska and Local Sales and Use Tax Return, Form 10; and
3. The white and blue 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.

**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 colored copies should be distributed in the following manner:

1. The pink copy must be retained with your records; and
2. The white and blue copies must be given to the purchaser.

An individual can only accept another motor vehicle or trailer as a trade-in to reduce the total sales price of the purchased motor vehicle or trailer.

**Leased Vehicles.** A lessee cannot use the previously-leased vehicle as a trade-in on the purchase of a new or used vehicle, unless the lessee has registered and paid sales tax on the buy-out amount.

**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 8. **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.

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

**Collection of Taxes and Tire Fee.** The county treasurer, DMV, or other designated county official must collect and remit the state and applicable local sales and use taxes, and the tire fee, prior to registering the motor vehicle or trailer.

The white and blue copies of this statement must be receipted in the space provided for validation. The blue copy must be returned to the purchaser. Counties are required to retain the white copy of this form and provide copies to the Department upon request.

**Collection of Penalty and Interest.** If the appropriate sales or use taxes and fees are not paid within 30 days of 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.