

# Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

FORM  
**13**

| Name and Mailing Address of Purchaser |       |          | Name and Mailing Address of Seller |       |          |
|---------------------------------------|-------|----------|------------------------------------|-------|----------|
| Name                                  |       |          | Name                               |       |          |
| Legal Name                            |       |          |                                    |       |          |
| Street or Other Mailing Address       |       |          | Street or Other Mailing Address    |       |          |
| City                                  | State | Zip Code | City                               | State | Zip Code |

**Check Type of Certificate**

- ☐ **Single Purchase** If single purchase is checked, enter the related invoice or purchase order number \_\_\_\_\_
- ☐ **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  |  |
|--|--|
| Description of Property or Service Purchased   |  |
| I hereby certify that the purchase, lease, or rental of _____ from the seller listed above is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business. The property or service will be resold either in the form or condition in which it was purchased, or as an ingredient or component part of other property or service to be resold. |  |
| I further certify that we are engaged in business as a: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Lessor  |  |
| Description of Product Sold, Leased, or Rented   |  |
| of _____   |  |
| My Nebraska Sales Tax ID Number is 01-_____  |  |
| If none, state the reason _____  |  |
| or Foreign State Sales Tax Number _____ State _____  |  |

| Section B—Nebraska Exempt Sale Certificate   |   |  |  |
|--|---|--|--|
| The basis for this exemption is exemption category _____ (See the list of Exemption Categories and corresponding numbers on reverse side). |   |  |  |
| If exemption category 2 or 5 is claimed, enter the following information:  |   |  |  |
| Description of Property or Service Purchased   | Intended Use of Property or Service Purchased |  |  |
| _____  | _____   |  |  |
| If exemption category 3 or 4 is claimed, enter your Nebraska Certificate of Exemption State ID number: 05-_____                            |   |  |  |
| Do not enter your Federal Employer ID Number.  |   |  |  |
| If exemption category 6 is claimed, the seller must enter the following information and sign this form below:                              |   |  |  |
| Description of Items 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   |  |
|--|--|
| <b>1. Purchase of building materials or fixtures.</b>  |  |
| <input type="checkbox"/> As an Option 1 or Option 3 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above are exempt from Nebraska sales tax. My Nebraska Sales or Use Tax ID Number is: _____  |  |
| <b>2. Purchases made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of _____</b> (exempt entity)   |  |
| <input type="checkbox"/> As an Option 2 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above is exempt from Nebraska sales tax pursuant to the attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17. |  |

Any purchaser, agent, or other person who completes this certificate for any purchase which is not for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from sales and use taxes is 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, this penalty applies 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

Authorized Signature Name (please print)

**Do not send this certificate to the Nebraska Department of Revenue. Keep it as part of your records.  
Sellers cannot accept incomplete certificates.**

The Department is committed to the fair administration of the Nebraska tax laws. It is unlawful to claim an exemption for purchases of property or services that are subject to tax. Sellers are encouraged to notify the Department of any unlawful use of this form.  
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729