

Name and Mailing Address of Purchaser			Name and Mailing Address of Seller		
Name			Name		
Legal Name					
Street Address (Do not use PO Box)			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:    Wholesaler    Retailer    Manufacturer    Lessor  
of \_\_\_\_\_  
Description of Product or Service Sold, Leased, or Rented

My Nebraska Sales Tax Permit 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 \_\_\_\_\_ (insert appropriate number for the category of exemption described on the reverse side).

If exemption category 2 or 5 is claimed, enter the following information:

Description of Items Purchased \_\_\_\_\_ Intended Use of Items Purchased \_\_\_\_\_.

If exemption category 3 or 4 is claimed, enter your Nebraska Exemption Certificate 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? <input type="checkbox"/> Yes <input type="checkbox"/> No	Was item depreciable? <input type="checkbox"/> Yes <input type="checkbox"/> No
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### Section C—For Contractors Only

**1. Purchase of building materials or fixtures.**

- 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 Permit Number is: \_\_\_\_\_.

**2. Purchases made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of \_\_\_\_\_**  
(exempt entity)

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.**

**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**