

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

FORM
6

Purchaser's Name and Address				Seller's Name and Address			
Name				Name			
Street or Other Address				Street or Other Address			
City		State		City		State	
		Zip Code				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?
					☐ Yes ☐ No
					If Yes, enter -0- on line 2.

Tax Computation — See Instructions									
1	Total sales price								
2	Less trade-in allowance								
3	Less manufacturer's rebate assigned to dealer at time of sale								
4	Tax base (line 1 minus lines 2 and 3) (if zero or less, enter -0-)								
5	Nebraska sales or use tax (line 4 multiplied by rate)								
6	Local sales or use tax (line 4 multiplied by rate)								
7	Total Nebraska and local sales or use tax due (line 5 plus line 6)								
8	Tire fee (Number of new tires _____ multiplied by \$1)								
9	Penalty for late payment								
10	Interest for late payment								
11	Balance due (total of lines 7, 8, 9, and 10)								

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
☐ 1 Purchase by an exempt organization holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____	☐ 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."
☐ 2 Vehicle will be used in a common or contract carrier capacity 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-_____	☐ 8 Purchase by a governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.
☐ 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-_____	☐ 9 Purchase of a header trailer, head hauler, header transport, or seed tender trailer that is depreciable agricultural machinery and equipment for use in commercial agriculture. (Refer to the Agricultural Machinery and Equipment Sales Tax Exemption Information Guide.)
☐ 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-_____. Lessor must attach a copy of approved Nebraska Application for Election of Lessors to Pay Sales and Use Tax on Cost of Motor Vehicles, Form 15.	☐ 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.)
☐ 5 Purchase by a Native American Indian residing in Indian country and the vehicle is registered at a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____	☐ 11 A transfer of a motor vehicle pursuant to an occasional sale as set out in Nebraska Sales and Use Tax Regulation 1-022.02 through 1-022.04.
☐ 6 Vehicle was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Documentation required.)	☐ 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

The County, Purchaser, and Seller must keep a copy of the signed Form 6.

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions for Purchaser

Paying Taxes and Tire Fees. The purchaser of a motor vehicle or trailer must present two copies of this statement to the county treasurer, the Department of Motor Vehicles (DMV), or other designated county official within 30 days after 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 date of purchase shown on 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 purchase date, or penalty and interest rates, please contact your local county treasurer's office or the Nebraska Department of Revenue (DOR) at 800-742-7474 (NE and IA) or 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 trade-in allowance includes the value of any motor vehicle, motorboat, all-terrain vehicle, or utility-type vehicle traded in for a motor vehicle. The trade-in vehicle must be described on the form and must be taken in trade at the time of the sale. 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 DOR requesting a refund of the sales taxes 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 Finance and Support (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 DOR.

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. Signed copies should be distributed in the following manner:

1. A signed copy must be retained with your business records;
2. A signed copy must be mailed to DOR at the address at the bottom of the Form 6 if e-filing Nebraska and Local Sales and Use Tax Return, Form 10, or with Form 10 if filing on paper; and
3. Two signed 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 copies should be distributed in the following manner:

1. Retain a signed copy with your records; and
2. Provide two copies of the signed form to the purchaser.

An individual can accept another motor vehicle, motorboat, all-terrain vehicle, or utility-type vehicle as a trade-in at the time of the sale to reduce the total sales price of the purchased motor vehicle.

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.

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

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

A signed copy of this form must be receipted in the space provided for validation. A copy must be returned to the purchaser. Counties are required to retain a copy of this form and provide copies to DOR upon request.

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