DEPARTMENT OF REVENUE NEBRATING AND A CONTRACTOR OF A CONTRACT	s Tax Exemption		13 FORM
Name and Mailing Address of Purchaser		Name and Mailing Addre	
ime	Name	Auction Co., LLC	
igal Name	Oreanier		
gan			
reet or Other Mailing Address	Street or Other Ma		
ty State Zip C	56392 Hv	vy 84 State	Zip Coo
y State Zip C	Hartingtor		68739
eck Type of Certificate	0		
Single Purchase If single purchase is checked, enter the relate	d invoice or purchase o	rder number	
$\Sigma$ Blanket If blanket is checked, this certificate is valid u	until revoked in writing	by the purchaser.	
The subscreen the state of the			h - 6-11
I hereby certify that the purchase, lease, or rental by the above $\int \mathbf{D} \mathbf{r} = 1 + (\mathbf{C} - \mathbf{r}) \mathbf{r} + \mathbf{C} \mathbf{r}$			-
Check One Purchase for Resale (Complete Section A.)	xempt Purchase (Comp	Slete Section B.)	tractor (Complete Section C
	braska Resale Ce		
I hereby certify that the purchase, lease, or rental of	n of Property or Service Pu	rcnased	from the seller liste
above is exempt from the Nebraska sales tax as a purchase for resale,			The property or service will
resold either in the form or condition in which it was purchased, or as			
,	Wholesaler Re	tailer Manufacturer	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		te	•
Section B—Nebra The basis for this exemption is exemption category (See the			hang an navanga aida)
If exemption category 2 or 5 is claimed, enter the following informa		gories and corresponding num	iders on reverse side).
Description of Property or Service Purchased		se of Property or Service Purchased	b
If exemption category 3 or 4 is claimed, enter your Nebraska Certified	cate of Exemption State		our Federal Employer ID Numb
If exemption category 6 is claimed, the seller must enter the followin	ng information and sign		
escription of Items Sold Date of Seller's	Original Purchase W	as tax paid when purchased by sel	
	-For Contractors	Only	
<ul> <li>1. Purchase of building materials or fixtures.</li> <li>As an Option 1 or Option 3 contractor, I hereby certify that the</li> </ul>	e nurchose of huilding r	notorials and fixtures from the	saller listed above are even
from Nebraska sales tax. My Nebraska Sales or Use Tax ID I		naterials and fixtures from the	seller listed above are exell
2. Purchases made by an Option 2 contractor under a Purc		intment on behalf of	
·			(exempt entity)
As an Option 2 contractor, I hereby certify that the purchase Nebraska sales tax pursuant to the <b>attached</b> Purchasing Ager			
Any purchaser, agent, or other person who completes this cer purchaser's business, or is not otherwise exempted from sales and u	use taxes is subject to a per ertificate, this penalty applie	nalty of \$100 or ten times the tax, ves to each purchase made during th	whichever amount is larger, for e period the blanket certificate
each instance of presentation and misuse. With regard to a blanket co is in effect. Under penalties of law, I declare that I am authorized to si	ign this certificate, and to th	,,	
each instance of presentation and misuse. With regard to a blanket ce is in effect. Under penalties of law, I declare that I am authorized to si			
each instance of presentation and misuse. With regard to a blanket co is in effect. Under penalties of law, I declare that I am authorized to si		ītle	Date

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 6-134-1970 Rev. 3-2018 Supersedes 6-134-1970 Rev. 10-2014

## Instructions

**Who May Issue a Resale Certificate.** Purchasers are to give the seller a properly completed Form 13, Section A, when making purchases of property or taxable services that will subsequently be resold in the purchaser's normal course of business. The property or services must be resold in the same form or condition as when purchased, or as an ingredient or component part of other property that will be resold.

Who May Issue an Exempt Sale Certificate. Form 13, Section B, may be completed and issued by governmental units or organizations that are exempt from paying Nebraska sales and use taxes. See this list in the <u>Nebraska Sales Tax Exemptions Chart</u>. Most nonprofit organizations are **not** exempt from paying sales and use tax. Enter the appropriate number from "Exemption Categories" (listed below) that properly reflects the basis for your exemption.

For additional information about proper issuance and use of this certificate, please review <u>Reg-1-013</u>, <u>Sale for Resale – Resale Certificate</u>, and <u>Reg-1-014</u>, <u>Exempt Sale Certificate</u>.

**Contractors.** Contractors complete Form 13, Section C, part 1 or part 2 based on the option elected on the <u>Contractor Registration Database</u>.

To make tax-exempt purchases of building materials and fixtures, Option 1 or Option 3 contractors must complete Form 13, Section C, Part 1. To make tax-exempt purchases of building materials and fixtures pursuant to a construction project for an exempt governmental unit or an exempt nonprofit organization, Option 2 contractors must complete Form 13, Section C, Part 2. The contractor must also attach a copy of a properly completed <u>Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17</u>, to the Form 13, and both documents must be given to the supplier when purchasing building materials. See the <u>contractor information guides</u> and <u>Reg-1-017, Contractors</u>, for additional information. Also, see the Important Note under "Exemption Categories" number 3.

**When and Where to Issue.** The Form 13 must be given to the seller at the time of the purchase to document why sales tax does not apply to the purchase. The Form 13 must be kept with the seller's records for audit purposes.

**Sales Tax Number.** A purchaser who is engaged in business as a wholesaler or manufacturer is not required to provide an ID number when completing Section A. Out-of-state purchasers may provide their home state sales tax number. Section B does not require a Nebraska ID number when exemption category 1, 2, or 5 is indicated.

**Fully Completed Resale or Exempt Sale Certificate.** A fully completed resale or exempt sale certificate is proof for the retailer that the sale was for resale or is exempt. For a resale certificate to be fully completed, it must include: (1) identification of the purchaser and seller, type of business engaged in by the purchaser; (2) sales tax permit number; (3) signature of an authorized person; and (4) the date of issuance.

For an exempt sale certificate to be fully completed, it must include: (1) identification of purchaser and seller; (2) a statement that the certificate is for a single purchase or is a blanket certificate covering future sales; (3) a statement of the basis for exemption, including the type of activity engaged in by the purchaser; (4) signature of an authorized person; and (5) the date of issuance.

**Penalties.** Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the **normal** course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, is subject to a penalty of \$100 or ten times the tax, whichever is greater, for each instance of presentation and misuse. In addition, any purchaser, or their agent, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

## **Exemption Categories**

(Insert appropriate number from the list below in Section B)

1. Governmental units, identified in <u>Reg-1-072</u>, <u>United States Government</u> <u>and Federal Corporations</u>; and <u>Reg-1-093</u>, <u>Governmental Units</u>. Governmental units are not assigned exemption numbers. Sales to the U.S. government, its agencies, instrumentalities, and corporations wholly owned by the U.S. government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the U.S. government for the benefit of the public, generally are taxable.

Purchases by governmental units that are **not** exempt from Nebraska sales and use taxes include, but are not limited to: governmental units of other states; sanitary and improvement districts; rural water districts; railroad transportation safety districts; and county historical societies.

- 2. Purchases when the intended use renders it exempt. See <u>Nebraska Sales</u> <u>Tax Exemption Chart</u>.
- 3. Purchases made by organizations that have been issued a <u>Nebraska Exempt</u> <u>Organization Certificate of Exemption</u> (Certificate of Exemption). <u>Reg-1-090, Nonprofit Organizations; Reg-1-091, Religious</u> <u>Organizations; and Reg-1-092, Educational Institutions</u>, identify these organizations. These organizations are issued a Certificate of Exemption with a state ID number which must be entered in Section B of Form 13.

**Important Note**: Nonprofit educational institutions must be accredited regionally or nationally and have their primary campus in Nebraska to be exempt from sales and use tax. Also nonprofit organizations providing any of the types of health care or services that qualify to be exempt must be licensed or certified by the Nebraska Department of Health and Human Services (DHHS) to be exempt from sales and use taxes. There is no sales and use tax exemption prior to these entities being accredited, licensed, or certified. They CANNOT issue either a <u>Resale or Exempt</u> <u>Sale Certificate, Form 13</u>, or a <u>Purchasing Agent Appointment, Form 17</u>, to any retailer or contractor relating to purchases of building materials for construction or repair projects performed prior to being accredited, licensed, or certified. After an entity becomes accredited, licensed, or certified upon completion of the construction project, it may submit a Form 4.

Nonprofit **health care organizations** that hold a Certificate of Exemption are exempt for purchases for use at their facility, or portion of the facility, covered by the license issued under the Nebraska Health Care Facility Licensure Act. Only specific types of health care facilities and activities are exempt. Purchases of items for use at facilities that are not covered under the license, or for any other activities that are not specifically exempt, are taxable. The exemption is not for the entire organization that offers different levels of health care or other activities, but is limited to the specific type of health care that is exempt. Purchases for non-exempt types of health care are taxable.

- **4.** Purchases of motor vehicles, trailers, semitrailers watercraft, and aircraft used predominately as common or contract carrier vehicles; accessories that physically become part of the common or contract carrier vehicle; and repair and replacement parts for these vehicles. The exemption ID number must be entered in Section B of the Form 13. An individual or business that has been issued a common or contract carrier certificate of exemption may only use it to purchase those items described above prior to the expiration date on the certificate. The certificate of exemption expires every 5 years. (See <u>Nebraska Common or Contract Carrier Information Guide</u>).
- **5.** Purchases of manufacturing machinery and equipment made by a person engaged in the business of manufacturing, including repair and replacement parts or accessories, for use in manufacturing. (See <u>Reg-1-107</u>, <u>Manufacturing Machinery and Equipment Exemption</u>).
- 6. Occasional sales of used business or farm machinery or equipment productively used by the seller as a depreciable capital asset for more than one year in his or her business. The seller must have previously paid tax on the item being sold. The seller must complete, sign, and give the Exempt Sale Certificate to the purchaser. (See <u>Reg-1-022</u>, <u>Occasional Sales</u>). The Form 13 must be kept with the purchaser's records for audit purposes.