



Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax

FORM 5

Attach Form 5, Schedule A, to this application.

1 Do you hold, or have you previously held, a Nebraska ID Number? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, provide the number: _____		2 Federal Employer ID Number	PLEASE DO NOT WRITE IN THIS SPACE
3 County of Business Location in Nebraska	4 Bus. Class. Code (Dept. of Revenue Use Only)		

NAME AND LOCATION ADDRESS			NAME AND MAILING ADDRESS		
Name Doing Business As (dba)			Name		
Legal Name					
Street Address (Do not use PO Box.)			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

5 Type of Ownership

(1) <input type="checkbox"/> Sole Proprietorship	(4) <input type="checkbox"/> Corporation	(7) <input type="checkbox"/> Governmental	(10) <input type="checkbox"/> Cooperative
(2) <input type="checkbox"/> Partnership	(5) <input type="checkbox"/> Foreign Corporation (Another State or Country)	(8) <input type="checkbox"/> Fiduciary (Estate or Trust)	(11) <input type="checkbox"/> Limited Liability Company
(3) <input type="checkbox"/> Nonprofit Corporation	(6) <input type="checkbox"/> S Corporation	(9) <input type="checkbox"/> Nonprofit Organization	

6 Accounting Basis	7 Accounting Period (Type of Year)	8 Location of Records			
(1) <input type="checkbox"/> Cash	(1) <input type="checkbox"/> Calendar - January 1 to December 31	(1) <input type="checkbox"/> Same as Location Address	(2) <input type="checkbox"/> Same as Mailing Address		
(2) <input type="checkbox"/> Accrual	(2) <input type="checkbox"/> Fiscal - 12 Month Ending _____	(3) <input type="checkbox"/> Other Address:			
(3) <input type="checkbox"/> Other	(3) <input type="checkbox"/> Fiscal - 52 or 53 Week Ending _____	_____			
		Street Address	City	State	Zip Code

9 Identify the owner, partners, members, or corporation officers (**one of the listed individuals must sign as the applicant**).

Social Security Number	Name, Address, City, State, Zip Code

10 Provide a detailed description of your business operations:

11 Have the vehicles listed on Form 5, Schedule A, been used predominantly as a common or contract carrier since the date of purchase?
 YES NO If No, please explain how the vehicles have been used: _____

12 Do you transport property for hire? <input type="checkbox"/> YES <input type="checkbox"/> NO	13 Does your company own any of the materials and property that are transported by the vehicles listed on Form 5, Schedule A? <input type="checkbox"/> YES <input type="checkbox"/> NO
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14 Do you transport persons for hire? <input type="checkbox"/> YES <input type="checkbox"/> NO	15 Are any of the persons transported by the vehicles listed on Form 5, Schedule A, employees of your company? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, please explain: _____
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16 Are the operators of the vehicles listed on Form 5, Schedule A, your employees? <input type="checkbox"/> YES <input type="checkbox"/> NO If No, please explain: _____	17 Do you hold a grain dealer's license? <input type="checkbox"/> YES <input type="checkbox"/> NO	18 Do you buy and sell grain? <input type="checkbox"/> YES <input type="checkbox"/> NO
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19 Are any of the vehicles listed on Form 5, Schedule A, used to transport rock, sand, or gravel? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, give percentage of total miles driven that you transport rock, sand, or gravel: _____%. If Yes, who bills the customer for the materials that you transport? (Check appropriate box.) <input type="checkbox"/> Your Company <input type="checkbox"/> Company Where You Picked Up the Materials <input type="checkbox"/> Third Party	20 Do you provide any: Construction, excavation, land leveling, grading, or demolition services? <input type="checkbox"/> YES <input type="checkbox"/> NO Refuse or garbage hauling services? <input type="checkbox"/> YES <input type="checkbox"/> NO Custom grain harvesting services? <input type="checkbox"/> YES <input type="checkbox"/> NO Water hauling services? <input type="checkbox"/> YES <input type="checkbox"/> NO Farm cooperative services? <input type="checkbox"/> YES <input type="checkbox"/> NO
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21 Does the Nebraska Public Service Commission (PSC) require your business to hold a Certificate of Public Convenience to transport the persons or property listed on Form 5, Schedule A?

YES NO

If Yes, enter the PSC number **and attach a copy of the permit.**

22 Does the Federal Motor Carrier Safety Administration (FMCSA) or Federal Aviation Administration (FAA) require your business to hold a Certificate of Public Convenience and Necessity or permit to transport the persons or property listed on Form 5, Schedule A?

YES NO

If Yes, enter the FMCSA or FAA number **and attach a copy of the permit.**

23 Do you lease or trip lease your vehicles to anyone?

YES NO

If Yes, enter the percentage of your total miles traveled under lease or trip lease to another carrier or company. **Attach a copy of any written lease agreement.**

Lease _____ %

24 Are you paid by another company to deliver packages, mail, or any other property?

YES NO

If Yes, attach a copy of the written agreement or contract.

25 Application is being made for a:

Common Carrier Certificate of Exemption

Contract Carrier Certificate of Exemption

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Title

Date

Daytime Phone Number

Email Address

FOR DEPARTMENT OF REVENUE USE ONLY

APPROVED
EXEMPTION CODE

COMMENTS: _____

DISAPPROVED

Authorized Signature

Date

You may fax this form to 402-471-5927.

Mail this application to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**

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

Instructions

Who Must File. Any person who owns or leases a motor vehicle, trailer or semitrailer, watercraft, or aircraft (vehicle) that is used predominantly as a common or contract carrier as defined in Sales and Use Tax Regulation 1-069, and desires to purchase vehicles sales tax exempt, must complete the: Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax, Form 5; and Form 5, Schedule A.

If the application is approved, the Department will issue a certificate of exemption to the company. The company, to whom the certificate is issued, can use it to purchase vehicles that will be engaged predominantly as a common or contract carrier to transport person or property for hire, and to purchase the repair parts for these vehicles sales tax exempt.

The fact that a company has been granted a certificate or permit issued by the Nebraska Public Service Commission, Federal Motor Carrier Safety Administration, or Federal Aviation Administration to transport persons or property does not automatically qualify the vehicles owned by the company for a sales and use tax exemption as a Nebraska licensed common or contract carrier. All sales and use tax exemption certificates for common and contract carriers expire every fifth year, regardless of when the certificate was issued.

Specific Instructions

Line 1. If you hold, or have previously held, a Nebraska ID number assigned by the Nebraska Department of Revenue (Department) for a common or contract carrier exemption, or a sales tax, motor fuels tax, corporate, or partnership ID number, enter that number. Do not enter your Social Security number.

Line 3. Enter the Nebraska county that you consider to be your principal business location in Nebraska.

Line 8. These records must contain sufficient detail for the Department to audit and verify the sales and use tax exemption.

Line 9. A sole proprietorship must identify the owner. A partnership must identify each partner. A limited liability company must identify its members. A corporation must identify each corporate officer. If additional space is required, attach a schedule using the same format.

Lines 10 through 25. Answer these questions in a manner that clearly reflects your current and future operations. **If you are just beginning operations, answer these questions based on your anticipated business operations.**

Authorized Signature. This application must be signed by the owner, partner, member, or corporate officer listed on line 9. An individual who is not listed on line 9, but signs the application, must attach a completed [power of attorney](#).



Nebraska Exemption Application for Common or Contract Carrier’s Sales and Use Tax

FORM 5
Schedule A

Name as Shown on Form 5

Nebraska Identification Number

List all motor vehicles, trailers, semitrailers, watercraft, and aircraft to be used in a common or contract carrier capacity.
You must give a complete description and mileage or hours information for each listed motor vehicle, trailer, semitrailer, watercraft, or aircraft.
NOTE: If you are just beginning operations, you must estimate your mileage or hours.

Make and Model	Year	Body Type	Describe What is Transported	MILEAGE OR HOURS INFORMATION • See paragraph titled "Mileage Information."		Column C Total Miles (A + B)	Column D Common or Contract Carrier Usage (A ÷ C)
				Column A — All States (See instructions)	Column B (See instructions)		
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Please make a copy for your records.

Instructions

General Information. Only those motor vehicles, trailers, semitrailers, watercraft, or aircraft (vehicles) that are predominantly used for transporting persons or property for hire can qualify as a common or contract carrier. It is necessary that the carrier comply with all state agency regulations prior to filing for the sales and use tax exemption.

Nonqualified Use of Vehicles. Vehicles used by construction contractors; rock, sand, and gravel companies; farm cooperatives; refuse (garbage) haulers; land leveling and excavation companies; custom grain harvesters; house movers; grain dealers; and water haulers will generally not qualify for this sales and use tax exemption. These vehicles are used to transport their own property and equipment, and the miles traveled are not qualified common or contract carrier miles. In addition, passenger cars, pick-up trucks, vans, and other business vehicles used for administration and safety purposes, for hauling your own parts, tires, and other property, or for transporting personnel from job to job are not predominantly used in a common or contract carrier capacity and will not qualify for this exemption.

Companies who file an International Registration Plan (IRP) application or renewal application may attach a copy of the application with the mileage information for each vehicle used in a common or contract carrier capacity instead of listing them on this form. Vehicles not included on the IRP application that are used in a common or contract carrier capacity must be listed on this form. A statement regarding the type of property that is transported by the vehicles should also be included as part of the application. A computer printout or CD providing the same information as required on this form will be accepted instead of completing the requested information on that portion of this form.

Predominant Use. Predominant use as a common or contract carrier means the vehicle is used **more** than 50% of the time to transport the general public, or the property of the general public, for compensation. To calculate predominant use, divide the vehicle's use to transport the general public, or the property of the general public, by the total use of the vehicle for all purposes.

Describe What is Transported. Please list the specific types of property transported (for example, grain, cattle, produce, wood, steel, machinery, mail), or indicate whether persons are being transported.

Mileage Information. The mileage information is best explained by examples.

Example 1. If you use a calendar year to report your income taxes, use the period January 1 through December 31.

Example 2. If you use a fiscal year to report your income taxes, use the 12-month period of the fiscal year (for example, July 1 through June 30).

Deadhead miles include: miles the vehicle traveled empty going to load the property; miles traveled empty between loads; and miles traveled empty when returning to home base after unloading the property hauled. Deadhead miles between loads on a single trip are treated the same as the load.

Column A. For each vehicle listed, enter the total miles traveled in all states during the preceding 12-month period in which you billed or received payments from other persons for transporting their property, plus all related deadhead miles.

Column B. For each vehicle listed, enter the total actual miles traveled in all states for items 1 through 9 for the same period used to complete Column A.

1. Miles traveled transporting property owned by your company.
2. Deadhead miles traveled to pick up or return to base when the property transported was owned by your company.
3. Miles traveled under lease or trip lease to another carrier or company, including all fronthaul and backhaul leased miles.
4. Miles traveled transporting property pursuant to construction, excavation, or demolition contracts awarded to your company.
5. Miles traveled transporting property pursuant to a contract for which your company is billing for materials, property, and transportation costs.
6. Miles traveled to go to a maintenance site, or for testing purposes.
7. Miles traveled under the Nebraska Public Service Commission (PSC), Federal Motor Carrier Safety Administration (FMCSA), or Federal Aviation Administration (FAA) permit authority belonging to another person.
8. Miles traveled pulling a trailer owned by another person when the property transported requires PSC or FMCSA permit authority and the authority belongs to the person who owns the trailer.
9. Miles traveled when the customer who owns the property transported provides the operators of the vehicles.

Column C. Enter the total of the miles listed in Column A and Column B.

Column D. Enter the percentage of common or contract carrier usage (Column A divided by Column C).