

Nebraska Application for Election of Lessors to Pay Sales and Use Tax on Cost of Motor Vehicles

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 or Social Security Number	Please Do Not Write In This Space
3 County of Business Location in Nebraska		4 Business Classification Code 532100	

Name and Location Address of Lessor			Name and Mailing Address of Lessor		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

5 Are motor vehicles currently being leased? Yes No If Yes, attach list.

I hereby elect, in accordance with the provisions of Nebraska Sales and Use Tax Regulation 1-019, Rental or Lease of Vehicles, to pay the Nebraska and local sales/use tax on the cost of all automobiles, trucks, trailers, semitrailers, and truck tractors leased or rented for periods of one year or more, including the tax computed on the fair market value of existing vehicles leased or rented. This election does not apply to those vehicles leased to common or contract carriers who hold a valid Nebraska exemption certificate. I understand that this election, pending approval by the Nebraska Department of Revenue, shall continue in force for a period of not less than two years, or until the election is terminated.

sign
here

Signature of Owner, Partner, Corporate Officer, or Duly Authorized Individual _____ Title _____ Date _____ Phone Number _____

_____ Email Address _____

For Department of Revenue Use Only

Approved Disapproved

Comments: _____

_____ Authorized Signature _____ Date _____

Instructions

Who May File. Any lessor of motor vehicles, registered for operation on Nebraska highways and leased for a period of one year or more in Nebraska, may elect to pay the Nebraska and local sales or use tax on the cost of all vehicles, in lieu of collecting and remitting Nebraska sales tax upon the gross lease receipts.

You elect to use this alternate method of taxation by filing Form 15 and the election is effective upon approval by the Nebraska Department of Revenue (DOR). It remains in effect for at least two years. After two years, the lessor may submit an application to terminate the election.

When and Where to File. This application may be filed at any time. Mail to the Nebraska Department of Revenue, Attention: Policy Division, PO Box 98923, Lincoln, NE 68509-8923.

Motor Vehicles. "Motor vehicle" includes automobiles, trucks, trailers, semitrailers, and truck-tractors, but does not include motorcycles.

Lessor's Option. Any person electing the lessor's option is required to pay the Nebraska and local sales or use tax on its cost for all vehicles leased for periods of one year or more, except those vehicles leased to common or contract carriers who hold a valid Nebraska exemption certificate. The lease receipts from these motor vehicles leased for one year or more are not taxable.

Motor vehicles leased for less than one year do not qualify for the lessor's option. Sales or use tax must be collected on the lease receipts of these vehicles. Lessors who have received approval and have motor vehicles leased for periods of both less than one year and one year or more, must segregate the taxable receipts from the nontaxable receipts in their records.

Mail this application to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729
Retain a copy for your records.

Motor Vehicles Under an Existing Lease. A list of all motor vehicles currently under lease, with at least one year remaining on the existing lease, must be attached to this application. The list must include name, model, and year of the motor vehicle, the term of the lease, the fair market value of the vehicle as of the date of the application, and an indication of whether the lease is to a common or contract carrier who holds a valid Nebraska exemption certificate. The list must also state whether state and local sales or use tax has been paid by the applicant on each motor vehicle listed.

Paying the Tax. If the Nebraska and local sales or use tax has been paid, a copy of the [Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6](#), must be retained with your records.

If the Nebraska and local sales or use tax has not been paid, the tax must be remitted to the county treasurer of the county in which the motor vehicle is registered within five days after receipt of approval of the lessor's option. The lessor of the motor vehicle is required to remit the local sales or use tax based on the location address designated on the application. If the address designated on the application is within the boundaries of a locality imposing a local tax, the local sales or use tax must also be paid.

If the motor vehicle is part of a Nebraska fleet of apportionable motor vehicles, and the motor vehicle is registered under the International Registration Plan (IRP), the Nebraska and local sales or use tax must be remitted to the Nebraska Department of Motor Vehicles within five days after receipt of approval of the lessor's option. Any requirement to pay local sales or use tax is based on the registered owner's address as determined under the IRP.

The lessor must contact DOR and submit proof of payment of this tax. A current list of all leased vehicles must be maintained at all times.

Persons operating under the lessor's option are required to pay the Nebraska and local sales tax on all motor vehicles:

- Purchased and leased for periods of one year or more; and
- Previously leased to a common or contract carrier for periods less than one year, and now leased for periods of one year or more. The tax must be paid on the fair market value of the motor vehicle at the time the vehicle is first leased for more than one year.

Specific Instructions

Line 1. Enter the Nebraska ID number assigned to you by DOR for any Nebraska tax program.

Line 3. Enter the Nebraska county where your business is located. If there is more than one location within Nebraska, enter the location which is the principal location in Nebraska.

Line 5. Are you currently leasing motor vehicles? If yes, attach a list as described in this application.

Authorized Signature. This application must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a [power of attorney](#) on file with DOR.

Email Address. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."