NEBRASKA Good Life. Great Service.	Nebraska Exe	Sales a	nd Use	e Tax	or Contract Carrier's	6 FC	DRM 5		
1 Do you hold, or have yo	u previously held	Attach Form 5, Sche 2 Federal Employer ID Number	-		ase Do Not Write In This Space		0		
a Nebraska ID Number YES NO If Yes, provide the numb	er:			FIE	ase Do Not write in This Space				
3 County of Business Loc	ation in Nebraska	4 Bus. Class. Code (Dept. of Re	evenue Use	Only)					
	Name and Location A	ddress			Name and Mailing Addres	s			
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	Z	Zip Code		
5 Type of Ownership									
<ul> <li>(1) Sole Proprietors</li> <li>(2) Partnership</li> <li>(3) Nonprofit Corporation</li> </ul>	(5) Forei (5) S Co	oration gn Corporation (Another State or ( rporation	Country)	(8) Fiduc		Cooperative ∟imited Liability	Company		
6 Accounting Basis	7 Accounting Period	(Type of Year)	8 Locati	on of Records					
(1) 🗌 Cash		January 1 to December 31	(1)	] Same as Loca		Same as Mailing	g Address		
(2) Accrual		Month Ending	_ (3) [_	Other Address	5:				
(3) Other	(3) Fiscal - 52	or 53 Week Ending	-	Street Addre	ss City	State	Zip Code		
9 Identify the owner, partr Social Security Number		ion officers <b>(one of the listed indi</b> ess, City, State, Zip Code	viduals mu	ist sign as the a	applicant).				
10 Provide a detailed descr	ription of your business ope	prations:							
11 Have the vehicles listed		een used predominantly as a comr w the vehicles have been used:			e the date of purchase?				
12 Do you transport proper	ty for hire? 13 Does yo		ials and pro	operty that are tra	ansported by the vehicles listed on F	Form 5, Schedu	le A?		
14 Do you transport persor	ns for hire? <b>15</b> Are any	of the persons transported by the	vehicles lis	sted on Form 5,	Schedule A, employees of your com	pany?			
YES NO	YE:		xplain:		1				
16 Are the operators of the vehicles listed on Form 5, Schedule A, your employees?					17 Do you hold a grain dealer's license?	18 Do you buy	and sell grain?		
YES NO	If No, please explain:				YES NO	YES	NO NO		
19 Are any of the vehicles	listed on Form 5, Schedule	A, used to transport rock, sand, or	r gravel?	20 Do you provi Recycling ha	de any: uling service?	YES			
	of total miles driven that you	u transport rock, sand, or gravel: _	%.	Construction or demolition	, excavation, land leveling, grading, services?	☐ YES			
If Yes, who bills the customer for the materials that you transport? (Check appropriate					rbage hauling services?				
				-	harvesting services?	YES			
Your Company Company Where You Picked Up the Materials Third Pa				Water hauling Farm cooper	g services? ative services?	YES YES	NO NO		

	Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax, Form 5, Page 2								
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?     [YESNO 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 Administrati (FAA) require your business to hold a Certificate of Public Convenience and Necessity or permit transport the persons or property listed on Form 5, Schedule A?     [YESNO If Yes, enter your assigned FMCA or FAA number or the business name that appears on the application that is being processed by the FMCA or FAA.						
	Do you lease or trip lease your vehicles to a YES NO If Yes, enter the percentage of your total mile lease or trip lease to another carrier or comp of any written lease agreement. Lease% Under penalties of law, I decla Sign	es traveled under bany. <b>Attach a copy</b>	<ul> <li>24 Are you paid by another company to deliver packages or mail?</li> <li>YES NO</li> <li>If Yes, attach a copy of the written agreement or contract.</li> <li>this application, and to the best of my knowledge an</li> </ul>		25 Application is being made for a: Common Carrier Certificate of Exemption Contract Carrier Certificate of Exemption belief, it is correct and complete.				
	Signature of Owner, Partner, M or Person Authorized by Attach Email Address	ed Power of Attorney		Date	Daytime Phone Number				
		For I	Department of Revenue Use C	Only					
		COMMENTS:							
		Authorized	0	171 5007	Date				
		You may	fax this form to 402-4	i/1-592 <i>1</i> .					

## Mail this application to: Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. revenue.nebraska.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 in its business 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 of Revenue (DOR) 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 DOR 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 DOR 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 <u>power of attorney</u>.

NEBRASKA

# Nebraska Schedule A — Nebraska Exemption Application for Common or Contract Carrier's Sales and Use Tax

FORM 5 Schedule A

Good Life. Great Service.

Name as Shown on Form 5

Nebraska ID Number

List all You must give	List all motor vehicles, trailers, semitrailers, watercraft, and aircraft that will 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.							
	Year Body Type			Mileage or Hou • See paragraph titled	Column C Total Miles	Column D Common or		
Make and Model		Body Type		Column A (See instructions)	Column B (See instructions)	(A + B)	Contract Carrier Usage (A ÷ C)	
							%	
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### 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 applicant 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; recycling services; 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.

Applicants 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 persons or property for compensation. To determine the predominant use, the applicant must divide the total number of miles or hours the vehicle was used by the applicant to transport persons or property for hire, including all related common or contract carrier deadhead miles, by the total number of miles or hours the vehicle was used for all purposes by the applicant. If the vehicle was leased to another person during the same period of operation, the miles or hours accumulated by the lessee should not be included in either Column A or Column B of the applicant's mileage or hours of use. When determining the percentage of use, please use the most recently completed income tax year as your period of operation.

**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 or hours traveled in all states during the preceding 12-month period in which you billed or received payments for transporting property or persons, plus all related deadhead miles.

**Column B.** For each vehicle listed, enter the total actual miles or hours traveled in all states for items 1 through 5 for the same period used to complete Column A.

- 1. Miles or hours traveled transporting property owned by your company.
- 2. Deadhead miles or hours traveled to pick up or return to base when the property transported was owned by your company.
- 3. Miles or hours traveled transporting property pursuant to construction, excavation, or demolition contracts awarded to your company.
- 4. Miles or hours traveled transporting property pursuant to a contract for which your company is billing for materials, property, and transportation costs.
- 5. Miles or hours traveled to go to a maintenance site, or for testing purposes.

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

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