

Every person who sells an ATV or UTV should complete this statement and give it to the purchaser. This form can be obtained by contacting the Department or the county treasurer in which it will be titled.



# Nebraska Sales and Use Tax Statement

## for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales

**Form  
6ATV**

Purchaser's Name and Address			Seller's Name and Address		
Name			Name		
Street or Other Address			Street or Other Address		
City	State	Zip Code	City	State	Zip Code

### Purchased ATV or UTV Description

Type of vehicle purchased. Check the appropriate box.

- ATV is any motorized off-highway device which is 50 inches or less in width, with three or more nonhighway tires, with a dry weight of 1,200 pounds or less, and designed for operator use only with no passengers, or specifically designed by the original manufacturer for the operator and one passenger.
- UTV is any motorized off-highway device which is 74 inches or less in width, 180 inches or less in length, with four or more nonhighway tires, and a dry weight of 2,000 pounds or less.

Make	Model/Series	Year	Vehicle ID Number (VIN)	Date of Purchase
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### Trade-In ATV or UTV Description

Make	Model/Series	Year	Vehicle ID Number (VIN)	Was the trade-in vehicle being leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter -0- on line 2.
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- A.** Did the purchaser take possession of the ATV or UTV at the seller's address listed on this Form 6ATV?  Yes  No If No, answer B.
- B.** Was the ATV or UTV delivered to the purchaser's address listed on this Form 6ATV?  Yes  No  
If No, provide the address of where it was delivered \_\_\_\_\_.

### Tax Computation — See Instructions

1 Total sales price.....	1		
2 Less trade-in allowance.....	2		
3 Tax base (line 1 minus line 2) (if zero or less, enter -0-).....	3		
4 Nebraska sales or use tax (line 3 multiplied by rate).....	4		
5 Local sales or use tax (line 3 multiplied by rate).....	5		
6 Nebraska and local sales or use tax due (line 4 plus line 5) .....	6		
7 Credit for tax properly paid to other state (attach documentation) .....	7		
8 Total Nebraska and local sales or use tax due (line 6 minus line 7).....	8		
9 Penalty for late payment .....	9		
10 Interest for late payment .....	10		
11 Balance due (total of lines 8, 9, and 10) .....	11		

Any seller or purchaser who willfully prepares a false or fraudulent Nebraska Sales and Use Tax Statement for ATV and UTV Sales 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 ATV and UTV Sales

**I certify that the purchase, lease, or rental of the ATV or UTV is exempt from sales tax for one of the following reasons.  
If exempt category 2, 3, or 4 is claimed, requested information must be entered or attached.**

#### Type of Exemption

<p><input type="checkbox"/> <b>1</b> ATV or UTV is depreciable agricultural machinery and equipment and will be used directly in commercial agriculture.</p> <p><input type="checkbox"/> <b>2</b> Purchase by an exempt organization holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____.</p> <p><input type="checkbox"/> <b>3</b> Purchase by a lessor of ATVs and UTVs. Sales tax on the fair market lease payments will be remitted under the lessor's Nebraska Sales and Use Tax Permit. Lessor's Sales Tax Number 01-_____.</p> <p><input type="checkbox"/> <b>4</b> Purchase by a Native American Indian residing on a Nebraska reservation and the ATV or UTV was delivered to a location within the boundaries of the reservation. Tax Exemption ID Card Number: _____.</p>	<p><input type="checkbox"/> <b>5</b> Purchase by a governmental entity and will not be used in the business of furnishing gas, water, electricity, or heat.</p> <p><input type="checkbox"/> <b>6</b> The ATV or UTV is a gift, or received by inheritance, and tax was previously paid by the donor. A gift is a voluntary transfer without any consideration and the donor paid the tax on the previous transfer. If the person accepting the ATV or UTV as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing is subject to sales and use tax. (Documentation required.)</p> <p><input type="checkbox"/> <b>7</b> Transfer of the ATV or UTV during the creation, reorganization, or dissolution of a corporation, limited liability company, or partnership solely for voting stock, membership interest, or partnership interest. Also includes the transfer of an ATV or UTV as additional capital to an ongoing corporation. (Documentation required.)</p> <p><input type="checkbox"/> <b>8</b> The ATV or UTV is the subject of an intercompany sale between parent, subsidiary, or brother-sister companies. Sales tax was paid by the seller company when the ATV or UTV was titled in this state. (Documentation required.)</p>
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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 \_\_\_\_\_

County — White Copy    Nebraska Department of Revenue — Green Copy    Purchaser — Blue Copy    Seller — Pink Copy

## Instructions for Purchaser

**Payment of Taxes.** The purchaser of an all-terrain vehicle (ATV) or utility-type vehicle (UTV) must present the white and blue copies of this statement to the county treasurer or other designated county official within 30 days from the date of purchase, and pay the Nebraska and local sales or use tax. The date of purchase is the earlier of two dates: the date on the ATV or UTV title; or the date of possession, as evidenced by the Nebraska Sales and Use Tax Statement for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales, Form 6ATV. The purchaser should retain a copy of this statement for a period of at least five years.

**Penalty and Interest.** If the total sales or use tax is not paid within 30 days of the purchase date, the county treasurer or designated county official will assess and collect penalty and interest at the statutory rate. If you have any questions regarding the due date, or penalty and interest rates, please contact your local county treasurer's office, or contact the Nebraska Department of Revenue (Department) at 800-742-7474 (NE and IA) or [revenue.nebraska.gov](http://revenue.nebraska.gov).

**Sales Tax Paid to Another State.** An ATV or UTV purchased in another state (with sales tax properly paid to the other state) and

titled in Nebraska, is subject to use tax at the time of application for title in 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.** The amounts allowed as a trade-in for an ATV or UTV and trailer must be separately identified and entered on the appropriate lines of Form 6ATV and Form 6, respectively.

**Line 3.** No refund will be made if the tax base results in a negative amount.

**Exemptions.** If the transfer of title to the ATV or UTV described on this statement is exempt from sales and use taxes, the Nebraska Resale or Exempt Sale Certificate for ATV and UTV Sales, located on the front of this statement, must be completed prior to making application for a title.

The purchaser must present documentation that supports the sales or use tax exemption. If the documentation is not sufficient, the county treasurer or other designated county official is authorized to collect the sales tax. The purchaser may submit a claim to the Department requesting a refund of the sales tax and fees paid.

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## Instructions for Seller

**ATV and UTV Dealers or Licensed Permitholders.** Effective October 1, 2014, ATV and UTV dealers and licensed permitholders will no longer collect the Nebraska and local sales tax at the time an ATV or UTV is sold. At the time of sale, the dealer, or sales tax permitholder, must complete a Nebraska Sales and Use Tax Statement for All-Terrain Vehicle (ATV) and Utility-Type Vehicle (UTV) Sales, Form 6ATV, for every sale of an ATV or UTV. If an ATV or UTV trailer is sold, in addition to completing Form 6ATV, the dealer must also complete a Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6.

The colored copies of Form 6ATV should be distributed in the following manner:

1. The pink copy must be retained with your business records;
2. The green copy must be mailed with the Nebraska and Local Sales and Use Tax Return, Form 10; and
3. The white and blue copies must be given to the purchaser.

The sales price on line 1 must include charges for destination charges, import custom fees, surcharges, service and maintenance agreements, document processing charges, charges for warranty transfers, and dealer-installed options.

**Local Sales and Use Taxes.** If the purchaser took possession at the seller's location, use the **local sales and use tax rate at the seller's address to calculate the amount of local tax owed. If the seller delivered the ATV or UTV to a different location, use the local sales and use tax rate at the delivery location.**

**Person Without a Sales Tax Permit.** Even if a person is not licensed to collect sales tax, he or she must complete this statement for every sale of an ATV or UTV. The colored copies should be distributed in the following manner:

1. The pink copy must be retained with your records; and
2. The white and blue copies must be given to the purchaser.

A person can only accept another ATV or UTV as a trade-in to reduce the total sales price of the purchased ATV or UTV.

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## Instructions for County Treasurers and Other Designated County Officials

**Collection of Taxes.** The county treasurer or other designated county official must collect and remit the state and applicable local sales and use taxes at the time the purchaser makes application for a title.

The white and blue copies of this statement must be receipted in the space provided for validation. The blue copy must be returned to the purchaser. Counties are required to maintain the white copy of this form and provide copies to the Department upon request.

**Local Sales and Use Taxes.** Refer to questions A and B to assist you in determining the proper local sales tax to collect. **If the seller indicates that the purchaser took delivery of the ATV or UTV at the seller's address, you must collect the local sales tax based on the seller's address regardless of where the ATV or UTV is titled.**

**Example:** A person who lives in Lincoln purchases and takes delivery of an ATV at the dealer's Omaha location. The purchaser

titles the ATV in Lincoln. The Lancaster County Treasurer must collect and report the Omaha city sales tax.

If the ATV or UTV is delivered to the purchaser's address or some other address, you are required to collect the local sales tax based on the purchaser's address or the other address that was indicated.

**Example:** A person who lives in Hastings purchases an ATV from a dealer located in Grand Island and has the Grand Island dealer deliver it to their residence in Hastings. The Adams County Treasurer must collect and report the Hastings city sales tax.

**Collection of Penalty and Interest.** If the appropriate sales or use tax is not paid within 30 days of 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.