



Nebraska Sales and Use Tax Refund Claim for Agricultural Machinery and Equipment Purchases or Leases

- Read instructions on reverse side
Type or print clearly

FORM 7AG-1

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer I.D. or Social Security Number

NAME AND MAILING ADDRESS OF PURCHASER/LESSEE

Name

Street or Other Mailing Address

City

State

Zip Code

County where property will be located for property taxation (a copy of this claim will be forwarded to the appropriate county assessor and all property listed herein will be subject to personal property taxation)

If leased, will this property be leased or rented for less than one year?

YES NO

QUALIFYING AGRICULTURAL MACHINERY AND EQUIPMENT

Table with 6 columns: Description of Property, Date Purchased/Leased, Net Purchase/Lease Price, Local Jurisdiction Imposing Tax, Local Sales and Use Tax Paid, Nebraska Sales and Use Tax Paid. Rows 1-5.

6 Total local sales and use tax paid. 6 \$

7 Total Nebraska sales and use tax paid. 7 \$

8 Total refund claimed for Nebraska and local sales and use tax paid (total of lines 6 and 7). No refund will be made if the total amount claimed is less than \$2.00. 8 \$

I declare, under penalties of law, that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the retailer.

sign here

Signature of Purchaser, Lessee, or Agent Printed Name Telephone Number Date

ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE

- APPROVED
APPROVED AS REVISED, SEE COMMENTS OR LETTER DATED
DISAPPROVED, SEE COMMENTS OR LETTER DATED

AMOUNTS APPROVED

Table with 5 columns: Purchase/Lease Price, Code, Local Sales and Use Tax Paid, Nebraska Sales and Use Tax Paid. Rows 1-5.

COMMENTS:

6 \$

7 \$

8 \$

Authorized Signature Date

Mail this claim and supporting documentation to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

IF PROPER DOCUMENTATION IS NOT INCLUDED, YOUR CLAIM CANNOT BE PROCESSED.

Visit our Web site www.revenue.ne.gov or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

NEBRASKA DEPARTMENT OF REVENUE — White Copy

TAXPAYER — Retain canary copy for your income tax records

## INSTRUCTIONS

**WHO MAY FILE.** Any purchaser or lessee of depreciable agricultural machinery or equipment, for use directly in commercial agriculture may file for a refund of the Nebraska and local sales and use tax paid if an exemption was not granted at the time of purchase or lease. For additional information, see Nebraska Sales Tax Regulation 1-094, Agricultural Machinery and Equipment Refund, available on our Web site at [www.revenue.ne.gov](http://www.revenue.ne.gov) under Legal Information.

**WHEN AND WHERE TO FILE.** A Nebraska Sales and Use Tax Refund Claim for Agricultural Machinery and Equipment Purchases or Leases, Form 7AG-1, must be filed within three years from the date of the purchase or the lease payment. The claim for refund must be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

### SPECIFIC INSTRUCTIONS

**AGRICULTURAL MACHINERY OR EQUIPMENT.** To qualify for a refund of sales or use tax paid, the items listed on the form must be agricultural machinery or equipment. This includes machinery or equipment used directly for planting, tilling, harvesting, haying, fertilizing, or irrigating crops; and machinery or equipment used in raising or feeding livestock. Please refer to the lists below for items that qualify, and those that do not qualify.

**COMMERCIAL AGRICULTURE.** To qualify for a refund, the items listed must be used directly in commercial agriculture, which is the business of farming or ranching. It consists of the production of food products or other useful and valuable crops,

or the raising of livestock. It includes commercial production in greenhouses, nurseries, tree farms, sod farms, and feedlots.

Commercial agriculture does NOT include the storage of agricultural products off the farm location or in commercial elevators, or the storage of livestock in stockyards or sale barns.

**DOCUMENTATION.** All refund claims must include sufficient documentation to substantiate the amount claimed. A claim for refund of sales and use tax paid must include a copy of the invoice or receipt reflecting date, vendor name and address, items purchased or leased, net purchase or lease price (purchase price less trade-in allowance), any trade-in allowance, date paid, and amount of Nebraska and local sales and use tax for which the refund is claimed. The Department of Revenue reserves the right to request additional supporting documentation. **If proper documentation is not included, your claim cannot be processed.**

**APPEAL PROCEDURE.** After a claim for refund has been filed, a determination must be made by the Nebraska Department of Revenue within 180 days of the filing of the claim. Another 30 days is allowed to send the notice of the action taken on the claim. An appeal of the department's decision may be made to the District Court of Lancaster County. All appeals must be made within 30 days from the date of notification of the department's decision. Upon expiration of the 30 days from the date of notification, the determination of the department becomes final.

Qualifies	Does Not Qualify
Tractors	Repair, replacement, or maintenance parts that are not depreciable
Tractor duals	Tires of any kind
Combines	Motor vehicles
Hay balers	Licensable trailers
Hay mowers	Buildings
Hay rakes	Structures, including those used for storage
Hay loaders	Metal buildings
Cultivators	Redi mix concrete
Harrows	Portable calf sheds and huts
Disks	Hay sheds
Plows	Fences including fencing materials used to build a fence, gate or panel
Planters	Grain bin structure including walks, roof, floor, vents, and ladders
Irrigation well equipment such as motors, pivots, and pipe, except casing and concrete pad	Storage tanks
Automatic feeders	Fuel tanks of any kind
Feed wagons	Tools including chain saws, post hole diggers, welders, and generators
Feed box	Acetylene torches
Truck chassis/cab modified to be a feed wagon	Tanks used to store oxygen or acetylene
Portable grain dryers	Air compressors
Portable augers	Hoists
Grain bin equipment that dries or moves the grain	Chains of any kind
Stock racks	Lawn mowers and lawn tractors
Power washers	Antique farm equipment
Completed gates or panels	Office equipment including computers
Fish production equipment including feeding and seining equipment	Two-way radios
Gestation crates	Mobile telephones
Concrete hog slats/gang slats	Equipment not at the farm location used to load, store, weigh, clean, unload, and process raw products
Hog carts	Equipment used to dehydrate and pelletize alfalfa
	Earth moving equipment
	Horses purchased for pleasure or show

(These lists are not all-inclusive)