

NAME AND MAILING ADDRESS OF PURCHASER			NAME AND MAILING ADDRESS OF SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Check Type of Certificate					
<input type="checkbox"/> Single Purchase <input type="checkbox"/> Blanket If Blanket is checked, this certificate is valid until revoked in writing by the purchaser.					
Purchaser's Account Number			Was an energy audit (analysis) completed prior to issuing this certificate to the seller?		
			<input type="checkbox"/> YES <input type="checkbox"/> NO		
Describe your business operations:					

- A. Our purchase of electricity or compressed natural gas is exempt from Nebraska sales and use tax because more than 50 percent of the energy charge through meter number(s) _____ has been properly determined to be used or directly consumed in: (check appropriate box)
- Manufacturing and Processing Farming Generation of Electricity
 Irrigation Refining
- B. Our purchase of coal, fuel oil, diesel fuel, tractor fuel, coke, nuclear fuel, butane, propane, or gas is exempt from Nebraska sales and use tax because more than 50 percent of the amount purchased is used or directly consumed in: (check appropriate box)
- Manufacturing and Processing Farming Generation of Electricity
 Irrigation Refining

Any purchaser, or the agent thereof, or other person who completes this certificate for any purchase which is not otherwise exempted from the sales and use tax under the Nebraska Revenue Act, as amended, shall in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100.00 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, said penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under the penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Authorized Signature of Purchaser

Title

Date Issued

NOTE: Sellers must keep this certificate as part of their records. Do not send it to the Nebraska Department of Revenue.

INSTRUCTIONS

WHO MUST FILE. A Nebraska Energy Source Exempt Sale Certificate must be filed by every person claiming a sales and use tax exemption when it has been determined that more than 50 percent of the purchase of electricity, coal, gas, fuel oil, diesel fuel, tractor fuel, coke, nuclear fuel, butane, propane, or compressed natural gas is used or directly consumed in manufacturing and processing, irrigation, farming, refining, or generation of electricity.

WHERE TO FILE. The Form 13E must be given to the seller at the time of purchase.

DETERMINING PERCENT OF EXEMPT USE

To properly determine whether your purchase of energy for which you are claiming an exemption is exempt from tax, an energy analysis must be completed. The analysis can be completed by your company or you can hire an outside firm to conduct the analysis. **You must be able to document how the percentage was determined.** An

energy analysis should be completed every few years to ensure that the exemption is still valid.

Energy consumed **directly** in manufacturing and processing, irrigation, farming, refining, or generation of electricity, as herein defined, is a qualified use. Energy consumed in heating, cooling, or lighting that portion of the facility directly used in manufacturing and processing, irrigation, farming, refining, or generation of electricity, is also considered to be for an exempt use.

Examples of energy use that are **not a qualified use** include, but are not limited to, office spaces, bathrooms, storage areas, freezer storage, housing, shop areas and transporting of materials to and from the direct manufacturing area.

If you checked exemption **block A**, the purchase and use of energy will be exempt from tax, when it has been determined that more than 50 percent of the energy charge through a single meter is consumed