

2016-54



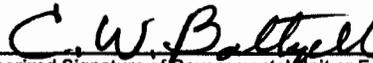
Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax

FORM
17

PURCHASING AGENT APPOINTMENT					
Name and Address of Prime Contractor			Name and Address of Governmental Unit or Exempt Organization		
Name PAUL REED CONSTRUCTION & SUPPLY, INC.			Name County of Keith		
Street or Other Mailing Address 2970 N 10TH ST			Street or Other Mailing Address 511 N Spruce Street		
City	State	Zip Code	City	State	Zip Code
GERING, NE	69341-1763		Ogallala	NE	69153
Name and Location of Project			Appointment Information		
Name HRRR-51(57) in KEITH COUNTY			Effective Date		
Street or Other Mailing Address			Expiration Date		
			5/31/2018		
City	State	Zip Code	Nebraska Exemption Number (Exempt Organizations Only)		
			NA		
Identify Project HRRR-51(57) BRULE SOUTHWEST					

The undersigned governmental unit or exempt organization appoints the above-named contractor and the contractor's delegated subcontractors as its agent to purchase and pay for building materials that will be annexed to real estate by them into the tax exempt construction project stated above.

sign
here



12-21-14 x
 Authorized Signature of Governmental Unit or Exempt Organization Title Date

DELEGATION OF PRIME CONTRACTOR'S AUTHORITY			
Name and Address of Subcontractor		Delegation Information	
Name		Effective Date	
Street or Other Mailing Address		Expiration Date	
City	State	Zip Code	Portion of Project

The undersigned prime contractor hereby delegates authority to act as the purchasing agent of the named governmental unit or exempt organization to the above-named subcontractor.

sign
here

 Signature of Prime Contractor or Authorized Representative Title Date

INSTRUCTIONS

WHO MUST FILE. Any governmental unit or organization that is exempt from sales and use tax may appoint as its agent a prime contractor to purchase building materials and/or fixtures that will be annexed to property that belongs to or will belong to the governmental unit or exempt organization pursuant to a construction contract with the governmental unit or exempt organization. The appointment of the prime contractor as its agent is completed by issuing a Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, to the prime contractor. The Form 17 is required to be given to the contractor **BEFORE** he or she annexes building materials. The governmental unit or exempt organization must identify the project (e.g., east wing, chapel construction, or new school auditorium). Most nonprofit organizations are NOT exempt from sales tax in Nebraska. In addition, not all governmental units are exempt from Nebraska sales tax. Refer to Contractor Information on our Web site for additional information on exempt entities.

A contractor can confirm the exempt status of a governmental unit or exempt organization by contacting the Nebraska Department of Revenue. The exemption from the payment of the Nebraska and local option sales and use taxes only applies if the governmental unit or exempt organization directly, or through its contractor, pays for the building materials. **IMPORTANT NOTE:** When an organization that requires licensure in order to be exempt (i.e., nonprofit hospitals), but is not licensed at the time of the construction project, the exempt organization **CANNOT** issue either a purchasing agent appointment or an exemption certificate. If the exempt organization becomes licensed upon completion of the project, it may apply for a refund of the tax paid or collected by the contractors.