

Amended Nebraska Sales and Use Tax Statement for Motorboat Sales

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

Purchased Motorboat Description					
Make of Boat		Year Manufactured		Hull ID Number	
Total Horsepower		Make of Motor(s)		Serial Number(s) of Motor(s)	
		Boat Colors		Date of Purchase	

Tax Computation			
	Amended (A)	Original (B)	Difference (C)
1 Total sales price.....	1		
2 Less trade-in allowance	2		
3 Less manufacturer's rebate assigned to dealer at time of sale	3		
4 Tax base (line 1 minus line 2 and line 3)	4		
5 Nebraska sales or use tax (line 4 multiplied by rate)	5		
6 Local sales or use tax (line 4 multiplied by rate)	6		
7 Nebraska and local sales or use tax due (line 5 plus line 6)	7		
8 Credit for tax paid to other states on this motorboat.....	8		
9 Total Nebraska and local sales or use tax due (line 7 minus line 8).....	9		
10 Penalty for late payment			10
11 Interest for late payment			11
12 Balance due (total of lines 9, 10, and 11)			12

Under penalties of law, I declare that I have examined this statement and, to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Signature of Seller



Signature of Purchaser or Agent of Purchaser

Date

Email Address

Daytime Phone Number

Email Address

Daytime Phone Number

For County and DOR Use Only

\$ _____
Tax Paid

Date Paid

Instructions

Who May File. Any person needing to change their original Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB, may file this form. Form 6XMB is completed **only if additional sales and use tax is due.**

If you need help completing this form or information about requesting a **refund** of sales and use tax, contact the Nebraska Department of Revenue (DOR) 800-742-7474 (NE and IA) or 402-471-5729.

When and Where to File. Form 6XMB may be filed at any time **after** you have filed your original Form 6MB. This amended statement, properly signed and accompanied by remittance, must be filed with the county treasurer where the original Form 6MB was filed or with the DOR.

Collection of Penalty and Interest. If the total sales or use tax is not paid within 30 days of the purchase date, the county treasurer or the DOR will assess and collect penalty and interest at the statutory rate. If you have any questions regarding the purchase date, or penalty and interest rates, please contact your local county treasurer's office or the DOR at 800-742-7474 (NE and IA) or revenue.nebraska.gov.

Email. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Retention. Purchasers must retain a copy of the Form 6XMB and the receipt that documents sales tax was paid for a minimum of three years. If a refund claim is filed or petition for redetermination of a deficiency determination is open to assessment, you must keep the Form 6XMB and registration receipt until resolved.

Specific Instructions

Column A. Complete this column by entering the **corrected** figures.

Column B. Complete this column by entering the figures as originally reported on Form 6MB.

Column C. Complete this column by entering the difference between the corrected figures and the original figures. For each line, subtract Column B from Column A.

Line 12 Balance Due. The amount reported on line 12 must be collected by the county treasurer or the DOR.

Validation. A signed copy of this statement must be receipted by the County or DOR in the space provided for validation and returned to the purchaser.