

**Nebraska Tax Exempt Certificate for Purchase of Undyed Diesel Fuel  
Exclusively for Temperature Control Units (Reefers) and Power-Take-Off Units**

**FORM  
91EX**

Name and Mailing Address of Consumer			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
Federal Employer ID or Social Security Number			Federal Employer ID or Social Security Number		
Check Type of Certificate					
<input type="checkbox"/> Single		<input type="checkbox"/> Blanket		If Blanket is checked, this certificate expires one year from the date issued.	

I certify that the undyed diesel fuel and undyed biodiesel blends purchased tax free with this certificate will only be placed into a separate supply tank for temperature control units (reefers) or power-take-off units. This exemption is further limited to purchases of 50 gallons or less, and the supply tank cannot be connected to the engine or main fuel supply tank of a licensed motor vehicle.

**Any consumer or agent who completes this certificate for purchases which are not exempt under the Nebraska Motor Fuels Tax Statutes, as amended, is subject to the applicable tax, interest, and also a penalty of \$1,000 for each violation.**

I understand that by completing this certificate I am subject to audit, and that 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**

Authorized Signature of Consumer

Date Issued

Phone Number

**Sellers must keep this certificate as part of their records.**

3-452-1995 Rev. 8-2020 Supersedes 3-452-1995 Rev. 8-2017

### Instructions

**Who Must File.** Any purchaser meeting the statutory requirements to purchase undyed diesel fuel tax free must issue a Nebraska Tax Exempt Certificate for Purchase of Undyed Diesel Fuel, Form 91EX, to support all tax-free purchases. The Form 91EX is issued to the seller.

For purposes of this certificate, diesel fuel includes unblended diesel, diesel fuel containing blending agents such as kerosene, and biodiesel blends such as B-2 and B-10.

Undyed diesel fuel can be purchased tax free **only** when used in temperature control units (reefers) or power-take-off units. Purchases are limited to 50 gallons or less and must be placed into a separate supply tank not connected to the engine or main fuel supply tank of a licensed motor vehicle.

The federal government can purchase undyed diesel fuel tax free and is not required to issue a Form 91EX.

**Tax-paid Undyed Diesel Fuel.** All undyed diesel fuel **must** be purchased tax paid except when the purchaser is qualified to issue a Form 91EX as described above.

The consumer may file for a refund of tax paid on undyed diesel fuel when the fuel is used in unlicensed equipment. The claim for refund must be made on the [Nebraska Non-Ag Use Motor Fuels Tax Refund Claim, Form 84](#), or [Nebraska Ag Use Motor Fuels Tax Refund Claim, Form 84AG](#).

**Type of Certificate.** A single certificate applies to only one transaction. A blanket certificate applies to all qualified transactions occurring for one year from the date issued.

**Records. Consumers** completing a Form 91EX must retain records documenting **all** usage of undyed diesel fuel for a period of at least three years.

**Sellers** of tax-free undyed diesel fuel must retain this certificate, copies of invoices documenting each sale for 50 gallons or less, and all other records substantiating this certificate for at least three years.

For additional information, please contact the Nebraska Department of Revenue, PO Box 98904, Lincoln, NE 68509-8904, or call 800-554-FUEL (800-554-3835), or 402-471-5730. DOR's website is [revenue.nebraska.gov/motor-fuels](http://revenue.nebraska.gov/motor-fuels).