



Nebraska Advantage Application

1A (PRINT CLEARLY)	NAME AND LOCATION ADDRESS	NAME AND MAILING ADDRESS			
	Legal Name of Applicant	Name			
	Street Address (Do not use PO Box)	Street or Other Mailing Address			
City	State	Zip Code	City	State	Zip Code

- 1B a** Does the applicant listed in 1A above have any related entities?..... Yes No
If YES, complete Page 3 of the application.
- b** Is the entity listed in 1A above or any other entity listed in response to Page 3, question C a political subdivision or an entity exempt from tax under section 501(a) of the Internal Revenue Code?..... Yes No
If the answer is YES, do not complete the rest of the application because you are not an eligible taxpayer.

1C Employee Verification

- a** Is the taxpayer registered for E-Verify, the federal electronic verification program used to confirm whether employees are authorized to work in the United States? Yes No
- b** If YES, do you agree to timely use E-Verify for employees hired in Nebraska after the date of application? Yes No
- c** If the answer to question 1C(a) or 1C(b) is NO, do not complete the rest of the application because you are not eligible to apply for this Nebraska incentive program.
- d** Print out the "Company Information" from the E-Verify program and include it as Attachment 1A. Refer to Application Guide, Item of Note #1.

2 Check the box for the Application Type. Attach a check for the applicable fee. Make checks payable to the Nebraska Department of Revenue.

Application Fee	Investment and Employment
<input type="checkbox"/> Tier 1: \$1,000	\$1 million and 10 full-time equivalent employees
<input type="checkbox"/> Tier 2: \$2,500	\$3 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 2 Web Portal and Data Center: \$2,500	\$3 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 3: \$2,500	30 full-time equivalent employees
<input type="checkbox"/> Tier 4: \$5,000	\$12 million and 100 full-time equivalent employees
<input type="checkbox"/> Tier 5: \$2,500	\$36 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 5 Web Portal and Data Center: \$2,500	\$36 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 5 Renewable Energy: \$2,500	\$20 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 6: \$10,000	\$10 million and 75 full-time equivalent employees OR \$108 million and 50 full-time equivalent employees

3A Check the applicable boxes for the qualifying business activity conducted at the project.

Tier 1 and All Other Tiers

- 1** Conduct of research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes
- 2** Assembly, fabrication, manufacturing, or processing of tangible personal property
- 3** Sales of services to customers outside of Nebraska or to the United States government (enter the percentage of total Nebraska sales in the base year to customers outside Nebraska or to the U.S. government in the following categories):
 ___ Software development services ___ Guidance or surveillance systems design ___ Product testing services
 ___ Computer system design ___ Licensing of technology

Tiers 2, 3, 4, 5, and 6 (Tier 1 applicants may only include an activity listed above at the project)

- 4** Performance of data processing services
- 5** Performance of telecommunications services
- 6** Performance of insurance services — Licensed by Department of Insurance
- 7** Performance of financial services (check applicable box below)
 Financial institution taxed under Chapter 77, article 38
 Licensed by the Department of Banking and Finance
 Licensed by the Securities and Exchange Commission
- 8** Administrative management of the taxpayer's activities or of entities owned by taxpayer or taxpayer's shareholders (attach a list of the name and accounting code for each of the qualifying administrative departments). If the administrative management is provided for any entity other than the entity listed in 1A, complete **Page 3, Item G.**
- 9** Storage, warehousing, distribution, or transportation of tangible personal property
- 10** Internet Web portal
- 11** Data Center
- 12** Sale of tangible personal property (enter the percentage of total sales in the base year, represented by the following categories of sales).
 ___ Sales at wholesale
 ___ Sales of tangible personal property assembled, fabricated, manufactured, or processed by the applicant
 ___ Sales of tangible personal property to a purchaser in one of the activities listed above
 ___ Sales of tangible personal property delivered to a purchaser in another state
- 13** Production of electricity for sale by using sources of renewable energy

Tier 6 Only

- 14** Other than 1 to 13. (Also, complete 1 to 13 above if they apply).

3B Attach a copy of a description of business activity provided on company's website, in company brochures, or the company's annual report. Label your attachment as Attachment 2A.

3C Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets. Complete 3C on Page 2-1.

4A Expected New Investment _____ Expected New Employment _____
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels. Complete 4A on Page 2-2.

4B Will the project activities be conducted at a single location (address) and include all activities at the location? Yes No
If the answer is No, please complete **Page 4** of the application.

Please note that each business location at the time of application must be listed if it is to be in the project. Any existing location not listed will be excluded for the life of the project. Multiple addresses within the same city or municipality are considered separate locations.

4C Project Address: Street _____ City _____

5 Timetable of expected sales and use tax refunds. Expected year of qualification _____

	First year after qualification	Second year after qualification	Third year after qualification
Calendar Year End			
Direct Refund			
Credit Refund			

*The first direct refund includes tax paid on qualified property from the date of application through the year of qualification.

5B Nebraska sales and use tax number _____ (If not licensed, attach a copy of the completed Nebraska Tax Application, Form 20, and proof of date submitted).

If item 6, 7, 8 or 9 is not available, indicate why the document is not available. If a reorganization occurred since the previous tax year, provide copies of the documents for the previous entity(ies) and a written explanation.

6 Attach a copy of the most recent audited financial statements including the opinion letter.
 Check box if audited statements are not available and attach unaudited financial statements. Label your attachment as Attachment 2B.

7 Enclose a copy of the most recent federal income tax filing. Include a copy of the first five pages, schedules supporting the first five pages, Affiliations Schedule (Form 851), and a copy of each Shareholder's Share of Income, Credits, Deductions (Schedule K-1). If the applicant is a sole proprietorship, provide a copy of the Profit and Loss from Business (Schedule C). Label your attachment as Attachment 2C.

A What is the applicant's tax year end? _____ If it does not agree with the copy of the tax return provided, attach an explanation.

B Type of Entity _____ Federal Form Used to Report Income Tax _____

8 Enclose a copy of the most recent Nebraska income tax return. Attach an explanation of any difference between taxable income per the federal return and the amount reported to Nebraska. Label your attachment as Attachment 2D.

9 Enclose a copy of the most recent Nebraska Reconciliation of Income Tax Withheld, Form W-3N. Label your attachment as Attachment 2E.

A Did the applicant or other unitary entities have Nebraska activities in the tax year prior to application? Yes No

B What is the estimated number of base year full-time equivalent employees? _____

10 Property Tax Exemption Election. If the Applicant had a prior Nebraska Advantage Act or Employment and Investment Growth Act project, answer question 10 on Page 5 and make an election, if applicable.

Email. If you allow the Department to contact you by email, you accept any risk of confidentiality associated with this method of communication.

Authorized Signature. This application must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with the Department.

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

sign here ▶

Authorized Signature _____ Date _____ Please Print your Name _____

Title (See Instructions) _____ Phone Number _____ Email Address _____

Street or Other Mailing Address _____ City, State, Zip Code _____

Contact Person _____ Phone Number _____ Email Address _____

3C Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets.

Applicant's Name

ID Number

Date and Initials

4A Expected New Investment _____ Expected New Employment _____

Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels.



Nebraska Advantage Application

Affiliated Entities and Related Parties

A Please complete this page if the Nebraska Advantage applicant has other entities that are in the project or any related parties.

Is the entity listed in Page 1, 1A the only entity currently involved in this Nebraska Advantage Project?..... Yes No
 If the answer is Yes, only complete Item B on this page.

B Exact name of any related party which will be leasing property or employees to the applicant. If you need more space than is provided below, use Page 3-1.

	Entity Name	Type of Entity	FEIN	*Nebraska Tax ID Number
1				
2				

*If the company does not have a Nebraska income tax identification number, enclose completed Nebraska Tax Application, Form 20.

C Exact name of applicant and any other entities which are performing qualifying activities at the project. If you need more space than is provided below, use Page 3-2.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax ID Number	Page 1, Item 3A Qualified Business Number
1					
2					
3					
4					

*If the company does not have a Nebraska income tax ID number, enclose completed Nebraska Tax Application, Form 20.

D Provide a brief description of qualified business activity performed by each entity listed in Table C. If you need more space than is provided below, use Page 3-3.

E Are all of the entities listed in Table C unitary? Yes No
 If the answer is No, please provide an explanation.

F Is one single Nebraska return being filed for all entities listed in Table C? Yes No
 If the answer is No, please provide an explanation.

G If each entity in Table C is not included in the Affiliations Schedule, Form 851, attached as part of Page 1 Item 8, provide an organizational chart and an explanation of how the entities are related to each other. Label your attachment as Attachment 3G.

Any affiliated entity doing business in Nebraska on the date of application must be listed if it is intended to be included in the project. Any disregarded entity must be listed. Any existing entity which is conducting a qualified business activity in Nebraska that is not listed will be excluded for the life of the project.

B Exact name of any related party which will be leasing property or employees to the applicant.

	Entity Name	Type of Entity	FEIN	*Nebraska Tax ID Number
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

*If the company does not have a Nebraska income tax ID number, enclose a completed Nebraska Tax Application, Form 20.

Footnotes:

C Exact name of the applicant and any other entities which are performing qualifying activities at the project.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax ID Number	Page 1, Item 3A Qualified Business Number
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

*If the company does not have a Nebraska income tax ID number, enclose a completed Nebraska Tax Application, Form 20.

Footnotes:

D Provide a brief description of qualified business activity performed by each entity listed in Table C.

Nebraska Advantage Application

Multiple Locations

Please complete this page if the Nebraska Advantage project includes multiple locations or a non-qualifying or excluded activity is performed at the project location. If a non-qualifying or excluded activity such as retail or repair is performed at a location in Table A, then indicate this in the last column.

If you need more space than is provided below, use Page 4-1.

A	Page 3, Item C Entity Number	Project Address (Street, City)	Owned or Leased facility	Page 1, Item 3A Qualified Business Number	Nonqualifying or Excluded Activities
1					
2					
3					
4					

B Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A. If you need more space than is provided below, use Page 4-2.

C Are the non-qualifying or excluded activities segregated in the payroll, asset, and accounts payable systems? Yes No

D CAUTION: A project may only include multiple locations if the locations are interdependent. A project may include a chain of locations which are interdependent with each other through a series of sequential, production activities. A project may include a group of locations which are all interdependent due to interaction with one central activity. Interdependence is based on a material flow of goods, information, or transactions between locations.

For each location listed in Table A, describe how it is interdependent with the other project locations. Quantify the interdependent attribute in terms of dollar value and percentage of activity.

Example:

Loc 1 Manufactures piece part Loc 4 \$200,000 100% of sales 15% of raw materials

If you need more space than is provided below, use Page 4-3.

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Location Number	Interdependent Activity	Location Number Page 4, A	Dollar Value of Activity	Percentage per Loc in Col 1	Percentage per Loc in Col 3

Each business location on the date of application must be listed if it is to be included in the project. Any existing Nebraska location that is not listed will be excluded for the life of the project. The table should list, separately, multiple addresses within the same city or municipality.

A	Page 3, Item C Entity Number	Project Address (Street, City)	Owned or Leased facility	Page 1, Item 3A Qualified Business Number	Nonqualifying or Excluded Activities
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Footnotes:

B Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A.

D

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Location Number	Interdependent Activity	Location Number Page 4, A	Dollar Value of Activity	Percentage per Loc in Col 1	Percentage per Loc in Col 3

Footnotes:

Applicant's Name	ID Number	Date and Initials
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10 Property Tax Exemption Election

- a** Did the Applicant have a prior Nebraska Advantage Act or Employment and Investment Growth Act project that involved the same location(s) or business activity as the project defined in this application? Yes No
- b** If Yes, was the applicant eligible for a property tax exemption under the prior project? Yes No
- c** If you answered Yes to 10b, enter the date the property tax exemption period ends/ended _____
- d** If you answered Yes to 10b, is the applicant filing this application before the date entered in 10c?..... Yes No
- e** If you answered Yes to 10d, the applicant must make an election regarding the treatment of property placed in service after the date of this application but before the date entered in 10c. To make this election select one of the options below. For additional information, consult Revenue Ruling 29-17-2.
 - Applicant elects to take the property tax exemption under the prior project.
 - Applicant elects to include the property described in 10e as new investment and to exclude it from any filing for property tax exemption under the prior project.