

**Community-Based Energy Development (C-BED) Application
 (for a Wind, Solar, Biomass, or Landfill Gas Project)**

Read instructions on reverse side.

1 Do you hold, or have you previously held, a Nebraska ID Number?
 Yes No If Yes, provide the number _____

Please Do Not Write In This Space

2 Federal Employer ID or Social Security Number _____

3 County Where the Project is Located in Nebraska _____

| Name and Location Address of Project Developer | | | Name and Mailing Address of Project Developer | | |
|--|-------|----------|---|-------|----------|
| Name of the Project | | | Name of Project Developer | | |
| Project Developer's Legal Name | | | | | |
| Street Address (Do Not Use PO Box) | | | Street or Other Mailing Address | | |
| City | State | ZIP Code | City | State | ZIP Code |

Complete lines 4 through 15 and provide the Ownership Structure on page 2.

4 What type of energy generation project will be developed?
 Wind Solar Biomass Landfill Gas

5 Will at least 25% of the gross power purchase agreement payments during the first 20 years of the agreement flow to the qualified owners or to the local community? Yes No
 If Yes, attach a copy of the power purchase agreement, project financial Pro Forma, and operating agreement.
 If No, you may stop here, the project will not qualify for the C-BED exemption. Neb. Rev. Stat. § 70-1903

6 What is the total percentage of ownership in this project for all of the electric suppliers listed on page 2? _____%

7 Has each county in which the project is located adopted zoning regulations that require planning commission, county board, or county commission approval for the project? Yes No
 If Yes, attach a copy of each resolution or zoning approval for the C-BED project to this application.

8 Has the Tribal Council for a project located within the boundaries of an Indian reservation located in Nebraska adopted a resolution of support or zoning approval for the project? Yes No
 If Yes, attach a copy of the resolution or zoning approval to this application. Not Applicable

9 Has the project been approved by the Nebraska Power Review Board in accordance with Chapter 70, article 10? Yes No
 If Yes, attach a copy of the Letter of Approval.

10 Has the project received certification as a qualifying facility in accordance with the federal Public Utility Regulatory Policies Act of 1978, 16 U.S.C. 2601 et seq., with written notice of the certification provided to the Nebraska Power Review Board? Yes No

11 Has a written notice of incentives for local ownership or participation been sent to each property owner on whose property a wind turbine will be located, and to the elected governing body of each municipality or political subdivision in which a wind turbine will be located? Yes No
 If Yes, provide a copy of the notice. Not Applicable

12 Will lease and easement payments be made to property owners as part of the project? Yes No
 If Yes, provide a description of these payments.

13 Will payments to the local community include payments for items listed in Category A or B as described in the instructions? Yes No
 If Yes, provide an attachment identifying the specific Category (A or B) and a description each of item.

14 Will payments to the local community be made for physical parts, materials, or components that are manufactured, assembled, or fabricated in Nebraska as described in Category C of these instructions? Yes No
 If Yes, provide an attachment with a description of each item.

15 Person to contact regarding this application:
 Name _____ Title _____ Phone Number _____ Email Address _____

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 ▶

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney _____ Title _____ Date _____

Email Address _____ Phone Number _____

Mail this application to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**
revenue.nebraska.gov, 800-742-7474 (NE and IA) or 402-471-5729

Instructions

Who Must File. The project developer must file this application and receive approval to obtain a sales tax exemption on purchases of qualified materials for use in the manufacture, installation, construction, repair, or replacement of qualified community-based energy development (C-BED) projects.

When and Where to File. This application along with the Ownership Structure, Page 2 may be submitted when all required documentation is available and can accompany the completed application. Required documentation includes, but is not limited to the power purchase agreement, project financial Pro Forma, resolution or zoning approval, Nebraska Power Review Board letter of approval, and descriptions of payments made to the local community for lease or easements and items described in Category A, B, or C of the instructions. **Do not submit your application until all required documentation is included.**

The completed application must be filed with the Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

Payments to the Local Community. Payments to the local community include payments made to local residents, property owners, or governments for:

Category A. Engineering, procurement, construction, geotechnical, environmental, meteorological, or legal services provided by a company organized in Nebraska that has employed at least five Nebraska residents for at least 18 months prior to the date of application;

Category B. Concrete, steel, gravel, and other components, equipment, materials, or services that are necessary to permit or construct the C-BED project. These items may include a wind charger, wind turbines, towers, blades, wire, solar panels, solar collectors, solar tiles, photovoltaic cells, batteries, static inverters, charge controllers, fuel storage structures, handlers, collectors, purifiers, burners, boilers, electrical generators, stack and emission control equipment, substations, and power lines connecting the devices together or connecting the project to the electrical grid system. To qualify as payments to the local community, these items must be provided by a business organized or incorporated in Nebraska that has employed at least five Nebraska residents for at least 18 months prior to the date of application; or

Category C. Parts, materials, or components that are manufactured in Nebraska that are not included in either Category A or B.

Sales and Use Tax Certificate of Exemption. Upon approval of this C-BED application, the Nebraska Department of Revenue (DOR) will issue a sales and use tax certificate of exemption to the project developer. The certificate of exemption can be used by the project developer and all contractors to purchase qualified materials for use in the project exempt from sales tax.

Changes in Ownership Structure. If there is any change in the ownership structure after DOR's approval of this application, including a change of an equity partner, a new application must be submitted to the DOR. If the new application is not approved, all purchases of materials subsequent to the change in ownership structure are taxable.

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. 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."

As part of this application, the project developer must identify each qualified owner. Complete the following information for each qualified owner (attach additional sheets if necessary).

| | |
|------------------------------------|---|
| Name | <input type="checkbox"/> Nebraska resident individual |
| | <input type="checkbox"/> Nebraska LLC whose members are all Nebraska residents Provide the name and address of each member in the LLC. |
| | <input type="checkbox"/> Domestic corporation organized in Nebraska under the Business Corporation Act or the Nebraska Model Business Corporation Act and domiciled in Nebraska |
| Street Address (Do Not Use PO Box) | <input type="checkbox"/> Cooperative corporation organized under Neb. Rev. Stat. §§ 21-1301 through 21-1306 and domiciled in Nebraska |
| | <input type="checkbox"/> Nebraska nonprofit corporation |
| City | <input type="checkbox"/> Tribal Council |
| State | <input type="checkbox"/> Electric supplier defined under Neb. Rev. Stat. § 70-1903(2) that owns _____ % of the project |
| Zip Code | |

| | |
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| Name | <input type="checkbox"/> Nebraska resident individual |
| | <input type="checkbox"/> Nebraska LLC whose members are all Nebraska residents Provide the name and address of each member in the LLC. |
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