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DEPARTMENT OF REVENUE

Nebraska Advantage Microenterprise Tax Credit Act Claim Worksheet

FORM **3800N** Worksheet M

Applicant Name	Applicant's Social Security No.	Application ID No.	Tax Year End

Microbusiness Name	Microbusiness Location Address	Nebraska Sales/Use ID No.	Federal ID Number	Date of Application

Current Year Credit Computation Table

1	Enter the amount of total microenterprise tax credits reserved in Part 2 from the approved Application	**1**	
2	Enter the microenterprise tax credit taken the prior year, if any	**2**	
3	Remaining reserved microenterprise tax credit (line 1 minus line 2)	**3**	

4 Current Year Credit Computation (**Note**: The gray boxes of this table cannot be filled in.)

	Column A Base Year Tax Year Prior to Application	Column B Current Year Application Tax Year or Subsequent Tax Year	Column C Increase (Column B - A) (Amount may not be less than 0)	Column D Credit 20% of Column C
Tax Year Ending Date (mm/dd/yyyy)	___/___/____	___/___/____		
a Depreciable Asset Purchases	00	00		
b Repairs and Maintenance	00	00		
c Advertising	00	00		
d Legal and Professional Fees	00	00		
e Net Lease Increase		00		
f Total Investment (a + b + c + d + e)	00	00		
g Compensation	00	00		
h Employer Health Insurance Contribution	00	00		
i Total Compensation (g + h)	00	00		

j	**Total Calculated Credit** (Column D, line f + line i)	**j**		00
k	Enter the lesser of line 3 or line 4j, here and on Nebraska Advantage Microenterprise credit line of Form 3800N.	**k**		00

5 Provide a copy of the payroll registers showing total hours paid to all employees for the pay period that includes the application date.

6 Attach invoices to support the amounts investment claimed for current year for lines a through d. Invoices may be submitted via DOR's secure file sharing system.

7 If a net increase is claimed on line 4e attach lease agreements, and complete the information below. Attach a separate sheet to list additional leases if necessary.

Lessor	Lease Description	Type of Property

8 a. Have you timely verified the work eligibility of all newly-hired Nebraska employees through the E-Verify system operated by the United States Citizenship and Immigration Service? ..... ☐ Yes ☐ No

b. Has the compensation paid to any employee who is not eligible to work in Nebraska, according to E-Verify, been excluded from the credit computation table? ..... ☐ Yes ☐ No

If the answer to either 8a or 8b is No, revise the computation of benefits to exclude compensation for employees after the date of application and not timely verified, or for unauthorized Nebraska employees.

My E-Verify Identification Number is _____ (required if seeking compensation credit).

9 a. Is the activity of the microbusiness being split among multiple individuals? ..... ☐ Yes ☐ No

b. If yes, identify the percentage for the applicant listed above _____%?

10 Provide an explanation if the amounts in Line 4 do not match the federal income tax return of the microbusiness. If the microbusiness return is not filed using Schedule C or Schedule F, the microbusiness return for the tax year prior to application and the current year must be filed with DOR prior to claiming the credit.

The Nebraska Department of Revenue reserves the right to request additional documents and information as part of its review of this credit calculation.

Person authorized to contact regarding this claim:

Print Authorized Person's Name	Email Address	Phone Number

Instructions

When and Where to File. Attach a copy of this completed Worksheet M to the Nebraska Incentives Credit Calculation, Form 3800N, to support the credit earned. The Form 3800N must be filed with the applicant's individual income tax return for the year of application and the following tax year. To avoid delays, please provide all of the required documentation. Enter the

Enter the Application ID Number. If the application date is before January 1, 2023, leave blank.

Line 4. Enter whole dollar amounts. If any calculation results in a negative amount, enter zero.

Applicants must retain all supporting records used to complete the Form 3800N Worksheet and supporting schedules for a minimum of three years from when the credit is claimed on a return or for the period the statute of limitations remains open, whichever is later.

For more information on the Nebraska Advantage Microenterprise Tax Credit Act including allowable expenses refer to the Nebraska Advantage Microenterprise Tax Credit Act Guide.