

State of Nebraska - Department of Revenue

Urban Redevelopment Act

Instructions for Annual Filing Workbook

General Workbook Instructions

See Instructions to the Urban Redevelopment Act Computation, Form 544N.

The annual filing workbook will aid the applicant in completing the Form 544N. The annual filing workbooks must be uploaded by using DOR's [secure file sharing system](#) when filing Form 544N. Applicants who have selected the Investment Only level do not need to complete the Wage and Hour Detail Base 20XX, Wage and Hour Detail Nonbase 20XX, and W-3N Recon XX tabs.

Wage and Hour General Information

In the workbook, record hours from the payroll register as either qualified or non-qualified hours.

- Qualified Hours by Type columns: Hours for salaried, regular, single overtime, double overtime, vacation or PTO, holiday, and sick hours must be listed separately. All other hours recorded for time worked or leave time instead of work are added together and entered in the All-Other Hours column.
- Non-Qualified Hours by Type column: Hours recorded to pay out accumulated leave balances upon termination, and hours recorded in the payroll system, that are not worked, but merely used to generate additional compensation are ineligible.

Wage and Hour Detail Base 20XX Tab

All information requested on the **Wage and Hour Detail Base 20XX** tab must be provided. If the information is not complete, the applicant has not complied with the incentive program agreement and benefits will be delayed.

The total wages and hours paid by the taxpayer in Nebraska for the year must be reported on the Wage and Hour Detail worksheet for the base year, even if the project does not include all the taxpayer's activities in Nebraska.

The information for an employee should be on a single line in this worksheet, unless an employee has, worked at both a project and a non-project location during the year. The wages and hours for an employee that has taken a new position and has moved between a project location and a non-project location in the year must be on separate lines based on where they worked.

The number of base-year employees is never decreased.

The Wage and Hour Detail Base 20XX is adjusted to reflect the increase in base-year employment if any of the following occur:

- There was an acquisition of a business which is added to the activities conducted at a location listed as part of the agreement.
- The taxpayer moved a business activity from a non-project location in Nebraska to a project location.
- An employee that was employed by the taxpayer in Nebraska in the base year at a non-project location transfers to a project location.

Transferred employees:

If an employee worked at a non-project Nebraska location in the base year and transferred to a project Nebraska location in the current year, the employee's hours and wages must be entered in the year that they transferred to the qualified location(s) in the Wage & Hour Detail Base 20XX worksheet.

The hours worked in the base year by an employee that transferred to a project location from a non-qualified location in Nebraska or a location outside of the State of Nebraska, are not added to the base year.

Wage & Hour Detail Nonbase 20XX Tab

All information requested on the *Wage and Hour Detail Nonbase 20XX* Tab must be provided. If the information is not complete, the applicant has not complied with the incentive program agreement and benefits will be delayed.

The Wage and Hour Detail for the current year should include information for all employees included in the Nebraska payroll filings, even if the employee does not work at the project. The total wages and hours paid by the taxpayer in Nebraska for the year must be reported on the Wage and Hour Detail for the nonbase year.

The hours and wages for all employees should be entered on a single line in the worksheet except if an employee has changed work locations during the year, between project location and non-project locations. If an employee has changed work locations during the year, hours and wages must be entered on separate lines based on the location where they worked.

W-3N Reconciliation 20XX Tab

To confirm that the employment information is complete, the total of the *Taxable Wages Subject to Withholding* column on the Wage and Hour Detail Tabs for the base year and the current year must reconcile with the total of all Reconciliation of Nebraska Taxable Wages Subject to Withholding, Forms W-3N. If there is a difference, an explanation must be provided.

Column Instructions

E-Verify Case Verification Number column: Provide the E-Verify case number for all employees hired after the date of application and any base-year employee rehired after date of application.

Timely E-Verified in 90 days column: Select Yes if the employee was E-Verified within 90 days after the date of hire. Select No if the employee was E-Verified more than 90 days after the date of hire, was not E-Verified at all, or is not authorized to work in the United States.

Earned Required Rate of Pay column: Select Yes or No if the employee earned the required rate of pay.

Form 544N Sch A Line Number column: Enter the corresponding line number in Section B or Section D from Form 544N, Schedule A.

Investment 20XX Tab

The tab will contain all investment other than leases. Do not create additional tabs for owned investment. If additional information needs to be provided, please add columns to this worksheet to provide the additional information. All capital leases should also be included on this investment worksheet, at the cost of the equipment, not a calculated lease value.

Unrelated party leases should be included on Leases – Unrelated Tab. If the taxpayer has related party leases, a new tab should be added to the Excel Workbook, and the new investment worksheet added should be an exact copy of the Investment 20XX Tab. If the depreciation reconciliation for the related party lease worksheet is not zero, a depreciation reconciliation should be completed.

Column Instructions

Location Name or Code column: For a project with multiple locations or which excludes a Nebraska location, this column must be completed.

Software or Software Maintenance column: If applicable, identify with a “S” or a “M” if the qualified property is a purchase of software or a purchase of software maintenance.

Retirement Listing Tab

List all qualified property which was included in a prior or current year, Investment 20XX Tab and retired in the current year. The value should equal the amount that was originally allowed as qualified investment.

Leases – Unrelated Person Tab

List each lease of qualified property, including a renewal, placed in service after the date of application and before the end of the applicable year on a separate line. This list can be copied from the prior year’s unrelated persons lease worksheet to show the continuation of any lease from the prior year. Capital leases should be included on the Investment 20XX Tab. Related party leases should have a separate tab added to the Excel workbook, with a separate Investment 20XX tab for the qualified property leased from a related person and used at the project location.

Leases Expire or Cancelled Tab

List each lease any lease that is no longer effective, that was included in a prior year or the current years Leases – Unrelated Person Tab. The first section of the worksheet is for the unpaid portion of canceled leases. This would include leases that were canceled early, and the entire amount of the lease had been included in investment. The second section of the worksheet is for all the expired leases and the paid portion of canceled leases. This would include all leases that are no longer in effect.