

NEBRASKA

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DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION CONTACT:
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Claim for Nebraska Personal Property Exemption, Nebraska Advantage Act, Form 312P or ImagiNE Act, Form 1107P Due on or Before May 1, 2025

Mar 26, 2025 (LINCOLN, NEB.) - The Nebraska Department of Revenue (Department) reminds all taxpayers who have signed an agreement with the Department under the Nebraska Advantage Act or the ImagiNE Act, and who anticipate qualifying for the exemption from personal property taxes, to file the respective Claim for Nebraska Personal Property Exemption, Form 312P or Form 1107P, and any applicable schedules **on or before May 1, 2025**. A separate Form 312P or Form 1107P must be filed for each project. Forms can be found on the Department of Revenue website [HERE](#) under the Nebraska Advantage Act and ImagiNE Act dropdown.

The Form 312P or Form 1107P and all applicable schedules must be electronically filed with the Property Tax Administrator via ShareFile, and a paper copy sent to the county assessor in the county where the project is located, on or before May 1.

The 2025 Nebraska Advantage Act and ImagiNE Act Claim for personal property exemption forms (form) are now formatted in an Excel format. Any forms that are not the Excel format will be rejected. Please review the filing instructions on the Form 312P or Form 1107P carefully as the excel spreadsheet has fields that automatically populate when all fields are completed and has drop-down features. The forms calculate the Nebraska Adjusted Basis and populate the total to the summary tab on the form. The form must be completed in its entirety and submitted via ShareFile to the Department. Instructions for ShareFile can be found [HERE](#).

The form must be filed via ShareFile with the Department. Paper copies of the Form 312P or 1107P and applicable schedules must also be filed with the county assessor where the property has acquired situs.

Failure to timely and properly file will result in a waiver of the property tax exemption for that year. If the agreement is for a project or projects located in more than one county, a separate Form 312P or 1107P must be filed for each county.

County assessor contact information is available on the Department's website [HERE](#).

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APPROVED:

/s

Sarah Scott
Property Tax Administrator

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