

NEBRASKA

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DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION CONTACT:

Sarah Scott, Property Tax Administrator
Property Assessment Division
402-471-5962

Claim for Nebraska Personal Property Exemption, Nebraska Advantage Act, Form 312P or ImagiNE Act, Form 1107P Due on or Before May 1, 2026

Feb 18, 2026 (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, 2026**. 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, 2026.

The 2026 Nebraska Advantage Act and ImagiNE Act forms for claiming personal property exemptions are now formatted in a Microsoft Excel format. Please review the filing instructions on the Form 312P or Form 1107P carefully.

Failure to timely and properly file will result in a waiver of the property tax exemption for the 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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