

Reverse Osmosis System Tax Credit

Applicant's First Name and Middle Initial	Last Name	
If a Married, Filing Jointly Return, Spouse's First Name and Middle Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City	State	ZIP Code
Applicant's Social Security Number	Spouse's Social Security Number	
Residential Address where the Reverse Osmosis System was installed <input type="checkbox"/> Check if same as mailing address	Is the residential address entered your primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, do not complete this form, you do not qualify for the tax credit.	
Installation Date of Reverse Osmosis System (MM/DD/YY):	Cost of the reverse osmosis system installation (Do not include cents on the form. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.): \$	

A taxpayer is limited to a one-time refundable tax credit of 50% of the cost for the installation up to \$1,000. A copy of the invoice or sales receipt that shows the installation date of the reverse osmosis system and the labor cost associated with the installation must be submitted with this application. Also, attach the drinking water test results for the residential address where the reverse osmosis system was installed.

Based on the test results, check all the boxes that apply. The test results must include one of the chemicals listed and indicate the chemical level exceeds the set limit.

The test results are above:

- Ten parts per million for nitrate nitrogen;
- Four parts per trillion for perfluorooctanoic acid or perfluorooctanesulfonic acid; and
- Thirty micrograms per liter or thirty parts per billion for uranium.

The test results are above a one on the Hazard Index for:

- Perfluorononanoic acid
- Perfluorohexanesulfonic acid
- Perfluorobutanesulfonic acid
- Hexafluoroprophylyene oxide dimer acid and its ammonium salt

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 Applicant

Date

Phone Number

Email Address

Certification of Nebraska Reverse Osmosis System Tax Credit For DOR Use

\$ _____
(Approved 1040N-OS)

Comments: _____

- Approved
- Approved in Part
- Disapproved

Authorized Signature

Title

Date

Certificate # _____

To claim the tax credit, the taxpayer will enter the Certificate # and the approved amount on the corresponding Form 1040N line. Do not send a copy of the Form 1040N-OS.

**Submit this application via the Nebraska Department of Revenue's secure file sharing system [here](#).
Retain a copy for your records.**