

# Assignment of Nebraska Shortline Rail Modernization Act Credits

**Person or Entity Assigning NSR credits**

Name Doing Business As (DBA) \_\_\_\_\_

Legal Business Name \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Nebraska Income Tax ID Number \_\_\_\_\_ Federal ID Number \_\_\_\_\_ Tax Year End \_\_\_\_\_

**Person or Entity Receiving NSR credits**

Name Doing Business As (DBA) \_\_\_\_\_

Legal Business Name \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Nebraska Income Tax ID Number \_\_\_\_\_ Federal ID Number \_\_\_\_\_ Tax Year End \_\_\_\_\_

Check the box that corresponds with the federal income tax filing status of the person or entity receiving credits.

- Corporation     S Corporation     Partnership     Sole Proprietorship     Other \_\_\_\_\_

<b>1</b> Certificate # .....	<b>1</b>	
<b>2</b> Allocation Year .....	<b>2</b>	
<b>3</b> Allocation Amount .....	<b>3</b>	

**Person or Entity Assigning NSR credits**

**sign  
here**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Print Name \_\_\_\_\_

Title \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_ City, State, ZIP Code \_\_\_\_\_

Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

**Person or Entity Receiving NSR credits**

**sign  
here**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Print Name \_\_\_\_\_

Title \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_ City, State, ZIP Code \_\_\_\_\_

Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

**Submit this notice via DOR's secure file sharing [here](#).**

**For DOR Use**

\$ \_\_\_\_\_  
(NSR Approved Assigned Credits)

Comments: \_\_\_\_\_

- Approved
- Approved in Part
- Disapproved

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Certificate # \_\_\_\_\_

## Instructions

**Who Must File.** Any person or entity assigning Nebraska Shortline Rail Modernization Act credits (NSR credits) must file an Assignment of Nebraska Shortline Rail Modernization Act Credits, Form NSR-A. The person or entity assigning NSR credits must submit a separate Form NSR-A for each assignment of credits.

**When and Where to File.** The applicant and any qualified taxpayer must file the required NSR-A at least 30 days prior to any qualified taxpayer claiming the related NSR credits. The Nebraska Department of Revenue (DOR) will not allow any NSR credits to offset the corporate income tax, financial institution tax, or premium tax liability of a qualified taxpayer until the applicant or qualified taxpayer files the required Form NSR-A that establishes that the qualified taxpayer has NSR credits to use. DOR will only accept Form NSR-A uploaded through the secure file sharing system located on the NSR Application page on DOR's website.

**Line 1.** Enter the Certificate # assigned by the DOR. This number is on the [Nebraska Shortline Rail Modernization Act Application, Form NSR](#).

**Line 2.** Enter the tax year for which the allocation is being made.

**Line 3.** Enter the amount allocated for the tax year.

**Signature.** Form NSR-A must be signed both by the person or entity assigning NSR credits and the person or entity receiving NSR credits.