

Nebraska Relocation Incentive Act (NRIA)  
Employer Credit Application

FORM  
NRIA-A

Employer's Name and Address			Employer's Name and Mailing Address		
Name Doing Business As (dba)			Name		
Legal Business Name					
Business Street Address			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
1 Nebraska ID Number			2 Federal Employer ID Number		
3 Tax year the relocation expenses were paid. Tax Year Beginning _____, 20____ and Ending _____,20____					
4 Complete the table below for each qualifying employee. If more room is needed, attach a schedule in the same format as the table.					
(A) Employee Name	(B) Employee Address	(C) Social Security Number	(D) Annual Salary	(E) Relocation Expenses Paid	(F) NRIA Credit [Col (E) x 50%], (If \$5,000 or more, enter \$5,000)
Total NRIA Credits					

**Authorized Signature.** This application must be signed by a, partner, member, corporate officer, or other individual who is authorized to sign by a power of attorney on file with the Nebraska Department of Revenue (DOR).

**Authorization for the Nebraska Department of Revenue (DOR) to Send Notices by Secure Electronic Means.** By submitting this application electronically the applicant authorizes the DOR to deliver any notice by electronic means in a secure manner to the email address entered if the notice is required to be mailed by DOR.

Under penalties of law, I declare that I have examined this application and to the best of my knowledge and belief its is correct and complete.

sign  
here

Authorized 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 application via the DOR's secure file sharing system [here](#).

For DOR Use Only

\$ \_\_\_\_\_  
(Approved NRIA)

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

☐ Approved

☐ Approved in Part

☐ Disapproved

Authorized Signature

Title

Date

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

## Instructions

### Definitions:

**Qualified employee** means an individual who moves to Nebraska for the purpose of accepting a position of employment. Qualified employee includes a new hire and a transferred employee.

**Annual Salary** means the fixed compensation paid regularly for services. Annual salary does not include bonuses or wages paid on an hourly basis.

**Who May File.** Form NRIA-A may be filed by an employer that paid relocation expenses for a qualified employee. One or more applications may be filed for each tax year.

**When to File.** Form NRIA-A may be filed for tax years beginning on and after January 1, 2025, after relocation expenses are paid for a qualified employee, and the employee has moved to Nebraska. An employer must file a separate application if the relocation expenses are paid in more than one tax year.

## Special Instructions

**Employee Address.** Enter the qualified employee's current residential address. If the address is not in Nebraska, the related NRIA credit requested may be denied.

**Annual Salary.** Enter the annual salary and attach documentation supporting the annual salary entered. Electronic files documenting the annual salary should be named "annual salary". For taxable years beginning on or after January 1, 2025, but prior to January 1, 2026, the qualified employee must receive an annual salary of at least \$70,000 but not more than \$250,000. For tax years beginning on or after January 1, 2026, the statutory annual wage income range will be adjusted each tax year by the same percentage used to adjust the individual income tax brackets. Visit the DOR [website](#) for the updated annual wage income range. NRIA credits will be denied for relocation expenses paid to qualified employees whose annual salary is outside the range determined for each tax year.

**Relocation Expenses Paid.** Enter the amount of relocation expenses paid during the tax year listed on line 3. Attach documentation supporting the relocation expenses paid (e.g., invoices, employee reimbursement documents, etc.). Electronic files documenting relocation expenses should be named "relocation expenses".

**NRIA Credit.** Enter the result of the relocation expenses reported in column (E) multiplied by 50%. The amount entered for each qualified employee cannot exceed \$5,000.

**Processing Procedure.** DOR will process applications each year in the order received until the credit limitation set for the calendar year has been reached. DOR reserves the right to request additional documentation and information as part of its review of this application and credit calculation.

**Notification of Credits.** Once an application is reviewed, DOR will notify the employer by secure email or the State of Nebraska's file sharing system of the NRIA credits certified.

**Claiming Credits.** The refundable NRIA credit may be claimed on the employer's income tax, premium tax, or financial institution tax return. Nebraska Incentives Credit Computation, Form 3800N, must be completed and attached to the return on which the credit is claimed. NRIA credits may be claimed by a partnership, limited liability company, S corporation, or an estate or trust. These entities cannot distribute NRIA credits to its partners, members, shareholders, or beneficiaries.

**Records.** Employers must retain all supporting records used to complete the application for a minimum of three years from when the credit is claimed on a return, or for the period the statute of limitations for assessment remains open, whichever is later. If a qualified employee moves out of Nebraska within two years of the employer claiming the NRIA credit, the employer's records must also include the date the employee moved and the employee's new address.

**Recapture.** If a qualified employee moves out of Nebraska within two years of the employer claiming the NRIA credit, the credit will be recaptured. Any amount required to be recaptured will be an underpayment of tax due and payable on the tax return due following the loss of residency.

**Authorized Signature.** This application must be signed and dated by the employer when the employer is a sole proprietor or by an authorized partner, member, corporate officer, or fiduciary of the employer. If the signer is someone other than listed above, a Power of Attorney, Form 33, must be signed by an authorized person and submitted with the application. Enter the signer's complete name (first name, middle initial, and last name); title; daytime phone number; email address; and mailing address. If you would like to designate someone other than the signer of the application to be a contact person, include their name, phone number, and email address.

**Email.** By entering an email address, the employer acknowledges that DOR may contact the employer or contact the authorized person by email. The employer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's secure file sharing system. A valid email address is required for all applications submitted electronically.

**Authorization for DOR to Send Notice by Secure Electronic Means.** By submitting this application electronically, you have authorized the DOR to deliver any notice by electronic means in a secure manner to the email address entered, and you accept any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email.

**Appeal** The amount of approved credit is a final action of the Tax Commissioner and may be appealed. Appeals must be filed with the District Court of Lancaster County within 30 days after the date of the Tax Commissioner's final determination. The amount of approved credit, outside of notification that the total annual limit allocated for all approved credits has been reached, is a final action of the Tax Commissioner and may be appealed.