

Good Life District (GLD) Application for Allocation of State Sales Tax Paid on New Development Costs

Nebraska ID Number	Federal Employer ID or Social Security Number	Please Do Not Write in This Space
Claim Period Beginning _____, _____ and Ending _____, _____		

Name and Location Address of Taxpayer	Name and Mailing Address of Taxpayer
Name	Name
Legal Name	
Street Address	Street Address
City State ZIP Code	City State ZIP Code

Is the taxpayer a foreign adversarial company or is the taxpayer owned in whole or in part, operated, or controlled by the government of a foreign adversary? Yes No
If yes, do not complete the rest of this claim.

Type of GLD Entity (Mark only one): GLD Applicant GLD Project Area Applicant GLD Retailer

GLD Location (Mark only one):

GLD Avenue One (601-601)

GLD Nebraska Crossing Village District (602-602)

GLD Operation Grand Island Goodlife (603-603)

GLD La Belle Vue Good Life District (604-604)

GLD Kearney Good Life District (605-605)

1 Nebraska state sales tax paid on new development costs (See instructions for required documentation).....	1	
2 Amount requested for allocation (Line 1 x .50)	2	

Under penalties of law, I declare that I have examined the information provided, and to the best of my knowledge and belief, it is correct and complete. I also declare that the state sales tax paid on the new development costs claimed for allocation as part of this application was not on purchases made and picked up at a GLD retailer and was not paid at a reduced GLD rate, nor have I claimed or received a refund from the retailer.

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 _____

For Nebraska Department of Revenue Use Only

Amount Approved for Allocation:		<input type="checkbox"/> Approved <input type="checkbox"/> Approved in part
GLD Location Code:		See comments or letter dated: _____
GLD Retailer Type: (F45 code)		<input type="checkbox"/> Denied See comments or letter dated: _____

Comments: _____

▶ Nebraska Department of Revenue Authorized Signature _____ Date _____

Submit this form and supporting documentation via the [DOR's secure file sharing system](#).

Instructions

Definitions.

Good Life District (GLD) means a district established pursuant to [Neb. Rev. Stat. § 77-4405](#).

GLD applicant means the person who applies for the applicable GLD pursuant to [Neb. Rev. Stat. § 77-4404](#) and any related person.

GLD project area applicant means the person who files an application for a project area designation pursuant to [Neb. Rev. Stat. § 77-4405\(14\)](#) and any related person.

GLD retailer means a retailer with taxable sales that is located in a GLD. The term includes a related person.

Additional GLD retailer means a for-profit, as described in [Neb. Rev. Stat. § 77-4403\(8\)\(c\)](#), retailer that opens a new location in a GLD, has retail space at the time the GLD was established within the GLD or within 40 miles of the GLD, and maintains the new location within the GLD plus all locations existing at the time the GLD was established within the GLD or within 40 miles of the GLD for three years from the date when the additional GLD retailer first located within the GLD. If the number of locations within the GLD or within 40 miles of the GLD falls below the number required to be an additional GLD retailer but is at least equal to the number that existed at the time the GLD was established within three years, such retailer shall qualify as a relocated GLD retailer subject to the restrictions and requirements of [Neb. Rev. Stat. § 77-4403\(14\)](#). The term includes a related person.

Relocated GLD retailer means a retailer that relocates to a GLD and that has less than 100,000 square feet of retail space at the time the GLD was established for any single location that is outside of the GLD but located within 40 miles of the GLD with no location being equal to or greater than 100,000 square feet and any related person. After ten years from the date when the relocated GLD retailer first located within the GLD or exceeded 100,000 square feet of retail space, such retailer shall no longer qualify as a relocated GLD retailer.

New business means a new-to-market sales tax collecting business that was not legally licensed and located within the GLD or within 40 miles of the GLD prior to the creation of such district and any related person.

New business does **not** include the residential portion of any business.

New business does **not** include the location of any entity that for purposes of the Nebraska Revenue Act of 1967 is either not subject to sales and use taxes or not subject to either an income tax or a franchise tax under [Neb. Rev. Stat. §§ 77-3801 to 77-3807](#), except that a location owned by a political subdivision shall be allowed to the extent that the political subdivision is liable for sales taxes pursuant to [Neb. Rev. Stat. § 77-4405\(12\)](#).

Political subdivision includes any public corporation created for the benefit of a political subdivision and any group of political subdivisions forming a joint public agency, organized by interlocal agreement, or utilizing any other method of joint action; and any partnership that would be liable for an income tax if it were to make an election under [Neb. Rev. Stat. § 77-2727\(6\)](#) is subject to an income tax.

The following transactions or activities shall **not** be considered to have created a new business:

- The acquisition of a business that does not qualify as a new business, is continued by the purchaser, and was operated within the GLD during the 366 days prior to the date of acquisition;
- The acquisition of a business that does not qualify as a new business, is continued by the purchaser, and was operated within this state and within forty miles of the GLD during the 366 days prior to the date of acquisition;
- The moving of a business from a location within this state and within 40 miles of the GLD into the GLD; or
- Any purchase or lease of property from a related person.

New development costs means development costs that are incurred as part of a project located in a GLD. The value of the new development costs for any project shall be equal to the construction and improvement costs of real property and the acquisition costs of personal property that are part of such project, including:

- Improvements to real property located in the good life district;
- New construction of and additions to existing buildings;
- Construction and acquisition of infrastructure improvements in and related to the good life district; and
- Acquisition of personal property located and used in the good life district.

The following transactions or activities shall **not** be considered new development costs:

- The acquisition of a business that does not qualify as a new business, is continued by the purchaser, and was operated within the GLD during the 366 days prior to the date of acquisition; or
- The acquisition of a business that does not qualify as a new business, is continued by the purchaser, and was operated within this state and within 40 miles of the GLD during the 366 days prior to the date of acquisition.
- New development costs for purposes of this allocation do not include any purchases from a GLD retailer that were completed within a GLD or purchases made at a reduced state sales tax rate. See [Neb. Rev. Stat. §§ 77-4405\(7\)\(c\)](#), and [77-4413\(2\)\(b\)](#).

Foreign Adversarial Companies. Foreign adversarial companies are ineligible to receive benefits from Nebraska tax incentive programs including benefits under the Good Life Transformational Projects Act.

Who May File. Form 4413 can be filed by a GLD applicant, GLD project area applicant, or GLD retailer who has paid state sales tax on new development costs for a new GLD business, additional GLD retailer, or relocated GLD retailer.

When To File. The Form 4413 may be filed after a GLD applicant, GLD project area applicant, or GLD retailer has paid sales tax on new development costs for a new GLD business, additional GLD retailer, or relocated GLD retailer and has the appropriate supporting documentation to validate that they paid the state sales tax on such costs.

Where To File. Form 4413 must be filed with the Nebraska Department of Revenue (DOR) through [DOR's secure file sharing system](#), along with the documentation that supports the application and electronic images of the invoices or other purchase documentation.

Required Documentation. Form 4413 must have adequate documentation for DOR to determine its validity. Submit a completed Form 4413, copies of all invoices or other purchase documentation for which allocation is being requested, and the [Form 4413 Invoice List spreadsheet](#) listing the details of all included invoices and other purchase documentation through DOR's secure file sharing system. Arrange the invoices or other purchase documentation copies in the same order that they appear on the spreadsheet. The invoices or other purchase documentation must clearly show the total purchase price, the amount of Nebraska state sales tax paid, and that said sales tax was paid by the GLD applicant, GLD project area applicant, or GLD retailer who qualifies to request the allocation.

The following information must be included on the spreadsheet listing:

- Vendor Name
- Vendor's physical location
- Purchase Address if different than Vendor Address or Delivery Address if delivered (where you took possession of the goods or received the services)
- Description of New Development Items Purchased
- Invoice or Purchase Agreement Number
- Invoice or Purchase Agreement Date
- Taxable Amount
- Total Nebraska State Sales Tax Paid (There must be documentation that the state sales tax was paid by GLD Applicant, GLD Project Area Applicant, or GLD Retailer submitting the request for allocation.)
- Business Name(s) for which New Development Costs Were Incurred
- Parcel Number(s) or Address for which New Development Costs Were Incurred
- Type of GLD retailer purchase is related to

Failure to provide all information may delay the processing of your application.

If the Vendor is a GLD Retailer (a retailer with taxable sales that is located in a GLD) who collects states sales tax from the claimant at a rate that is not a reduced rate under [77-4405\(7\)](#) and the transaction physically occurs within the GLD that the Vendor is located in, the claimant may not claim the 50% allocation of said state sales tax paid as it should be reported by the Vendor and allocated separately under [77-4413\(2\)\(b\)\(i\)](#) or (ii) to the Vendor's GLD city.

Specific Instructions

Type of GLD Entity. Indicate if the Form 4413-GLD is being submitted by a GLD applicant, a GLD project area applicant, or a GLD retailer.

GLD Location. Mark the GLD in which the new businesses, additional GLD retailers, or relocated GLD retailers for which new development costs were incurred are located. Mark only one GLD per Form 4413-GLD. The 50% of state sales tax that can be allocated pursuant to [Neb. Rev. Stat. § 77-4413\(2\)\(iii\)](#) will be allocated to the city in which the GLD is located.

Line 1. Enter the amount of state sales tax paid.

Line 2. Multiple Line 1 by .50 to determine the amount to be allocated back to the GLD city.

Authorized Signature. Form 4413-GLD must be signed by an individual authorized to sign on behalf of the GLD applicant, GLD project area applicant, or GLD retailer. If another person signs this claim there must be a [Power of Attorney, Form 33](#), attached to this form, or DOR will be unable to process the application. An Authorized Contact Person designated in the signature section will have the authority to receive and discuss confidential information regarding this application. Including an email address for the Authorized Contact Person allows DOR to send all confidential information by secure email or by DOR's secure file sharing system.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the DOR'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 Procedure. The denial of a claim in its entirety, or in part, is considered a final determination by DOR and may be appealed. If DOR's final action is appealed, the claimant must file its appeal with the District Court of Lancaster County within 30 days after the mailing of DOR's final determination. If an appeal is not made within 30 days, the determination becomes final.