

Nebraska Incentives Credit Computation
for Tax Year 2026

• Attach this form to the original or amended return.

FORM
3800N

For tax year beginning _____, _____ and ending _____, _____

Name _____

Social Security Number or Nebraska ID Number _____

Type of Return

☐ Form 1040N ☐ Form 1120-SN ☐ Form 1120N ☐ Form 1041N ☐ Form 1065N ☐ Form 1120NF

Is the taxpayer a foreign adversarial company as defined by Neb. Rev. Stat. § 77-3,114 or a taxpayer claiming any benefits or tax credit from an entity issuing the Schedule K-1N that is a foreign adversarial company as defined by Neb. Rev. Stat. § 77-3,114? (See instructions).

☐ Yes ☐ No

Do not include credits received from a foreign adversarial company on lines 6, 8 through 14, 16, 18, or 20 through 29.

1	Nebraska income tax liability	1		
2	Total nonrefundable credits (other than those on Form 3800N)	2		
3	Nebraska income tax liability after other nonrefundable credits (line 1 minus line 2)	3		
4	TOTAL Form 3800N nonrefundable incentive credits (total of lines 6 through 19 below). Enter here and on Form 1040N, Form 1065N, Form 1120N, Form 1120-SN, Form 1041N, or Form 1120NF as appropriate. Note - Line 4 cannot exceed line 3, Nebraska income tax liability after other nonrefundable credits.	4		
5	TOTAL Form 3800N refundable incentive credits (total of lines 20 through 28 below). Form 1040N, Form 1065N, Form 1120N, Form 1120-SN, Form 1041N, or Form 1120NF as appropriate	5		

Section A: Nonrefundable Incentive Credits

For credits that are received through distribution from another entity, also complete Section E, line 29.

6	Employment and Investment Growth Act (Form 775N) credit	6		
7	Renewable Energy Tax credit created in a tax year beginning before July 1, 2026 (attach Nebraska Renewable Energy Tax Credit Worksheet)	7		
8	Nebraska Advantage Act (Form 312N) credit	8		
9	Nebraska Advantage Rural Development Act distributed credit received	9		
10	Nebraska Advantage Research and Development Act created in a tax year beginning on or after July 1, 2026 or distributed credit received	10		
11	Nebraska Historic Tax Credit (NHTC) under the Nebraska Job Creation and Mainstreet Revitalization Act (attach Nebraska Historic Tax Credit Worksheet)	11		
12	ImagiNE Nebraska Act (Form 1107N) credit	12		
13	Urban Redevelopment Act distributed credit received	13		

Section B: Other Nonrefundable Credits

For credits that are received through distribution from another entity, also complete Section E, line 29.

14	New Markets Tax Credit (NMTC)	14		
15	Nebraska Affordable Housing Tax Credit (AHTC)	15		
16	Key Employer and Job Retention Act credit	16		
17	Individuals with Intellectual and Developmental Disabilities Support Act - Employer credit (list certificate numbers)	17		
18	Nebraska Shortline Rail Modernization Act (NSR) credit (list certificate numbers)	18		
19	Food Bank, Food Pantry, Food Rescue Donation Tax Credit (list certificate numbers)	19		

Section C: Refundable Incentive Credits

20	Nebraska Advantage Rural Development Act credit (attach Worksheet I and Worksheet II, or Worksheet LM and qualification letter)	20		
21	Nebraska Advantage Microenterprise credit (attach Form 3800N Worksheet M and supporting documents)	21		
22	Nebraska Advantage Research and Development Act credit created in a tax year beginning before July 1, 2026. (attach Worksheet RD, Form 3800N). Enter the amount from line 22, Worksheet RD, Form 3800N here	22		
23	Urban Redevelopment Act credit (see instructions)	23		

Section D: Other Refundable Credits

For credits that are received through distribution from another entity, also complete Section E, line 29.

24	Renewable Chemical Production (RCP) credit (list certificate number)	24		
25	Nebraska Higher Blend Tax Credit (HBTC) (list certificate numbers)	25		
26	Nebraska Biodiesel Tax Credit (BDTC) (list certificate numbers)	26		
27	Nebraska Relocation Incentive Act (NRIA) credit (list certificate numbers)	27		
28	Cast and Crew Nebraska Act (CCNA) credit (list certificate numbers)	28		

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FORM
3800N

page 2

For tax year beginning _____, _____ and ending _____, _____

Name

Social Security Number or Nebraska ID Number

Section E: Distributed Credits Received by Partners, Shareholders, Members, Patrons, and Beneficiaries

29 Distributed Credits Received by Partners, Shareholders, Members, Patrons, and Beneficiaries.

Do not include credits received from a foreign adversarial company (see instructions under Foreign Adversarial Company).

(A) Name of Distributing Entity	(B) Address	(C) Project or Certificate Number for the Credits Received	(D) Nebraska ID Number	(E) Incentive Program	(F) Year Credit Earned	(G) Amount Received

Section F: Apportionment of Credits for Unitary Groups with Foreign Adversarial Company Member(s)

30 Identify any members of the unitary group who are a foreign adversarial company, or a member of the unitary group that has a direct or indirect subsidiary that is a foreign adversarial company.

(A) Company Name	(B) Nebraska ID Number	(C) Federal ID Number	(D) Gross sales attributable to Foreign Adversarial Company

Attach another sheet if more lines are needed

31 Subtotal of gross sales attributable to foreign adversarial companies

32 Total gross sales of entire unitary group (Total column of Line 14 of Schedule I, Form 1120N,
Form 1120-SN, or Form 1065N)

33 Calculate ratio to be deducted from credits used. Divide Line 31 by Line 32.

34 **Factor.** Subtract the ratio calculated on Line 33 from 1.00
This is the percentage of credits which must be applied

Program	Credits available prior to limitation (Col.1)	Factor calculated on line 34 (Col. 2)	Apportioned Credits (Col. 1 multiplied by Col. 2)
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Programs on Form 1120N, Form 1120-SN, or Form 1065N under which credits will be claimed. Enter the result of each on the corresponding line of the applicable income tax return.

35	Beginning Farmer		
36	CDAA		
37	CHIEF		

38 Programs on lines 6, 8 through 14, 16, 18, 20 through 28 under which tax credits will be claimed. Enter result of each on the corresponding line numbers above.

Attach another sheet if more lines needed

Instructions

Purpose. The purposes of the Nebraska Incentives Credit Computation, Form 3800N, are to:

- Identify the program for which each tax credit is claimed;
- Identify the amount of tax credits used from each program;
- Identify distributed credits;
- Identify the specific project for which the tax credits were received; and
- Distinguish between and apply refundable and nonrefundable incentive tax credits appropriately.

Who Must File. Every taxpayer must complete the Form 3800N, to use any of the credits listed on lines 6 through 28 of this form.

Note: When claiming nonrefundable credits, the credits should be used in the order listed below:

- Renewable Energy Tax credit;
- Nebraska Advantage Rural Development Act credit;
- Nebraska Advantage Research and Development Act credit;
- Individuals with Intellectual and Developmental Disabilities Support Act - Employers Credit (IIDDSA);
- New Markets Tax Credit (NMTC);
- Nebraska Historic Tax Credit (NHTC);
- Nebraska Affordable Housing Tax Credit (AHTC);
- Employment and Investment Growth Act (LB 775) credit;
- Nebraska Advantage Act (LB 312) credit;
- Food Bank, Food Pantry, Food Rescue Donation Tax Credit;
- Nebraska Shortline Rail Modernization Act (NSR);
- ImagiNE Nebraska Act (LB 1107) credit;
- Key Employer and Job Retention Act credit; then
- Urban Redevelopment Act (LB 544) credit.

When and Where to File. The Form 3800N must be completed and attached to the income or financial institution tax return filed by an individual, corporation, partnership, S corporation, limited liability company (LLC), exempt cooperative, or fiduciary for which a credit is claimed.

Partners, shareholders, members, patrons, or beneficiaries who are allowed any credits distributed by a partnership, S corporation, LLC, cooperative, or fiduciary should complete lines 1 through 19 and 29. A copy of the Nebraska Schedule K-1N filed by the partnership, S corporation, LLC, cooperative, or fiduciary must be attached to the taxpayer's Form 3800N. These credits may be used to reduce the taxpayer's income tax liability. Any NMTC, NHTC, AHTC, or HBTC can also be used to reduce the taxpayer's insurance premium tax liability or financial institutions franchise tax liability. Except for credits earned under the RCP, HBTC and BDTC, credits passed through to the taxpayer by a partnership, S corporation, LLC, cooperative, or fiduciary are not refundable.

Records. All claimants must retain records for at least three years after filing the tax return claiming the credit. If the taxpayer will be carrying forward any unused credits for incentive programs which allow credits to be carried forward, the records supporting the original credit must be kept for at least three years after filing the last return on which the credit carryforward is used.

Foreign Adversarial Company. Indicate "Yes" if the taxpayer or entity issuing the Schedule K-1N is a foreign adversarial company, is owned directly or indirectly by a foreign adversarial company, has a direct or indirect subsidiary that is a foreign adversarial company, or if any member of the unitary group, including direct and indirect subsidiaries, is a foreign adversarial company as defined by Neb. Rev. Stat. § 77-3,114. See DOR's [Foreign Adversarial Company Notice webpage](#) for more information.

Failing to answer will result in denial or delay in processing the credits claimed. A foreign adversarial company or a taxpayer directly or indirectly owned by a foreign adversarial company is ineligible to receive incentive benefits. Credits distributed from a foreign adversarial company are ineligible for tax credit benefits.

If the answer is No, all credits that have been approved or certified may be claimed or distributed as permitted under the law.

If the answer is Yes because the taxpayer or entity issuing the Schedule K-1N is a foreign adversarial company or is owned directly or indirectly by a foreign adversarial company, the taxpayer cannot claim or distribute credits from any Nebraska tax credit or incentive program as listed on the DOR's [Foreign Adversarial Company Notice webpage](#). Only enter credits from entities that are not foreign adversarial companies on lines 6, 8 through 14, 16, 18, and 20 through 29.

If the answer is Yes because the taxpayer or entity issuing the Schedule K-1N has a direct or indirect subsidiary that is a foreign adversarial company or is part of a unitary group in which one or more members of the unitary group, including direct and indirect subsidiaries, is a foreign adversarial company, the taxpayer or entity issuing the Schedule K-1N must complete Section F of Form 3800N to determine the amount of tax credits that can be claimed or distributed from any Nebraska tax credit or incentive program as listed on the DOR's [Foreign Adversarial Company Notice webpage](#).

Specific Instructions

Line 3. Enter the result of line 1 minus line 2. If line 2 is greater than line 1, enter -0-. If line 3 is -0-, do not complete the non-refundable credits section, lines 6 through 19.

Section A. Nonrefundable Incentive Credits. Refunds due to credits included in this section are not subject to interest.

Line 6. Project holders must attach Form 775N and a copy of DOR's qualification letter. If you are claiming LB 775 credit distributed from another entity, you do not need to attach Form 775N or a copy of DOR's qualification letter, but must complete line 29.

Line 7. Enter the total Renewable Energy Tax credit created in a tax year beginning before July 1, 2026, as calculated on Worksheet E, Form 3800N. Attach a copy of this worksheet.

Line 8. Enter the total Nebraska Advantage Act (Form 312N) credit (allowed by the qualification audit) which is being used to reduce income tax liability. Attach a copy of DOR's qualification letter. Project holders must attach a Form 312N and a copy of DOR's qualification letter. If you are claiming LB 312 credit distributed from another entity, you do not need to attach either of these documents, but must complete line 29.

Line 10. Enter the amount of Nebraska Advantage Research and Development Act credits created in a tax year beginning on or after July 1, 2026 or received from a partnership, S corporation, LLC, exempt cooperative, or fiduciary from Schedule A of the Form 3800N, Worksheet RD which is being used to reduce income tax liability.

Line 11. Enter the total NHTCs claimed on the Nebraska Historic Tax Credit Worksheet, line 6a.

Line 12. Enter the total ImagiNE Nebraska Act (LB 1107) credit used to reduce income tax liability. Applicants with signed ImagiNE Nebraska Act agreements must have previously filed, or must attach a completed ImagiNE Nebraska Act Incentive Computation, Form 1107N. DOR will not allow this credit to offset an income tax liability until a 0.5% administrative fee is paid on the amount of credit used. The fee is computed on an [ImagiNE Nebraska Act Payment of Fees for Incentive Benefit Use, Form 1107F](#). The Form 1107F must be filed with DOR and the fee is to be paid separately from the Nebraska income tax return.

Section B. Other Nonrefundable Credits.

Line 13. Enter the amount of Urban Redevelopment Act credits received through distribution which are being used to reduce income tax liability.

Line 14. Enter the total New Markets Tax Credits (NMTC) claimed. Taxpayers who made an investment in a Community Development Entity (CDE) will receive NMTC information from the CDE. Taxpayers who are distributed NMTCs from a flow-through entity will receive NMTC information from the flow-through entity.

Line 15. Enter the total Affordable Housing Tax credits (AHTC) claimed. Project owners must include a copy of Form 8609N and a copy of the completed Low-Income Housing Credit Allocation and Certification, Form 8609 with its Nebraska income tax return. Taxpayers who receive allocated AHTCs from the project owner will receive AHTC information from the project owner. Taxpayers who receive credits through a transfer, sale, or assignment will receive AHTC information from the transferor of the AHTC credits.

Line 16. Enter the total Key Employer and Job Retention Act credit claimed.

Line 17. Enter the amount of Individuals with Intellectual and Developmental Disabilities Support Act – Employer credits claimed. Enter the approved certificate number.

Line 18. Enter the amount of Nebraska Shortline Rail Modernization Act credits claimed. Enter the approved certificate number.

Line 19. Enter the amount of Food Bank, Food, Pantry, Food Rescue Donation Tax credits claimed. Enter the approved certificate number.

Section C. Refundable Incentive Credits. Refunds due to credits included in this section are not subject to interest.

Line 20. Enter the total Nebraska Advantage Rural Development Act credits (allowed by the qualification audit) for which a refund or credit is claimed. Nebraska Advantage Rural Development Act credits used by the entity earning the credits are not limited to the amount of Nebraska income tax liability on line 3. Attach a copy of DOR's qualification letter. Level 1 and Level 2 projects must also attach both the Nebraska Advantage Rural Development Act – Worksheet I and the Nebraska Advantage Rural Development Act – Worksheet II. Livestock Modernization projects must attach the Nebraska Advantage Rural Development Act – Worksheet LM.

Line 21. Enter the total Nebraska Advantage Microenterprise Tax credits claimed. Attach a completed Nebraska Advantage Act Microenterprise Tax Credit Act Claim, Form 3800N – Worksheet M and supporting documentation.

Line 22. Enter the amount of Nebraska Advantage Research and Development Act credits created in a tax year beginning before July 1, 2026, as calculated on line 22 of the Worksheet RD, Form 3800N, to be taken as a refundable credit.

Line 23. Enter any credit earned under the Urban Redevelopment Act. Project holders must attach a Form 544N.

Section D. Other Refundable Credits.

Line 24. Enter any credit earned under the Renewable Chemical Production Tax Credit Act to be taken as a refundable credit. Enter the approved certificate number.

Line 25. Enter any credit earned under the Nebraska Higher Blend Tax Credit Act to be taken as a refundable credit. Enter the approved certificate number.

Line 26. Enter any credit earned under the Nebraska Biodiesel Tax Credit Act to be taken as a refundable credit. Enter the approved certificate number.

Line 27. Enter any credit earned under the Nebraska Relocation Incentive Act to be taken as a refundable credit. Enter the approved certificate number.

Line 28. Enter any credit earned under the Cast and Crew Nebraska Act to be taken as a refundable credit. Attach certification received from the Nebraska Department of Economic Development.

Section E. Credits Received.

Line 29. Distributed Credits Received. If you are filing Form 3800N to claim a credit distributed from an entity (partnership, S corporation, LLC, cooperative, or fiduciary that distributes its income currently) you must support that entry on line 29. Identify the entity and the type of credits received from that entity and attach the appropriate Schedule K-1N from that entity. In column D, indicate the Nebraska ID number of the entity as found on Schedule K-1N. In column E, indicate from the list below the abbreviation for the program under which the credits were earned.

- Employment and Investment Growth Act = 775
- Renewable Energy Tax credit = RE
- Nebraska Advantage Act = 312
- Nebraska Advantage Rural Development Act = NARDA
- Nebraska Advantage Research and Development Act = RD
- Individuals with Intellectual and Developmental Disabilities Support Act - Employers Credit = IIDDSA
- Renewable Chemical Production Tax Credit Act = RCP
- Key Employer and Job Retention Act = KEY
- New Markets Tax Credit = NMTC
- Nebraska Historic Tax Credit = NHTC
- Urban Redevelopment Act = URA
- ImagiNE Nebraska Act = 1107
- Nebraska Shortline Rail Modernization Act = NSR
- Nebraska Affordable Housing Tax Credit = AHTC
- Nebraska Higher Blend Tax Credit Act = HBTC
- Nebraska Biodiesel Tax Credit Act = BDTC

If you receive credits under more than one incentive program, or from more than one entity, complete a separate line for each type of credit received and attach a separate Schedule K-1N from each entity. These credits may be used to reduce the taxpayer's income tax liability. Any NMTC, NHTC, AHTC, or HBTC can also be used to reduce the taxpayer's insurance premium tax liability or financial institutions franchise tax liability. Except for credits earned under RCP, HBTC, BDTC, and CCNA, credits passed through to the taxpayer by a partnership, S corporation, LLC, cooperative, or fiduciary are not refundable.

Credits received under the Nebraska Advantage Rural Development Act, the Nebraska Advantage Research and Development Act, the Renewable Energy Tax credit, the New Markets Tax Credit, Key Employer and Job Retention Act will not have project numbers to enter in column C. For the Nebraska Historic Tax Credit, the Individuals with Intellectual and Developmental Disabilities Support Act - Employer credit, Nebraska Shortline Rail Modernization Act, the Nebraska Higher Blend Tax Credit Act the Nebraska Biodiesel Tax Credit Act, the Renewable Chemical Production Act, or the Nebraska Relocation Incentive Act, enter the certificate number in column C.

For the Nebraska Advantage Act or the Employment and Investment Growth Act, enter the project number in column C. For the ImagiNE Nebraska Act, enter the application number in column C.

For the Affordable Housing Tax Credit, enter the AHTC qualified project number in column C. Taxpayers who receive allocated AHTCs from the project owner will receive AHTC information from the project owner. Taxpayers who receive credits through a transfer, sale, or assignment will receive AHTC information from the transferor of the AHTC credits.

Section F. Apportionment of Credits for Unitary Groups with Foreign Adversarial Company Member(s). If any members of the unitary group are a foreign adversarial company, or a member of the unitary group has a direct or an indirect subsidiary that is a foreign adversarial company, you must complete 3800N, Section F to calculate the proportion of the income tax liability to which credits may be applied.

Line 30. Identify any members of the unitary group who are a foreign adversarial company, or a member of the unitary group that has a direct or indirect subsidiary that is a foreign adversarial company. Column A, enter each company name. Column B, enter each Nebraska ID number (if any). Column C, enter each Federal ID number. Column D, enter the gross sales attributable to each foreign adversarial company. Attach another sheet if more lines are needed.

Line 31. Subtotal Column D to calculate the gross sales attributable to all foreign adversarial companies.

Line 32. Enter the total gross sales of the entire unitary group. This is the total column of Line 14 of Schedule I on the income tax return.

Line 33. Divide Line 31 by 32.

Line 34. Subtract the ratio calculated on line 33 from 1.00. This is the ratio that must be applied to the income tax liability for which credits may be used.

Line 35 through 37. If credits for any these programs are used against the income tax liability, the factor must be calculated here and applied to the corresponding line on the income tax return.

Line 38. List any Programs on lines 6, 8 through 14, 16, 18, and 20 through 28 under which tax credits will be claimed and apply the ratio as calculated to determine the amount of credit that may be used against the Nebraska income tax liability for each.

In the Program column, indicate from the list below the abbreviation for the program under which the credits were earned.

- Employment and Investment Growth Act = 775
- Nebraska Advantage Act = 312
- Nebraska Advantage Rural Development Act = NARDA
- Nebraska Advantage Research and Development Act = RD
- Nebraska Historic Tax Credit = NHTC
- ImagiNE Nebraska Act = 1107
- Urban Redevelopment Act = URA
- New Markets Tax Credit = NMTC
- Key Employer and Job Retention Act = KEY
- Nebraska Shortline Rail Modernization Act = NSRMA
- Nebraska Advantage Microenterprise Tax Credit Act = METI
- Renewable Chemical Production = RCP
- Nebraska Higher Blend Tax Credit Act = HBTC
- Nebraska Biodiesel Tax Credit Act = BDTC
- Nebraska Relocation Incentive Act = NRIA
- Cast and Crew Nebraska Act = CCNA

The ratio calculated does not apply to Renewable Energy Tax credit, Nebraska Affordable Housing Tax Credit, Individuals with Intellectual and Developmental Disabilities Support Act - Employer credit, and Food Bank, Food Pantry, Food Rescue Donation Tax Credit.