

Pregnancy Help Organization Certification

Do you hold, or have you previously held, a Nebraska ID Number? <input type="checkbox"/> Yes <input type="checkbox"/> No, complete Form 20 If yes, provide number: _____	FEIN:
Applicant Name and Address	Name and Mailing Address
Name Doing Business As (dba)	Name
Legal Business Name	
Street Address	Street Address or Other Mailing Address
City State ZIP Code	City State ZIP Code

Part I - Eligible Charitable Organization Criteria

Under the provisions of the Nebraska Pregnancy Help Act (Act), Neb. Rev. Stat. §§ [77-3144 to 77-3153](#), a Pregnancy Help Organization (PHO) must meet the following criteria to be approved by the Department of Revenue (DOR) as an eligible charitable organization under the Act.

If any questions in items one through five below are answered “**No**”, Applicant does not qualify to be an eligible charitable organization under the Act and should not complete the form.

1 Is Applicant exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended? Yes No
 Applicant must attach verification. See instructions.

2 Does Applicant have a dedicated telephone number that is regularly answered for clients? Yes No
 Please provide telephone number _____

3 Does the Applicant maintain its physical office, clinic, or maternity home in the State of Nebraska? . . . Yes No
 Please list physical address(s):

4 Are services offered at no cost to clients for the express purposes of providing assistance to women in order to carry their pregnancies to term, encourage and enable parenting or adoption, prevent abortion, and promote healthy childbirths? Yes No

5 Are licensed medical professionals used for any medical services offered? Yes No

If either question six or seven below is answered “**Yes**”, Applicant does not qualify to be an eligible charitable organization under the Act and should not complete the form.

6 Does the Applicant receive more than 75% of its total annual revenue from federal, state, or local governmental grants or sources, either directly or as a contractor? Yes No

7 Does the Applicant provide, pay for, provide coverage of, refer for, recommend, or promote abortions or provide financial support to any entity that provides, pays for, provides coverage of, refers for, recommends, or promotes abortions, including nonsurgical abortions? Yes No

Part II - Certification Statements by Applicant

As an officer of the organization, I certify the following statements on behalf of Applicant:

- 1. Applicant does not receive more than 75% of its total annual revenue from federal, state, or local governmental grants or sources, either directly or as a contractor.
- 2. Applicant maintains its physical office, clinic, or maternity home in the State of Nebraska.
- 3. Applicant does not provide, pay for, provide coverage of, refer for, recommend, or promote abortions and does not financially support any entity that provides, pays for, provides coverage of, refers for, recommends, or promotes abortions, including nonsurgical abortions.

Person to contact regarding this application

Authorized Contact Person (please print)	Title	Email Address	Phone Number
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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 Officer	Title	Date	Email Address	Phone Number
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For Department of Revenue Use Only

Approved

Disapproved

Comments: _____

Authorized Signature _____ Date _____

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

Instructions

Who May File. A pregnancy help organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and that meets the criteria of an eligible charitable organization. An applicant must submit a written certification to obtain approval from DOR before accepting contributions that are intended to be claimed for tax credits under the Nebraska Pregnancy Help Act (Act), Neb. Rev. Stat. §§ 77-3144 to 77-3153.

What To File. The applicant must submit the following documentation with the completed Form 3147:

- A copy of the first page of the prior tax year's Federal Form 990, 990-EZ, or 990-N and
- A copy of the IRS 501(c)(3) Determination Letter.

If the organization has yet to file a Federal Form 990, 990-EZ, or 990-N, attach a copy of Federal Form 1023 Application for Recognition of Exemption and submit the section 501(c)(3) Determination Letter when it is received from the IRS.

If the organization is not required to file a Federal Form 990, 990-EZ, or 990-N, attach a copy of Federal Form 1023 Application for Recognition of Exemption and a copy of the section 501(c)(3) Determination Letter.

If the applicant has not already been issued a Nebraska ID Number, a completed Nebraska Tax Application, [Form 20](#), must be submitted to DOR.

Processing Procedure. DOR will review the written certification and determine whether the applicant meets all of the criteria to be considered an eligible charitable organization under the Act and shall notify the organization of its determination.

After approval, the organization shall notify DOR in writing within 60 days of any changes that may affect its status as an eligible charitable organization.

DOR may periodically request recertification in writing from an organization that was previously approved as an eligible charitable organization.

Email. By entering an email address, the organization acknowledges that DOR may contact the organization or the authorized contact person by email. The organization 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 ShareFile system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Authorized Contact Person. If you would like to designate someone other than the officer signing the application to be a contact person, include their name, phone number, and email address. If the contact person is someone other than an officer authorized to sign the application, a [Power of Attorney, Form 33](#) must be signed by the authorized person and submitted with the application.

Signature of Officer. This application must be signed by the current president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as a tax officer) who is authorized to sign as of the date this application is filed. A receiver, trustee, or assignee must sign any application they file for a corporation or association. For a trust, an authorized trustee must sign. The officer must indicate their official title on the line provided.

Credit Limits. The annual limit for the total tax credits in fiscal year 2025-2026 is \$500,000. The annual limit for the total credits in fiscal year 2026-2027 and each fiscal year thereafter is \$1,000,000.

No more than 50% of the credits allowed for any fiscal year will be for contributions to a single eligible charitable organization.