

## Instructions

**Who May File.** A direct support professional is eligible and may file this tax credit application with the Department of Revenue (DOR) if the individual:

- Has been employed by one or more employers for a total of at least 6 months in the taxable year as a direct support professional; and
- Worked a total of at least 500 hours for one or more employers in the taxable year as a direct support professional.

[Neb. Rev. Stat. § 77-3155\(2\)](#) defines direct support professional as any individual who is employed in this state and provides direct care support or any other form of treatment, services, or care for individuals with intellectual and developmental disabilities.

**When to File.** Application submission for each tax year will open as published on DOR's website. The Individuals with Intellectual and Developmental Disabilities Support Act Direct Support Professional Tax Credit Application, Form 3157-A may be filed to reserve the refundable tax credit. Direct support professionals submit the Form 3157-A using DOR's Electronic Document & Application Submission Hub ([eDASH](#)). The Form 3157-A must be approved by DOR before claiming the refundable credit on the individual's income tax return.

**What to File.** Individuals must submit the completed Form 3157-A and the Intellectual and Developmental Disabilities Direct Support Professional Employer Verification, Form 3157-E completed by their employer(s). The Form 3157-E will be available on DOR's website prior to the opening of submissions in eDASH. Direct support professionals should have Forms 3157-E completed by their employers in advance of submitting Form 3157-A in eDASH. Upload of the Forms 3157-E will be required as part of the eDASH submission of Form 3157-A. A direct support professional who is self-employed or who works as a developmental disabilities independent waiver provider paid by the Nebraska Department of Health and Human Services (DD independent provider) will complete the Form 3157-E using their personal information. See the Form 3157-E instructions for more information.

Use information from the Form 3157-E to complete requested information in the box on page 1. DOR may request additional documentation from direct support professionals who are self-employed or DD independent providers.

**Where to File.** Submit the Form 3157-A electronically through the eDASH portal. The Forms 3157-E that must accompany the eDASH submission of Form 3157-A will be uploaded in eDASH as attachments to the Form 3157-A submission. DOR recommends that the completed Forms 3157-E be saved as PDF files for easier upload into eDASH.

**National Provider Identifier (NPI) Number.** NPI numbers are issued by the National Plan & Provider Enumeration System (NPPES) under the U.S. Centers for Medicare & Medicaid Services.

**Processing Procedure.** DOR will process Forms 3157-A in the order they are received and certify the tax credit amount until the statutory credit limitation has been reached for each State fiscal year per [Neb. Rev. Stat. § 77-3160](#).

The annual State fiscal year limits are \$1 million for FY 2025-26, \$1.5 million for FY 2026-27, and \$2 million for any State fiscal year thereafter.

The statutory credit limitation applies to all tax credits authorized under the Individuals with Intellectual and Developmental Disabilities Act (Act) in [Neb. Rev. Stat. §§ 77-3154 through 77-3162](#). If more than one tax credit application under the Act is filed on the day in which the cumulative expected credits for the year exceed the amount of funds available, the remaining available funds will be prorated among all completed applications filed on that day.

**Claiming the Credit.** The approved refundable credit may be claimed in tax years beginning on or after January 1, 2025. After your Form 3157-A has been approved and certified in eDASH by DOR, you must claim the approved credit amount on the applicable line of your Nebraska Individual Income Tax Return, Form 1040N. You will need the **Certification Number and Amount of Approved Credit** from the Certification section of your approved Form 3157-A when claiming the credit on your Form 1040N.

**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.

**Signature.** This application must be signed by the direct support professional. Include a daytime phone number in case DOR has questions about the application.

**Email.** By entering an email address, the applicant acknowledges that DOR may contact them by email. The applicant 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 file share system. All communication and notices for applications submitted in eDASH will be sent to the email address entered on the application.

**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 determinations. 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.