

<b>Direct Support Professional's Name and Address</b>			<b>Employer Information</b>		
Name of Direct Support Professional (First Name, Middle Initial, and Last Name)			Employer Legal Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Social Security Number			NE State Withholding ID Number		National Provider Identifier (NPI) Number
Tax Year	Total Hours Worked in Tax Year		Federal ID Number		

**If the employee has a break in employment (terminated, and then rehired) within the same tax year, list each period of employment separately.**

Dates of Employment in Tax Year

From: \_\_\_\_\_ To: \_\_\_\_\_

From: \_\_\_\_\_ To: \_\_\_\_\_

From: \_\_\_\_\_ To: \_\_\_\_\_

I hereby certify and declare under penalty of law that the direct support professional worked the hours and was employed the dates listed above as a direct support professional during the applicable tax year. 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.

**sign  
here**

► Authorized Signature

Date

Print Name

Title

Phone Number

Email Address

## Instructions

**Who Should Complete Form.** The employer of a direct support professional who is applying for the refundable tax credit under the Individuals with Intellectual and Developmental Disabilities Support Act (IIDDSA), pursuant to [Neb. Rev. Stat. §§ 77-3154 through 77-3162](#), should complete the Individuals with Intellectual and Developmental Disabilities Support Act Direct Support Professional Employer Verification, Form 3157-E. The completed Form 3157-E should be returned to the employee for submission with their Individuals with Intellectual and Developmental Disabilities Support Act Direct Support Professional Tax Credit Application, 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.

The direct support professional will complete the Form 3157-A in Nebraska's Electronic Document & Applications Submission Hub (eDASH) and upload the completed Forms 3157-E completed by the employer as an attachment to their eDASH application.

**When to Complete.** Employers should complete the Form 3157-E when requested by a direct support professional employee who is applying for the refundable tax credit under the IIDDSA. If the employee has a break in employment (terminated, and then rehired) within the same tax year, complete two dates of employment lines. Direct support professionals who are self-employed or employed as DD independent providers must complete the Form 3157-E before applying for the refundable tax credit under the IIDDSA.

**Employer Legal Name.** Enter the employer's legal name. If you are a direct support professional who is self-employed or a DD independent provider, enter your first and last name.

**Nebraska State Withholding ID Number.** Enter the Nebraska State Withholding ID Number issued by the Nebraska Department of Revenue and used by the business when filing NE income tax withholding forms such as the Nebraska Reconciliation of Income Tax Withheld, Form W-3N. If you are a direct support professional who is self-employed or a DD independent provider, enter the last four digits of your social security number.

**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. Enter the NPI number of the employer. If self-employed or a DD independent provider, enter your NPI number.

**Federal ID Number.** Enter the federal employer ID number (FEIN) of the employer. If you are a direct support professional who is self-employed or a DD independent provider, enter your social security number.

**Authorized Signature.** This verification form must be signed by the owner, corporate officer, fiduciary, or other individual who is authorized to sign for the employer by a [Power of Attorney, Form 33](#) on file with DOR. The authorized person must indicate their official title on the line provided. A direct support professional who is self-employed or a DD independent provider must sign this form.

**Email.** By entering an email address, the employer acknowledges that DOR may contact them 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 file share system. If the employer does not wish to be contacted by email, they may write "Opt Out" on the line labeled "email address".