

ImagiNE Nebraska Act Base Year Employment Certification

This form is not an Application for the ImagiNE Nebraska Act

1	Taxpayer Name and Mailing Address
----------	------------------------------------------

Legal Name of ImagiNE Nebraska Act Applicant

Street or Other Mailing Address

City	State	Zip Code
------	-------	----------

Nebraska Withholding ID Number	Application Number
--------------------------------	--------------------

Section A — Information to be Certified

- 2** Base Year for Nebraska ImagiNE Act Application (base year) _____. See instructions if you have a 2021 application date.
- 3** Number of Equivalent Employees who were employed at the proposed locations that will be included in the ImagiNE Nebraska Act Agreement during the base year.

Proposed Location	Total FTEs of Employees Employed Full-time	Total FTEs of Employees Employed Part Time

Section B – Supporting Documentation Checklist

- Complete this checklist and attach all required documentation related to the base year.
- Important – If you have a 2021 application date, you must submit the following documents for both 2019 and 2020.

Description	Attached (Yes/No)	If No, include explanation.
General Information		
4 Checklist for ImagiNE Nebraska Act Base Year Submission with a Worksheet (Tab) for this Checklist, the W3-N Reconciliation, DOL Reconciliation, and the Wage and Hour Detail		
5 Chart of accounts		
6 Listing of location codes for payroll system		
7 A copy of taxpayer’s leave policies		
8 Payroll journals with details of wages and hours by individual employee		
9 Wage and Tax Statements, Forms W-2		
10 Wage Reports UI-11W for all proposed locations		

Section C – Additional Information Checklist
 Complete this checklist and submit your response as an attachment.

	Attached (Yes/No)	If No, include explanation.
11 Describe the pay frequency for salaried and hourly employees.		
12 Provide a list of the pay dates in the base year (or years if you have a 2021 application date). If the pay dates differ between pay groups, provide the pay date information for each group.		
13 If there has been an acquisition of a business or business has been moved to a proposed location during the base year, provide an explanation of what occurred.		

Section D – Acknowledgements and Certification

Email. I acknowledge that if an email address is listed below and I did not check the “Opt-Out” box, I am allowing the Nebraska Department of Revenue (DOR) to contact me by email. DOR will send all confidential information using the State of Nebraska secure file sharing system. If you do not wish to exchange confidential information by email, check the box labeled “Opt-Out” on the line labeled “email address.”

Certification. I am an owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney form on file with DOR. I hereby certify that the information contained herein is true and correct. I understand that any certification of base-year employment is binding on DOR only to the extent the information provided by the taxpayer is accurate and complete. I understand that the number of equivalent base-year employees will increase, notwithstanding certification, if there is an acquisition of a business, moving of a business to the proposed location, or employees are transferred to the proposed location from another location in Nebraska.

Under penalties of law, I declare that I have examined this prequalification form, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

_____	_____	_____
Authorized Signature	Date	Print Name
_____	_____	_____
Title	Phone Number	Email Address <input type="checkbox"/> Opt-Out
_____	_____	_____
Street or Other Mailing Address		City, State, Zip Code
_____	_____	_____
Contact Person	Phone Number	Email Address <input type="checkbox"/> Opt-Out

Section E – Certification Determination
 For DOR Use Only

DOR certifies that the taxpayer employed _____ equivalent employees at the proposed location or locations included in the taxpayer’s ImagiNE Nebraska Act application during the 20____ base year.

This certification is binding on DOR when the taxpayer claims benefits on a return to the extent information provided above by the taxpayer is accurate and not affected by transfers of employees from another location in Nebraska, acquiring a business, or moving businesses or entities to the proposed location or locations.

▶ _____	_____	_____
DOR Signature	Title	Date

Instructions

Purpose. This form allows taxpayers to request a certification from the Department of Revenue (DOR) of the number of equivalent employees who worked at the proposed locations included in their ImagiNE Nebraska Act agreement (agreement) during the base year.

Who May File. Any taxpayer who has filed a ImagiNE Nebraska Act application is eligible to file this form.

When to File. Taxpayers may file this form after they have filed an ImagiNE Nebraska Act application. DOR must provide a certification within 180 days after receiving this form. The time for review will be tolled if DOR requests additional information. The 180 days may be extended by mutual agreement of DOR and the taxpayer.

Where to File. This form, along with required supporting documentation, should be submitted through the ShareFile link located at imagine.nebraska.gov.

Forms may also be mailed to:

Nebraska Department of Revenue
301 Centennial Mall South
PO Box 98944
Lincoln, NE 68509-8944

Attachments. Label each attachment with its corresponding item number. For example, the chart of accounts should be labeled Item B5.

Specific Instructions

Item 1. Identify the name of the taxpayer that has filed the ImagiNE Nebraska Act Application.

Section A – Information to be Certified

Item 2. Identify the base year for the agreement. The base year is the calendar year immediately preceding the application, except that if the year of application is 2021, the base year will be 2019 or 2020, whichever year the taxpayer had the larger number of equivalent employees at the proposed location. If the application year is 2021, provide information for both 2019 and 2020.

Item 3. State the number of equivalent employees who were employed at the proposed locations included in the Agreement during the base year. If the application year is 2021, state the number of equivalent employees for both 2019 and 2020. Calculate this number by following these steps:

1. **Determine the number of hours paid.** Count the number of hours paid to individuals employed at the proposed locations by the taxpayer or its predecessors during the base year. Hours include those paid in the year for time worked and for leave time used instead of work (for example, hours recorded for regular, overtime at straight time, vacation, holiday, jury, funeral, and sick leave). Salaried employees who receive a predetermined amount of compensation each pay period are considered to have worked forty hours per week.

Acquiring or moving a business. If the taxpayer acquired a business after the date of application, include hours paid by the taxpayer or its predecessor, to individuals employed at the proposed locations during the 366 days preceding the date of acquisition. If the taxpayer or its predecessor moved a business activity to the proposed locations from another location in Nebraska, include hours paid to individuals during the 366 days prior to the date of application.

2. **Calculate the number of equivalent employees.** Multiply the number of weeks paid in the base year by 40, and divide the hours paid (from #1 above) by this number. Count every pay date in the base year even if a payment was not issued on that date. The number of weeks paid in a year may vary due to the pay date and payroll frequency of the applicant, or if the taxpayer or predecessor was not in existence for the entire year.

Examples.

- If the payroll frequency is weekly and there are 53 pay dates in the year, the number of weeks paid in the year is 53, even though some of the hours were worked in the prior year.
- If the payroll frequency is monthly and the year is 365 days, the number of weeks paid in the year is 52.14 (365 days divided by 7 days in a week).
- If the taxpayer or its predecessor existed for a portion of the year, and had only three pay dates for biweekly pay periods during the year, the number of weeks paid in the year is six.

If the number of weeks paid is not the same for different categories of employees, calculate the number of equivalent employees for each category and add the resulting equivalent employee numbers together.

Compute the number of equivalent employees to three decimals and round to two decimals. For example, 687.565 rounds to 687.57 and 687.564 rounds to 687.56

Section D – Acknowledgments and Certification

Authorized Signature. This form must be signed by the owner/taxpayer, partner, member, or corporate officer. If another person signs this form, there must be a [Power of Attorney, Form 33](#), attached, or the DOR will be unable to process this form. Enter the title of the person authorized to sign this form.

Contact Person. The designated Contact Person must have the authority to receive and discuss confidential information regarding this form.

Email. If you provide your email and do not check the “Opt-Out” box DOR will communicate with you about your application via the State of Nebraska’s secure email system. If you do not wish to exchange confidential information through email, check the “Opt-Out” box on the line labeled “Email Address.” If you choose to opt-out, questions regarding your application, including those necessary to establish your application date, will be sent via regular mail.