

Nebraska Advantage Act Application — Single Location/Single Entity

FORM 312A-SL
2020
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(PRINT CLEARLY)	1a Applicant Name and Project Address	1b Name and Mailing Address
	Legal Name of Entity	Name
	Street Address (Do not use PO Box)*	Street or Other Mailing Address
	City State Zip Code	City State Zip Code

*If the project includes contiguous locations, attach a schedule which lists the addresses and provide a map.

Eligibility to File This Form

- 2a** Have you received a Prequalification Determination from the Nebraska Department of Revenue (DOR)? ☐ Yes ☐ No
If Yes, provide the Prequalification Number _____.
- 2b** Is the location listed in item 1a the only location to be included in the project? ☐ Yes ☐ No
- 2c** Are all activities at the location listed in item 1a being conducted by a single entity? ☐ Yes ☐ No
- 2d** Are all base year employees and the expected new employees working at the project location listed in item 1a employed by the applicant? ☐ Yes ☐ No
- 2e** Are all activities conducted at the project location listed in item 1a approved as qualified activities by your Prequalification Determination for the tier selected? ☐ Yes ☐ No
- 2f** Are the business activities at the project location still consistent with those described in the Form 312PQ? ☐ Yes ☐ No
- 2g** Will your project be a Tier 1, 2, 3, 4, or 5? ☐ Yes ☐ No

If you answered No to any of the questions in items 2a through 2g, this application may not be used for this project. To apply for a Nebraska Advantage Project, file the [Nebraska Advantage Act Application, Form 312A](#).

- 3** Is the applicant a political subdivision or an entity exempt from tax under IRC § 501(a)? ☐ Yes ☐ No
If Yes, do not complete the rest of this application. The entity is not an eligible taxpayer.
- 4** Employee Verification
- a** Is the applicant registered for E-Verify, the federal electronic verification program used to confirm whether new employees are authorized to work in the United States? ☐ Yes ☐ No
- b** If Yes, do you agree to timely E-Verify newly hired employees in Nebraska within three employer business days following hire after the date of application? ☐ Yes ☐ No
If the answer to either item 4a or 4b is No, do not complete the rest of the application. The entity is not eligible to apply for this Nebraska incentive program.
- c** If the answers to both items 4a and 4b are Yes, provide the following information.
- i** Attach a copy of the "Company Information" page from the E-Verify program.
- ii** E-Verify ID # _____.
- d** If the federal ID number on the "Company Information" page is different than the federal ID number of the applicant, provide an explanation of why this is allowed by the E-Verify program.
- 5** Check the box for the appropriate Application Type. Attach a check for the applicable fee. Make checks payable to the "Nebraska Department of Revenue."

Application Type and Fee		Investment and Employment Requirements
<input type="checkbox"/> Tier 1:	\$1,000	\$1 million and 10 full-time equivalent employees
<input type="checkbox"/> Tier 2:	\$2,500	\$3 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 2 Web Portal and Data Center:	\$2,500	\$3 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 2 Large Data Center:	\$2,500	\$200 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 2 Large Data Center AND Tier 5 Large Data Center:	\$5,000	\$200 million and 30 full-time equivalent employees \$37 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 3:	\$2,500	30 full-time equivalent employees
<input type="checkbox"/> Tier 4:	\$5,000	\$12 million and 100 full-time equivalent employees
<input type="checkbox"/> Tier 5:	\$2,500	\$37 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 5 Renewable Energy:	\$2,500	\$20 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 5 Web Portal and Data Center:	\$2,500	\$37 million and maintain full-time equivalent employees

6 Expected New Investment and Expected New Employment.**a** Expected New Investment for Tiers 1, 2, 4, and 5. \$ _____

Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated level. If you need additional room include the description as an attachment.

6 b Expected New Employment for Tiers 1, 2, 3, and 4. _____ Full-Time Equivalents (FTEs).

Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated level. If you need additional room include the description as an attachment.

7 Timetable of expected sales and use tax refunds.

a Expected year of qualification _____

	First Year After Qualification	Second Year After Qualification	Third Year After Qualification
b Calendar Year End	12/31/20	12/31/20	12/31/20
c Direct Refund	\$	\$	\$
d Credit Refund	\$	\$	\$

8 List your Nebraska ID numbers for filing:

a Use Tax _____

If not yet licensed for each program, attach a copy of the completed [Nebraska Tax Application, Form 20](#).

9 Attach an organization chart which includes the entity filing this application and all other related entities operating in Nebraska. Include FEIN and ownership percentage for each entity.

10 Attach a copy of the most recent federal income tax filing.

a What is the applicant's tax year end? _____

If it does not agree with the copy of the tax return provided, attach an explanation.

b Type of Entity _____ Federal Form Used to Report Income Tax _____

11 Indicate the ID number under which the most recent Nebraska income tax return was filed. _____. Attach an explanation of any difference between taxable income reported on the federal return and the amount reported to Nebraska.

12 Indicate the ID number under which the most recent Nebraska Reconciliation of Income Tax Withheld, Form W-3N was filed _____.

a Did the applicant or other unitary entities have Nebraska activities in the calendar year prior to application? ☐ Yes ☐ No

b What is the estimated number of full-time equivalent employees at the project in the calendar year prior to application? _____

13 Personal Property Tax Exemption Election

a Did the applicant have a prior Nebraska Advantage Act or Employment and Investment Growth Act project that involved the same location and business activity as the project defined in this application? ☐ Yes ☐ Nob If Yes, was the applicant eligible for a property tax exemption under the prior project? ☐ Yes ☐ No

c If you answered yes to 13b, enter the date the property tax exemption period ends/ended _____.

d If you answered Yes to 13b, is the applicant filing this application before the date entered in 13c? ☐ Yes ☐ Noe If you answered Yes to 13d, the applicant must make an election regarding the treatment of property placed in service after the date of this application but before the date entered in 13c. To make this election, select one of the options below. For additional information, consult [Revenue Ruling 29-17-2](#).☐ Applicant elects to take the property tax exemption under the prior project.☐ Applicant elects to include the property described in 13e as new investment and to exclude it from any filing for property tax exemption under the prior project.

14 Large Data Center

Are you applying for a Tier 2 Large Data Center project with a sequential Tier 5 Large Data Center project? ☐ Yes ☐ No

If Yes, attach Schedule LDC – Sequential Tier 5 Large Data Center

Email. I acknowledge that if an email address is listed below and I did not check the "Opt-Out" box, I am allowing DOR to contact me by email. DOR will send all confidential information by secure email or State of Nebraska's 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."**Authorized Signature.** This application must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with DOR.

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 ▶

Authorized Signature

Date

Print Name

Title

()
Phone Number

Email Address

☐ Opt-Out

Street or Other Mailing Address

City, State, Zip Code

Contact Person

()
Phone Number

Email Address

☐ Opt-Out

Applicant's Name

Date and Initials



Nebraska Advantage Application

Schedule LDC – Sequential Tier 5 Large Data Center

- A** Tier 5 Large Data Center Expected Investment_____.
- B** Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated investment level.

Instructions

Purpose. This form allows eligible applicants to apply for a Nebraska Advantage Act (Act) project and receive an approval or denial from the Nebraska Department of Revenue (DOR) within ten business days.

Who May File. All applicants must file a Nebraska Advantage Act Application in order to participate in the incentive program. Only certain applicants are eligible to file a [Nebraska Advantage Act Application-Single Location/Single Entity, Form 312A-SL](#). Eligible applicants are limited to those that have a project that meets all of the following requirements:

- **Single Entity.** All activities are conducted by the applicant entity. All employees at the location are employed by the applicant entity. All investment is held by the applicant entity.
- **Single Location.** All project activities are conducted at a single location. Contiguous locations are considered to be a single location (see instruction to item 1a below).
- **All activities at the location are included in the project.** All activities at the project have been approved as qualified activities on the entity's Form 312PQ Prequalification Determination for the tier selected.
- **Project will not be a Tier 6.**

If the project does not meet each of the requirements above, the taxpayer may not file a Form 312A-SL. Instead, the taxpayer may apply for a project by filing a [Nebraska Advantage Act Application, Form 312A](#).

When to File. This application may be filed at the same time or after the taxpayer files a Form 312PQ to obtain a Prequalification Determination from DOR that approves as qualified the business activities to be conducted at the project. A taxpayer cannot receive approval of this application before it has received a Prequalification Determination from DOR. If this application is submitted at the same time as the Business Activity Prequalification, Form 312PQ, the ten day Fast-track review period will not begin until the DOR has issued a Prequalification Determination.

The filing of a complete Form 312A-SL will establish the project's application date. Only property placed in service after the application date will count toward the attainment of investment thresholds and tax credit and refund calculations. The application date also establishes the required wage rate and the base year, which are used for the calculation of employment growth.

Application Date. Only the filing of a complete application will establish the application date for the project. If this application is incomplete when filed, DOR will issue a request for the omitted information. An application date will not be set until all information is received and the application is complete. DOR's time for review will not begin until the complete application is received.

Where to File. This form may either be mailed or hand delivered.

Mail the form to:

Nebraska Department of Revenue
PO Box 98944
Lincoln, NE 68509

The form may also be hand delivered to any [DOR office](#).

Attachments. Label each attachment with its corresponding item number. For example, an attachment for item 4(c)(i) should be labeled "item 4(c)(i)."

Specific Instructions

Item 1a. To apply using this form, the project must consist of a single location. However, contiguous locations are considered to be a single location. If the project consists of contiguous locations, attach a map and a schedule which lists each address. Parcels that are touching or have a common boundary between them are contiguous.

Item 1b. Enter the mailing address for the applicant.

Item 2a. After you file a Nebraska Advantage Act Business Activity Prequalification, Form 312PQ, DOR will return the form to you indicating whether your business activities are approved or disapproved in the box at the bottom of page 2. This is your Prequalification Determination. If your business activities have been approved, answer Yes and enter the Prequalification Number listed on your Prequalification Determination. If your business activities have been approved in part, you are not eligible for Fast-track review. You may apply for standard track review by filing a Nebraska Advantage Act Application, Form 312A.

Item 2d. Answer No, if employees will be leased from an employee leasing company.

Item 2g. Answer Yes, if you are not applying for a Tier 6 project.

Item 4b. An employee is timely verified if the employer initiates E-verification within three employer business days after the employee is hired.

Item 5. Attach a check for the application fee that corresponds with the Tier selected.

Item 6a. List the amount of cumulative investment you expect to reach during the attainment period. Cumulative investment is investment made on or after the date of application and prior to the end of the current year, less retirements of owned property previously claimed and the value of leases no longer in effect. For information on how to calculate cumulative investment see [Form 312N, Schedule B](#).

Item 6b. List the number of new employees you expect to reach during the attainment period. For information on how to calculate the number of new employees see [Form 312N, Schedule A](#).

Item 7a. List the year in which you expect to reach both the investment and employment levels required by the selected Tier.

Item 7b. List the calendar year end for each of the three years after the year of qualification.

Item 7c. Enter the direct refund amount you expect to be paid in each of the three calendar years. An attainment period direct refund will not be paid until after the year of qualification. If the expected direct refund will be zero, enter zero. For a Tier 3 project, enter zero.

A direct refund is a refund to the applicant of Nebraska and local sales and use taxes paid on the purchase or lease of qualified property for use at the project, or on the purchase or lease of an aircraft for use in connection with the project, which is placed in service during the attainment or entitlement period. For Tier 1 projects, only 50% of the sales and use taxes paid are eligible for a direct refund. An unrelated owner of a building leased to the applicant can file for and receive a direct refund of sales tax paid on property incorporated into real estate.

Item 7d. Enter the credit refund amount you expect to be paid in each of the three calendar years. If the expected credit refund is zero, enter zero. For a Tier 5 project, enter zero.

A credit refund is a refund to the applicant of Nebraska and local sales and use taxes paid on otherwise non-refundable purchases made after the year the minimum levels of investment and employment for the tier were met, through the end of the carryover period. The credits used must have been earned in a prior year. For Tiers 1, 2, 3, and 4, purchases eligible for the credit refund must have been used at the project. A Tier 1 applicant may claim 50% of sales and use taxes paid on qualified property placed in service after the year of qualification as a credit refund.

Item 8. If not yet licensed, attach a copy of the completed [Nebraska Tax Application, Form 20](#), and proof of the date it was submitted.

Item 8a. List sales tax ID number if the applicant is licensed for sales tax. If the applicant is not licensed for sales tax, include the use tax ID number.

Item 10. A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to this application. Include a copy of the first five pages, schedules supporting the first five pages, Affiliations Schedule (Form 851), and a copy of each Shareholder/Partner's Share of Income, Deductions, Credits (Schedule K-1). If the applicant is a sole proprietorship, provide a copy of the Profit and Loss from Business (Schedule C). A pro-forma federal return will not be accepted.

Provide the documents requested for the entity listed in item 1a. If a reorganization occurred since the base year, provide copies of the documents for the previous entities and a written explanation. If the requested document is not available, provide an explanation that indicates why the document is not available.

Item 12a. Unitary business means a business that is conducted as a single economic unit by one or more corporations with common ownership and includes all activities in different lines of business that contribute to the single economic unit.

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 to this form, or DOR will be unable to process this application.

Title. Enter the title of the person authorized to sign this application.

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

Schedule LDC – Sequential Tier 5 Large Data Center

Complete this schedule if you have chosen to apply for Tier 2 Large Data Center and a sequential Tier 5 Large Data Center.

Item A. List the amount of cumulative investment you expect to reach during the attainment period. The attainment period for a sequential Tier 5LDC project is the year after the end of the Tier 2LDC entitlement period relating to direct sales tax refunds and up to the next three years. Cumulative investment is investment made on or after the date of application and prior to the end of the current year, less retirements of owned property previously claimed and value of leases no longer in effect. For information on how to calculate investment, see Form 312N, Schedule B.