

Nebraska Advantage Act Application

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

2 Qualified Business Activities

- a** Has the applicant received a Prequalification Determination from the Nebraska Department of Revenue (DOR)? ☐ Yes ☐ No
If Yes, provide the Prequalification Number and complete items 2b and 2c. Prequalification Number _____.
- b** Are the business activities at the project locations listed on Schedule L – Locations the same as those described in the Form 312PQ? ☐ Yes ☐ No
- c** Are **all** activities conducted at the project locations listed in the Schedule I – Interdependence approved as qualified activities on your Prequalification Determination for the tier selected? ☐ Yes ☐ No
If the answer to item 2a, 2b, or 2c is No, complete and attach Schedule QBA – Qualified Business Activities.

- 3** Is the applicant, or any entity listed in Schedule E – Affiliated Entities and Related Parties item C, a political subdivision or 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 after hire following 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.
- 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 or an entity listed in Schedule E, item C, 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
<input type="checkbox"/> Tier 6: \$10,000	\$10 million and 75 full-time equivalent employees OR \$109 million and 50 full-time equivalent employees

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

- b Expected New Employment for Tiers 1, 2, 3, 4, and 6_____ 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, attach a copy of the completed [Nebraska Tax Application, Form 20](#), and proof of the date it was submitted.

- 9 Attach an organization chart which includes the entity listed in item 1a, the entities listed in Schedule E — Affiliated Entities and Related Parties, and all other related entities 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 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 ☐ No
- b** 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 ☐ No
- e** 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 Schedules

Depending on the nature of your project, you may be required to attach one or more schedules to complete this application. An application date will not be assigned until all applicable schedules are received by DOR. Check the box to indicate whether each schedule is applicable to your project. Attach applicable schedules.

Attached N/A

- ☐ ☐ Schedule QBA – Qualified Business Activity
Complete if you have not received a Prequalification Determination. If you have received a Prequalification Determination, you must still complete a Schedule QBA if the activities described in your Form 312PQ do not accurately describe all of the activities conducted at the project location, or if any of the activities conducted at the project location were not approved for the tier selected.
- ☐ ☐ Schedule L – Locations
Complete if the project will include more than one location or address.
- ☐ ☐ Schedule I – Interdependence
Complete if the project will include noncontiguous locations.
- ☐ ☐ Schedule E – Affiliated Entities and Related Parties
Complete if the project will include more than one entity or will lease employees or property from a related party.
- ☐ ☐ Schedule LDC – Sequential Tier 5 Large Data Center
Complete if you have selected both Tier 2 Large Data Center AND 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 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 <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

NEBRASKA

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DEPARTMENT OF REVENUE

Nebraska Advantage Application**Schedule QBA — Qualified Business Activities**

- 1** Check the applicable boxes for the qualified business activities conducted at the project. Check all boxes that apply.

All Tiers

- ☐ **a** Conducting research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes
- ☐ **b** Assembling, fabricating, manufacturing, or processing tangible personal property
- ☐ **c** Sales of services to customers outside of Nebraska or to the United States government. Provide a sales analysis that lists the customer names, products sold, locations of customers, and sales value. Also attach sample customer agreements.
Enter the percentage of total Nebraska sales in the year prior to application to customers outside Nebraska or to the U.S. government on the line of the corresponding category below:

____% Computer system design ____% Licensing technology ____% Software development services
 ____% Guidance or surveillance systems design ____% Product testing services

Tiers 2, 3, 4, 5, and 6 Only

- ☐ **d** Performing of data processing services
- ☐ **e** Performing telecommunications services
- ☐ **f** Providing insurance services. Provide evidence of license from the Nebraska Department of Insurance
- ☐ **g** Providing financial services. Check applicable boxes below and attach evidence of the corresponding license.
☐ Financial institution taxed under Chapter 77, article 38
☐ Licensed by the Department of Banking and Finance
☐ Licensed by the Securities and Exchange Commission
- ☐ **h** Administrative management of the taxpayer's activities or of entities owned by the taxpayer or its shareholders. Attach a list of the name and accounting code for each of the qualifying administrative departments. If administrative management is provided for any entities other than the entity listed above, attach a list of the entities for which the administrative management activities will be performed and an organization chart with ownership percentages noted.
- ☐ **i** Storage, warehousing, distribution, or transportation of tangible personal property
- ☐ **j** Development and maintenance of an Internet web portal
- ☐ **k** Development and maintenance of a data center
- ☐ **l** Selling tangible personal property. Attach a sales analysis that lists the customer names, products sold, locations of customers, and sales value.
 Enter the percentage of total sales in the base year, represented by the following categories of sales.
 ____% Sales at wholesale
 ____% Sales of tangible personal property assembled, fabricated, manufactured, or processed by the entity listed in item 1a
 ____% Sales of tangible personal property to a purchaser in one of the activities listed above
 ____% Sales of tangible personal property delivered to a purchaser in another state
- ☐ **m** Producing electricity, by using resources of renewable energy, for sale

Tier 6 Only

- ☐ **n** Other (specify) _____.

- 2** Attach a statement, describing in detail, the nature of the applicant's business, including the products sold or services provided and respective markets. This statement should include a description of all business activities, including non-qualified business activities, that occur at all project locations.
- 3** Attach a copy of the description of business activities provided on the company's website, in company brochures, or in the company's annual report.

Applicant's Name	Date and Initials
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Nebraska Advantage Application

Schedule L — Locations

A List all Nebraska locations to be included in the project. If you need additional lines, include an attachment.

	Address (Street, City)	Owned or Leased Facility	Qualified Business Activity	Contiguous Location*
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

*Provide a map for each group of contiguous locations. Label each location with its respective line number from this schedule.

B Attach a brief explanation of the qualifying activity or activities that occur at each location listed above.

Each taxpayer business location on the date of application must be listed if it is to be included in the project. Any existing Nebraska location not listed will be excluded for the life of the project. The table should list, separately, multiple addresses within the same city or municipality.



A Check the box that describes how the locations listed on Schedule L are interdependent.

- B Interdependence Table.** Complete the table below to demonstrate the flow of products or services from one project location to each other project location. If you need additional lines, include an attachment.

[illegible]

- C** Attach a description of the flow of goods or services between each project location.
- D** Attach a flow chart showing the flow of goods or services between project locations. Label with location numbers from Schedule L.

Nebraska Advantage Application

Schedule E — Affiliated Entities and Related Parties

A Is the entity listed in Form 312A, item 1a the only entity involved in this Nebraska Advantage project?..... ☐ YES ☐ NO

If the answer is Yes, only complete Item B on this page.

B Related Parties. List the exact name of all related party entities which will be leasing property or employees to the applicant. If you need more space attach an additional table.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax ID Number
1				
2				

*If the company does not have a Nebraska income tax ID number, enclose completed [Nebraska Tax Application, Form 20](#).

C Project Entities. List the exact name of applicant and any other entities which will be performing qualified business activities at the project. If you need more space attach an additional table.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax ID Number	Schedule QBA, Item 1 Qualified Business Letter
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

*If the company does not yet have a Nebraska income tax ID number, enclose completed Nebraska Tax Application, Form 20.

D Attach a brief description of qualified business activity performed by each entity listed in Table C.

E Are all of the entities listed in Table C unitary? ☐ YES ☐ NO

If the answer is No, attach an explanation.

F Is one single Nebraska return being filed for all entities listed in Table C? ☐ YES ☐ NO

If the answer is No, attach an explanation.

Any affiliated entity doing business in Nebraska on the date of application must be listed if it is intended to be included in the project. Any disregarded entity must be listed. Any existing entity which is conducting a qualified business activity in Nebraska not listed will be excluded for the life of the project.

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 with the Nebraska Department of Revenue (DOR).

Who May File. All applicants must file a Nebraska Advantage Act Application in order to participate in the incentive program. Any applicant may apply using Nebraska Advantage Act Application, Form 312A. Taxpayers who are eligible for Fast-track review may apply to participate in the program by filing a [Nebraska Advantage Act Application-Single Location / Single Entity, Form 312A-SL](#). Consult the [Nebraska Advantage Act Application Guide](#) to determine if your project is eligible for Fast-track review.

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.

When to File. The filing of a complete Form 312A 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. For this reason, DOR recommends that this application be filed by the earlier of: (a) at least ten business days prior to the date qualified property is placed in service; or (b) at least ten business days before the end of the calendar year selected as the first year of the attainment period.

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. If more than one location will be part of the project, enter the primary location of the project.

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

Item 2. All activities included in the project must be approved by DOR as qualified business activities for the tier selected. If you have previously filed a Form 312PQ, provide the prequalification number assigned by DOR. This number can be found in the Prequalification Determination section at the bottom of page 2 of Form 312PQ. If you have not received a Prequalification Determination, the activities approved in that determination do not accurately describe all activities you wish to include in the project, or the activities you wish to include in the project were not approved for the tier selected, complete and attach Schedule QBA – Qualified Business Activities.

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

Large Data Center. If you have selected both Tier 2LDC and a sequential Tier 5LDC, complete items 6a and 6b for the Tier 2LDC project. Explain how you will meet the Tier 5LDC expected investment on Schedule LDC-Large Data Center.

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

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

Item 14. Check the box next to each schedule that applies to the project. To receive an application date the applicable schedules must be completed and attached to your application. If a schedule does not apply to the project, it may be omitted from the application. For example, Schedule I – Interdependence does not need to be completed if your project consists of a single location.

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.

Email. If you provide your email and do not check the "Opt-Out" box the Department 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.

Schedule QBA — Qualified Business Activities

Complete if you have not received a Prequalification Determination. If you have received a Prequalification Determination, you must still complete a Schedule QBA if the activities described in your Form 312PQ do not accurately describe all of the activities conducted at the project location, or if any of the activities conducted at the project location were not approved for the tier selected.

Item 1. Check the box under the selected tier for each activity that will be conducted at the project. Tier 6 applicants that will be conducting activities not listed should check box "n" and specify the activities that will be conducted at the project. Tier 6 applicants must also check the box next to each listed activity that will be conducted at the project.

Item 2. The description of the qualifying business activity should include enough information to give a reasonable person a general understanding of the business operations. Avoid simply stating the business activity type. For example, a company that manufactures widgets should explain what is manufactured and the general manufacturing process instead of simply stating that it is engaged in manufacturing.

Item 3. This application will not be processed unless the attachment is included. If the requested documents are not available, submit a copy of a document provided to an independent third party which describes the expected business activities; for example, a business plan provided to a financial institution.

Schedule L – Locations

Complete if the project will include more than one location or address.

Item A. List the addresses for all other Nebraska locations owned or leased by the applicant which will perform qualified business activities as part of the project. In the final column of item A, indicate whether the location is contiguous with another project location. Contiguous locations are parcels that are touching or have a common boundary between them. For each address, indicate whether the location is owned or leased, and identify all qualified business activities performed there by listing the corresponding letter (see below).

- (a) Research, development, and testing
- (b) Assembling, fabricating, manufacturing, or processing tangible personal property
- (c) Selling services to customers outside of Nebraska or to the U.S. government
- (d) Data processing services
- (e) Telecommunication services
- (f) Insurance services
- (g) Financial services
- (h) Administrative management
- (i) Storage, warehousing, distribution, or transportation of tangible personal property
- (j) Internet web portal
- (k) Data center
- (l) Selling tangible personal property: at wholesale; manufactured by the applicant; to out of state purchaser; or to purchaser conducting a qualified activity.
- (m) Renewable energy

Item B. See definition of contiguous locations in item A above.

Schedule I – Interdependence

Complete if the project will include noncontiguous locations.

Item A. Type of interdependence. Check the box to indicate which type of interdependence describes the project locations. Check the box for “other” if you are not able to describe the interdependence of all locations as either the single flow of goods or services or consolidation.

Item B. Interdependence Table. Enter the location distributing goods or services in Column A and the location receiving the goods or services in Column B.

If you checked “single direction flow of goods or information” in item A, the location listed in column C of one line must be the location listed in column A of the next line. All locations, other than the headquarters, must be listed.

If you checked “consolidation” in item A, the same location must be listed on each line of the table as the source or recipient of the goods or information.

If you checked “other” in item A, you may list a location in any Column A or B as many times as necessary to show that all project locations are interdependent.

For all types of interdependence, enter in Column D the percentage of goods or services transferred from the location in Column A to the location in Column C.

Schedule E – Affiliated Entities and Related Parties

Complete if the project will include more than one entity or will lease employees or property from a related party.

Item B. List related persons that will lease property that will be used at the project or employees who will work at the project.

A related person is any corporation, partnership, limited liability company, or joint venture which are or would otherwise be members of the same unitary group, if incorporated, or any persons who are considered to be related persons under either IRC §267(b) and (c) or IRC §707(b).

Item C. List all entities that will be performing qualified business activities at the project locations.

Item D. The description of the qualifying business activity should include enough information to give a reasonable person a general understanding of the business operations performed by each entity at the project. Avoid simply stating the business activity type.

Item E. For purposes of the Act, a unitary group is a business that is conducted as a single economic unit by one or more corporation or other business entity with common ownership and includes all activities in different lines of business that contribute to the single economic unit. Common ownership means one or more business entity owning fifty percent or more of another business entity.

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 project.

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.