

Nebraska Advantage Act Business Activity Prequalification

This form is not an Application for the Nebraska Advantage Act.

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|------------------------|---|------------------------------------|
| (PRINT CLEARLY) | 1a Taxpayer Name and Project Address | 1b Name and Mailing Address |
| | Legal Name of Entity | Name |
| | Project Address (if known) | Street or Other Mailing Address |
| | City State Zip Code | City State Zip Code |

1c Expected Tier
 Tier 1 Tier 2, 3, 4, or 5 Tier 2LDC or 5LDC Tier 6 Unknown

Section A: Business Activity

2 Check the applicable boxes for the qualifying 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** Selling 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 data processing services
- e** Performing telecommunications services
- f** Providing of insurance services. Provide evidence of license from the Nebraska Department of Insurance
- g** Providing of 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 in item 1a, attach a list of the entities for which the administrative management activities will be performed and an organization chart.
- 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 sources of renewable energy, for sale

Tier 6 Only

- n** Other (specify) _____.

- 3** 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.
- 4** 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.

Section B: Eligibility for Fast-track Review

If your business activities are qualified, your Prequalification Determination from the Nebraska Department of Revenue (DOR) will indicate which application track you are eligible to use to file a Nebraska Advantage Act application. The following information will enable DOR to make that determination.

- 5 Will all activities be conducted by, and all investment and employment be held within, a single entity? Yes No
- 6 Will the project be located at a single location? (contiguous addresses are considered a single location) Yes No
- 7 Are **all** the business activities that occur at the project location described in responses to items 2 through 4 above? Yes No
- 8 Are you planning to apply for Tier 6? Yes No

Section C: 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 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.”

Application Date Not Set. I acknowledge that filing this form does not set an application date for a Nebraska Advantage Act project. All taxpayers must also file a Nebraska Advantage Act Application in order to participate in the tax incentive program. The application date is determined by the date the complete Nebraska Advantage Act Application is filed. A Nebraska Advantage Act Application includes Forms 312A and 312A-SL.

Certification. I am the 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 business activity prequalification granted by DOR will apply only to those activities described herein. Any material differences in the representations made herein, which are discovered upon further review will result in any business activity prequalification being null and void.

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 |

Prequalification Determination – For DOR Use Only

This Prequalification Determination is based solely on the information provided above. If there is a material difference between the information provided on this form and the activities taking place at the project locations, the determination provided below is invalid. If you disagree with this determination, you must file a Nebraska Advantage Act Application, Form 312A, to preserve your right to appeal.

| | | |
|---|---|-------------------------|
| Approved: <input type="checkbox"/> Approved <input type="checkbox"/> Approved in Part | Application Track: <input type="checkbox"/> Fast-track (Form 312A-SL) <input type="checkbox"/> Standard-track (Form 312A) | Prequalification Number |
|---|---|-------------------------|

Disapproved Comments: _

Instructions

Purpose. This form allows taxpayers to request a determination by the Nebraska Department of Revenue (DOR) as to whether their business activities are qualified under the Nebraska Advantage Act before they apply for a project.

Who May File. All taxpayers who intend to file a Nebraska Advantage Act application are eligible to file this form. Taxpayers who intend to file an application for Fast-track review, Nebraska Advantage Act Application – Single Location/Single Entity, Form 312A-SL, must file this form.

When to File. Taxpayers who intend to file a Fast-track application must file this form and receive a Prequalification Determination prior to filing the Form 312A-SL. Any application made on the Form 312A-SL will not be accepted until the Form 312PQ has been approved by DOR. Taxpayers who intend to file a Standard-track application may choose to file this form prior to submitting the Form 312A.

The length of time DOR will take to review this form will depend on the complexity of the project and the completeness of the taxpayer's responses to each item. Most taxpayers will receive a Prequalification Determination between 5 and 30 business days. More complicated projects may take longer to review.

Note: This form does **not** establish an application date. The application date is determined by submitting a complete Nebraska Advantage Act Application, Forms 312A, or 312A-SL. Only property placed in service after the date of a complete application will count toward attainment of the investment thresholds, investment tax credit, and refund calculations. The application date also establishes the required wage rate and the base year used to calculate employment growth.

Where to File. This form may be submitted by mail or hand delivery.

Forms may be mailed to:

Nebraska Department of Revenue
PO Box 98944
Lincoln, NE 68509

Forms 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 should be labeled "item 4."

Specific Instructions

Item 1A, Taxpayer Name and Project Address. Identify the name of the taxpayer that will file the the subsequent Nebraska Advantage Act Application. If more than one entity will be a part of the project, enter the name of the primary entity that will be operating the project. Enter the project address if known. 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 taxpayer listed in item 1A.

Item 1C. Check the box for the expected tier. If you wish to receive a determination for more than one tier, check all desired tiers. If the desired tier is unknown, check Unknown. For additional information, refer to "[Incentive Revenue Rulings](#)" about Wage and Investment Levels, Subsequent Agreements, and Amending a Nebraska Advantage Act agreement.

Section A Business Activities

Item 2. 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 3. 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 4. 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.

Section B Eligibility for Fast-track Review

If your business activities are qualified, your Prequalification Determination from DOR will indicate whether you may file an application for Fast-track Review, Form 312A-SL. The questions in Section B will enable DOR to make that determination. Taxpayers not eligible for expedited review must apply through the Standard Review Process using Form 312A.

Item 5. Answer No, if investment will be owned by a related party. Answer No, if employees will be leased from an employee leasing company.

Item 6. The term contiguous means parcels that are touching or have a common boundary between them. Parcels of real property are not contiguous if they are separated by any other real property with different ownership other than a public street.

Item 8. Tier 6 projects are not eligible to file Form 312A-SL. Any applicant may file an application by using Form 312A.

Section C 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.

Title. 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.