

**ImagiNE Nebraska Act  
 Claim for Nebraska Personal Property Exemption**

Name			Project Number and Project Name		
Mailing Address			Project Location		County
City	State	Zip Code	Date of Application		Date of Agreement
Nebraska ID Number	Federal ID Number	Year in which the terms of the project agreement were met.		Years in which levels were not maintained:	

**Summary of Schedule I — Data Center**

Net book value of all personal property that constitutes a data center claimed (enter total from Nebraska Schedule I, line 16).....			\$	00
Department of Revenue Approval Signature		Date	Amount Approved	
			\$	00

**Summary of Schedule II — Business Equipment used in the Manufacturing or Processing of Agricultural Products**

Net book value of business equipment claimed (enter total from Nebraska Schedule II, line 17) .....			\$	00
Department of Revenue Approval Signature		Date	Amount Approved	
			\$	00

**Summary of Schedule III — Other Personal Property**

Net book value of other personal property (enter total from Nebraska Schedule III, line 17) .....			\$	00
Department of Revenue Approval Signature		Date	Amount Approved	
			\$	00

Under penalties of law, I declare that I have examined this claim and any accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here** →

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Please Print Name of Contact Person	Telephone Number	Email Address
-------------------------------------	------------------	---------------

**For Nebraska Department of Revenue Use Only**

Date Received	Date Reviewed	Reviewed by
---------------	---------------	-------------

Can be filed electronically to:  
[PAT.Incentives@nebraska.gov](mailto:PAT.Incentives@nebraska.gov) by May 1 at 5:00 pm CT.

Original must be mailed to:

**Nebraska Department of Revenue, Property Assessment Division, PO Box 98919, Lincoln, NE 68509-8919.**

**A copy of this form must also be sent to each county assessor where the project is located.**

# ImagiNE Nebraska Act

## Claim for Nebraska Personal Property Exemption, Form 1107P

### Instructions

**Who Must File.** All taxpayers who have signed an agreement with the Nebraska Department of Revenue (DOR) under the ImagiNE Nebraska Act (Act), and who anticipate qualifying for the exemption from personal property taxes, must file a Claim for Nebraska Personal Property Exemption, Form 1107P, and any applicable schedules. A separate Form 1107P must be filed for each separate project.

**When and Where to File.** The Form 1107P and all applicable schedules must be filed with the Tax Commissioner, with a copy sent to all applicable county assessors, on or before May 1 of the year immediately following the signing of the agreement, and each following year through the expiration of the exemptions allowed under the Act. The Form 1107P may be filed electronically by May 1 at 5:00 pm Central Standard Time by sending the claim form and any backup documentation to [PAT.Incentives@nebraska.gov](mailto:PAT.Incentives@nebraska.gov). If filing electronically, any additional documentation for Schedules I-III must be in Excel format. The original **must be mailed to** the Nebraska Department of Revenue, Property Assessment Division; PO Box 98919; Lincoln, NE 68509-8919. Copies of the Form 1107P and applicable schedules must also be filed with the county assessors where the property has acquired situs. **Failure to timely and properly file will result in a waiver of the property tax exemption for that year.** If the agreement is for a project or projects located in more than one county, a separate Form 1107P must be filed for each county.

**Filing Form 1107P to Claim a Personal Property Exemption.** The following classes of personal property, as defined in [Neb. Rev. Stat. 77-6831](#), must be listed on Form 1107P. Only property listed on the [Nebraska Personal Property Return](#) filed with the county assessor should be included.

**Schedule I, Data Center.** All personal property that constitutes a data center must be listed on Form 1107P, Schedule I.

**Schedule II, business equipment.** Personal property directly involved in the manufacture or processing of agricultural products must be listed on Form 1107, Schedule II.

**Schedule III, Other Personal Property.** Personal property directly involved in the manufacture or processing of agricultural products must be listed on the Form 1107P, Schedule III.

#### **Eligible Property.**

1. The personal property eligible for this exemption must be placed in service after the date the application was filed.
2. The Form 1107P must contain only personal property which qualifies for exemption under the Act, and must contain a cumulative listing of all qualified property placed in service since the date the application was filed, excluding property with a zero net book value.
3. Personal property placed in service after the application date, but then disposed of, must continue to appear on the schedule for one year after disposal. These items must be listed in the same manner as all other property, except the word "DELETE" must be entered in the Net Book Value column.

### **Specific Instructions**

All dollar amounts must be rounded to the nearest whole dollar. Dates may be entered as MM-DD-YY. The approval signature, date, and amount approved are for Department use only.

**Nebraska ID Number.** Enter the Nebraska ID number assigned by DOR.

**Federal ID Number.** Enter the Federal ID number assigned by the Internal Revenue Service.

**Project Number.** Enter the project number stated in the heading of the project agreement.

**Claim for Exemption.** The name and mailing address of the individual who should receive the determination for this exemption must be provided. The year must be entered as the year in which the terms of the project agreement were met, entitling the company to exemption. Enter the project name and/or number assigned by DOR. For project location and county, enter the city and/or common address and the county where the project is located and where the property has acquired situs.

**Authorized Signature.** The authorized signature should include the individual's title and the date the claim was signed. The name of the contact person should be printed legibly, and a telephone number and email address should be included.