

# Nebraska Advantage Application

	1A NAME AND LOCATION ADDRESS	NAME AND MAILING ADDRESS
(PRINT CLEARLY)	Legal Name of Applicant	Name
	Street Address (Do not use P.O. Box)	Street or Other Mailing Address
	City State Zip Code	City State Zip Code

- 1B a** Is the entity applying or its parent company a partnership, LLC, cooperative, joint venture, or limited cooperative association? .....  YES  NO
- b** Is 20 percent or more of the ownership of the applicant directly or indirectly held by political subdivisions or nonprofit 501(c) or 501(d) organizations? .....  YES  NO
- c** If the answer to both a and b is **YES, do not** complete the rest of the application because you are not an eligible taxpayer.

- 1C Employee Verification**
- a** Is the taxpayer registered for E-Verify, the federal electronic verification program used to confirm whether employees are authorized to work in the United States? .....  YES  NO
- b** If YES, do you agree to use E-Verify for employees hired in Nebraska after the date of application? .....  YES  NO
- c** If the answer to question 1C(a) or 1C(b) is NO, do not complete the rest of the application because you are not eligible to apply for this Nebraska incentive program.
- d** Print out the "Company Information" from the E-Verify program and include it as Attachment 1A. Refer to Application Guide, Item of Note #1.

**1D** Are there any other entities that could be a part of the project or any related entities? .....  YES  NO  
If answer is Yes, complete **page 3** of application.

**2** Check the box for the Application Type. Attach a check for the applicable fee.

Application Fee	Investment and Employment
<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 3: \$2,500	30 full-time equivalent employees
<input type="checkbox"/> Tier 4: \$5,000	\$11 million and 100 full-time equivalent employees
<input type="checkbox"/> Tier 5: \$2,500	\$33 million and maintain full-time equivalent employees
<input type="checkbox"/> Tier 6: \$10,000	\$10 million and 75 full-time equivalent employees or \$100 million and 50 full-time equivalent employees

- 3A** Check the applicable boxes for the qualifying business activity conducted at the project
- Tier 1 and all other Tiers**
- 1** Conduct of research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes
- 2** Assembly, fabrication, manufacturing, or processing of tangible personal property
- 3** Sales of services to customers outside of Nebraska or to the United States government (enter the percentage of total Nebraska sales in the base year to customers outside Nebraska or to the U.S. government in the following categories):
- Software development services     Guidance or surveillance systems design     Product testing services  
 Computer system design     Licensing of technology
- Tiers 2, 3, 4, 5, and 6 (Tier 1 applicants may only include an activity listed above at the project)**
- 4** Performance of data processing services
- 5** Performance of telecommunications services
- 6** Performance of insurance services — Licensed by Department of Insurance
- 7** Performance of financial services (check applicable box below)
- Financial institution taxed under Chapter 77, article 38  
 Licensed by the Department of Banking and Finance  
 Licensed by the Securities and Exchange Commission
- 8** Administrative management of the taxpayer's activities or of entities owned by taxpayer or taxpayer's shareholders (attach a list of the name and accounting code for each of the qualifying administrative departments). If the administrative management is provided for any entity other than the entity listed in 1A, complete **Page 3, Item G.**
- 9** Storage, warehousing, or distribution of tangible personal property
- 10** Internet Web portal
- 11** Data Center
- 12** Sale of tangible personal property (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 applicant  
 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

**Tier 6 Only**

**13** Other than 1 to 11. (Also complete 1 to 11 above if they apply).

**3B** Attach copy of description of business activity provided on company's Web site, in company brochures, or the company's annual report. Label your attachment as Attachment 2A.

**3C** Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets. Complete 3C on Page 2-1.

**4A** Expected New Investment \_\_\_\_\_ Expected New Employment \_\_\_\_\_  
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels. Complete 4A on Page 2-2.

**4B** Will the project activities be conducted at a single location (address) and include all activities at the location?  YES  NO  
If the answer is No, please complete **page 4** of the application.

**Please note that each taxpayer business location at the time of application must be listed if it is to be in the project. Any existing location not listed will be excluded for the life of the project. Multiple addresses within the same city or municipality are considered separate locations.**

**4C** Project Address: Street \_\_\_\_\_ City \_\_\_\_\_

**5** Timetable of expected sales and use tax refunds. Expected year of qualification \_\_\_\_\_

	First year after qualification	Second year after qualification	Third year after qualification
<b>Tax Year End</b>			
<b>Direct Refund</b>			
<b>Credit Refund</b>			

\*The first direct refund includes tax paid on qualified property from the date of application through the year of qualification.

**5B** Nebraska sales and use tax number \_\_\_\_\_ (If not licensed, attach a copy of the completed Nebraska Tax Application, Form 20, and proof of date submitted).

If item 6, 7, 8 or 9 is not available, indicate why the document is not available. If a reorganization occurred since the previous tax year, provide copies of the documents for the previous entity(ies) and a written explanation.

**6** Attach a copy of the most recent audited financial statements including the opinion letter.  
 Check box if audited statements are not available and attach unaudited financial statements. Label your attachment as Attachment 2B.

**7** Enclose a copy of the most recent federal income tax filing. Include a copy of the first 4 pages, schedules supporting the first 4 pages, Affiliations Schedule (Form 851), and a copy of each Shareholder's Share of Income Credits, Deductions (Schedule K-1). If the applicant is a sole proprietorship, provide a copy of the Profit and Loss from Business (Schedule C). Label your attachment as Attachment 2C.

**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 \_\_\_\_\_

**8** Enclose a copy of the most recent Nebraska income tax return. Attach an explanation of any difference between taxable income per the federal return and the amount reported to Nebraska. Label your attachment as Attachment 2D.

**9** Enclose a copy of the most recent Nebraska Reconciliation of Income Tax Withheld, Form W-3N. Label your attachment as Attachment 2E.

**A** Did the applicant or other unitary entities have Nebraska activities in the tax year prior to application?.....  YES  NO

**B** What is the estimated number of base year full-time equivalent employees? \_\_\_\_\_

**E-MAIL.** If you allow the department to contact you by e-mail, you accept any risk of confidentiality associated with this method of communication.

**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 the department.

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 \_\_\_\_\_ Please Print your Name \_\_\_\_\_

\_\_\_\_\_ ( ) \_\_\_\_\_

Title (See Instructions) \_\_\_\_\_ Telephone Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_ City, State, Zip Code \_\_\_\_\_

\_\_\_\_\_ ( ) \_\_\_\_\_

Contact Person \_\_\_\_\_ Telephone Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

Applicant's Name	I.D. Number	Date and Initials
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**3C** Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets.

**4A** Expected New Investment \_\_\_\_\_ Expected New Employment \_\_\_\_\_  
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels.



# Nebraska Advantage Application

## Affiliated Entities and Related Parties

**A** Please complete this page if the Nebraska Advantage applicant has other entities that are in the project or any related parties.

Is the entity listed in Page 1, 1A the only entity currently involved in this Nebraska Advantage Project? .....  YES  NO  
 If the answer is Yes, only complete Item B on this page.

**B** Exact name of related party which will be leasing property or employee's to the applicant. If you need more space than is provided below, use Page 3-1.

	Entity Name	Type of Entity	FEIN	*Nebraska Tax Identification Number
1				
2				

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

**C** Exact name of applicant and any other entities, which are performing qualifying activities at the project. If you need more space than is provided below, use Page 3-2.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax Identification Number	Page 1, Item 3A Qualified Business Number
1					
2					
3					
4					

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

**D** Provide a brief description of qualified business activity performed by each entity listed in Table C. If you need more space than is provided below, use Page 3-3.

**E** Are all of the entities listed in Table C unitary? .....  YES  NO  
 If the answer is no, please provide an explanation.

**F** Is one single Nebraska return being filed for the all entities listed in Table C? .....  YES  NO  
 If the answer is no, please provide an explanation.

**G** If each entity in Table C is not included in the Affiliations Schedule, Form 851, attached as part of Page 1 Item 8, provide an organizational chart and an explanation of how the entities are related to each other. Label your attachment as Attachment 3G.

**Any affiliated entity doing business in Nebraska on the date of application must be listed if it is intended to be 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.**

**B** Exact name of related party which will be leasing property or employee's to the applicant.

	Entity Name	Type of Entity	FEIN	*Nebraska Tax Identification Number
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Footnotes:

**C** Exact name of applicant and any other entities, which are performing qualifying activities at the project.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax Identification Number	Page 1, Item 3A Qualified Business Number
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

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

Footnotes:

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



# Nebraska Advantage Application

## Multiple Locations

Please complete this page if the Nebraska Advantage project includes multiple locations or a non-qualifying or excluded activity at the project location. If a non-qualifying or excluded activity such as retail or repair is performed at a location in Table A, then indicate this on the last column.

If you need more space than is provided below, use Page 4-1.

A	Page 3, Item C Entity Number	Project Address (Street, city)	Owned or Leased facility	Page 1, Item 3A Qualified Business Number	Nonqualifying or Excluded Activities
1					
2					
3					
4					

**B** Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A. If you need more space than is provided below, use Page 4-2.

**C** Are the non-qualifying or excluded activities segregated in the payroll, asset, and accounts payable systems?  YES  NO

**D CAUTION:** A project may only include multiple locations if the locations are interdependent. A project may include a chain of locations which are interdependent with each other through a series of sequential, production activities. A project may include a group of locations which are all interdependent due to interaction with one central activity. Interdependence is based on a material flow of goods, information or transactions between locations.

For each location listed in Table 4A, describe how it is interdependent with the other project locations. Quantify the interdependent attribute in terms of dollar value and percentage of activity.

**Example:**

Loc 1      Manufactures piece part      Loc 4      \$200,000      100% of sales      15% of raw materials

If you need more space than is provided below, use Page 4-3.

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Location Number	Interdependent Activity	Location Number Page 4, A	Dollar Value of Activity	Percentage per Loc in Col 1	Percentage per Loc in Col 3

**Each taxpayer business location on the date of application must be listed if it is to be 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.**

<b>A</b>	<b>Page 3, Item C Entity Number</b>	<b>Project Address (Street, city)</b>	<b>Owned or Leased facility</b>	<b>Page 1, Item 3A Qualified Business Number</b>	<b>Nonqualifying or Excluded Activities</b>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Footnotes:

**B** Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A.

