

# ImagiNE Nebraska Act Qualified Location Certification

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

	1a Taxpayer Name and Mailing Address	1b Application Name and Location Address
(PRINT CLEARLY)	Legal Name of Entity	Name
	Street or Other Mailing Address	Location Address
	City <span style="float: right;">State <span style="float: right;">Zip Code</span></span>	City <span style="float: right;">County <span style="float: right;">Zip Code</span></span>
	Nebraska ID #	Application Number

**1c** Expected Application Level

- ERA  
  MGE Rural  
  MGE Urban  
  Growth & Expansion  
  Quality Jobs  
  Quality Jobs Investment  
  Mega Project  
  Modernization

## Section A: Business Activity

In the first column, enter the percentage of full-time equivalent employees (FTE's) employed in each business activity conducted at the location in the base year. In the second column enter the number of FTE's projected to be employed in each activity during the year of qualification. For NAICS Definitions visit: <https://www.census.gov/eos/www/naics/>

- a) \_\_\_\_\_ Manufacturing – 31, 32, or 33, including pre-production services;
- b) \_\_\_\_\_ Testing Laboratories – 541380;
- c) \_\_\_\_\_ Rail Transportation – 482;
- d) \_\_\_\_\_ Truck Transportation – 484;
- e) \_\_\_\_\_ Insurance Carriers – 5241;
- f) \_\_\_\_\_ Wired Telecommunications Carriers – 517311;
- g) \_\_\_\_\_ Wired Telecommunications Carriers (except Satellite) – 517312;
- h) \_\_\_\_\_ Telemarketing Bureaus and Other Contact Centers – 561422;
- i) \_\_\_\_\_ Data Processing, Hosting and Related Services – 518210;
- j) \_\_\_\_\_ Computer Facilities Management Services – 541513;
- k) \_\_\_\_\_ Warehousing and Storage – 4931;
- l) \_\_\_\_\_ The administrative management of the taxpayer's activities, including headquarter facilities relating to such activities, or the administrative management of any of the activities of any business entity or entities in which the taxpayer or a group of its owners hold any direct or indirect ownership interest of at least ten percent, including headquarter facilities relating to such activities;
- m) \_\_\_\_\_ Logistics Facilities - Portions of NAICS 488210, 488310, and 488490 dealing with independently operated trucking terminals, independently operated railroad and railway terminals, and waterfront terminal and port facility operations;
- n) \_\_\_\_\_ Services provided on aircraft brought into this state by an individual who is a resident of another state or any other person who has a business location in another state when the aircraft is not to be registered or based in this state and will not remain in this state more than ten days after the service is completed;
- o) \_\_\_\_\_ The conducting of research, development, or testing, or any combination thereof, for scientific, agricultural, animal husbandry, food product, industrial, or technology purposes;
- p) \_\_\_\_\_ The production of electricity by using one or more sources of renewable energy to produce electricity for sale. For purposes of this subdivision, sources of renewable energy includes, but is not limited to, wind, solar, energy storage, geothermal, hydroelectric, biomass, and transmutation of elements;
- q) \_\_\_\_\_ Computer Systems Design and Related Services – 5415;
- r) \_\_\_\_\_ The performance of financial services. For purposes of this subdivision, financial services includes only financial services provided by any financial institution subject to tax under Chapter 77, article 38, or any person or entity licensed by the Department of Banking and Finance or the federal Securities and Exchange Commission;
- s) \_\_\_\_\_ Postharvest Crop Activities (except Cotton Ginning) – 115114;
- t) \_\_\_\_\_ The processing of tangible personal property. Processing means to subject to a particular method, system, or technique of preparation, handling, or other treatment designed to prepare tangible personal property for market, manufacture, or other commercial use which does not result in the transformation of such property into a substantially different character.

\_\_\_\_\_ **Other (not listed)** \_\_\_\_\_

\_\_\_\_\_ **TOTAL**

Name

Date and Initials

### Section B: 75% Export Exception

Complete if Taxpayer seeks certification based on 75% of location revenue being derived from out of state sales.

\_\_\_\_\_ Total revenue (or projected revenue) for location.

\_\_\_\_\_ Total revenue (or projected revenue) for sales to customers which are delivered or provided from the qualified location to a location that is not within Nebraska.

\_\_\_\_\_ Total revenue (or projected revenue) for sales to customers who are not related persons which are delivered or provided from the qualified location to a location that is not within Nebraska.

In the first column, enter the percentage of FTEs employed in each business activity conducted at the location in the base year. In the second column enter the projected number of FTEs employed in the activity during the year of qualification.

- i. \_\_\_\_\_ Agriculture, Forestry, Fishing and Hunting - 11;
- ii. \_\_\_\_\_ Transportation and Warehousing - 48-49;
- iii. \_\_\_\_\_ Information - 51;
- iv. \_\_\_\_\_ Utilities - 22;
- v. \_\_\_\_\_ Mining, Quarrying, and Oil and Gas Extraction -
- vi. \_\_\_\_\_ 21; Public Administration - 92;
- vii. \_\_\_\_\_ Construction - 23.

\_\_\_\_\_ **Total**

### Section C: Supporting Documentation

- a. Attach a statement, describing in detail, the nature of the taxpayer's business activities at the location, 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 the location.
- b. Attach a document describing all benefits offered to employees.
- c. Attach a document providing detailed employee role descriptions and the number of employees that will be in each role upon qualification.
- d. Attach a copy of the company's commercial insurance policy.
- e. 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. (If available.)
- f. Attach any other documentation that was not requested but you believe best describes the company's activities.
- g. If you do not believe that the business activities of a location are appropriately reflected by the number of employees working in the activity, please explain why you disagree, and the factors that better reflect the business activity.
- h. If qualifying under Section B, please provide documentation of revenue or projected revenues at the qualifying location.
- i. If qualifying under Section B, and you believe that an alternative method more accurately reflects the out-of-state sales taking place at location, please explain your position and the alternative method.

Name	Date and Initials
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**Section D: 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 DED to contact me by email. DED will send all confidential information using the 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.”

**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 DED. I hereby certify that the information contained herein is true and correct. I understand that any location certification granted by DED 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 location certification being subject to audit by DOR.

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 <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

**Certification Determination – For DED Use Only**

This Location Certification 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 location, the determination provided below is invalid. If you disagree with this determination, you must file an appeal with the Nebraska Tax Commissioner.

<input type="checkbox"/> Approved: <input type="checkbox"/> Approved in Part:	Disapproved:	Comments:
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Signature	Title	Date
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## Instructions

**Purpose.** This form allows taxpayers to request a determination by the Nebraska Department of Economic Development (DED) as to whether their business locations are qualified under the ImagiNE Nebraska Act.

**Who May File.** All taxpayers who have filed a ImagiNE Nebraska Act application are eligible to file this form.

**When to File.** Taxpayers may file a request after their ImagiNE Nebraska Act application is complete. DED must make a determination with 90 days of the request. The time for review will be tolled if DED requests additional information.

**Where to File.** This form should be submitted through the ShareFile link located at [imagine.nebraska.gov](http://imagine.nebraska.gov). Forms may also be mailed to:

Nebraska Department of Economic Development  
PO Box 94666  
Lincoln, NE 68509

Forms may also be hand delivered to the DED office.

**Attachments.** Label each attachment with its corresponding section. For example, an attachment for Section A should be labeled "Section A".

## Specific Instructions

**Item 1A.** Identify the name of the taxpayer that has filed the ImagiNE Nebraska Act Application. If more than one entity will be operating at the location, enter the name of the primary entity that will be operating at the location. Enter the address of the entity.

**Item 1B.** Enter the address of the location for which you are seeking certification. You must complete a separate request for each location that you seek to have certified. The application name and number are the name and number assigned to the complete Nebraska ImagiNE application.

**Item 1C.** Check the box for the expected application level. If you wish to receive a determination for more than one level, check all desired levels. For a list of levels, please visit [imagine.nebraska.gov](http://imagine.nebraska.gov).

## Section A Business Activity

**Column 1.** In the first column enter the percentage full-time equivalent employees (FTE's) employed in each activity taking place at the location in the base year. The percentage is determined by dividing the number of FTEs employed in the activity by the total number of FTE's employed at the location. For purposes of this calculation, FTE means hours worked for any individual who is employed at the location and is subject to Nebraska income tax on compensation received.

**Column 2.** In the second column enter the number of FTE's expected to be employed in the respective business activity at the location during the year of qualification. Year of qualification is defined as the year in which the qualifying investment and employment levels are met.

**Note.** Location certifications will only be certified with respect to the business activities and/or an alternative method for determining business activities. Employee percentages will always be subject to audit by DOR.

## Section B 75% Export Exception

**Column 1.** In the first column enter the percentage full-time equivalent employees (FTE's) employed in each activity taking place at the location in the base year. The percentage is determined by dividing the number of FTEs employed in the activity by the total number of FTE's employed at the location. For purposes of this calculation, FTE means hours worked for any individual who is employed at the location and is subject to Nebraska income tax on compensation received.

**Column 2.** In the second column enter the number of FTE's expected to be employed in the respective business activity at the location during the year of qualification.

**Note.** Location certifications based on the 75% method, will only be certified with respect to business activities and/or alternative revenue calculation methods. The 75% sales requirement will always be subject to audit by DOR.

## Section C Supporting Documentation

**Attachments.** This form will not be processed unless the requested documents are 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 D 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, attached, or DED 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 DED will communicate with you about your application via the State of Nebraska's 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.