RESET PRINT

Nebraska Department of REVENUE

Nebraska Advantage Application

Large Data Center

2014

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

1B **a** Does the applicant listed in 1A above have any related entities?..... ☐ YES ☐ NO
If YES, complete Page 3 of the application.

b Is the entity listed in 1A above or any other entity listed in response to Page 3, question C a political subdivision or an entity exempt from tax under section 501(a) of the Internal Revenue Code?..... ☐ YES ☐ NO
If the answer 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.

2 Check the box for the application type. Attach a check for the applicable fee. Make checks payable to the Nebraska Department of Revenue.

Application Fee	Investment and Employment
☐ Tier 2 Large Data Center (Tier 2LDC) AND Tier 5 Large Data Center (Tier 5LDC): $5,000	$201 million and 30 full-time equivalent employees $37 million and maintain full-time equivalent employees
☐ Tier 2LDC: $2,500	$201 million and 30 full-time equivalent employees
☐ Tier 5LDC: $2,500	$37 million and maintain full-time equivalent employees

3A Check the applicable boxes for the qualifying business activity conducted at the project.

☐ **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

☐ **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, distribution, or transportation 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):
____ 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

Applicant's Name	ID Number	Date and Initials

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 Tier 2LDC: Expected New Investment _____ Expected New Employment _____

Tier 5LDC: Expected New Investment _____ ("not applicable" if not requesting Tier 5LDC)

On Page 2-2, provide a detailed narrative for each project. The narrative must explain how the applicant intends to satisfy the stated levels of the Tier 2LDC project (and the Tier 5LDC project if applicable).

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
Tax Year End			
Direct Refund			
Credit Refund			

*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 five pages, schedules supporting the first five 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?_____

EMAIL. 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	Email Address
Street or Other Mailing Address		City, State, Zip Code
Contact Person	( ) Telephone Number	Email Address

Applicant's Name	ID Number	Date and Initials

3C Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets.

Applicant's Name	ID Number	Date and Initials

4A Tier 2LDC: Expected New Investment _____ Expected New Employment _____
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels.

Tier 5LDC: Expected New Investment _____
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated level.

Applicant's Name	ID Number	Date and Initials

Nebraska Department of REVENUE

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.

Applicant's Name	ID Number	Date and Initials

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:

Applicant's Name	ID Number	Date and Initials

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:

Applicant's Name	ID Number	Date and Initials

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

Applicant's Name	ID Number	Date and Initials

Nebraska Department of REVENUE

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.

Applicant's Name	ID Number	Date and Initials

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					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Footnotes:

Applicant's Name	ID Number	Date and Initials

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

Applicant's Name	ID Number	Date and Initials

D

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**

Footnotes: