



## INSTRUCTIONS

**WHO MUST FILE.** Every taxpayer must complete the Nebraska Incentives Credit Computation, Form 3800N, to use the credits allowed by the:

- Employment and Investment Growth Act (LB 775);
- Nebraska Renewable Energy Tax Credit;
- Nebraska Advantage Act (LB 312);
- Nebraska Advantage Rural Development Act (LB 608);
- Nebraska Advantage Research and Development Act;
- Biodiesel Facility Credit; and
- Nebraska Advantage Microenterprise Tax Credit Act.

The [prior version of this form](#) must be used to claim or amend LB 270 credits for tax years 2003 and earlier. New LB 270 credits may not be earned for tax years 2004 and after.

**WHEN AND WHERE TO FILE.** The Form 3800N must be completed and attached to the income tax return filed by an individual, corporation, fiduciary, partnership, limited liability company, or S corporation for which a credit is claimed.

Partners, shareholders, members, patrons, or beneficiaries who are allowed any distributive credits from a partnership, S corporation, limited liability company, cooperative, or fiduciary should complete lines 1 through 15. A copy of the Nebraska Schedule K-1N filed by the partnership, S corporation, limited liability company, cooperative, or fiduciary must be attached to the taxpayer's Form 3800N. These credits may only be used to reduce the taxpayer's income tax liability.

**RECORDS.** All claimants must retain records for at least three years after the filing of the income tax return claiming the credit. If the taxpayer will be utilizing the carryforward period to claim the credit calculated, the records supporting the original credit must be kept for at least three years after the last return is filed on which the credit carryforward is used.

### SPECIFIC INSTRUCTIONS

**LINE 5.** Enter the total renewable energy tax credit from Form 3800N Worksheet E – Nebraska Renewable Energy Tax Worksheet. Attach a copy of this worksheet.

**LINE 6.** Enter the total Nebraska Advantage Act credit (allowed by the qualification audit) which is being used to reduce income tax liability. Attach a copy of the Department's qualification letter.

**LINE 9.** Obtain the necessary worksheet and other documentation requirements for a credit for investing in a [biodiesel facility](#).

**LINE 11.** Enter the total LB 608 credits (allowed by the qualification audit) for which a refund is being requested. LB 608 credits used by the entity earning the credit are not limited to the amount of Nebraska income tax liability on line 3. Attach a copy of the Department's qualification letter.

**LINE 12.** Enter the total Nebraska Advantage Microenterprise Tax credits claimed. Attach a copy of the approved Nebraska Advantage Microenterprise Tax Credit Act Application. Complete Part 3 of the application and attach supporting documentation.

**CREDITS RECEIVED THROUGH DISTRIBUTION.** If you are filing Form 3800N to claim a credit distributed from an entity (partnership, S corporation, limited liability company, cooperative, or fiduciary that distributes its income currently), identify the entity and the type of credits received from that entity. If you receive credits under more than one incentive program, or from more than one entity, complete a separate line for each entity and type of credit received. Credits distributed to partners, shareholders, members, patrons, or beneficiaries are **not** refundable. They may only be used to the extent of the recipient's income tax liability.