

# Tax Incentive Claim for Reimbursement of Real Property Taxes Paid

Taxpayer Name	Nebraska ID Number	Project or Agreement Number	Agreement Type <input type="checkbox"/> LB 312 Tier 2LDC <input type="checkbox"/> LB 312 Tier 6 <input type="checkbox"/> Urban Redevelopment Act	Date of Application	Date of Qualification
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Property Number	Address	County	Parcel Number	Value of Real Property	Real Property Taxes Claimed
1					
2					
3					
4					
5					
6					
7					
8					

**Total Amount of Real Property Taxes Paid Requested for Refund (Total from Schedule I)**

Refund will be made by ACH payment. Do you have an ACH Form on file with the Nebraska Department of Revenue (DOR)? . . . . .  Yes  No  
 If you do not have an [ACH Form](#) on file please complete the form and attach it to your filing.

I declare under penalties of law that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the county.

**sign  
here**

Authorized Signature (Owner, Partner, Member, Corporate Officer) \_\_\_\_\_ Phone Number \_\_\_\_\_

Signature of Preparer Other Than Taxpayer \_\_\_\_\_ Phone Number \_\_\_\_\_

Authorized Signature Name (please print) \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

Firm's Name \_\_\_\_\_ Date \_\_\_\_\_

Signatory's Email Address  Opt out \_\_\_\_\_

Preparer's Email Address  Opt out \_\_\_\_\_

For DOR Use Only	Amount Approved	Action Taken by DOR
ACH <input type="checkbox"/> Yes <input type="checkbox"/> No Ref. Type _____ Box _____	1	<input type="checkbox"/> Approved, issue refund. <input type="checkbox"/> Approved as revised, see amend statement or letter dated _____. <input type="checkbox"/> Denied, see letter dated _____.

Comments: \_\_\_\_\_  
 \_\_\_\_\_

DOR Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

## Instructions

**Who May File.** The claim may be filed by a taxpayer who has received a qualification letter to establish benefits under a Nebraska Advantage Act (LB 312) Tier 2 Large Data Center agreement, an LB 312 Tier 6 agreement or an Urban Redevelopment Act agreement.

**What to File.** File a completed Form 312R, Schedule I, and required attachments. If you need additional lines, attach an additional Form 312R or Schedule I. If any of these items are missing, this form will not be considered a valid claim for reimbursement and will be returned.

Attach these supporting documents to the completed Form 312R:

1. Copy of the qualification letter;
2. Proof of payment;
3. Copy of lease, if property being claimed is a leased building; and
4. Completed Schedule I.

**Where to File.** A claim for reimbursement must be filed with the Nebraska Department of Revenue, by hand delivery or via mail to PO Box 98944, Lincoln, NE 68509-8944.

**Payments Eligible for Reimbursement.** The taxpayer may use credits to receive a reimbursement of real property tax payments due after the year the required levels of employment and investment were met and before the end of the carryover period. The payments must have been made for real property that is included in the taxpayer's Nebraska Advantage Act project or Urban Redevelopment Act Project, and acquired by the taxpayer, whether by lease or purchase, after the date of application. The reimbursement is available only after the taxpayer has paid the real property taxes to the appropriate county. Reimbursement will not be made for any taxes paid on real property for which the taxes are divided under Neb. Rev. Stat. §§ [18-2147](#) or [58-507](#).

**Payment Method.** DOR strongly encourages all tax incentive reimbursements to be deposited by ACH payment. If an ACH Enrollment Form is not on file, please complete one and forward to DOR.

**Email.** If you provide your email and do not check the “Opt-Out” box, DOR will communicate with you about your application via the State of Nebraska’s secure email system. If you do not wish to exchange confidential information through email, check the “Opt-Out” box on the line labeled “Email Address.”

**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, Form 33, attached, or this form will not be considered a valid claim for reimbursement. Enter the title of the person authorized to sign this form. Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.

**For Additional Information.** If you have any questions or need further assistance, send an email to [rev.incentives@nebraska.gov](mailto:rev.incentives@nebraska.gov), or visit [revenue.nebraska.gov](http://revenue.nebraska.gov).

