

Requests for state tax credits are offered through the Community Development Assistance Act (CDAA) under the provisions of Chapter 77 of the Nebraska Revised Statutes. DED cannot process FORM CDAA-1 without approval from Project Director and proof of contribution.

1. Complete all parts of this form. SEE REVERSE FOR INSTRUCTIONS.
2. IMPORTANT: ATTACH PROOF OF CONTRIBUTION.
3. Mail or Email to CDAA Coordinator, addresses listed on reverse side.

### PART 1. PROJECT INFORMATION

Community Betterment Organization	Project Name	Project Number -CDAA-
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### PART 2. CONTRIBUTOR & CONTACT INFORMATION

Individual or Business Name		State Tax ID or SSN
Contact Person	Email	Day Phone
Mailing Address		
City	State	Zip Code

### PART 3. TYPE OF CONTRIBUTOR

<input type="checkbox"/> Individual*	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company (LLC)
<input type="checkbox"/> Sole Proprietor*	<input type="checkbox"/> Financial Institution	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> S Corporation
	<input type="checkbox"/> Insurance Company	<input type="checkbox"/> Other (specify):

*\*If claiming tax credits as an individual or sole proprietor, complete and submit the United States Citizenship Attestation Form, which can be found under the tools section at [www.das.state.ne.us](http://www.das.state.ne.us)*

### PART 4. CONTRIBUTION DETAILS

Date of Contribution	Contribution Amount \$
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### PART 5: FORM OF CONTRIBUTION – *Must attach proof of contribution.*

MONETARY CONTRIBUTION:	NON-MONETARY/IN-KIND CONTRIBUTION:	
<input type="checkbox"/> Check/Cash	<input type="checkbox"/> Personnel Training	<input type="checkbox"/> Real Estate/Property
<input type="checkbox"/> Stock Shares/Commodities	<input type="checkbox"/> Equipment/Supplies	<input type="checkbox"/> Technical Assistance
	<input type="checkbox"/> Other (specify):	

PART 6. PROJECT DIRECTOR USE ONLY		
\$		
CREDITS APPROVED:	SIGNATURE OF PROJECT DIRECTOR	DATE:

## GENERAL INSTRUCTIONS

**Who must file?** Contributors donating to an approved CDAA project. In order to obtain the state tax credit under the Community Development Assistance Act (CDAA), contributors must submit this complete form to the Nebraska Department of Economic Development (DED).

**When to File?** Contributors should file as soon as possible after making their contribution. Donations and/or contributions made prior to approval of the project under the CDAA program do not qualify for tax credits. Check with the community betterment organization (i.e., municipality or non-profit) and/or Project Director for any other restrictions that may be unique to the project for which you have contributed. Each CDAA project has a designated Project Director.

**How do I Submit my FORM CDAA-1 for Processing?** Contributors must submit separate FORM CDAA-1 for each contribution. Contributors may combine multiple contributions from a single tax year into a single FORM CDAA-1, but proof of each contribution must be included upon submission. Pledges for future donations do not constitute a contribution. Because proof of contribution is required, an individual or business must make their actual contribution prior to approval of FORM CDAA-1 by Project Director and subsequent approval by CDAA Coordinator. Upon approval by CDAA Coordinator, DED issues the contributor a 1099NTC. Contributor is responsible for filing their 1099NTC with the appropriate tax forms and in the appropriate tax year for which the contribution was made. DED may provide further instructions upon issuance of 1099NTC.

Mail original and proof of contribution to the address below.  
**Darin Lubke, CDAA Coordinator**  
**NE Dept. of Economic Development**  
**PO Box 94666,**  
**Lincoln, NE, 68509-4666**  
Darin.Lubke@nebraska.gov  
*The Project Director must sign the Tax Credit Request Form (FORM CDAA-1).*

## SPECIAL INSTRUCTIONS

**Part 1. Project Information:** Enter the name of the community betterment organization (i.e., municipality or non-profit) for which the contribution was made, project name, and CDAA project number. The Project Director or CBO representative may complete this section.

**Part 2. Contributor & Contact Information:** Provide contributor's name, mailing address, and appropriate tax identification numbers. If the contributor is a business, provide contact information for the person to whom the processed 1099NTC should be addressed by return mail. NOTE: DED may contact this person prior to processing the FORM CDAA-1 if there are questions about the form and/or proof of contribution.

**Part 3. Type of Contributor:** Check box that corresponds with the most appropriate classification of the contributor. NOTE: the provided information should correspond with how the contribution is later claimed on the contributor's tax return.

- a. Individual\* – under Part 2 above, use individual contributor's name and fill in Social Security Number (SSN).
- b. Sole proprietor\* – under Part 2 above, use either name of owner or name of sole proprietorship business and SSN.
- c. Partnership – (1) under Part 2 above, use either name of the individuals in partnership and (2) attach complete list of partners, percent ownership, and SSN for each partner. Be sure to identify a contact person.
- d. Subchapter S Corporation – (1) under Part 2 above, use name of small business corporation and (2) attach a complete list of shareholders, percent ownership, and SSN for each shareholder. Be sure to identify a contact person.
- e. For Corporations, Financial Institutions, Fiduciaries, Insurance Companies, and LLCs – under Part 2 above, enter the business name and appropriate state tax identification number. Be sure to identify a contact person.

*\*Effective October 1, 2009 any individual or sole proprietor receiving CDAA tax credits will be required to confirm their legal United States citizenship as required by Neb. Rev. Stat §§ 4-108 through 4-114. This is done using the United States Citizenship Attestation Form and can be found at the State of Nebraska or at the Nebraska Department of Administrative Services (DAS) website at [www.das.state.ne.us](http://www.das.state.ne.us)*

**Part 4. Contribution Details:** Provide date and amount of **actual** contribution.

**Part 5. Form of Contribution:** Completed in two parts (1) indicate form of contribution and (2) attach the appropriate proof of contribution.

- a. **Cash Contribution:**  
Provide either: (1) a photocopy of both sides of the cancelled check made payable to the approved project and endorsed by the recipient or (2) a copy of the check and a copy of the bank statement showing transfer of payment. NOTE: If a contribution was made to a specific program sponsored by an organization that conducts varied programs, the check must be made payable to the organization especially for that project.
- b. **Equipment and/or Supplies Contribution:**  
Copy of invoice signed by receiver of goods. The invoice must reflect the net outlay of the contributor.
- c. **Technical Assistance Contribution:**  
Signed statement itemizing time and wage rate spent on the project, signed by the employer and Project Director, and/or other representative from the CBO, as recipient of the services.
- d. **Real Estate Contribution:**  
Copy of the deed and two (2) independent appraisals.
- e. **Personnel Training Contribution:**  
Include name, address, SSN, wages paid to each trainee, and any approved costs incurred.
- f. **Stock Shares or Commodity Contribution:**  
Contributors must convert stocks or commodities into cash before the CBO receives the donation. Value is equal to amount received upon sale, minus commission and tax or other such fees.
- g. **Other Contributions:**  
Signed statement identifying the contribution, the value of the contribution, how the value was determined, along with any pertinent data.

**Part 6. Project Director Use Only:** For DED to process the request, Project Director must complete this section. The Project Director is identified on the CDAA Program Schedule as submitted by the approved community betterment organization (i.e., municipality or non-profit).