

Requests for state tax credits are offered through the Creating High Impact Economic Futures Act (CHIEF Act) under the provisions of Chapter 77 of the Nebraska Revised Statutes. DED cannot process FORM CHIEF-1 without approval from Project Director and proof of contribution.

1. Complete all parts of this form. SEE INSTRUCTIONS PAGE.
2. IMPORTANT: ATTACH PROOF OF CONTRIBUTION.
3. Mail to the address listed in INSTRUCTIONS. **Email submissions will not be accepted.**

PART 1. PROJECT INFORMATION

Community Betterment Organization	Project Name	Project Number -CHIEF-
-----------------------------------	--------------	---------------------------

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 at: https://opportunity.nebraska.gov/wp-content/uploads/2022/01/attestation_form_01-19-2010.pdf.*

PART 4. CONTRIBUTION DETAILS

Date of Contribution	Contribution Amount \$
----------------------	---------------------------

PART 5: FORM OF CONTRIBUTION – Must attach proof of contribution.

MONETARY CONTRIBUTION:	NON-MONETARY:
<input type="checkbox"/> Check/Cash	<input type="checkbox"/> Real Estate/Property
<input type="checkbox"/> Stock Shares/Commodities	<input type="checkbox"/> Equipment/Supplies
	<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 CHIEF project or program. To obtain the state tax credit under the Creating High Impact Economic Futures Act (CHIEF Act), contributors must mail 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 CHIEF program do not qualify for tax credits. Check with the community betterment organization and/or Project Director for any other restrictions that may be unique to the project for which you have contributed. Each CHIEF project or program has a designated Project Director.	
How do I Submit my FORM CHIEF-1 for Processing? Contributors must submit a separate FORM CHIEF-1 for each contribution. Contributors may combine multiple contributions from a single tax year into a single FORM CHIEF-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 the contribution prior to approval of FORM CHIEF-1 by Project Director and subsequent approval by CHIEF Act Coordinator. Upon approval by CHIEF Act Coordinator, DED issues the contributor a Form CHIEF NTC. Contributor is responsible for filing their Form CHIEF NTC 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 the Form CHIEF NTC.	Mail FORM CHIEF-1 and proof of contribution to the address below: Neb Dept of Economic Development Attn: Incentives Administrator 245 Fallbrook Blvd, Suite 002 Lincoln, NE, 68521 <i>The Project Director must sign the FORM CHIEF-1. Emailed FORM CHIEF-1s will NOT be considered.</i>

SPECIAL INSTRUCTIONS

Part 1. Project Information: Enter the name of the community betterment organization, for which the contribution was made, project name, and CHIEF project number. The Project Director or CBO representative may complete this section.
Part 2. Contributor & Contact Information: Provide the contributor's name, mailing address, and appropriate tax identification numbers. If the contributor is an entity, provide contact information for the person to whom the processed Form CHIEF NTC should be addressed by return mail. NOTE: DED may contact this person prior to processing the FORM CHIEF-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. <ul style="list-style-type: none"> 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 owner's 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 entity name and appropriate state tax identification number. Be sure to identify a contact person. <p><small>*Effective October 1, 2009 any individual or sole proprietor receiving CHIEF Act 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 found at https://opportunity.nebraska.gov/programs/chief/.</small></p>
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. <ul style="list-style-type: none"> a. Cash Contribution: Provide either: (1) a photocopy of <u>both</u> 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 multiple programs, the check must be made payable to the organization for that project. b. Equipment and/or Supplies Contribution: Copy of invoice signed by the contributor and the CBO which received the equipment or supplies. The invoice must reflect the net outlay of the contributor and the date the equipment or supplies were delivered. c. Real Estate Contribution: Copy of the deed and at least one (1) independent appraisal. d. Stock Shares or Commodity Contribution: Contributors must convert stocks or commodities into cash before the community betterment organization receives the donation. Value is equal to amount received upon sale, minus commission and tax or other such fees. Contributor must provide source documentation to demonstrate ownership of the stock shares or commodities which were converted. e. Other Contributions: Signed affidavit or statement accepted by DED identifying the contribution, the value of the contribution, how the value was determined, and any other information requested by DED.
Part 6. Project Director Use Only: For DED to process the request, the Project Director must complete part 6 above by identifying the amount of credits approved. See Ch. 2.5(C) of the CHIEF Act Guidelines for designating a Project Director.