

Power of Attorney

Taxpayer's Name and Address

Please Type or Print

Name of Taxpayer			Business Name		
Address (Street or Other Mailing Address)			Business Address (Street or Other Mailing Address)		
City	State	Zip Code	City	State	Zip Code
Nebraska ID			Federal ID		

Attorney-in-fact's Name and Address (If more than two, see Designation of Attorney-in-fact in the instructions)

Name			Name		
Title or Firm Name			Title or Firm Name		
Address (Street or Other Mailing Address)			Address (Street or Other Mailing Address)		
City	State	Zip Code	City	State	Zip Code
Email Address (See Email in the instructions)	Phone Number		Email Address (See Email in the instructions)	Phone Number	

The taxpayer appoints the above attorneys-in-fact for purposes of duly authorized representation in any proceedings with the Nebraska Department of Economic Development (DED) with respect to those incentive matters indicated below:

Incentive Program	Incentive Location	Incentive Period

The attorneys-in-fact designated on this form have the authority to receive confidential information on behalf of the taxpayer and the power to perform the following acts with respect to the designated tax matters. Strike through any items which will not be granted.

- Fully represent the taxpayer in any hearing, determination, or appeal.
- Enter into any compromise with DED.
- Execute consents extending a statutory period for issuing an application approval.
- Receive all notices and other written communications with respect to the taxpayer. If more than one attorney-in-fact is named, enter name of the attorney-in-fact to receive these notices.

• Perform other acts, specifically: _____

Revocation of Prior Powers of Attorney

A. I choose to revoke all prior powers of attorney on file with DED with respect to the same incentive matters listed above, except the following: _____

B. I choose to revoke all powers of attorney on file with DED.

If signed by a corporate officer, partner, member, LLC manager, or fiduciary on behalf of the taxpayer, I hereby certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

sign here

Signature	Date
Print Name	Title, If Applicable
Signature	Date
Print Name	Title, If Applicable

You may email this form to ded.imagine@nebraska.gov.

Mail this form to: Nebraska Department of Economic Development, PO Box 94666, Lincoln, NE 68509.

Instructions

Who Must File. Any taxpayer who wishes to secure representation by another party in matters before the Nebraska Department of Economic Development (DED) with regard to any incentives program in the State of Nebraska, must file a Power of Attorney (POA), or other appropriate POA. A POA authorizes that party to receive confidential information regarding the taxpayer's tax incentives. This form is provided for the taxpayer's convenience in designating a POA, but it is not the sole form which may be used. DED will honor all other properly completed and signed POA authorizations.

When and Where to File. This form may be filed any time. This form, or another properly completed and signed POA, must be filed with DED before any person designated can represent the taxpayer in matters involving disclosure of confidential tax incentive information.

This form, or other appropriate POA, may be emailed or mailed to DED:

- ded.imagine@nebraska.gov; or
- Mail to the Nebraska Department of Economic Development, PO Box 94666, Lincoln, NE 68509-4666.

Taxpayer's Name and Address. Enter the name, state and federal ID numbers (if applicable), and the business address. If the POA will be used in a tax incentives matter in the case of a partnership for which the names, addresses, and Social Security numbers or ID numbers have not already been furnished to DED, these items should be listed on an attached sheet. If this space is used to list other information, clearly label the change.

Designation of Attorney-in-fact. An attorney-in-fact is any person who is acting on behalf of another. Enter the appropriate information pertaining to each person to whom representative authority and power is being delegated. Space is provided for listing two appointees. If additional space is required, attach a separate sheet clearly showing the names, addresses, zip codes, and phone numbers of the additional appointees. The mailing address, email address, and phone number listed on this form are permissible means of communicating with the taxpayer.

Email. By entering an email address, the taxpayer acknowledges that DED may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Incentive Program, Location, and Period. This form is designed to clearly express the scope of the authority granted by the taxpayer to any attorneys-in-fact. In the space provided, designate which incentive programs, locations, and periods for which this form is being filed. The authorization granted must be clearly identified. "**Incentive Program**" requires a designation of the incentive program for which the taxpayer applied. "**Incentive Location**" requires a list of the locations included in the incentive application. "**Incentive Period**" requires a designation of a specific year or time period. Reference can be made to "all years" or "all periods."

Authorized Acts. This form lists several acts which can be performed by the attorney-in-fact. This list is intended to cover the most commonly appointed acts. **If the taxpayer does not wish to authorize the named attorney-in-fact regarding a particular act which is listed, the taxpayer must strike through any power which is not granted.** This is particularly important with respect to correspondence from DED to the taxpayer regarding the designated tax incentive matters. If the taxpayer wishes to authorize an act which is not listed, a concise and specific statement about the additional authorization must be made in the space provided, or a separate signed statement may be attached to the form.

Revocation of Prior Powers of Attorney. To revoke any POAs previously filed with DED, choose Box A or B.

Box A. Checking this box allows the taxpayer the option of revoking all POAs on file with DED with the **exception** of those listed on the lines provided (or on a list attached to the form). Check box A and list the names, addresses, and zip codes of the attorneys-in-fact whose representative authority is **not** revoked. The date of the earlier POA must also be listed. Copies of the earlier POAs which are to remain in effect may be included instead of the list. Be sure to sign the form.

Box B. Checking this box revokes **all** POAs previously filed with DED. Check Box B and sign the form. If no boxes are checked, all prior POAs will remain in force.

Signature. The taxpayer must sign and date the form.

If the taxpayer is a partnership, all partners must sign, unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act of 1998 ([Neb. Rev. Stat. §§ 67-401 to 67-467](#)) making each partner a business agent duly authorized to act for any partnership formed in Nebraska. Authorized signatures for nonresident partnerships will be governed by the laws of the state in which the partnership was formed.

If the taxpayer is a corporation or an association, an officer having authority to bind the entity must sign. The officer must indicate his or her official title on the line provided.

If the taxpayer is a Nebraska limited liability company (LLC), then the form must be signed by a member of the LLC. The validity of the authorizations made by a foreign LLC will be determined governed by the laws of the state in which the LLC was organized.