

NEBRASKA

# RENEWABLE CHEMICAL PRODUCTION TAX CREDIT APPLICATION GUIDE

State of Nebraska  
Department of Economic Development

February 2022

## NOTICE:

This guidance document is advisory in nature but is binding on the Department of Economic Development (“DED”) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DED and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

### **OVERVIEW & CONTACT INFORMATION**

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*The Renewable Chemical Production Tax Credit Act is codified in Neb. Rev. Stat. §§ 77-6601 to 77-6611.*

#### **Checklist**

This checklist is to assist an applicant in preparing an application to DED to be certified as an eligible business pursuant to the Nebraska Renewable Chemical Production Tax Credit Act (“RCPTCA”).

#### **Pre-Application Preparation**

- Register for an account on AmpliFund (if you do not already have one)
  - User guide: [Registering for the Applicant Portal](#) (**NOTE: If you are a consultant applying on behalf of another organization, please read [3rd Party Consultant – Registering for the Applicant Portal](#)**)
  - Help video: [Getting Started – Registering and Application Portal](#)
- Review all resources to learn how to apply through AmpliFund
  - Guides that may be helpful:
    - [How to Login to the Applicant Portal](#)
    - [Forgot Password](#)
    - [How to Add Users in the Applicant Portal](#)
    - Errors/Troubleshooting Help
      - [Completing the Application – General Errors](#)
      - [Browser Troubleshooting](#)
      - [How to Reset a Password](#)
  - Videos that may be helpful
    - [Opportunity Details & Project Information](#)
    - [Forms](#)
    - [Submitting and Downloading an App](#)

## Application Preparation

- Step 1:** Read the RCPTCA Guidelines and the Application Guide.
- Step 2:** Gather necessary information, including:
  - Applicant's Federal Tax Identification Number (FEIN)
  - Applicant's Nebraska Secretary of State Account Number
  - Applicant's principal place of business address
  - Address(es) of facilities where applicant produces renewable chemicals in Nebraska
  - Two years of source documentation to verify renewable chemical production in Nebraska
  - If applicant expanded in Nebraska, source documentation from the last two years
- Step 3:** Download the Microsoft Excel workbook '*Appendix A: Supplemental Application Information*' from DED's [RCPTCA webpage](#). This file is a Microsoft Excel workbook that includes worksheets to assist in submitting the application.

## Completing the Application

### Applicant, Contact and Preparer Information.

- Step 4:** Provide primary contact who will be the main point of contact between DED and the applicant for purposes of the application.
- Step 5:** Provide applicant's principal place of business where its chief executive office is located.
- Step 6:** Indicate where applicant is incorporated and its Nebraska Secretary of State Account Number.
- Step 7:** Provide addresses where applicant produces renewable chemicals in Nebraska.
  - If applicant requires additional space beyond what is provided, please complete the *Production Facilities* worksheet located in the '*Appendix A: Supplemental Application Information*' workbook.
- Step 8:** If preparer organization is different from applicant, complete this section.

### Project Description

- Step 9:** Provide a description of applicant's business, the type of business conducted in Nebraska, and the activity that makes applicant eligible for tax credits under the RCPTCA.
  - Indicate whether applicant is seeking a one-year or two-year term of certification. If approved, applicant will be certified as an eligible business for a one-year term with the option to renew for one additional year.
- Step 10:** State the amount (lbs.) of renewable chemicals applicant produced in Nebraska: (i) during the previous calendar year and (ii) during the current calendar year to date.
  - Upload verifiable documentation including documentation that demonstrates the end use of the renewable chemicals that were produced.
- Step 11:** Select whether applicant organized, located, or expanded in Nebraska on or after January 1, 2021. If applicant satisfies the criteria for more than one option, applicant should select all applicable options.
  - Upload verifiable documentation evincing that applicant organized, located, or expanded in Nebraska on or after January 1, 2021. The type of documentation required will depend on the option(s) selected. The type of documentation along with examples for each option is listed below.

- **Step 12:** Provide the number of individuals employed in Nebraska by applicant: (i) at the time of application and (ii) at the close of the prior calendar year.
    - Upload documentation to support each.
  - **Step 13:** List all DED or Nebraska Department of Revenue (DOR) programs which applicant has participated in. For each program listed, provide the corresponding agreement number.
    - The application allows the applicant to list a maximum of five programs. If additional space is needed, use the '*DED or DOR Program Agreements*' worksheet in the '*Appendix A: Source Documentation*' Excel workbook.
  - **Step 14:** Provide the following details about the renewable chemical(s) produced in Nebraska.
    - The scientific name(s), chemical formula(s), the end use(s), the annual amount of renewable chemical(s) produced in the previous and current calendar year, the projected amount of renewable chemicals to be produced during the current calendar year and the following calendar year, and the name and amount of the biomass feedstock used in the production of the renewable chemical(s) in the previous calendar year.
    - Verifiable source documentation must correspond with the amounts listed. Sample documents include (but are not limited to): company financials, shareholder disclosures, transportation documents showing weight or charges incurred for material transportation, purchase orders and or sales receipts, official inventory counts, etc.
    - Upload a projection explanatory note describing how applicant projected its renewable chemical production levels.
    - Upload verifiable documentation of the name and amount of biomass feedstock used to produce renewable chemicals during the prior calendar year.
    - If additional space is needed beyond the table provided, use the '*Renewable Chemicals*' worksheet in the '*Appendix A: Source Documentation*' Excel workbook.
  - **Step 15:** Upload all required documentation, including, if used, *Appendix A*, as verification for information provided about facility locations, renewable chemical production, business expansion, biomass feedstock, and employee levels.
    - Applicants must merge documents to create a single file where there are multiple documents for an upload category (e.g. multiple documents showing the amount of renewable chemicals produced to date during the calendar year of application must be merged into a single document).
  - **Step 16:** Submit application.
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***On or after January 1, 2021 applicant must have:***

Option 1: Organized in  
Nebraska

**What DED Needs for  
Verification**

Documentation that applicant  
was organized or incorporated  
in Nebraska on or after January  
1, 2021.

**Sample Documents**

Articles of Incorporation /  
Organization, Filings with the  
Nebraska Secretary of State,  
Nebraska tax forms, Form 20,  
etc.

Option 2: Located  
to Nebraska

**What DED Needs for  
Verification**

Documentation that applicant  
began producing a renewable  
chemical at a production  
facility within Nebraska on or  
after January 1, 2021

**Sample Documents**

Financials, lease agreements,  
fixed asset worksheets,  
inventory documents, co-  
location agreements etc.

Option 3: Expanded  
in Nebraska

**What DED Needs for  
Verification**

Documentation that applicant:

1. Increased qualified property  
in Nebraska by more than 10%  
from the prior fiscal year.
2. Increased its renewable  
chemical production in  
Nebraska by more than 150%  
from the prior calendar year.
3. Produced a renewable  
chemical in Nebraska that was  
not previously produced by  
applicant in Nebraska.

***Sample verifiable documentation for expansion includes but is not limited to:***

Option 1: Increased qualified  
property in Nebraska

**Sample Documents**

Financial Statements, Nebraska  
state tax form 1120N,  
Federal tax form 1120.

Option 2: Increased renewable  
production in Nebraska

**Sample Documents**

Inventory documents, balance  
sheets, invoices of sales,  
transportation documentation,  
or any other documentation  
that shows costs incurred by  
transporting material of  
weight.

Option 3: Produced a new  
renewable chemical

**Sample Documents**

Purchase orders for feedstock,  
co-location agreements,  
intellectual property  
documentation, inventory  
documents, financial  
statements.