

NEBRASKA

CREATING HIGH IMPACT ECONOMIC FUTURES ACT (CHIEF)

**State of Nebraska
Department of Economic Development**

Updated July 2025

TABLE OF CONTENTS

CHAPTER 1: INTRODUCTION TO THE CREATING HIGH IMPACT ECONOMIC FUTURES ACT	4
1.1 Purpose & General Information	4
1.2 Creating High Impact Economic Futures Act.....	4
A. Terms & Definitions.....	4
B. How The Act Works	6
C. Tax Credit Limitations	7
CHAPTER 2: ELIGIBLE BUSINESS CERTIFICATION APPLICATION, REVIEW, AND APPROVAL PROCESS	8
2.1 Filing an Application	8
A. Questions and Assistance	8
B. When to File.....	8
C. Filing Instructions.....	8
D. Required Documentation	9
2.2 Application Review.....	11
A. Review Criteria.....	11
B. Review Timeframe	11
2.3 Agreement Requirements.....	12
2.4 Reporting Requirements.....	12
2.5 Notification and Communication Requirements	12
CHAPTER 3: TAX CREDITS	12
3.1 Application to Approve Tax Credits	13
A. Documentation of Contributions.....	13
B. Valuation of Contributions.....	14
C. Qualification as Charitable Contribution for Federal Income Tax	14
D. Verification of Lawful Presence for Public Benefits Eligibility.....	14
E. Approval.....	15

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 Creating High Impact Economic Futures Act (“CHIEF Act”) (LB1344 (2024) Neb. Leg., 108th Leg. 2d Sess.) is codified in Neb. Rev. Stat. §§ 77-3113 to 77-3120. The CHIEF Act replaces the Community Development Assistance Act (formerly codified in Neb. Rev. Stat. §§ 13-201 to 13-208 and transferred to §§ 77-3113 to 3120 as the CHIEF Act). LB 650 (2025) Neb. Leg., 109th Leg. 1st Sess., was signed into law on May 6, 2025 and amends the CHIEF Act immediately by eliminating tax credits allowed for calendar years 2026 and beyond.

Application Portal and Management System

To administer the CHIEF Act, DED uses a grants management system (“GMS”), AmpliFund. GMS User Guides, with instructions for accessing and using the system, along with other resources, are available on [DED's website](#) and on DED’s [AmpliFund Resources](#) page.

CHAPTER 1: INTRODUCTION TO THE CREATING HIGH IMPACT ECONOMIC FUTURES ACT

1.1 PURPOSE & GENERAL INFORMATION

Tax credits under the Creating High Impact Economic Futures Act (“CHIEF Act”) are intended to encourage individuals and business firms to make charitable contributions that provide community assistance and services in alleviating areas of chronic economic distress in Nebraska.

The CHIEF Act becomes operative on January 1, 2025 and replaces the Community Development Assistance Act (CDAA). Beginning on December 2, 2024, the Nebraska Department of Economic Development (DED) will begin accepting applications to have projects or programs certified for tax credit status under the CHIEF Act. DED will receive and consider applications on a rolling basis in the order in which they are received until all available tax credits have been allocated to certified projects or programs. DED shall have sole discretion in evaluating applications for compliance with the requirements of the CHIEF Act. The application can be found on the DED’s CHIEF Act webpage.

UPDATE: LB 650 (2025) was signed into law on May 6, 2025 and amends the CHIEF Act immediately by eliminating tax credits allowed for calendar years 2026 and beyond. Programs or projects currently certified or certified in 2025 for tax credit status under an active CHIEF contract with DED, must receive all eligible contributions by December 31, 2025. Any contributions received by a certified program or project after December 31, 2025 will not be approved for tax credits.

1.2 THE CHIEF ACT

A. Terms & Definitions

- **Act:** Act shall mean the Creating High Impact Economic Futures Act (“CHIEF Act”).
- **Accelerator Program:** Accelerator Program means a program that (a) provides education and mentorship lasting no more than twenty-four months for early-stage technology companies that have been recruited to a location in this state and (b) has a defined curriculum and mentorship component designed to accelerate a technology company's development and growth.
- **Agribusiness or agricultural business:** Agribusiness or agricultural business entity means any person, partnership, limited partnership, corporation, limited liability company, or other entity engaged in a business that processes raw agricultural products, including, but not limited to, corn, or that provides value-added functions with regard to raw agricultural products.
- **Application:** Application shall mean the proposal submitted by a Community Betterment Organization seeking to have a program or project certified for Tax Credit status under the Act.
- **Area of Chronic Economic Distress:** Area of chronic economic distress means an area of the state which meets any of the following conditions: (a) An unemployment rate which exceeds the statewide average unemployment rate; (b) A per capita income below the statewide average per capita income; or (c) A population loss between the two most recent federal decennial censuses.
- **Business Firm:** Business firm means any business entity, including a corporation, a fiduciary, a sole proprietorship, a partnership, a limited liability company, a corporation having an election in effect under Chapter 1, subchapter S of the Internal Revenue Code, as defined in section 49-801.01, subject to the state income tax imposed by section 77-2715 or 77-2734.02, an insurance company paying premium or related retaliatory taxes in this state pursuant to section 44-150 or 77-908, or a financial institution

paying the tax imposed pursuant to sections 77-3801 to 77-3807.

- **Community Betterment Organization:** Community Betterment Organization means any (a) Organization performing eligible activities in a community development area and to which contributions are tax deductible under the provisions of the Internal Revenue Service of the United States Department of the Treasury; (b) County, city, or village performing eligible activities; (c) Inland port authority created pursuant to the Municipal Inland Port Authority Act; (d) Agribusiness or agricultural business entity; or (e) Organization designated as an iHub under the Nebraska Innovation Hub Act in a community development area.
- **Community Development Area:** Community Development Area shall mean (a) Village, city, county, unincorporated area of a county, or census tract which has been designated by the department as an area of chronic economic distress; (b) Economic redevelopment area as defined in section 77-6906; (c) Enterprise zone designated pursuant to the Enterprise Zone Act; (d) Qualified census tract in Nebraska as defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on January 1, 2024; (e) County with a population of less than ten thousand inhabitants; or (f) Inland port district created pursuant to the Municipal Inland Port Authority Act.
- **Department:** Department shall mean the Department of Economic Development;
- **Early-Stage Technology Company:** Early-Stage Technology Company means a startup technology company in the proof of concept or technology development phase.
- **Eligible activities:** Eligible activities include (a) employment training; (b) operations of any inland port authority created under the Municipal Inland Port Authority Act; (c) medical services; (d) operation of an agribusiness or agricultural business entity; (e) recreational services or activities, including, but not limited to, operations for a sports complex or sports venue as defined in section 13-3102; (f) home improvement services and programs; (g) crime prevention activities, including, but not limited to, (i) mental health counseling and advice, (ii) community, youth, and senior citizen centers, and (iii) any legal enterprise which aids in the prevention or reduction of crime; (h) construction or operation of intermodal facilities or a shovel-ready site owned by the qualifying organization or by a city or village in this state; (i) creation or operation of an accelerator program for technology companies; or (j) operations of an iHub.
- **Individual:** Individual shall mean any person subject to State of Nebraska income tax imposed by Neb. Rev. Stat. section 77-2715.
- **Inland port authority:** Inland port authority has the same meaning as in Neb. Rev. Stat. section 13-3303. Inland port authority means an authority created by a city, a county, or a city and one or more counties under the Municipal Inland Port Authority Act to manage an inland port district.
- **Inland port district:** Inland port district has the same meaning as in Neb. Rev. Stat. section 13-3303. Inland port district means an area within the corporate boundaries or extraterritorial zoning jurisdiction or both of a city, within the boundaries of one or more counties, or within both the corporate boundaries or extraterritorial zoning jurisdiction or both of a city and the boundaries of one or more counties, and which meets at least two of the following criteria: (a) Is located within one mile of a navigable river or other navigable waterway; (b) Is located within one mile of a major rail line; (c) Is located within two miles of any portion of the federally designated National System of Interstate and Defense Highways or any other four-lane divided highway; or (d) Is located within two miles of a major airport.
- **Innovation Hub:** Innovation hub or iHub has the same meaning as in Neb. Rev. Stat. section 81-12,108. Innovation hub or iHub means a private nonprofit corporation that is designated by the director as an iHub or an inland port authority created under the Municipal Inland Port Authority Act.

- **Processing Raw Agricultural Products:** Processing raw agricultural products means to subject raw agricultural products to a particular method, system, or technique of preparation, handling or other treatment designed to prepare raw agricultural products for market, manufacture, or other commercial use which does not result in the transformation of such property into a substantially different character.
- **Raw Agricultural Products:** Raw agricultural products are agricultural commodities in their natural state, which result from the conduct of farming or ranching activities, dairying, beekeeping, aquaculture, insect production, poultry or egg production, or comparable activities and any byproducts resulting from such activities.
- **Tax Credit:** Tax Credit shall mean a credit reducing the amount of applicable income, premium, or financial institution tax for which an Individual or Business Firm is liable, as authorized under the CHIEF Act.
- **Value-Added Functions with Regard to Raw Agricultural Products:** Providing value-added functions with regard to raw agricultural products means increasing the net worth of food or nonfood raw agricultural products by processing, alternative production and handling methods, collective marketing, or other innovative practices.

B. How The Act Works

The CHIEF Act authorizes DED to approve a one hundred percent (100%) nonrefundable tax credit for contributions made by individuals and a fifty percent (50%) nonrefundable tax credit made by business firms to programs or projects certified for tax credit status. Unused credits may be carried forward for five (5) years.

A Community Betterment Organization, which provides eligible activities in a Community Development Area, as defined above, may apply to have one or more programs or projects certified for tax credit status under the CHIEF Act.

Community Betterment Organizations (“CBO”) include any:

- Non-profit 501(c)(3) entities performing eligible activities in a community development area;
- Nebraska political subdivisions (counties, cities, and villages) performing eligible activities;
- Inland port authorities created pursuant to the [Municipal Inland Port Authority Act](#);
- Agribusiness or agricultural business entities which process raw agricultural products or provide value-added functions with regard to raw agricultural products; and
- Organizations designated as an iHub under the [Nebraska Innovation Hub Act](#) in a community development area.

A CBO must apply to DED and submit a proposal to certify a program or project for tax credit status. The program or project must consist of eligible activities, which will be conducted in a Community Development Area.

Eligible Activities include:

- Employment training;
- Operations of any Inland port authorities created under the [Municipal Inland Port Authority Act](#);
- Medical Services;
- Operation of an agribusiness or agricultural business entity;
- Recreational services or activities, including but not limited to, operations for a sports complex or sports venue as defined in section 13-3102;
- Home improvement services and programs;
- Crime prevention activities, including but not limited to: mental health counseling and advice, community, youth, and senior citizen centers, and any legal enterprise which aids in the prevention or reduction of crime;
- Construction or operation of intermodal facilities or a shovel-ready site owned by the CBO or by a city or village in this state;
- Creation or operation of an accelerator program for technology companies, which are located in Nebraska; and
- Operations of an iHub under the [Nebraska Innovation Hub Act](#).

DED must make a decision to approve or deny a proposal within 45 days of receipt of a complete application. If approved, DED will designate an amount of tax credits to the project or program and will prepare and submit a written agreement to the CBO. A CBO may begin accepting contributions from individuals or business entities on the date the written agreement is fully executed.

A CBO should notify potential individual and business entity contributors when the agreement has been fully executed. Individual and business entity contributors who make qualified contributions to certified programs or projects are eligible for tax credit approval upon making a request and providing supporting documentation to DED.

C. Tax Credit Limitations

The annual limit on the total amount of tax credits allowed for calendar year 2025 shall be nine hundred thousand dollars (\$900,000) with a total of three hundred thousand dollars (\$300,000) for each congressional district. Once credits have reached the annual limit, no additional credits shall be allowed for such calendar year. The maximum amount of credits per program or project shall not exceed one hundred fifty thousand dollars (\$150,000) for the first congressional district of Nebraska and one hundred fifty thousand dollars (\$150,000) for

the third congressional district of Nebraska. There is no maximum amount of credits per program or project in the second congressional district of Nebraska. LB 650 (2025) was signed into law on May 6, 2025 and amends the CHIEF Act immediately by eliminating tax credits allowed for calendar years 2026 and beyond. **Programs or projects currently certified or certified in 2025 for tax credit status under an active CHIEF contract with DED, must receive all eligible contributions by December 31, 2025. Any contributions received by a certified program or project after December 31, 2025 will not be approved for tax credits.**

CHAPTER 2: COMMUNITY BETTERMENT ORGANIZATION CERTIFICATION APPLICATION, REVIEW, AND APPROVAL PROCESS

2.1 FILING AN APPLICATION

A. Questions and Assistance

Questions regarding the application process should be sent to the CHIEF Act Manager:

Shaun Grantski, Economic Development Manager

shaun.grantski@nebraska.gov

402-471-9054

Individuals who are hearing and/or speech impaired and have a TTY, may contact DED through the Statewide Relay System by calling (711) INSTATE (800) 833-7352 (TTY) or (800) 833-0920 (voice). The relay operator should be asked to call NDED at (800) 426-6505 or (402) 471-3111. Additional information can be found at the Nebraska Relay website <http://www.nebraskarelay.com/>.

Nebraska Relay offers Spanish relay service for our Spanish-speaking customers. Spanish-to-Spanish (711) or 1-888-272-5528/ Spanish-to-English (711) or 1-877-564-3503. Nebraska le ofrece el servicio de relevo a nuestros clientes en español. Los consumidores de TTY pueden escribir por máquina en español y las conversaciones serán retransmitidas en español y inglés.

B. When to File

CBOs seeking to have a program or project certified for tax credit status under the CHIEF Act must apply to DED. DED will consider applications in the order in which they are received. Applications may be submitted beginning December 2, 2024. Applications will be considered for funding as long as tax credits remain to be allocated. Applications received after the depletion of the 2025 calendar year allocation will be denied.

C. Filing Instructions

All applications and supporting documentation to certify a program or project for tax credit status must be submitted to DED electronically using the DED's grant management system ("GMS"), AmpliFund. For a CBO seeking approval for a project or program, which will provide eligible activities in a village, city, county,

unincorporated area of a county, or census tract which has been designated by the department as an area of Chronic Economic Distress, please consult the CHIEF Act Coordinator prior to applying to see if the proposed project or program meets the required criteria.

To apply, applicants follow the “Apply Now” link on the DED CHIEF Act webpage, create a user profile in the AmpliFund application portal, and complete the application. The user profile allows for saving a partially completed application after the application opens. The title of each PDF or Excel document, uploaded in support of the application, should include the name of the Applicant.

D. Required Documentation

The following documentation is required to be filed with the application:

- A description of how the applicant meets the definition of a community betterment organization:
 - **Tax Exempt Organization:** If seeking to qualify as a 501(c)(3), tax exempt organization, upload a copy of Applicant’s applicable determination letter from the Internal Revenue Service;
 - **Inland Port Authority:** If seeking to qualify as an Inland Port Authority, upload a copy of:
 - the certification letter from DED,
 - a certified copy of the current Inland Port District boundaries on file with the applicable city or county clerk(s) as required by § 13-3305 of the Municipal Inland Port Authority Act,
 - a current copy of the bylaws, rules, and or regulations governing the Inland Port Authority, and
 - a resolution or resolutions supported by minutes from the Inland Port Authority’s board of commissioners which: (i) authorize the Inland Port Authority’s project or program, (ii) approve submitting an application to DED requesting the project or program to be certified for tax credit status under the CHIEF Act, and (iii) designate the person(s) authorized to submit the application, execute a CHIEF Act agreement with DED, and execute any and all related CHIEF Act documents and filings between the Inland Port Authority and DED;
 - **Agribusiness or Agricultural Business Entity:** If seeking to qualify as an Agribusiness or agricultural business entity, upload a copy of Applicant’s certificate of good standing from the Nebraska Secretary of State and a copy of Applicant’s operative organizational documents;
 - **Innovation Hub (iHub):** If seeking to qualify as an iHub under the Nebraska Innovation Hub Act, upload of copy of:
 - the memorandum of understanding between DED and the applicant, designating the applicant as an iHub;
 - a current map and description of the iHub area;
 - a current copy of the bylaws, rules, and or regulations governing the private nonprofit corporation or Inland Port Authority designated as the iHub;
 - a resolution or resolutions supported by minutes from the Inland Port Authority’s board of commissioners or nonprofit corporation’s board of directors which: (i)

authorize the iHub's project or program, (ii) approve submitting an application to DED requesting the project or program to be certified for tax credit status under the CHIEF Act, and (iii) designate the person(s) authorized to submit the application, execute a CHIEF Act agreement with DED, and execute any and all related CHIEF Act documents and filings between the Inland Port Authority and DED;

- A description of the program or project to be conducted, including the eligible activities that will be provided as a result of the program or project;
 - **Agribusiness or Agricultural Business Entity:** Applicants seeking qualification to operate as an agribusiness or agricultural business must provide sufficient documentation and information to demonstrate that the Applicant is engaged in a business that processes raw agricultural products or that provides value-added functions regarding raw agricultural products.
 - **Technology Accelerator Program:** Applicants seeking approval to conduct an accelerator program must provide the curriculum used or proposed to be used for the project or program, including information regarding how the curriculum meets common industry standards or practices.
 - **Intermodal facilities/Shovel-Ready site:** Applicants seeking qualification for the creation or operation of construction or operation of intermodal facilities or a shovel-ready site owned by the CBO or by a city or village in this state must provide a description of the ownership of the intermodal facilities or shovel-ready site.
- A description of the community development area, including the geographical location and boundaries of the community development area;
- The estimated amount to be required for completion of the program or project, including (i) a proposed budget for the program or project with information on personnel and administrative overhead costs, (ii) the amount of tax credits requested for the year of application, and (iii) the amount of contributions pledged or anticipated from individuals or business firms eligible for tax credits as well as other sources of funding for the program or project;
- The annual estimated amount required for an ongoing program or project, including a proposed annual budget with information on personnel and administrative overhead costs, and the amount of tax credits anticipated to be sought in future years;
- A description of the community betterment organization's plans and capacity for implementing the program or project and continuing the program or project; and
- Documentation that the proposal is supported by the appropriate subdivision of local government, including any letters of support on the proposal provided by such subdivision of local government, and information regarding whether the proposal is consistent with any community development plan that may exist for the area in which the community betterment organization will provide eligible activities.

2.2 APPLICATION REVIEW

A. Review Criteria

DED will review proposals based on the following criteria as provided for in Neb. Rev. Stat. §77-3117(2):

- The extent to which the proposed program or project will create or maintain jobs, provide youth sport participation, stimulate economic development, or provide an economic benefit to the community development area;
- A demonstrated capacity and performance of the community betterment organization to execute the proposed program or project;
- The involvement of residents and community support of the affected area in the planning of the proposed program or project and the extent to which they will be involved in its implementation;
- The extent to which private sector contributions have been committed to the proposed program or project, contingent upon approval of the program or project by DED; and
- Documentation that the proposed program or project is supported by the appropriate subdivision of local government, including any letters of support provided by such subdivision of local government, and information regarding whether the proposed program or project is consistent with any community development plan that may exist for the area in which the community betterment organization will provide eligible activities.
- Proposals submitted subsequent to the first year shall be evaluated on performance of the prior year's program or project, other resources developed, and continued need.

B. Review timeframe

All required documentation must be uploaded with the application and received by DED for an application to be reviewed. Filing an application does not guarantee certification of a submitted program or project for tax credit status. Within forty-five (45) days after receiving a complete certification application, DED will either: (i) approve all or any portion of the proposal and certify the project or program for tax credit status, (ii) request additional information, or (iii) disapprove the proposal. Applicants will be notified in writing of all DED determinations. If an application is incomplete, DED will request additional information. The applicant will have thirty (30) days to respond to the request for additional information.

2.3 AGREEMENT REQUIREMENTS

If a program or project is certified as eligible for tax credit status, the CBO and DED will execute an agreement governing their responsibilities and commitments under the Act. The date the written agreement is fully executed by the CBO and DED shall determine the date from which contributions may be made to the approved project or program. Contributions received before the agreement is fully executed by the CBO and DED or after December 31, 2025 shall NOT be eligible for tax credits under the CHIEF Act. Contributions are considered made at the time of the unconditional delivery to and acceptance by the CBO for the eligible program or project. The Eligible Business must review, sign, date, and submit the agreement to DED. DED will execute the agreement after it is signed by the Eligible Business. Signatures for the agreement are facilitated using DocuSign.

2.4 REPORTING REQUIREMENTS

Following approval and execution of the agreement between DED and the CBO, DED requires submission of reporting. A Six-month Report Form is available on DED's website or by contacting the CHIEF Act Coordinator. The due date of the report is governed by the agreement.

2.5 NOTIFICATION AND COMMUNICATION REQUIREMENTS

Approved applicants will receive notifications from the GMS. The Grant GMS User Guides or GMS-generated emails may include additional instructions for applicants. For any correspondence, please include the applicant's name and, if applicable, agreement number in the subject line.

A. Notification

DED will issue a written notice of approval to applicants informing them whether the CHIEF application has been approved, denied, or whether DED is requesting additional information.

B. Account Setup

Following a notice of approval, a successful applicant will receive a GMS-generated email from AmpliFund Administrator, "no-reply@gotomygrants.com", with further instructions. This email is sent to the Primary Contact as identified in the application. Applicants should check their spam or junk mail folder as email settings may direct this system-generated email there. If the Primary Contact's information is no longer valid, the links in the email are expired, or the email is not received within thirty (30) days of the notice of approval, the applicant should contact the CHIEF Act Coordinator.

C. Identify Project Director

Following a notice of approval, the applicant's Primary Contact should identify a Project Director to receive notifications and to execute or assign various tasks (e.g. sign the agreement). The Project Director is the person responsible at the local-level for the day-to-day operation of the CHIEF Act project. In AmpliFund, the Project

Director will be referred to as the Primary Contact. The Applicant's Project Director is the primary point of contact for all program-related matters. All DED and GMS automated emails are directed to the Project Director.

CHAPTER 3: TAX CREDITS

3.1 FORM TO REQUEST TAX CREDITS

To request tax credits for contributions made during the contributor's tax year, contributors should file a Form CHIEF-1 with DED and provide all required documentation. The Form CHIEF-1 is available from the CBO or DED and must be signed by the Project Director. The Form CHIEF-1 and all additional documentation required by DED must be sent by mail or uploaded securely through a link provided by DED. A CBO may submit Form CHIEF-1s on behalf of the contributor to DED. Please contact the CHIEF Act Manager to receive a secure link.

UPDATE: Please submit all Form CHIEF-1s no later than January 31, 2026 for timely processing.

Tax Credits allowed under the CHIEF Act are nonrefundable and any amount of tax credit that is unused by the contributor may be carried forward and applied against contributor's income tax liability for the next five years immediately following the tax year the credit is first allowed. Tax credits are first allowed in the tax year the contribution is made and accepted by the CBO. Tax credits may not be carried back.

- **Individuals** – The amount of approved tax credits for individuals who make qualified contributions under the CHIEF Act shall be equal to one hundred percent (100%) of the total amount of such contributions, not to exceed the amount of unused tax credits available to the CBO. Taxpayers who are married but file separate returns for a tax year in which they could have filed a joint return may each claim fifty percent (50%) of the tax credit that would otherwise have been allowed for a joint return.
- **Business Firms** – The amount of approved tax credits for Partnerships, limited liability companies, S Corporations, Estates, Trusts, and C Corporations who make qualified contributions under the CHIEF Act shall be equal to fifty percent (50%) of the total amount of such contributions, not to exceed the amount of unused tax credits available to the CBO.

A. Documentation of Contributions

Documentation evidencing contributions made to projects or programs certified for tax credit status must be submitted to DED, along with the Form CHIEF-1 when requesting tax credits. DED may request additional documentation, as the facts and circumstances may require (or to substantiate the value of the contribution), but documentation shall generally be as follows:

- **Cash contribution** – Cash contributions may be shown by a photocopy of both sides of the canceled check or by proof of electronic funds transfer that includes documentation from the bank account of origin and destination. Checks shall be made payable to the CBO and noted

specifically for that program or project, and electronic funds transfers shall be transferred into the CBO's bank account for the program or project certified for tax credit status by the department.

- Contribution of real property – Real property contributions may be shown by the deed and documentation of at least one independent appraisal of the real property by a real property appraiser credentialed under the Real Property Appraiser Act.
- Contribution of Equipment or Supplies – Contributions of equipment or supplies may be shown by copies of invoices signed by both the contributor and the CBO receiving the equipment or supplies.
- Contribution of Stock – Stock contributions shall be converted into cash before the CBO receives the donation. Stock contributions may be shown as cash contributions.
- Other Contributions – Other contributions may be shown by affidavit or by other signed statement deemed acceptable by DED that identifies the contribution, the value of the contribution, and how the value was determined along with other information as may be requested by DED for the particular situation.

B. Valuation of Contributions

The value of eligible contributions made to CBOs for programs or projects certified for tax credit status by DED shall be determined based upon the valuation of charitable contributions for federal income tax purposes established by the Internal Revenue Service of the United States Department of the Treasury.

C. Qualification as Charitable Contribution for Federal Income Tax

The CHIEF Act requires that Tax Credits for contributions made to a project or program that was certified for Tax Credit status by DED be for contributions which may qualify as a charitable contribution deduction on the federal income tax return filed by the Business Firm or Individual making such contributions.

In addition to documentation required by paragraph B., DED may require documentation from Business Firms or Individuals that demonstrates that contributions made to programs or projects approved and certified by DED for Tax Credit Status may qualify as a charitable contribution deduction on the federal income tax return filed by the Business Firms or Individuals.

D. Verification of Lawful Presence for Public Benefits Eligibility

The Department of Economic Development is prohibited by state law (Neb. Rev. Stat. §4-108 et. seq.) from providing public benefits to a person not lawfully present in the United States. Individual or sole proprietorships applying for tax credits for their contributions under the CHIEF Act Program will be considered to be applying for and receiving public benefits from the State of Nebraska under the statutory definition of public benefits provided in §4-109.

As a consequence, such individuals and sole proprietorships will be required to complete the United States Citizenship Attestation Form provided as part of the tax credit request Form CHIEF-1. The attestation form serves as the applicant's attestation that he or she is a U.S. citizen or a qualified alien under the federal Immigration and Nationality Act (8 U.S.C. 1101 et seq.). Completion and submission to the Department of such form is a required prerequisite to any approval of CHIEF Act tax credits for an individual or sole proprietor contributor.

E. Approval

Once contributions are approved, DED will submit to contributors a form 1879 NTC for all eligible contributions. To claim tax credits, the form must be attached to the contributor's tax return, along with all other forms required by the Nebraska Department of Revenue or Nebraska Department of Insurance.