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DEPARTMENT OF REVENUE

Annual Report to the Legislature under Neb. Rev. Stat. § 4-113

January 30, 2026

Each state agency which administers any program of public benefits shall provide an annual report not later than January 31 for the prior year to the Governor and the Clerk of the Legislature with respect to compliance with sections 4-108 to 4-113. The report submitted to the Clerk of the Legislature shall be submitted electronically. The report shall include, but not be limited to, the total number of applicants for benefits and the number of applicants rejected pursuant to such sections. See [Neb. Rev. Stat. § 4-113](#).

Previous reports from the Nebraska Department of Revenue (DOR) can be found on the [DOR website](#).

Nebraska Advantage Programs

The sunset for Nebraska Advantage Act applications was December 31, 2020 and no further applications can be accepted. The Nebraska Advantage Rural Development Act (Rural Development) and the Nebraska Advantage Microenterprise Tax Credit Act (Microenterprise) require a taxpayer to file an application to describe a project and to request participation in the incentive program. The applications and application guides include the requirement that the work eligibility of all newly hired employees in Nebraska must be verified. For applications filed on or after October 1, 2009, the taxpayer is required to provide proof of registration for E-Verify, the federal electronic verification program, to verify the work eligibility status of all newly hired employees employed in Nebraska. In some cases, the application date was delayed until the applicant documented the registration process.

The use of the E-Verify program for new employees is verified for qualified projects with an application date on or after October 1, 2009. The Nebraska Department of Revenue (DOR) audits compliance for all Nebraska Advantage programs with E-Verify requirements and the eligibility of the newly hired Nebraska employees when each project attains the minimum required levels of investment and employment necessary for benefits. In the qualification audits, the audit testing confirms that no benefits are allowed for employees that were not properly verified. Corrections are made for subsequent years for employees which were not properly verified. The results related to Rural Development and Microenterprise applications for 2025 are as follows:

Rural Development and Microenterprise Applications				
Received January 1, 2025 through December 31, 2025				
	Applications Received		Applications Rejected Due to E-Verify	Applications Delayed Due to E-Verify
	Total	From Individuals		
Nebraska Advantage Rural Development Act	38	4	0	0
Nebraska Advantage Microenterprise Tax Credit Act	83	83	0	13

The DOR website provides information to taxpayers planning to claim the Nebraska Advantage Research and Development Credit of the requirement to use E-Verify to confirm the work eligibility of all newly hired employees employed in Nebraska.

The Research Tax Credit Worksheet, Form 3800N, Worksheet RD, includes several questions asking claimants to confirm they are using E-Verify for newly hired employees. Use of the E-Verify program for new employees is not confirmed at the time the return is processed. DOR audits for compliance after returns claiming the credit have been processed.

Nebraska Advantage Research & Development Act Returns Processed				
January 1, 2025 through December 31, 2025				
	Returns Processed		Claims for Credit Disallowed Due to E-Verify	
	Total	From Individuals	Total	From Individuals
Nebraska Advantage Research & Development Credit Act	258	117	0	0

[Nebraska Advantage Act Links](#) [relating to requirements of LB 403 (2009)]:

- [Nebraska Advantage Rural Development Act Application Guide](#)
- [Nebraska Advantage Microenterprise Tax Credit Act Application Guide](#)
- [Nebraska Advantage Act Research Tax Credit Worksheet, Form 3800N, Worksheet RD](#)

Charitable Gaming, Nebraska Lottery, and Nebraska Athletic Commission

The Charitable Gaming Division requires any new applicants for a county/city lottery worker license, utilization of funds member license, sales agent license, or gaming manager license to include the information required by the U.S. Citizenship Attestation Form.

The Nebraska Lottery requires all applicants for a retailer's contract who are individuals or sole proprietors to complete and submit the U.S. Citizenship Attestation Form.

The Nebraska Athletic Commission requires applicants for all licenses (contestants, seconds, judges, referees, physicians, and matchmakers) to complete and submit the U.S. Citizenship Attestation Form.

Gaming, Lottery, and Athletic Commission Applications		
January 1, 2025 through December 31, 2025		
	Applications Received	Applications Rejected Due to Citizenship/Immigration Status
Charitable Gaming	420	0
Nebraska Lottery	74	0
Nebraska Athletic Commission	389	0

Charitable Gaming, Nebraska Lottery, and Nebraska Athletic Commission Links [relating to requirements of LB 403 (2009)]:

- [Charitable Gaming Division Homepage](#)
- [Nebraska Lottery Legislative Update on LB 403](#)
- [Nebraska County/City Lottery Worker Application, Schedule III, Form 50G](#)
- [Nebraska Athletic Commission Homepage](#)

Property Assessment - Homestead Exemption

The Property Assessment Division requires all applicants for the homestead exemption to attest to their U.S. citizenship or provide their immigration status and alien number. The attestation is included on the Nebraska Homestead Exemption Application, Form 458.

Homestead exemption applications are filed after February 1 and on or before June 30 each year. All alien numbers are verified with U.S. Citizenship and Immigration Services of the Department of Homeland Security.

Homestead Applications		
January 1, 2025 through December 31, 2025		
	Applications Received	Applications Rejected Due to Citizenship/Immigration Status
Property Assessment	62,870	0

Property Assessment Division Link [relating to requirements of LB 403 (2009)]:

- [Nebraska Homestead Exemption Application, Form 458](#) (2026 form will be available on February 2, 2026)