



Nebraska Historic Tax Credit (NHTC) Worksheet

for Tax Years After 2014

**Form
3800N**
Worksheet NHTC

For tax year beginning _____, _____ and ending _____, _____

Name as Shown on Form 3800N

Social Security Number or Nebraska ID Number

		Column A Certificate 1	Column B Certificate 2	Column C Certificate 3	Column D Total of Columns A + B + C
1 NHTC Certificate Number	1				
2 Date certificate issued	2				
3 Placed in service date for the improvement to the historic property	3				
4 Current certificate balance at time of filing	4				
5 NHTCs used					
a Income tax	5a				
b Financial institution tax	5b				
c Insurance premium tax	5c				
6 Total NHTCs used (total of lines 5a, 5b, and 5c) (enter on Form 3800N, line 11)	6				
7 Certificate balance after filing (line 4 minus line 6)	7				

Instructions

Who Must File. A credit holder who has been issued a Nebraska Historic Tax Credit (NHTC) Certificate and is filing a tax return to use the NHTCs must file this form.

When and Where to File. To claim the NHTCs, this worksheet must be completed along with the Nebraska Incentives Credit Computation, Form 3800N, and attached to your income tax, financial institution tax, or insurance premium tax return.

The NHTC can be: (1) claimed for the year the improvement to historically significant real property is placed in service; (2) carried forward until fully utilized, or until December 31, 2027, whichever is earlier; and (3) used to reduce the credit holder's income tax, franchise tax imposed on financial institutions, or premium tax imposed on insurance companies.

Specific Instructions

Note: If reporting more than three separate certificates, attach additional pages to report the remaining certificate information.

Line 1. Enter the certificate number in the appropriate column for each certificate for which the credit holder is claiming a tax credit. This information can be found in your online account at nhtc.ne.gov.

Line 2. Enter the certificate date in the appropriate column for each certificate for which the credit holder is claiming a tax credit. This information can be found in your online account at nhtc.ne.gov.

Line 3. Enter the placed in service date for the improvement to the historically significant real property in the appropriate column for each certificate for which the credit holder is claiming a tax credit. This information can be found in your online certificate at nhtc.ne.gov.

Line 4. Enter the certificate balance for each certificate being used at time of filing. This information can be found on your online account at nhtc.ne.gov.

Line 5a. Enter the amount of NHTCs the credit holder is claiming on an income tax return for each certificate being used. Total the amounts entered for each certificate (Columns A+B+C) and enter the total credits in Column D.

Line 5b. Enter the amount of NHTCs the credit holder is claiming on a financial institution tax return for each certificate being used. Total the amounts entered for each certificate (Columns A+B+C) and enter the total credits in Column D.

Line 5c. Enter the amount of NHTCs the credit holder is claiming on an insurance premium tax return for each certificate being used. Total the amounts entered for each certificate (Columns A+B+C) and enter the total credits in Column D.

Line 6. Add lines 5a, 5b, and 5c for each column and enter the total credit amount used in Column D and on Form 3800N, line 11.

Line 7. Subtract line 6 from line 4 for each column and enter the total.