

*IMPLEMENTATION OF LB 886
(CERTIFICATION TO DEPARTMENT OF REVENUE)*

This column has previously set forth explanations of the income tax credit legislation introduced by Senator Al Davis (Hyannis), adopted by the Legislature, and signed into law by Governor Pete Ricketts. Set forth below is additional information concerning the implementation of LB 886, the Volunteer Emergency Responders Incentive Act.

As previously announced, the opportunity to qualify begins in the calendar year of 2016. Also discussed previously was the need to designate a certification administrator. The certification administrator for the department is required to forward the list of those who have qualified pursuant to the law, to the governing body, that being either the fire protection district or municipality. It is the fire protection district or municipality that is required to certify the list of members to the Nebraska Department of Revenue by February 10 of each year. Questions have arisen as to the format in which governing bodies will be required to certify those members who have qualified for a year of active service.

A Department of Revenue spokesperson has clarified that the Department will not generate a specific form to be used in submitting the names of members who have qualified for a year of active service. The governing body, either the fire protection district or municipality, is required to certify, in letter format, those members who have qualified. Because the Department of Revenue tracks all taxpayers using their social security numbers, the last four digits of a social security number will be required to be included in the certification letter.

Therefore, the governing body shall be required to state the name (preferably, the name in which the member files his or her Nebraska income tax return), their home address, and the last four digits of the member's social security number. Because the governing body will be responsible for submitting the certification list to the Department of Revenue, it will be appropriate for the governing body to use its letterhead in submitting the certification list to the Department of Revenue.

The certification list needs to be mailed to the Department of Revenue at the following address:

Nebraska Department of Revenue
P.O. Box 94818
Lincoln, NE 68509-4818.