

Nebraska Pregnancy Help Act Notification of Intended Tax Credit

Pregnancy Help Organization approved as an Eligible Charitable Organization

Essential Pregnancy Services

Street or Other Mailing Address

3171 N 93rd Street

City

Omaha

State

NE

ZIP Code

68134

Email Address

timn@essentialps.org

Complete to notify the Nebraska Department of Revenue (DOR) of an intended tax credit amount.

Taxpayer Name:

Taxpayer Street or Other Mailing Address:

Taxpayer City, State, ZIP Code:

Please check the box for the following taxpayer type: Individual Business Estate or Trust

Taxpayer Social Security Number or Nebraska Identification Number:

Taxpayer Intended Tax Credit Amount:

Check the box if this Form 3152-IC is for an **additional** intended tax credit amount over any prior intended tax credit amounts.

Please note one of the intended credit limitations is 50% of the income tax liability of the donor, if this is a pass-through entity that does not have a tax liability the credit will be zero.

If the taxpayer wants to increase the amount of their intended tax credit, a separate Form 3152-IC must be completed and filed for the amount over the initial intended tax credit amounts.

sign
here

Authorized Signature

timn@essentialps.org

Email Address

Director of Advancement

Title

531-239-3130

Phone Number

Date

For Department of Revenue Use Only

Intended Tax Credit Does Not Exceed Statutory Limit

Intended Tax Credit Exceeds Statutory Limit

Comments:

Authorized Signature _____

Date _____

Instructions

Who May File. A Pregnancy Help Organization approved as an eligible charitable organization (PHO) by the Nebraska Department of Revenue (DOR) under the Nebraska Pregnancy Help Act (Act), [Neb. Rev. Stat. §§ 77-3144 to 77-3153](#) that receives notice of an intended contribution and tax credit must file a Nebraska Pregnancy Help Act Notification of Intended Tax Credit Amount, Form 3152-IC. The Form 3152-IC cannot be filed by the contributor.

What to File. The PHO must submit Form 3152-IC to notify DOR of a taxpayer's intended tax credit. The PHO must submit a Nebraska Pregnancy Help Act Notification Regarding Intended Contribution, Form 3152-X if the taxpayer does not contribute within the time stated in [Neb. Rev. Stat. § 77-3152](#) or if the taxpayer contributes less than the intended tax credit amount.

When to File. Form 3152-IC must be filed by the PHO after a taxpayer has contacted the PHO to make a contribution. The taxpayer must make the contribution no later than 60 days after notifying the PHO of the intended contribution per [Neb. Rev. Stat. § 77-3152](#). If the intended contribution was not made within the time period or if the contribution made is less than the reported intended tax credit amount, the PHO must file Form 3152-X.

Processing Procedure. DOR will process Forms 3152-IC in the order they are received until the annual statutory limit has been reached for each State fiscal year. The PHO will notify DOR of an intended contribution by uploading this form. DOR will respond by secure email within 30 days notifying the PHO of any available credits remaining. If the taxpayer does not make the intended contribution, the PHO is required to notify DOR by completing Form 3152-X and submitting it to DOR.

Intended Tax Credit. A taxpayer may claim a nonrefundable credit for the timely contribution made to a PHO in the tax year in which the taxpayer made the contribution. The credit is the lesser of:

- The total amount of contributions made to any PHO during the taxable year; or
- 50% of the income tax liability of the taxpayer for such year.

If a shareholder, beneficiary, or member is claiming the credit based on a distribution, the credit is first limited by the tax liability of the pass-through entity. If the pass-through is not subject to tax, the credit will be zero.

Changes to Intended Tax Credit. If the taxpayer increases the amount of their contribution and wants to increase the amount of their tax credit, a separate Form 3152-IC must be completed and filed by the PHO for the amount over any prior intended tax credit amounts. If a taxpayer does not timely make the contribution or makes a contribution lower than their intended tax credit, the PHO must notify DOR by filing a Form 3152-X.

Email. By entering an email address or uploading this form electronically, the PHO acknowledges DOR may contact the organization or the authorized signatory by email. The PHO and taxpayer accept any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's ShareFile system.

Authorized Signature. The Forms 3152-IC and 3152-X must be signed by the current president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as a tax officer) who is authorized to sign as of the date this application is filed. A receiver, trustee, or assignee must sign any application they file for a corporation or association. For a trust, an authorized trustee must sign. The forms may be signed by a person authorized to sign by a [Power of Attorney, Form 33](#) on file with DOR. The authorized person must indicate their official title on the line provided.

Records. The PHO should keep a copy of all Forms 3152-IC and 3152-X filed with DOR.