



LOWER PLATTE SOUTH natural resources district

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FOR IMMEDIATE RELEASE

Nitrogen Reduction Incentive Act (NiRIA)

The Lower Platte South NRD (LPSNRD) and the Nebraska Department of Natural Resources (NeDNR) are launching a cost-share program to promote the reduction of nitrogen fertilizer use. Producers must verify a decrease in nitrogen application rates, limited to either 40 pounds per acre or 15% of their baseline rate. Eligible fields must be planted to corn in 2025.

Funding priority is given to:

- **Priority A:** Fields in designated Wellhead Protection Areas or Phase II/III areas (\$15/acre).
- **Priority B:** Certified irrigated acres outside designated areas (\$12/acre).
- **Priority C:** Dryland crop acres outside designated areas (\$10/acre).

Applications are accepted on a first-come, first-served basis until January 15, 2025. The LPSNRD will continue to work with producers until the allocated funds are exhausted. To qualify for payments by January 15, 2026, landowners must provide documentation of nitrogen sources, reduction methods, reported yields, and soil test results.

Application Requirements

1. Complete the Nitrogen Reduction Incentive Act Program Application.
2. Provide baseline nitrogen application documentation.
3. Submit soil test results; cost-share assistance is available.
4. Include U.S. Citizenship and W-9 forms.

For payment, landowners must submit the following by January 15, 2026:

- Nitrogen sources used.
- Methods for reduction.
- Yield data.
- Advanced technology practices and/or product documentation (if applicable).
- Soil and manure sampling results (if applicable).

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Nitrogen Reduction Incentive Act (NiRIA)

Lower Platte South NRD (LPSNRD) and Nebraska Department of Natural Resources (NeDNR) are partnering to offer a new cost-share program to further assist producers in adopting practices or products that encourage a reduction of applied nitrogen fertilizer. The requirements of NiRIA are that producers verify a reduction in nitrogen fertilizer application rates as the lesser of 40 pounds per acre or 15% of their baseline application rate. Examples of practices and products that are known to reduce nitrogen fertilizer application rates are located on the NiRIA application form. Eligible fields include those which will be planted to corn in 2025.

The following priority areas have been established by LPSNRD for funding through the NiRIA as provided by LB1368 which was passed by the Legislature and signed into law in April 2024. NiRIA will be open for the 2025 growing season and is scheduled to terminate on December 31, 2029. Total funding available for the program is capped at \$1 million. The \$1 million will be split accordingly among Nebraska NRDs based upon existing priority areas. The current allotment set aside for LPSNRD is \$26,089.64.

Priority A areas include fields that are located within an LPSNRD designated Wellhead Protection Area/Community Water System Protection Area or any Phase II/III Ground Water Management Area of LPSNRD. Payment rates for priority A areas will be **\$15/acre**.

Priority B areas include LPSNRD certified irrigated acres that do not lie within a designated Wellhead Protection Area/Community Water System Protection Area or any Phase II/III Ground Water Management Area of LPSNRD. Payment rates for priority B areas will be **\$12/acre**.

Priority C areas include the dryland crop ground acres that do not lie within a designated Wellhead Protection Area/Community Water System Protection Area or any Phase II/III Ground Water Management Area of LPSNRD. Payment rates for priority C areas will be **\$10/acre**.

Applications will be accepted chronologically based on the date submitted. The application due date is January 15, 2025.

To receive payment, landowners must submit all documentation by January 15, 2026. This includes records of nitrogen sources applied to the field, the method used for nitrogen reduction, reported yield, and relevant documentation of advanced technology practices, if applicable.

Application Process

To apply, landowners must submit a completed application by January 15, 2025, that includes:

1. Completed Nitrogen Reduction Incentive Act Program Application that includes the method used to achieve nitrogen reduction.
2. Documentation of previous baseline nitrogen application rates and sources of nitrogen fertilizer for the applied field.
3. Soil test for the applied field. LPSNRD has soil sampling cost-share available. The LPSNRD soil sampling method includes the collection of one soil sample for each field ranging from 10 and 40 acres, or each 40-acre area within a larger field. Soil samples for each 40 acres must include at least the following minimum components:
 - a. One shallow composite sample consisting of 10-15 individual samples, randomly collected from a depth of 0-8 inches and mixed together.
 - b. One deep composite sample consisting of 6-8 individual samples, randomly collected from a depth of 8-30 inches and mixed together.
 - c. Analysis can include a full set of tests for the shallow sample and only nitrate testing for the deep sample.
 - d. Cooperators must provide an aerial photo of each sampled farm/field, indicating which fields were sampled, who collected the soil samples, and a lab copy of the results.
4. U.S. Citizenship and W-9 Forms.

Payment Process

Landowners must submit the following information by January 15, 2026, to receive payment:

1. Documentation of all nitrogen fertilizer sources applied to the field.
2. Method, practices, or products that were implemented for nitrogen reduction.
3. Reported yield for the field where nitrogen was applied.
4. Documentation of advanced technology practices used for nitrogen reduction, if applicable.
5. Soil sampling results.
6. Manure sampling results, if applicable, along with biosolid application information, if relevant.

Nitrogen Reduction Incentive Act (NiRIA) Program Application 2024

Name of Producer: _____

Primary Contact: _____

Primary Contact Phone Number: _____

Primary Contact Email (if available): _____

Name of Natural Resources District (NRD): _____

Are you already enrolled in a federal nutrient management plan? ☐ No ☐ Yes

If yes, list what program(s) _____

Type of Crop: ☐ Corn ☐ Sugar Beet ☐ Potato

Legal Description (Submit one application per field): _____

Total Acres to Be Enrolled in this field (Limit of 280 acres): _____ Average Yield: _____

Crop Year: _____

Will you apply manure or lagoon water to this field? ☐ Yes ☐ No

If yes, attach documentation with the known amount of nitrogen in manure or lagoon water.

Do you apply nitrogen in the fall? ☐ Yes ☐ No

Identify the practice(s)/ product(s) you plan to implement to achieve the 40lbs or 15% reduction of commercial fertilizer by checking a box below. *Note that the below options do not represent a ranked list and practices/products are subject to individual NRD approval.

☐ Reduction in Nitrogen Application

☐ Implementation of Biological Nutrition (Example: *Proven40*)

☐ Implementation of a Nitrogen Use Efficiency Technology (Example: *N-Time*)

☐ Implementation of a Nitrogen Stabilizer (Example: *Agrotain*)

☐ Other Please Describe _____

Select type of documentation that will be used to determine baseline and to evaluate nitrogen reduction:

☐ NRD or producer crop reports (Priority A Areas)

☐ Submit all data required on local NRD phase reports for the prior 3 growing seasons (Priority B or C Areas)

☐ Complete soil sampling, as established by the NRD, prior to the cropping season (Priority B or C Areas)

*Please note that individual NRDs may require additional information.

Applicant Signature (Receiving 1099): _____ Date: _____

NRD Signature: _____ Date: _____



United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, check one of the following for yourself and attest to your response by providing your name, and signing and dating this form.

☐ I am a citizen of the United States.

OR

☐ I am a qualified alien under the federal Immigration and Nationality Act, my Immigration status is _____ and my alien number is _____, and I agree to provide a copy of my USCIS documentation upon request.

AND

(for corporation, partnerships, or trusts)

☐ Every person who is either a stockholder of the corporation, a partner of the partnership or a beneficiary of the trust is also a United States citizen or qualified alien.

Name of Trust, Partnership or Corporation

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.

PRINT NAME _____
(first, middle, last)

SIGNATURE _____

DATE _____

Nitrogen Reduction Incentive Act

Background

LB 1368 (2024) established the Nitrogen Reduction Incentive Act (NiRIA), Neb. Rev. Stat. §§ 2-411 to 2-417, a state program to provide incentives to producers for reducing the use of commercial fertilizers. The requirements of NiRIA are that producers verify a reduction in nitrogen fertilizer application rates as the lesser of 40 pounds per acre or 15% of their baseline application rate.

The Department of Natural Resources (Department) in partnership with local Natural Resources Districts (NRDs) and input from producers and commercial entities have developed this guidance document to define target areas and criteria for this new program. This guidance document will be reviewed annually to determine if program modifications are necessary.

NiRIA will be operative beginning with the 2025 growing season and is scheduled to terminate on December 31, 2029. Total funding currently available for the program is capped at \$1 million.

Priority Areas and Incentive Payments

The Department and NRDs have determined the program will operate under three priority areas (Figure 1) and **will be offered to corn, sugar beet, and potato producers**. **Priority A Area** will be wellhead protection areas and phase II, or higher phase areas established by an NRD, for purposes of water quality management. **Priority B Area** will be areas throughout the state that have been certified to irrigate crops. **Priority C Areas** will be all other areas of the state, including dryland. **Contact your local NRD to know which Priority Area you are in.** *Figure 1 data is supplied by NeDNR permitted irrigated lands, wellhead protection areas, and NRD phase areas as of June 28, 2024.*

Priority A Areas: Priority A Areas represent areas of elevated nitrate levels with enhanced management including wellhead protection areas and irrigated lands in phase II or higher areas. Most of these areas currently require establishment of a producer's baseline information and data reporting to NRDs, including nitrogen application rates. NRD crop report data will be used to establish baseline nitrogen application rates for producers in these areas.

Incentive payments in Priority A Areas will be set at \$15 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can**

other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.

Priority B Areas: Priority B Areas represent areas that are not in the Priority A Areas and have acres that are certified to irrigate. To be eligible for participation in NiRIA, producers in Priority B Areas will be required to establish a baseline level of nitrogen application, as established by the NRD, through one or both of the options outlined below.

Option One: Submit all the reporting data required on local NRD phase II or greater locations for the prior 3 growing seasons,

or

Option Two: Complete soil sampling, as established by the NRD, prior to the cropping season for which the incentive payment is requested.

Incentive payments in Priority B Areas will be set at \$12 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.**

Priority C Areas: Priority C Areas encompass all other areas of the state not captured in Priority A or B Area designations. To be eligible for participation in NiRIA producers in these areas will be required to establish a baseline level of nitrogen application, as established by the NRD, through one, or both, of options outlined in Priority B:

Incentive payments in Priority C Areas will be set at \$10 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.**

Approved Product(s) and Practice(s) for Program Enrollment

The method, product, or practice to achieve the nitrogen fertilizer application reduction is at the discretion of the producer, but incentive payments will not be distributed until proper documentation has been submitted, and approved, to the NRD demonstrating the necessary reduction in application rate before January 15 of the following program

year. **Producers must have completed the application process and have been approved for program participation by their local NRD to be eligible for reimbursement.**

Application and Payment

Producers participating in NiRIA must be in good standing with the local NRD rules and regulations. Producers participating will be required to file one application per field. Applications must be filed with the local NRD and receive notification that their application has been approved to be eligible to receive incentive payments. Applications are available at: <https://dnr.nebraska.gov/lb-1368-nitrogen-reduction-incentive-program> and must be submitted to your local NRD prior to January 15 of each year (or the next business day if January 15 falls on a weekend day). Contact your local NRD for submission details.

Each NRD will review and prioritize the applications based on available funding. Methods for application prioritization will be established by each NRD with applicants notified no later than March 15th whether their application has been approved or denied. A higher application ranking will be given to producers who incorporate the new innovative technology into their reduction practices. Those producers implementing new technologies must supply additional information to their NRD including the amount applied and the approved rate.

Documentation to establish the producer's baseline nitrogen application rate, practices that are planned to be used to achieve the application rate reduction, and the current year's nitrogen application rate are required on the application. Incentive payments will be made to participating producers after submitting the necessary documentation to support the decrease in nitrogen application that reflects the lesser of 40 pounds per acre or 15% of their baseline application rate to the NRD. If the producer does not provide documentation on reduction to the NRD by January 15th of the following program year, producer forfeits payment.

Steps to be eligible for NiRIA:

1. Submission of completed application for each field of interest to local NRD prior to January 15th of each program year including:
 - a. Necessary documentation to local NRD, as established by NRD, prior to planting establishing each field's baseline nitrogen application rate:
 - i. Priority A Areas will use previously reported NRD or crop report data.
 - ii. Priority B Areas will need data required on local NRD phase II or greater reports for the prior 3 growing seasons, or complete soil sampling, as established by the NRD, prior to the cropping season for which the incentive payment is requested.

- iii. Priority C Areas will need one, or both, of options unlined in Priority B Areas.
- b. Practices that are planned to be used to achieve the application rate reduction.
 2. NRD notification to producer that application has been approved or denied by March 15th of current program year and clarify needed field documentation.
 3. Prior to January 15th (or next business day if January 15th falls on a holiday or weekend) of next program year, producers must submit all necessary documentation showing the reduction of application on fields, or producer forfeits payments.
 4. If the nitrogen application rate reduction achieves the program goals (reduction equivalent to the lesser of 40 pounds or 15%), payment will be made to the producer by the NRD before January 15th of the following program year.

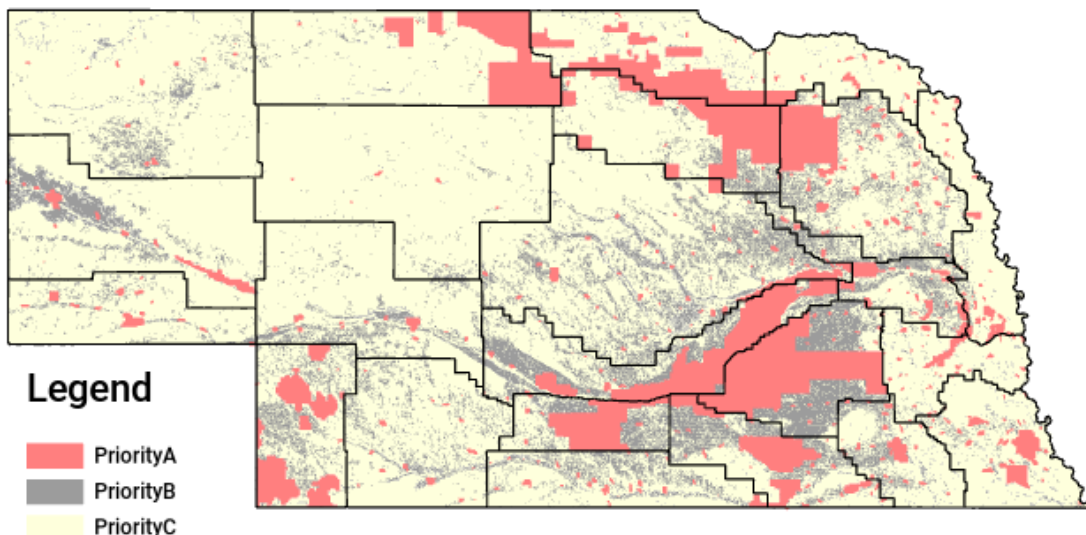
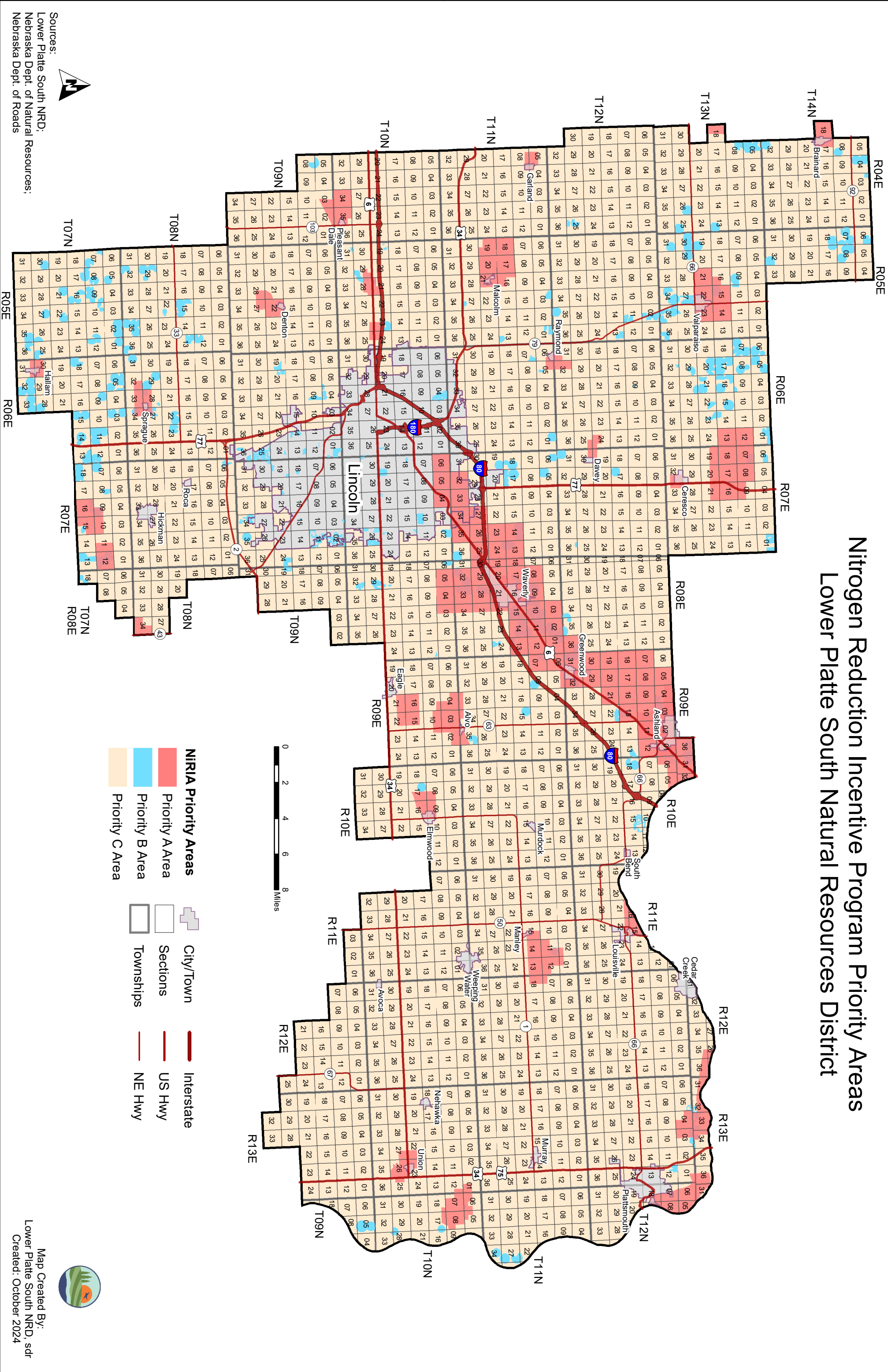


Figure 1. For general purposes only, the current distribution of Priority A, Priority B, and Priority C areas. Priority areas may be updated by each NRD through their rules and regulations. Contact your NRD for questions on which Priority Area you are in.

Nitrogen Reduction Incentive Program Priority Areas

Lower Plate South Natural Resources District



**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2	Business name/disregarded entity name, if different from above.	
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/> (Applies to accounts maintained outside the United States.)	
	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____	
	5	Address (number, street, and apt. or suite no.). See instructions.	
	6	City, state, and ZIP code	
	7	List account number(s) here (optional)	
		Requester's name and address (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they