



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
P.O. Box 94818 • Lincoln, Nebraska 68509-4818
Phone: (402) 471-5729 • www.revenue.ne.gov

September 17, 2010

Nebraska ID Number:

Tax Category:

After December 31, 2010, your entity will be required to make all payments of Nebraska (tax type), including any penalty and/or interest payments, by Electronic Funds Transfer (EFT). Neb. Rev. Stat. § 77-1784 allows the Tax Commissioner to require electronic payment of taxes when a taxpayer makes payments exceeding \$5,000 in the prior year. A \$100 penalty for non-compliance will be imposed if payments are not made by EFT.

EFT mandates are being implemented in phases. The present phase includes taxpayers who made payments of \$20,000 or more for a tax program in calendar year 2009. Your entity met this criteria. Beginning with payments made in January 2011, all (tax type) payments must be made by EFT. This includes payments for the December 2010 liability to be paid in January 2011.

Two types of ACH payments are available: ACH Credit and ACH Debit. Visit www.revenue.ne.gov and select "E-Commerce/Business E-pay" to view the User Guides explaining both payment types to help you determine the one you prefer. Payment by credit card is also an acceptable method for making electronic payments. Fedwire transfers are not an acceptable method of payment.

If you do not have Internet access or still have questions after reviewing the online information concerning electronic funds transfer options, call our Electronic Commerce Help Line at (800) 433-8631 for further assistance.

FOR THE TAX COMMISSIONER

Sincerely,

Leonard J. Sloup
Director of Operations and
Administrative Services