



**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](http://www.revenue.ne.gov)

March 14, 2011

RE: Nebraska  
Nebraska ID Number

After June 30, 2011, you will be required to make all payments of Nebraska (tax type), including any penalty and/or interest payments, by Electronic Funds Transfer (EFT). Credit card payments are also an acceptable form of payment to meet this requirement. Fedwire transfers are not an acceptable method of payment.

EFT mandates are being implemented in phases. The present phase includes taxpayers who made payments of \$16,000 or more for a tax program in calendar year 2010. You met this criteria. Beginning with payments made in July 2011, all (tax type) payments must be made by EFT. This includes payments for the June 2011 liability to be paid in July 2011. A \$100 penalty for non-compliance will be imposed on each payment not made by EFT. For more information on the EFT mandates, visit [www.revenue.ne.gov](http://www.revenue.ne.gov) and click "Electronic Funds Transfer (EFT) & E-File Mandates."

Two types of EFT payments are available: ACH Credit and ACH Debit. Visit [www.revenue.ne.gov](http://www.revenue.ne.gov) and click "E-Commerce/Business E-pay" to view the User Guides explaining both payment types.

If you have questions after reviewing the online information, call Taxpayer Assistance at (800) 742-7474 (NE and IA) or (402) 471-5729.

FOR THE TAX COMMISSIONER

Sincerely,

A handwritten signature in black ink, appearing to read "L. Sloup".

Leonard J. Sloup  
Director of Operations and  
Administrative Services