

Important Information on Filing and Paying Your Nebraska Sales and Use Taxes and Prepaid Wireless Surcharge

Nebraska ID Number (Taxpayer ID)

What

Starting with the June 2013 filing to the Nebraska Department of Revenue (Department), you are mandated to electronically file and pay all Nebraska and local sales and use taxes, as well as Nebraska Prepaid Wireless Surcharges due.

Why

In 2010, the Nebraska Legislature passed Neb. Rev. Stat. § 77-1784 authorizing the Tax Commissioner to mandate:

- Electronic filing of all tax programs, including Nebraska Sales and Use Taxes and Prepaid Wireless Surcharge;
- Electronic payment for taxpayers with annual payments exceeding a threshold amount of \$5,000; and
- A \$100 penalty for noncompliance in all tax programs, except individual income tax.

The Tax Commissioner has phased in threshold amounts over time to provide enough notice for taxpayers impacted by the mandates. **You currently meet the electronic filing and payment mandate threshold of \$9,000 effective July 1, 2013.**

How To Electronically File using NebFile for Business

- Go to the Department's website at www.revenue.ne.gov.
- Under "Online Services," and "For Businesses," click on "File Your Return."
- There, you'll find filing tips, step-by-step demonstrations, and the programs to file Form 10 and Form E911N.

How To Electronically Pay

- Go to the Department's website at www.revenue.ne.gov.
- Under "Online Services," and "For Businesses," click on "Make a Payment."
- There, you'll find information about many electronic payment options:
 - o Department's e-pay (The State withdraws funds from your bank account based on the information you provide);
 - o ACH Credit (You work with your bank to deposit funds into the State's bank account);
 - o Nebraska Tele-pay (Pay by phone); and
 - o Credit Card payments.

Other Important Information

- Preidentified, paper Forms 10 and E911N will no longer be mailed to you.
- Inside the NebFile for Business program, you can request that an email filing reminder be sent to you.
- If you have questions after reviewing the website information, call Taxpayer Assistance at 800-742-7474 (NE and IA) or 402-471-5729.