

### Income Tax Withholding—Revenue Rulings Rescinded

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, [sign up for the subscription service](#) at [revenue.nebraska.gov](http://revenue.nebraska.gov) to get updates on your topics of interest.

The following income tax withholding revenue rulings are hereby rescinded. They have been incorporated into the Department's [Income Tax Withholding Regulations](#).

Number	Subject	Date Issued
21-76-1	Employer's Returns and Payment of Withheld Taxes – Predecessor-Successor Relationship	April 7, 1976
21-76-2	Resident Indians	October 1, 1976
21-77-1	Retention of Magnetic Tape Containing W-2 Information	July 22, 1977
21-82-1	Approval of Substitute Wage and Tax Statement, Federal Form W-2	September 20, 1982
21-83-1	Internal Revenue Code Section 401(k) Qualified Contributions	June 27, 1983
21-87-1	Nonresidents Providing Personal Services	August 18, 1987
21-89-1	Gambling Winnings	October 4, 1989
21-90-1	Bonuses, Supplemental Wages, and Taxable Awards	May 21, 1990
21-90-2	Nonresidents Providing Personal Services	June 7, 1990
21-93-2	Nonresidents Providing Personal Services	July 23, 1993
21-94-1	Gambling Winnings	March 2, 1994
21-94-2	Bonuses, Supplemental Wages, and Taxable Awards	March 2, 1994
21-94-3	Pensions and Annuities	July 8, 1994
21-07-1	Payments Made to Nonresident Board Directors	March 6, 2007

APPROVED:



Tony Fulton  
Tax Commissioner

November 8, 2017