



Dave Heineman
Governor

STATE OF NEBRASKA

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

September 15, 2011

RE: Nebraska (Tax Type)
Nebraska ID Number (Taxpayer ID)

After December 31, 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 \$13,000 or more for a tax program in calendar year 2010. You met this criteria. Beginning with payments made in January 2012, all (tax type) payments must be made by EFT. This includes payments for the December 2011 liability to be paid in January 2012. 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 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 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