



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 24, 2010

Nebraska ID Number:

Tax Category:

After December 31, 2010, your entity will be required to electronically file (e-file) your Nebraska and Local Sales and Use Tax Return, Form 10. The Tax Commissioner may require e-filing of returns when a taxpayer makes payments exceeding \$5,000 in the prior year (see Neb. Rev. Stat. § 77-1784).

Mandates for e-filing returns are being implemented in phases. This phase includes taxpayers who made payments of \$20,000 or more in calendar year 2009. Your entity met this criteria. The requirement to e-file begins with your December 2010 Form 10 due on January 25, 2011. A pre-identified return, which had included other tax information and education items, will no longer be mailed to you. Instead, please visit our website for notifications of rate changes, tax law changes, education opportunities, etc. To file your return, go to **www.revenue.ne.gov**, click on the "File Your Return" button, and go to "Click here to file your Nebraska and Local Sales and Use Tax Return, Form 10, Online."

If you still have questions after reviewing the information on our website, call our E-Commerce Help Line at (800) 433-8631, Taxpayer Assistance at (800) 742-7474 (toll free in 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