



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 Sales and Use Tax
Nebraska ID Number (Taxpayer ID)

Due to recent changes in state law, the Tax Commissioner is now authorized to require electronic filing of returns and electronic payment of balance dues for most tax programs. Based on this authority, after December 31, 2011, you will be required to:

1. E-file your Nebraska and Local Sales and Use Tax Return, Form 10; and
2. Make all payments of Nebraska sales and use tax, including any penalty and/or interest payments, by Electronic Funds Transfer (EFT).

Credit card payments are also an acceptable form of payment to meet the EFT 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 sales and use tax 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 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.

Since you are required to e-file, a pre-identified paper return will no longer be mailed to you. The NebFile for Business filing program allows you to request that an email reminder be sent each month in lieu of a paper Form 10.

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