

Please Do Not Write In This Space

Name and Location Address

Name and Mailing Address

Nebraska ID Number	Deposit for Month of	Due Date
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Nebraska income tax withheld this period. (Do not file this form if you are making payments electronically.) Please pay this amount.....

\$	
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Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this deposit, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Authorized Signature \_\_\_\_\_  
Date \_\_\_\_\_  
( )  
Title \_\_\_\_\_  
Daytime Phone \_\_\_\_\_  
Email Address \_\_\_\_\_

Signature of Preparer Other Than Taxpayer \_\_\_\_\_  
Date \_\_\_\_\_  
( )  
Address \_\_\_\_\_  
Daytime Phone \_\_\_\_\_

### Instructions

You must be licensed for Nebraska income tax withholding with the Nebraska Department of Revenue (DOR) prior to filing this deposit. If you are not currently licensed, complete [Nebraska Tax Application, Form 20](#), to apply for this license and mail it together with the Form 501N.

**Who Must File.** Monthly income tax withholding deposits are required when the amount withheld exceeds \$500 in either of the first two months of a calendar quarter.

Certain taxpayers are required to make payments electronically. See [revenue.nebraska.gov](http://revenue.nebraska.gov) for information on [electronic payment filing mandates](#). Payment options are available on our [website](#). Electronic payments can be made using NebFile for Business (Withholding Payment/Deposit), Nebraska e-pay, Tele-pay, ACH credit, or by credit card.

Payments for the third month of a calendar quarter are made by filing the Nebraska Income Tax Withholding Return, Form 941N. Taxpayers required to make payments electronically should not send a check. All taxpayers are encouraged to file and pay electronically.

**When and Where to File.** The payment is due on or before the 15th day of the month following the calendar month covered by the deposit. If paying electronically, do not file Form 501N. If you are not paying electronically, mail Form 501N and payment to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Checks written to the DOR may be presented for payment electronically.

**If required, payment must be made electronically.**

Use our safe and secure Nebraska e-pay system to make and manage your Nebraska business tax payments. Please visit [revenue.nebraska.gov](http://revenue.nebraska.gov) for additional information about e-pay.

**Do not mail this voucher if you are paying electronically.** If paying by check or money order, mail this form and payment to:  
**Nebraska Department of Revenue, PO Box 98915, Lincoln, NE 68509-8915**  
**[revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729**

**Penalty and Interest.** Penalty and interest may be imposed for failure to timely remit income tax withheld.

**Taxpayer Assistance.** See the DOR's website at [revenue.nebraska.gov](http://revenue.nebraska.gov) or call 800-742-7474 (NE and IA) or 402-471-5729.

### Specific Instructions

**Nebraska Income Tax Withheld This Period.** Enter the amount of Nebraska income tax withheld during the calendar month shown above. If a deposit is not required until the second month, all income tax withheld for the first and second months must be remitted.

**Signatures.** If you are filing a paper return, the Form 501N must be signed by the taxpayer, partner, member, or corporate officer. If the taxpayer authorizes another person to sign this Form 501N, there must be a power of attorney on file with the DOR.

Any person who is paid for preparing a taxpayer's Form 501N must also sign the Form 501N as preparer.

**Email.** By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."