



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 17, 2010

Nebraska ID Number:

Tax Category:

After December 31, 2010, your entity will be required to:

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

Neb. Rev. Stat. § 77-1784 allows the Tax Commissioner to require electronic payment of taxes and electronic filing of returns when a taxpayer makes payments exceeding \$5,000 in the prior year. A \$100 penalty for non-compliance will be imposed if payments are not made by EFT.

Mandates for electronic payment of taxes and electronic filing of returns are being implemented in phases. The present phase includes taxpayers who made payments of \$20,000 or more in calendar year 2009. Your entity met this criteria. The requirement to file electronically begins with your December 2010, Form 10 due on January 25, 2011. A pre-identified return will no longer be mailed to you. Visit www.revenue.ne.gov and select "E-Commerce/Business E-filing" to file your return using NebFile for Business. Select "E-Commerce/Business E-pay" to view the User Guides explaining both EFT payment options to help you determine the one you prefer. Payment by credit card is also an acceptable method for making electronic payments. Fedwire transfers are not an acceptable method of payment.

If you do not have Internet access or still have questions after reviewing the online information, call our Electronic Commerce Help Line at (800) 433-8631 for further assistance.

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