

Nebraska Extension of Statute of Limitations Agreement

**FORM
872N**

• See limitation periods in the table below.

Name		Your Social Security Number	Spouse's Social Security Number
Street or Other Mailing Address		Nebraska ID Number	
City	State	Zip Code	Federal ID Number
Effective Date	Date Agreement Extended to		

Tax Categories

<input type="checkbox"/> Sales Tax	<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Income Tax Withholding	<input type="checkbox"/> Other _____
<input type="checkbox"/> Use Tax	<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Waste Reduction and Recycling Fee	<input type="checkbox"/> Other _____
<input type="checkbox"/> Litter Fee	<input type="checkbox"/> Lodging Tax	<input type="checkbox"/> Pass through Income of a Partnership, S Corporation, or Fiduciary	

The Nebraska Department of Revenue and the taxpayer agree that a notice of deficiency (or filing a claim for overpayment) for the amount of Nebraska and local tax (determined under existing or applicable prior law) in the tax categories listed above, may be mailed at any time on or before the "Date Agreement Extended to." A notice of deficiency may include any tax period that could have been included had a notice of deficiency been issued on the effective date of this agreement.

**sign
here** ▶

Authorized Signature	Title	Date
Print Name		
Email Address		
▶ Spouse's Signature (If Married, Filing Jointly Return)		Date
Print Name		

For Nebraska Department of Revenue Use Only

**sign
here** ▶

Department of Revenue Authorized Signature	Title	Date
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Statute of Limitation Periods for Assessment of Tax

Return Filing Status	Statute of Limitation Periods for Various Tax Categories		
	Sales Tax, Use Tax, Lodging Tax, and Litter Fee	Income Tax	Income Tax Withholding
Timely Filed	Three years from the last day of the calendar month following the period of the deficiency	Three years from the due date of the return	Three years from April 15 of the next calendar year
Filed Late	Three years from the date the return was filed	Three years from the date the return was filed	Three years from the date the return was filed, or the above "Timely Filed" period, whichever is later
No Return Filed	Six years from the last day of the calendar month following the period of the deficiency	No limitation period	No limitation period
Underreported in Excess of 25%	Six years from the last day of the calendar month following the period of the deficiency*	Six years from the date the return was filed**	Not Applicable

The above chart summarizes the most common statutes of limitations affecting taxpayers. However, other statute of limitation periods may apply. For additional information see [Neb. Rev. Stat. §§ 77-2708, 77-2709](#) (sales, use, lodging, and litter fee), [77-2786, 77-2787](#), and [77-2793](#) (income tax).

* This statute of limitations applies where an amount is omitted from a return that is in excess of 25% of the amount of tax stated in the return. Neb. Rev. Stat. § 77-2709.

** This statute of limitations applies where an amount is omitted from Nebraska taxable income that is in excess of 25% of the amount of taxable income stated in the return or a corporate return omits a properly includable member of the unitary group. Neb. Rev. Stat. § 77-2786.

Mail this agreement to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818**

Please retain a copy of this agreement for your records.

Instructions

When and Where to File. A Nebraska Extension of Statute of Limitations Agreement, Form 872N (agreement), is completed when the taxpayer and the Nebraska Department of Revenue (DOR) agree to extend the period of limitation for mailing a notice of deficiency of Nebraska tax, or filing a claim for overpayment of tax.

An agreement signed on behalf of a flow-through entity will also extend the time allowed for a deficiency determination against the partners, shareholders, or members of the entity with respect to the entity income received by the partner, shareholder, or member. The [Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs, Form 872-ME](#), is used for all motor fuels tax programs.

Name and Address. An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address. The spouse's name must also be entered if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended.

A business entity must enter the name and business address of the entity. If this agreement applies to multiple entities, an attachment must be submitted with this agreement listing the name, Nebraska ID Number and Federal ID Number for each entity.

Effective Date. The agreement becomes effective on the later of the following dates:

1. The date entered in the Effective Date box; or
2. The date both DOR and the taxpayer have signed the agreement and attachment for additional business entities.

This agreement extends the statute of limitation period for mailing a notice of deficiency or for filing a claim for overpayment of tax, for all taxable periods for which a notice could have been mailed on the date this agreement becomes effective for the tax category boxes checked above. The agreement does not affect the due date for filing a return.

Date Agreement Extended To. Enter the date to which the statute of limitations is being extended.

Signature. This agreement must be signed by the taxpayer, owner, partner, member, or corporate officer. The spouse must also sign if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended. If the taxpayer authorizes another person to sign this agreement, there must be a [power of attorney](#) on file with DOR.

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

Statute of Limitation Periods. See the table above for a summary of the various statute of limitation periods.

An agreement between the taxpayer and the IRS, providing for the extension of the period for assessment of federal income tax also extends the period for mailing a notice of deficiency of Nebraska income tax. Copies of these agreements must be filed with DOR within 30 days after the date the IRS approves the extension.

Appeal Rights. The Form 872N does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.