



**NEBRASKA INDIVIDUAL INCOME TAX  
DECLARATION FOR ELECTRONIC FILING**  
for Tax Year Beginning January 1 and Ending December 31, 2005  
• Read instructions on reverse side

**FORM 8453N  
2005**

PLEASE DO NOT WRITE IN THIS SPACE

IRS Declaration Control Number (DCN)

00 - [ ] - [ ] - 6

Please Type or Print

First Name(s) and Initial(s) \_\_\_\_\_ Last Name \_\_\_\_\_

Home Address (Number and Street or Rural Route and Box Number) \_\_\_\_\_

City, Town, or Post Office \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Social Security Number \_\_\_\_\_ Spouse's Social Security Number \_\_\_\_\_

**PART I - TAX RETURN INFORMATION (Whole Dollars Only)**

1 Refund (line 40, Form 1040N; or line 16, Form 1040NS) .....	1	
2 Amount you owe (line 34, Form 1040N or line 11, Form 1040NS) .....	2	

**If I have filed a balance due return, I understand that if for any reason my electronic funds withdrawal is canceled, whether due to my request to cancel or errors on my return, that my payment is still due on or before April 17, 2006, and I remain liable for my tax liability and all applicable interest and penalties.**

**PART II - DIRECT DEPOSIT OF REFUND OR ELECTRONIC FUNDS WITHDRAWAL FOR BALANCE DUE**

3 Type of Transaction

I agree to have my income tax refund directly deposited into the designated account by the Nebraska Department of Revenue and its designated financial institution as specified in my 2005 Nebraska individual income tax return. If I have filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund.

I authorize the Nebraska Department of Revenue and its designated financial institution to initiate an automatic withdrawal to my account as specified in my 2005 Nebraska individual income tax return. I understand that to cancel this automatic withdrawal, I must notify a department representative no later than two (2) business days prior to the Debit Date I have specified. I also authorize the financial institutions involved in the processing of my payment to receive confidential information necessary to answer inquiries and resolve problems where possible.

4 Debit Date \_\_\_\_\_ 5 Debit Amount \$ \_\_\_\_\_ 6 Name of Financial Institution and, if Applicable, Branch Name \_\_\_\_\_

7 Routing Transit Number (RTN) \_\_\_\_\_ **The first two numbers of the RTN must be 01 through 12 or 21 through 32.**

8 Depositor Account Number (DAN) \_\_\_\_\_ 9 Type of Account  Savings  Checking

I declare, under penalties of perjury, that I have compared the information on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2005 Nebraska individual income tax return. If I have filed federal and state returns and there is an error on my state return, I understand my federal return may be rejected. I understand that my return may be changed if rejected by the state. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to having my return, including this declaration and accompanying schedules and statements, sent to the Internal Revenue Service.

Attach State Copy of W-2(s) Here

**sign here** Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Spouse's Signature (If filing jointly, both must sign) \_\_\_\_\_

**If you are also the Electronic Return Originator (ERO) and are preparing your own return, check this block  and mail the original of this form to the Nebraska Department of Revenue and keep a copy for your records.**

**PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

I declare that I have reviewed the above taxpayer's return, and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form and provided the taxpayer with a copy of this form and all forms and information to be filed with the Nebraska Department of Revenue. I have followed all other requirements described in Federal Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2005), and any requirements specified by the Nebraska Department of Revenue. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

ERO

**sign here** Electronic Return Originator's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Firm's Name (or yours if self-employed) \_\_\_\_\_

Check if also Paid Preparer

Check if Self-Employed

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Electronic Filer Identification Number (EFIN) \_\_\_\_\_

PAID PREPARER

**sign here** Paid Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

Firm's Name (or yours if self-employed) \_\_\_\_\_

Check if Self-Employed

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**ATTENTION ERO'S: DO NOT MAIL THIS FORM TO THE NEBRASKA DEPARTMENT OF REVENUE.**

**Be sure to attach state copies of all documents substantiating withholding and retain for 3 years after the due date.  
Visit our Web site: [www.revenue.ne.gov](http://www.revenue.ne.gov), or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.**

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## INSTRUCTIONS

**DECLARATION CONTROL NUMBER (DCN).** The Declaration Control Number is a 14-digit number assigned by the Electronic Return Originator (ERO) to each taxpayer's return. The ERO should enter this number only after the Internal Revenue Service has acknowledged receipt of the electronic portion of the return. For the Nebraska return, it will be the same number as on the federal return. The number should be entered as follows:

Boxes	Entry
3-8	Electronic filer identification number (EFIN) assigned by the Internal Revenue Service
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO

**NAME AND ADDRESS.** The address must match the address shown on the electronically filed Nebraska Form 1040N or 1040NS.

### PART I — TAX RETURN INFORMATION

**LINE 1.** If your Nebraska Individual Income Tax Return is calculated with a refund (line 40, Form 1040N or line 16, Form 1040NS is greater than zero), enter this amount on line 1. **An amount less than \$2.00 will not be refunded.** If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected in the electronically filed return to such liability and notify the taxpayer of this action. **Complete PART II of this form to receive a refund by direct deposit or to pay a balance due by electronic funds withdrawal.**

**LINE 2.** If your Nebraska Individual Income Tax Return is calculated with a tax due (line 34, Form 1040N or line 11, Form 1040NS is greater than zero), enter this amount on line 2. **A tax due amount less than \$2.00 need not be paid.** Remit this amount on or before April 17, 2006 to avoid penalty and interest. **Attach a check or money order payable to the Nebraska Department of Revenue to your Form 1040N-V Payment Voucher or complete Part II to pay a balance due by electronic funds withdrawal.** If a payment voucher is used, please type or print your social security number on the face of the check or money order and mail to: Nebraska Department of Revenue, P.O. Box 98911, Lincoln, NE 68509-8911.

### PART II — DIRECT DEPOSIT OF REFUND OR ELECTRONIC FUNDS WITHDRAWAL OF BALANCE DUE

Taxpayers can elect to have their refund directly deposited, or their balance due debited by completing Part II.

EROs are responsible for verifying that direct deposit or electronic funds withdrawal information on this form is consistent with what is reported in the electronic return. This information must be completely accurate for the department to process a request for a direct deposit or electronic funds withdrawal. If any portion of this information is missing or inaccurate, the request for a direct deposit or electronic funds withdrawal will be automatically canceled.

**LINE 3. TYPE OF TRANSACTION** indicates whether you are requesting a direct deposit of your refund, or an electronic funds withdrawal payment for your balance of tax due. If you wish to receive your refund directly into your financial institution account, or pay your tax without sending a check or money order, check one of these boxes. If either box is checked, complete lines 4 through 9 as applicable.

**LINE 4. DEBIT DATE** is the date you request to have your tax payment withdrawn from your financial institution. If you indicate you are requesting an electronic funds withdrawal for payment of a balance due, you must indicate what date you want the payment withdrawn from your account. For a timely filed return, this date can be any time from the date the return is filed to the April 17, 2006 due date. **It will take the department up to three (3) days after the federal return is successfully transmitted to the IRS to complete the debit to your account, so note this in your records.** A Debit Date specified for April 17, 2006 will be considered timely even though it may take the department up to three days to complete the debit, **provided** the return is filed on or before the April 17, 2006 due date. Penalty and interest will be assessed for late payments, so allow adequate time to have your payment debited. If you request an electronic funds withdrawal and your return is transmitted after the April 17, 2006 due date, your financial institution account will be debited on the next business day following receipt of your return by the department. Accounts will not be debited prior to the date you request.

**Electronic funds withdrawals can be canceled any time up to two (2) days prior to the Debit Date.** Cancellations must be arranged with a department representative. Proof of identity must be provided before an

electronic funds withdrawal can be canceled. To cancel, call the department's Taxpayer Assistance at 1-800-742-7474 in Nebraska and Iowa, or call 1-402-471-5729.

**LINE 5. DEBIT AMOUNT** is the amount that will be withdrawn from the specified financial institution, and applied as payment towards the tax liability, including the applicable underpayment of estimated tax penalty. If the amount you owe is \$300 or more, review the "Penalty for Underpayment of Estimated Tax" in your tax booklet to determine if a Form 2210N should be filed. Debit Amount can be more or less than the amount you owe; however, if less, you will be billed for any tax still owed, and if unpaid after the due date, penalty and interest will be applied. Any amount paid which exceeds the amount due by \$2 or more will be refunded.

**LINE 7.** The Routing Transit Number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit or electronic funds withdrawal request will be rejected. If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for electronic funds transfers.

**LINE 8.** The Depositor Account Number (DAN) can contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

The account designated to receive the direct deposit or to be direct debited must be in the taxpayer's name. If the taxpayer's filing status on the return is "married filing jointly", the account can be in either or both spouses' names. If the filing status is "married filing separately", the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

**Note:** The account should not include the name of any other person unless the taxpayer's filing status on the return is "married filing jointly" or "married filing separately" and the taxpayer's spouse is the other name listed on the account.

Some financial institutions do not permit the deposit of a joint refund into an individual account. The Nebraska Department of Revenue is not responsible when a financial institution refuses a direct deposit for this reason.

### DECLARATION OF TAXPAYER

An income tax return electronically transmitted by an ERO will not be considered complete and filed until Form 8453N is signed by the taxpayer. **The taxpayer's signature allows the Nebraska Department of Revenue to advise the ERO and/or the transmitter of the reason for any delays or problems in processing the return, the refund, or the direct deposit.**

If the ERO makes changes to the electronic return after Form 8453N has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected version of Form 8453N.

If a state return is rejected and the corresponding adjustments result in a change of less than \$50 to either the refund or the amount owed, the taxpayer is not required to review the state return prior to retransmission, but may, by separate agreement with the ERO, request to do so.

**If the ERO is also the primary taxpayer or spouse, and uses approved computer software to prepare their own return on electronic media, check the appropriate box. Mail this form and all attachments to the Nebraska Department of Revenue, P.O. 98911, Lincoln, Nebraska 68509-8911.**

### PART III — DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The ERO's signature is required by the Nebraska Department of Revenue. A paid preparer must sign Form 8453N in the space provided for the Paid Preparer. **If the Paid Preparer is also the ERO, do not complete the Paid Preparer Section.** Instead, check the box labeled "Check if also Paid Preparer." Only original handwritten signatures are acceptable.

Please be certain to attach the state copies of Forms W-2, W-2G, 1099-MISC, and 1099R to the front of the declaration form as indicated.

**The ERO is required to retain the signed Form 8453N with all attachments for a period of 3 years after the due date.** Upon request by the Nebraska Department of Revenue, the ERO is required to provide the Form 8453N with all attachments to the department at any time during this 3 year period, and the ERO must inform the Nebraska Department of Revenue of any address change for their company during the 3 year period. **Do not** mail this form to the Nebraska Department of Revenue unless requested to do so.

If you need additional assistance, call 1-800-742-7474 in Nebraska and Iowa, or call 1-402-471-5729.