



Nebraska Individual Income Tax Transmittal for E-Filed Returns
for Tax Year Beginning January 1 and Ending December 31, 2011

FORM 8453N
2011

IRS Declaration Control Number (DCN)

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If filed by using modernized e-file, a DCN is not required.

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print	First Name and Initial	Last Name	Social Security Number
	If a Joint Return, Spouse's First Name and Initial	Last Name	Spouse's Social Security Number
	Current Mailing Address (Number and Street or PO Box)		Email Address
	City	State	Zip Code

Mail Form 8453N and applicable documentation only when the e-filed Nebraska Individual Income Tax Return requires this information to substantiate a claim or credit, and your software does not support this form in e-file. Documentation must be received within 15 days of e-filing your return or the claim or credit will be disallowed.

Check the applicable boxes to identify attachments.

- Form 1099-MISC (only if Nebraska withholding is shown)
- Form 1120-SN, Schedule K-1N; Form 1065N, Schedule K-1N; or Form 1041N, Schedule K-1N. (Do not send Forms W-2.)
- Form 1310N, Nebraska Refund for Deceased Taxpayers
 - If filing as personal representative, attach proof of appointment.
 - All other persons, attach proof of death.
- Form CDN, Nebraska Community Development Assistance Act Credit Computation and Form 1099NTC (see instructions)
- Nebraska Tax Incentive Credit Documentation (see instructions)
- Form NFC, Statement of Nebraska Financial Institution Tax Credit
- Form NOL, Nebraska Net Operating Loss Worksheet
- Form 2210N, Individual Underpayment of Estimated Tax, when the "annualizing income" box is checked; or if claiming "waiver of penalty", attach explanation.
- Form 1099 BFC, Certificate for Beginning Farmer Credit
- Form 4797N, Special Capital Gains/Extraordinary Dividend Election and Computation (see instructions)
- Form 33, Power of Attorney

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Mail this form and attachments to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98911, LINCOLN, NE 68509-8911.**

You may also fax this form along with its attachments to 402-471-5927.

www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729

INSTRUCTIONS

NOTE: The submission of a federal self-selected personal identification number (PIN) with a taxpayer's e-filed federal income tax return serves as the Nebraska signature on the Nebraska e-filed return.

WHO MUST FILE. Almost all Nebraska returns can be e-filed. However, when you claim certain credits, or claim a refund for a deceased taxpayer who is not your spouse, additional documentation may be required. The software you use should prompt you to print the Nebraska Individual Income Tax Transmittal for E-filed Returns, Form 8453N. Attach the required documentation to Form 8453N and mail to:

Nebraska Department of Revenue
PO Box 98911, Lincoln, NE 68509-8911.

You may also fax this form and the required attachments to 402-471-5927.

WHEN TO FILE. Form 8453N should be mailed with attachments as soon as the Nebraska Acknowledgement has been received indicating the state return has been accepted. Form 8453N and attachments must be filed within 15 days of the Nebraska Department of Revenue's receipt of your e-filed individual income tax return.

NEBRASKA TAX INCENTIVE CREDIT DOCUMENTATION. Attach all required information necessary to support the tax incentive credit claimed. This includes, but is not limited to:

- Form 3800N;
- Nebraska Advantage Act Microenterprise Application, Page 3; and
- Nebraska Renewable Energy Tax Credit Worksheet.

NEBRASKA COMMUNITY DEVELOPMENT ASSISTANCE ACT CREDIT. Form 1099NTC from the Department of Economic Development is required for this credit to be allowed. If you have questions, please contact the Department of Economic Development at www.neded.org, or 800-426-6505.

SPECIAL CAPITAL GAINS/EXTRAORDINARY DIVIDEND ELECTION AND COMPUTATION. Attach Federal Schedule D (Form 1040). If filed federally, attach Federal Form 6252.

RETENTION OF RECORDS. You must retain the state copies of Forms W-2, W-2G, 1099-MISC, and 1099-R, and all other state documentation for a period of at least three years from the due date of the related return.