

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 4. If your Nebraska Individual Income Tax Return is calculated with a refund, (line 38, Form 1040N or line 15, Form 1040NS is greater than zero), enter this amount on line 4. **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 Revenue, the department may apply an overpayment reflected in their electronically filed return to such liability and notify the taxpayer of this action. **Complete PART II of this form to receive your refund by direct deposit.**

LINE 5. If your Nebraska Individual Income Tax Return is calculated with a tax due, (line 33, Form 1040N or line 11, Form 1040NS is greater than zero), enter this amount on line 5. **A tax due amount less than \$2.00 need not be paid.** Remit this amount on or before April 15, 1999 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.** Please type or print your social security number on the face of your check or money order and mail to: Nebraska Department of Revenue, P.O. Box 94818, Lincoln, NE 68509-4818.

PART II — DIRECT DEPOSIT OF REFUND

Taxpayers can elect to have their refund directly deposited by completing Part II.

ERO's are responsible for verifying that direct deposit information on this form is consistent with direct deposit information within the taxpayer's electronic return.

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 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 direct deposit (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 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 electronically transmitted income tax return 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 delay in processing the return or the refund.

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 the primary taxpayer or spouse used 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. 94818, Lincoln, Nebraska 68509-4818. The refund will be held until this form is received by the department.

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 Form 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 Forms 8453N with all attachments for a period of 3 years past the due date. Upon request by the Nebraska Department of Revenue, the ERO's are required to provide the Forms 8453N with all attachments to the department at any time during the 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, dial 1-800-742-7474 from anywhere in the continental United States. Lincoln residents call 471-5729.