

**Application for Automatic Extension of Time  
to File Nebraska Corporation, Fiduciary, or Partnership Return**  
Taxable year beginning \_\_\_\_\_, and ending \_\_\_\_\_,

Name Doing Business As (dba)				
Legal Name				
Street or Other Mailing Address				
City	State	Zip Code	Federal ID Number	Nebraska ID Number

**Automatic 6-Month Extension**  
• Check one of the boxes below if filing Federal Forms 1041, 1041-QFT, 1041-N, or 1065.

- Nebraska Fiduciary Income Tax Return, Form 1041N       Nebraska Return of Partnership Income, Form 1065N

**Automatic 7-Month Extension**  
• Check all appropriate boxes if filing Nebraska Forms 1120N or 1120-SN.

- Automatic seven-month filing extension from the original due date.       Extension in addition to the federal extension up to a maximum of seven months from the original due date.  
**Attach a copy of the Federal Form 7004 filed with the Internal Revenue Service.**

- Is the corporation organized as an exempt organization?       YES     NO  
Is the corporation a cooperative described in IRC section 6072(d)?       YES     NO  
Is the corporation an S corporation?       YES     NO  
Is the corporation a foreign corporation with no US offices?       YES     NO

**Tentative Tax Payment Calculation**  
• Entities filing a fiduciary or partnership return need not complete lines 1 through 10 below. A fiduciary or partnership must complete line 11.

1	Tentative income tax liability for taxable period before any applicable credits . . . . .	1		
2	Premium tax credit . . . . .	2		
3	Community Development Assistance Act credit . . . . .	3		
4	Form 3800N nonrefundable credits . . . . .	4		
5	Total nonrefundable credits (total of lines 2 through 4). . . . .	5		
6	Tentative income tax liability after nonrefundable credits. Subtract line 5 from line 1 (if the line 5 amount is more than the line 1 amount, enter -0-). . . . .	6		
7	Form 3800N refundable credits . . . . .	7		
8	Estimated income tax payments . . . . .	8		
9	Other payments or credits, including any Beginning Farmer credit, employer's credit for expenses incurred for TANF (ADC) recipients, and Property Tax Incentive Act credit . . . . .	9		
10	Total prior payments and credits (total of lines 7 through 9). . . . .	10		
11	Tentative tax payment (line 6 minus line 10) . . . . .	11		

**Check this box if your payment is being made electronically.**

**If the corporation is a member of a unitary group of corporations filing a combined return, complete the following section.**

Name and Address of Each Member of the Unitary Group	ID Numbers	
	Nebraska	Federal

Under penalties of perjury, I declare that I have been authorized to make this application, and that to the best of my knowledge and belief, the statements made above are correct and complete.

**sign here** ▶

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_  
Title \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_ (    ) \_\_\_\_\_

Mail this application and remit payment (electronically, if required) to:  
**Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**Who May File.** A corporation (C corporation and S corporation), fiduciary, partnership, or limited liability company making a tentative tax payment, and/or wanting more time to file a Nebraska tax return, must file a Nebraska Application for Extension of Time, Form 7004N. The Form 7004N must be filed even if a tentative income tax payment is made electronically.

If you have filed for a federal extension and are not making a tentative income tax payment to Nebraska, you do not need to complete this application. When your Nebraska income tax return is filed, you must attach a copy of the Federal Form 7004 filed with the IRS, or a copy of the approved federal extension. If a federal extension of time has been granted, the filing date for Forms 1120N, 1120-SN, and 1065N is automatically extended for the same period. If a federal extension of time has been granted to an estate or trust, the filing date for Form 1041N is automatically extended for six months.

**Corporations.** When a federal extension of time has been granted and additional time is necessary to file a Nebraska corporation income tax return, file Form 7004N on or before the date the federal extension expires. Attach a copy of the Federal Form 7004 filed with the IRS, or a copy of the approved federal extension. A maximum of a seven-month extension beyond the original due date of the corporation income tax return is allowed for Nebraska.

**Partnerships, Estates, and Trusts.** Nebraska will only allow partnerships an extension of time up to the maximum number of months provided by the IRS. Nebraska will allow estates and trusts an extension of up to six months. No additional Nebraska extension will be granted.

**When to File.** Form 7004N must be filed on or before the due date of the original return. Corporations may also file Form 7004N on or before the date that a federal extension expires.

**Where to File.** Mail Form 7004N to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818.

**Line 9. Other payments or credits.** Enter the total other credits. The property tax incentive act credit includes the credits for school district property taxes and community college taxes paid.

**Amount of Payment.** Payment of the amount shown on line 11 must be remitted either with this form or electronically using one of the electronic payment options identified below.

**Mandates of Electronic Payment.** Some entities are required to make their payments (tax, penalty, and interest) electronically. For mandate purposes, all of the electronic payment options listed below satisfy the mandate requirement. All entities are encouraged to make their payments electronically.

### Electronic Payment Options

**Nebraska e-pay.** Nebraska e-pay is the Nebraska Department of Revenue's (DOR's) web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

**ACH Credit.** You (or your bank) create an electronic file in the appropriate ACH file format. It is submitted to the Federal Reserve and instructs your bank to "credit" the state's bank account.

**Nebraska Tele-pay.** Nebraska Tele-pay is the DOR's phone-based electronic payment system. Call 800-232-0057, enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive a confirmation number at the end of your call.

**Credit Card (Corporations only).** Secure credit card payments can be initiated through ACI Payments, Inc. at [acipayonline.com](http://acipayonline.com) or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment made to the DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

**Check or Money Order.** If you are not using one of the electronic payment options described above, include a check or money order payable to the "Nebraska Department of Revenue." Checks written to the DOR may be presented for payment electronically.

**Corporate Unitary Group.** Members of a unitary group filing a single return using the combined income approach should only request one extension for the entire group. The name, address, Federal ID number, and Nebraska ID number of each corporation included in the combined return must be listed on Form 7004N.

**Terminating the Extension.** The DOR may, at any time, terminate a C corporation's extension of time by mailing the taxpayer a notice of termination and allowing ten days from the date of the termination notice to file the Nebraska corporate return.

**Taxpayer Notification.** The DOR will notify the applicant if this request for extension is denied. The notice will be sent to the address entered on Form 7004N. **No notice will be sent with respect to approved applications for an extension of time to file a return.**

**Signatures.** This application must be signed by a corporate officer, fiduciary, partner, member, a person currently enrolled to practice before the IRS, or an attorney or certified public accountant qualified to practice before the IRS. If the taxpayer authorizes any other person to sign this application, there must be a [power of attorney](#) on file with the DOR.

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