

March 8, 2019

(Mailing Name)	(Location Name)
(Mailing Address)	(Location address)
(Mailing City) (Mailing State) (Mailing Zip)	(Location City) (Location State) (Location Zip)
	Nebraska (Tax Type)
	Nebraska ID Number (Taxpayer ID)

## Important Information on Paying Your Nebraska Business Taxes

### What

After June 30, 2019, you will be mandated by the Nebraska Department of Revenue (Department) to electronically pay all Nebraska (Tax Type) tax due.

### Why

In 2010, the Nebraska Legislature passed Neb. Rev. Stat. § 77-1784 authorizing the Tax Commissioner to mandate:

- Electronic payment of (Tax Type) tax for taxpayers with annual payments exceeding a threshold amount of \$5,000; and
- A \$100 penalty for noncompliance in all tax programs, except individual income tax.

The Tax Commissioner has phased in threshold amounts over time to provide enough notice for taxpayers impacted by the mandates. **Your payments exceed the current threshold of \$5,000, so you are required to pay electronically beginning July 1, 2019.**

### Use Electronic Funds Withdrawal (EFW)

With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify. EFW is available when using the NebFile for Business programs and when e-filing business income tax returns using third-party software, EFW is not available for paying Nebraska use tax. See below for other electronic payment options.

### Other Electronic Payment Options

- Go to the Department's website at [revenue.nebraska.gov](http://revenue.nebraska.gov).
- Under "Online Services," and "For Businesses," click on "Make a Payment Only."
- There, you'll find information about electronic payment options:
  - o Nebraska e-pay (The State withdraws funds from your bank account based on the information you provide);
  - o ACH Credit (You work with your bank to deposit funds into the State's bank account);
  - o Tele-pay (Pay by phone) 800-232-0057; and
  - o Credit Card, 800-272-9829.

**[revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729**