



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
P.O. Box 94818 • Lincoln, Nebraska 68509-4818
Phone: (402) 471-5729 • www.revenue.ne.gov

March 15, 2010

Nebraska Identification Number:
Tax Category:

After June 30, 2010, your organization will be required to make all payments of Nebraska (tax type), including any penalty and/or interest payments, by electronic funds transfer (EFT). Neb. Rev. Stat. § 77-1784 allows the Tax Commissioner to require electronic payment of taxes when a taxpayer makes payments exceeding \$20,000 in the prior year. A \$100 penalty for non-compliance will be imposed if payments are not made by EFT.

EFT mandates are being implemented in phases. This year's phase includes taxpayers who made payments exceeding \$25,000 for a tax program in the prior year (calendar year 2009). Your organization fell within this range. Beginning with payments made in July 2010, all (tax type) payments must be made by EFT. **This includes payments for the June 2010 liability to be paid in July 2010.**

Two types of ACH payments are available: ACH Credit and ACH Debit. Visit www.revenue.ne.gov and select "E-Commerce/Business E-pay" to view the User Guides explaining both payment types to help you determine the one you prefer. If you are already making other tax payments electronically, you may want to select that payment type. We do not accept Fedwires as a method of payment. Payment by credit card is also an acceptable method for making electronic payments.

Thank you for helping make Nebraska government more efficient. If you do not have Internet access or still have questions after reviewing the online information concerning electronic funds transfer options, call our Electronic Commerce Help Line at (800) 433-8631 for further assistance.

FOR THE TAX COMMISSIONER

Sincerely,

Leonard J. Sloup
Director of Operations and
Administrative Services