

March 19, 2026

Important Information on Filing and Paying Your Nebraska Sales and Use Taxes and Prepaid Wireless Surcharge

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

What

Starting with the June Nebraska and Local Sales and Use Tax Return, Form 10, and June Nebraska Prepaid Wireless Surcharge Return, Form 911, filed with the Nebraska Department of Revenue (DOR) by July 20, 2026, you are mandated to electronically file and pay all Nebraska and local sales and use taxes, as well as Nebraska Prepaid Wireless Surcharges due.

Why

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

- Electronic filing of all tax programs, including Nebraska Sales and Use Taxes and Prepaid Wireless Surcharge;
- Electronic payment 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 file and pay electronically beginning July 1, 2026.**

How To Electronically File and Pay using NebFile for Business

- Go to DOR's website at revenue.nebraska.gov.
- Under "Businesses," click on "File/Pay Your Return."
- There, you'll find filing tips, the programs to file Form 10 and Form E911N, and pay any taxes due while filing using Electronic Funds Withdrawal (EFW).

How To Pay Electronically

- Go to DOR's website at revenue.nebraska.gov.
- Under "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 (Not available for Prepaid Wireless Surcharge).

Other Important Information

- Preidentified, paper Forms 10 and E911N will no longer be mailed to you.
- Inside the NebFile for Business program, you can request that an email filing reminder be sent to you.

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