

March 17, 2025

## Important Information on Filing and Paying Your Income Tax Withholding

(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 Income Tax Withholding Return, Form 941N and Nebraska Reconciliation of Income Tax Withheld, Form W-3N, filed with the Nebraska Department of Revenue (DOR) by July 31, 2025, you are mandated to electronically file and pay all income tax withholding 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 income tax withholding returns;
- Electronic payment of income tax withholding 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, 2025.**

### How To Electronically File and Pay using NebFile for Business

- Go to DOR's website at [revenue.nebraska.gov](http://revenue.nebraska.gov).
- Under "Businesses," click on "File/Pay Your Return."
- There you'll find filing tips, the program to file your tax return, 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](http://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.

### Other Important Information

- Preidentified, paper Forms 941N and W-3N 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](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729**