



# Application for Automatic Extension of Time to File Nebraska Corporation, Fiduciary, or Partnership Return

Taxable year beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

**FORM 7004N**

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

**AUTOMATIC 5-MONTH EXTENSION**

• Check one of the boxes below if filing Federal Forms 1041 (except bankruptcy estates) or 1065.

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

**AUTOMATIC 6-MONTH EXTENSION**

• Check one of the boxes below if filing Federal Forms 1041 (bankruptcy estate only), 1041-QFT, 1041-N, or 1065-B.

- 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 Form 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?       YES     NO

If Yes, enter the original due date of the cooperative's federal return \_\_\_\_\_.

**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 . . . . .	<b>1</b>		
2 Premium tax credit . . . . .	<b>2</b>		
3 Community Development Assistance Act credit . . . . .	<b>3</b>		
4 Form 3800N nonrefundable credits . . . . .	<b>4</b>		
5 Total nonrefundable credits (total of lines 2 through 4) . . . . .	<b>5</b>		
6 Subtract line 5 from line 1 (if the line 5 amount is more than the line 1 amount, enter -0-) . . . . .	<b>6</b>		
7 Form 3800N refundable credits . . . . .	<b>7</b>		
8 Estimated tax payments . . . . .	<b>8</b>		
9 Other payments or credits, including any Beginning Farmer credit . . . . .	<b>9</b>		
10 Total prior payments and credits (total of lines 7 through 9) . . . . .	<b>10</b>		
11 Tentative tax payment (line 6 minus line 10) . . . . .	<b>11</b>		

**Check this box if your payment is being made by electronic funds transfer (EFT).**

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 (EFT, if required) to:  
**NEBRASKA DEPARTMENT OF REVENUE, PO BOX 94818, LINCOLN, NE 68509-4818**  
**www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729**

## INSTRUCTIONS

**WHO MAY FILE.** A corporation (C corporation and subchapter 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 7004N must be filed even if a tentative tax payment is made by electronic funds transfer (EFT).

If you have filed for a federal extension and are not making a tentative 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 Internal Revenue Service (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, 1041N, and 1065N is automatically extended for the same period.

**CORPORATIONS.** When a federal extension of time has been granted and additional time is necessary to file a Nebraska corporate 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 corporate income tax return is allowed for Nebraska.

**PARTNERSHIPS, ESTATES, AND TRUSTS.** Nebraska will only allow extensions of time up to the maximum number of months provided by the IRS. 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 with remittance, to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818.

**AMOUNT OF PAYMENT.** Payment of the amount shown on line 11 must be remitted with this form. Payment can be made by [EFT or by credit card](#). Payment may also be made by check or money order.

For some corporations, EFT is mandatory for all corporate payments. If your corporation has an EFT mandate from the Nebraska Department of Revenue (Department), your corporate payments **must** be made electronically. Any portion of the tax liability not paid by the original due date of the return will accrue interest at the statutory rate from the original due date of the return to the date of full payment of the liability. Interest due on the underpayment of the liability must be paid when the return is filed.

**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.

**TERMINATION OF EXTENSION.** The Department may, at any time, terminate a C corporation's extension of time by mailing the taxpayer a notice of this termination, allowing ten days from the date of the termination notice to file the Nebraska corporate return.

**TAXPAYER NOTIFICATION.** The Department 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 Department.