

**Nebraska Application for Automatic Extension of Time
to File a Nebraska Individual Income Tax Return**

Taxable year beginning _____, 20____, and ending _____, 20____			PLEASE DO NOT WRITE IN THIS SPACE		
Your First Name and Middle Initial _____		Last Name _____			
If Married, Filing Jointly, Spouse's First Name and Middle Initial _____		Last Name _____			
Current Mailing Address (Number and Street or PO Box) _____					
City _____ State _____ ZIP Code _____			Social Security Number _____		
			If Married, Filing Jointly, Spouse's Social Security Number _____		

Note: You have up to six months from the original due date to file your return, but earlier filing is encouraged. This form is not necessary if a federal extension has been filed and you are not making a payment, or if the return is being e-filed by a paid tax preparer. See instructions below for additional information.

Please consider using the Nebraska Department of Revenue's (DOR) [e-pay](#) program to make this payment. It's fast, secure, and easy.

Tentative tax payment (Enter the amount of payment remitted with this extension request)

Instructions

This application extends the filing date for your return, but does not extend the due date to pay the tax. Interest will be assessed from the due date to the payment date.

Who May File. Any individual making a tentative tax payment and/or wanting more time to file a Nebraska income tax return, must file a Nebraska Application for Automatic Extension of Time, Form 4868N. The requirement to file Form 4868N is waived if the Nebraska tax return is e-filed through a paid tax preparer. Married couples who file married, filing separately, who both want an extension of time, must each complete a separate Form 4868N.

If a federal extension of time has been granted, the filing date for Form 1040N is automatically extended for the same period.

When you file your Nebraska income tax return, if not e-filing through a paid tax preparer, you **must**:

- Send a copy of the Application for Automatic Extension of Time to File, Federal Form 4868; or
- Attach an explanation that you received an automatic federal extension electronically; and include your federal confirmation number.

Taxpayers using an online software product or NebFile (DOR's free online e-filing alternative) must mail the above information to DOR after e-filing. Paper filers must attach the extension information to the paper return.

When and Where to File. The Form 4868N must be filed by the original due date of the return to be approved. Mail Form 4868N to:

Nebraska Department of Revenue
PO Box 94818
Lincoln NE 68509-4818

Tentative Tax Payment and Interest. Although an approved extension of time extends the filing date for the return, interest is due from the original due date of the return to the payment date. A tentative tax payment will stop interest from accruing on the paid amount. This amount should be claimed as a credit on the estimated payments line of Form 1040N, when the return is filed. You can use DOR's [e-pay](#) system to make your tentative tax payment. It's fast, secure, and easy.

Taxpayer Notification. The taxpayer will be notified if the requested Nebraska extension is denied. All approved extension requests will be granted an **automatic six-month filing extension beyond the original due date**. Notification will only be sent when the extension application is not granted.

Mail this application to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

DRAFT AS OF 7/25/2024
DO NOT FILE