

Paid tax preparers who filed 25 or more Nebraska individual income tax returns in 2025 must electronically file (e-file) all of the Nebraska individual income tax returns they prepare in 2026. Taxpayers may request a tax preparer to not e-file a return by signing this form.

Do not mail this form to the Nebraska Department of Revenue. The paid tax preparer should keep the signed Nebraska E-file Opt-Out Record for Individuals for a period of at least three years after the due date of the return.

For Taxpayer's Use Only			
First Name and Middle Initial		Last Name	Your Social Security Number or ITIN
If Married, Filing Jointly, Spouse's First Name and Middle Initial		Last Name	Spouse's Social Security Number or ITIN
Current Mailing Address (Number and Street, or Rural Route and Box Number)			Telephone Number
City	State	ZIP Code	Email Address

☐ I do not want my tax return filed electronically.

Explanation: _____

**Taxpayer
sign
here**

▶ Your Signature (If married, filing jointly, only one spouse must sign.) _____ Date _____

For Paid Tax Preparer's Use Only			
Paid Tax Preparer's Name			PTIN
Firm's Name (If Applicable)			FEIN
Tax Preparer's/Firm's Address			Telephone Number
City	State	ZIP Code	Email Address

**Tax Preparer
sign
here**

▶ Paid Tax Preparer's Signature _____ Date _____

**Do not mail this form to the Nebraska Department of Revenue.
The tax preparer should retain the signed form for a minimum of three years.**

DRAFT AS OF 8/15/2025
DO NOT FILE