

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

**For Taxpayer's Use Only**

|                                 |                   |                    |
|---------------------------------|-------------------|--------------------|
| Name Doing Business As (dba)    | Federal ID Number | Nebraska ID Number |
| Legal Name                      |                   |                    |
| Street or Other Mailing Address |                   | Telephone Number   |
| City                            | State             | ZIP Code           |
| Email Address                   |                   |                    |

I do not want the corporation or partnership tax return filed electronically.

Explanation: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Taxpayer  
sign  
here** ➔

Signature of Officer, Partner, or Member

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 |                  |
| City                          | State            |
| ZIP Code                      | Telephone Number |
| 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.**