

**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 6-Month Extension

• Check one of the boxes below if filing Federal Forms 1041, 1041-QFT, 1041-N, or 1065.

- ☐ 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 Forms 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 described in IRC section 6072(d)? ☐ YES ☐ NO
Is the corporation an S corporation? ☐ YES ☐ NO
Is the corporation a foreign corporation with no U.S. offices? ☐ YES ☐ NO

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	1		
2	Premium tax credit	2		
3	Form 3800N nonrefundable credits	3		
4	Other nonrefundable credits (see instructions)	4		
5	Total nonrefundable credits (total of lines 2 through 4).	5		
6	Tentative income tax liability after nonrefundable credits. Subtract line 5 from line 1 (if the line 5 amount is more than the line 1 amount, enter -0-).	6		
7	Form 3800N refundable credits	7		
8	Estimated income tax payments	8		
9	Other payments or refundable credits (see instructions)	9		
10	Total prior payments and credits (total of lines 7 through 9).	10		
11	Tentative tax payment (line 6 minus line 10)	11		

Check this box if your payment is being made electronically. ☐

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

File this with your income tax return or mail this application and timely remit payment (electronically, if required) to:

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

Instructions

Who May File. A corporation (C corporation or S corporation), fiduciary, partnership, or limited liability company making a tentative tax payment, will use the Nebraska Application for Extension of Time, Form 7004N if the Federal Form 7004 has **not** been properly filed and granted and/or if additional time is necessary to file a Nebraska corporation income tax return beyond a federal extension of time. The Form 7004N must be filed at the time of a tentative income tax payment unless the payment is made electronically and is identified as an extension payment.

If you have filed for a federal extension and are not making a tentative income tax 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 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, and 1065N is automatically extended for the same period. If a federal extension of time has been granted to an estate or trust, the filing date for Form 1041N is automatically extended for six months.

Corporations. When a federal extension of time has been granted and additional time is necessary to file a Nebraska corporation 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. A maximum of a seven-month extension beyond the original due date of the corporation income tax return is allowed for Nebraska.

Partnerships, Estates, and Trusts. Nebraska will only allow partnerships an extension of time up to the maximum number of months provided by the IRS. Nebraska will allow estates and trusts an extension of up to six months. No additional Nebraska extension will be granted.

When to File. When Federal Form 7004 has not been properly filed and granted, Form 7004N must be signed on or before the due date of the original return. Form 7004N must be filed at the time the tentative income tax payment is remitted when paying by check or money order. If the tentative income tax payment is remitted electronically, Form 7004N must be attached to the Nebraska income tax return when the income tax return is filed with the box next to "7004/7004N Attached" checked. Failure to check the box on the income tax return may result in processing delays and/or the issuance of an improper balance due notice. **The tentative income tax payment must be remitted on or before the due date of the original return regardless of the method of payment.**

When a federal extension of time has been granted and additional time is necessary to file a Nebraska corporation income tax return, the Nebraska Form 7004N must be signed on or before the date the federal extension expires and filed with the Nebraska return. When the Form 7004N is submitted with the actual return, the box next to "7004/7004N Attached" must be checked. Failure to check the box on the income tax return may result in processing delays and/or the issuance of an improper balance due notice.

Taxpayers requesting the automatic extension must attach the Form 7004N and/or Federal Form 7004, if applicable, to the Nebraska income tax return and check the box next to "7004/7004N Attached" on the return.

Where to File. Form 7004N must be attached to the Nebraska income tax return with the "7004/7004N Attached" box checked, if payment was remitted electronically. If payment is made by check or money order, Form 7004N must be mailed to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818 with the payment.

Line 4. Other nonrefundable credits. Enter the total of the employer's credit for expenses incurred for TANF (ADC) recipients, School Readiness Tax Credit for providers, CDAA credit, Nebraska employer tax credit for employing convicted felons, Opportunity Scholarship Credit for contributors, Child Care Tax Credit for contributors, Creating High Impact Economic Futures (CHIEF) credit, and Pregnancy Help Act Credit for contributors.

Line 9. Other payments or refundable credits. Enter the total of the Beginning Farmer credit, Nebraska income tax withheld, Property Tax Incentive Act credits, and PTET credit. Effective January 1, 2024, the Property Tax Incentive Act credit only includes the credit for community college taxes paid as property tax relief for school district taxes is now applied directly on the property tax statement. The PTET credit includes your share of the Nebraska pass-through entity tax paid by a partnership in which you hold an ownership interest.

Amount of Payment. Payment of the amount shown on line 11 must be remitted either with this form or electronically using one of the electronic payment options identified below.

Mandates of Electronic Payment. Some entities are required to make their payments (tax, penalty, and interest) electronically. For mandate purposes, all of the electronic payment options listed below satisfy the mandate requirement. All entities are encouraged to make their tentative income tax payments for an extension electronically.

Electronic Payment Options

Nebraska e-pay. Nebraska e-pay is the Nebraska Department of Revenue's (DOR's) web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

ACH Credit. You (or your bank) create an electronic file in the appropriate ACH file format. It is submitted to the Federal Reserve and instructs your bank to "credit" the state's bank account.

Nebraska Tele-pay. Nebraska Tele-pay is the DOR's phone-based electronic payment system. Call 800-232-0057, enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive a confirmation number at the end of your call.

Credit Card (Corporations only). Secure credit card payments can be initiated through ACI Payments, Inc. at acipayonline.com or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment made to the DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

When using any of the [electronic payment options](#) to remit a tentative income tax payment for an extension, you must select the applicable FTA Tax Type Code for the extension payment.

Check or Money Order. If you are not using one of the electronic payment options described above, include a check or money order payable to the “Nebraska Department of Revenue.” Checks written to the DOR may be presented for payment electronically.

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.

Terminating the Extension. The DOR may, at any time, terminate a C corporation’s extension of time by mailing the taxpayer a notice of termination and allowing ten days from the date of the termination notice to file the Nebraska corporate return.

Taxpayer Notification. The DOR 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 DOR.

Email. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska’s file share system. If you do not wish to be contacted by email, write “Opt Out” on the line labeled “email address.”