

# Nebraska E-file Opt-Out Record for Fiduciary

2026

Paid tax preparers who filed 25 or more Nebraska fiduciary income tax returns in 2026 must electronically file (e-file) all of the Nebraska fiduciary income tax returns they prepare in 2027. 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 fiduciary tax return filed electronically.

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

**Taxpayer  
sign  
here**

Signature of Fiduciary or Officer Representing Fiduciary

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.**