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DEPARTMENT OF REVENUE

2027

Nebraska

Corporation Estimated Income Tax Payment Vouchers

Included in this Booklet:
Form 1120N-ES

Electronic payment options are available.
See instructions.

Questions?
revenue.nebraska.gov

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800-742-7474 (NE or IA) or 402-471-5729

8-013-2025 Rev. 6-2026

Instructions

Who Must Make Estimated Payments. Every corporation subject to taxation under the Internal Revenue Code must make estimated income tax payments if its Nebraska income tax liability can reasonably be expected to exceed allowable credits by $400 or more. Corporation includes corporate taxpayers and S corporations that elect to be subject to Nebraska income tax.

S corporations that do not elect to be subject to Nebraska income tax may make voluntary estimated payments in the same manner as other corporations. Estimated payments made by these S corporations are treated as income tax withholding on behalf of the shareholders.

When to Make Estimated Income Tax Payments. Estimated income tax installments are due by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. The estimated income tax may be paid in full with the first installment, or paid in equal installments on each due date.

If you miss a payment of estimated income tax, or if you made a mistake which caused an underpayment in earlier installments, make an immediate "catchup" payment with your next installment payment.

Distributors and Operators of Cash Devices. In addition to the estimated payment requirements indicated above, effective July 19, 2024, distributors and operators of cash devices must make quarterly income tax payments. This is also separate from the Net Operating Revenue tax that is due quarterly on each individual device. The income tax payments are due January 1st, April 1st, June 1st, and October 1st of each year. The quarterly income tax payments for distributors are based on the distributor's income tax liability. The quarterly payments for operators are based on the income generated by each cash device. Distributors and operators that are corporations may submit these payments with a Form 1120N-ES. If you submit both an estimated income tax payment and the quarterly income payment together, mark all applicable boxes (Estimated Payment, Payment by Distributor of Cash Device, and Payment by Operator of Cash Device) on the payment voucher.

Methods of Payment. Some corporations are required to make their corporation payments electronically. A corporation with an electronic payment mandate from the Nebraska Department of Revenue (DOR) must make all income tax payments using one of the electronic methods outlined below. All corporations are encouraged to make their income tax payments electronically.

Electronic Payment Options

Electronic Funds Withdrawal (EFW). With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

Nebraska e-pay. Nebraska e-pay is 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 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. 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 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.]

Cancel a Payment. To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact Official Payments.

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 with the payment voucher. Checks written to DOR may be presented for payment electronically.

Calculating the Amount of Each Installment.

1. Corporations complete the 2027 Nebraska Corporation Estimated Income Tax Worksheet. If line 5 is less than $400, estimated income tax payments are not required.
2. Complete the appropriate payment voucher. The amount of any overpayment from last year may be applied in full or in part to any estimated income tax payment installment if the corporation:
    - Had an overpayment on the 2026 Nebraska Corporation Income Tax Return, Form 1120N, or the 2026 Nebraska S Corporation Income Tax Return, Form 1120-SN; and
    - Elected to apply the overpayment to the 2027 estimated income tax.

Changes in Estimated Income Tax. If the corporation's income increases substantially, or if the corporation's estimated income tax changes substantially for another reason, it may be required to amend its estimated income tax. Use the Amended Computation schedule to calculate the amended estimated income tax and use the amended amounts on the next payment voucher.

Penalty For Not Paying Enough Estimated Income Tax. A penalty is due on corporations for underpayment of estimated income tax installments. An underpayment exists when the estimated income tax payments plus allowable credits are less than the income tax liability. The penalty is not due if the corporation qualifies for any of the methods that avoid penalty listed on the Underpayment of Estimated Tax for Corporations, S Corporations, and Partnerships, Form 2220N.

Each corporation with an underpayment of estimated income tax must file a Form 2220N with its Nebraska Corporation Income Tax Return, Form 1120N or Nebraska S Corporation Income Tax Return, Form 1120-SN.

Overpayment of Estimated Income Tax. A corporation that has overpaid its estimated income tax may apply for a refund of the overpayment if the overpayment is both:

- At least 10% of the corporation's expected income tax liability; **and**
- At least $500.

To apply for this refund, a corporation must file a Corporation Application for Adjustment of Overpayment of Estimated Tax, Form 4466N, on or before the 15th day of the third month after the end of its tax year, and before it files its tax return.

Unitary Business. Corporate taxpayers who are required to file a single Nebraska Corporation Income Tax Return, Form 1120N, for a unitary business may file combined estimated income tax payments for the group. A combined Nebraska ID number is used for the group and can be requested in writing from DOR. The same combined ID number used to file estimated income tax payments is assigned to the corporate taxpayer's Nebraska corporation income tax return.

2027 Nebraska Estimated Income Tax Rate.

The tax rate for corporate taxpayers and S corporations electing to be subject to tax is 3.99% on all Nebraska taxable income.

PRINT FORM RESET FORM

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Nebraska Corporation Estimated Income Tax Worksheet

FORM 1120N-ES
2027
Worksheet

1 Estimated federal taxable income	1	
2 Estimated Nebraska taxable income	2	
3 Tax on line 2 (line 2 multiplied by 3.99%)	3	
4 Estimated credits	4	
5 Nebraska corporation estimated income tax (line 3 minus line 4)	5	
6 Computation of Installments. If the **original** payment is due to be filed on: • 15th day of the fourth month – Enter 1/4 of the amount from line 5 here and on line 2 of the payment vouchers. • 15th day of the sixth month – Enter 1/3 of the amount from line 5 here and on line 2 of the remaining payment vouchers. • 15th day of the ninth month – Enter 1/2 the amount from line 5 here and on line 2 of the remaining payment voucher. • 15th day of the twelfth month – Enter the amount from line 5 here and on line 2 of the appropriate payment voucher.	6	

Amended Computation Schedule

Use if the corporation's estimated income tax changes during the year.

1 Amended estimated income tax (enter here and on line 1 of the payment voucher)	1	
2 Amount of the 2026 overpayment previously applied as a credit to 2027 estimated income tax installments	2	
3 Total amount previously paid for 2027 estimated income tax installments	3	
4 Line 2 plus line 3	4	
5 Unpaid balance (line 1 minus line 4)	5	
6 Amount to be paid (line 5 divided by number of remaining payments). Enter here and on line 2 of the payment voucher	6	

Record of Estimated Income Tax Payments

Payment Number	Installment Date	(A) Date Filed	(B) Amount Paid (Line 4 of Payment Voucher)	(C) 2026 Overpayment (Line 3 of Payment Voucher)	(D) Total Amount Paid and Credited [Col. (B) plus Col. (C)]
1	4th Month				
2	6th Month				
3	9th Month				
4	12th Month				
				TOTAL	

Claim this amount on your 2027 Nebraska Corporation Income Tax Return, Form 1120N, or 2027 Nebraska S Corporation Income Tax Return, Form 1120-SN. ▶

Note: If a corporation is not required to make an estimated income tax payment on the first installment date, it may still be required to make payments at a later date. See instruction entitled, "Changes in Estimated Income Tax."

RETAIN A COPY FOR YOUR RECORDS — DO NOT FILE.

PRINT FORM RESET FORM

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Nebraska Corporation Estimated Income Tax

Payment Voucher

FORM 1120N-ES
2027

1 Estimated income tax for the 2027 tax year (line 5 of estimated income tax worksheet)	1		
2 Amount of this installment (line 6 of estimated income tax worksheet)	2		
3 Amount of overpayment from last year (all or part) applied to this installment	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Check One: ☐ C corporation ☐ S corporation

Payment Type (check all applicable boxes):
☐ Estimated Payment ☐ Payment by Distributor of Cash Device
☐ Payment by Operator of Cash Device

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending

Legal Name

Street or Other Mailing Address

City State ZIP Code

1 This installment of estimate income tax is due on or before the **15th day of the 4th month of the taxable year.** For distributors or operators of cash devices only, this quarterly payment is due April 1st.

Use our safe and secure Nebraska e-pay system to make and manage your Nebraska business tax payments. Please visit **revenue.nebraska.gov** for additional information about e-pay.

Do not mail if you are paying electronically. If you are paying by check or money order, mail this voucher and payment to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

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Nebraska Corporation Estimated Income Tax

Payment Voucher

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2027

1 Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation	1		
2 Amount of this installment (line 6 of estimated income tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to the previous installment)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Check One: ☐ C corporation ☐ S corporation

Payment Type (check all applicable boxes):
☐ Estimated Payment ☐ Payment by Distributor of Cash Device
☐ Payment by Operator of Cash Device

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending

Legal Name

Street or Other Mailing Address

City State ZIP Code

2 This installment of estimate income tax is due on or before the **15th day of the 6th month of the taxable year.** For distributors or operators of cash devices only, this quarterly payment is due June 1st.

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1 Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation	1		
2 Amount of this installment (line 6 of estimated income tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to the previous installment)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Check One: ☐ C corporation ☐ S corporation

Payment Type (check all applicable boxes):
☐ Estimated Payment ☐ Payment by Distributor of Cash Device
☐ Payment by Operator of Cash Device

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending

Legal Name

Street or Other Mailing Address

City State ZIP Code

3 This installment of estimate income tax is due on or before the **15th day of the 9th month of the taxable year.** For distributors or operators of cash devices only, this quarterly payment is due October 1st.

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1 Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation	1		
2 Amount of this installment (line 6 of estimated income tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to the previous installment)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Check One: ☐ C corporation ☐ S corporation

Payment Type (check all applicable boxes):
☐ Estimated Payment ☐ Payment by Distributor of Cash Device
☐ Payment by Operator of Cash Device

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending

Legal Name

Street or Other Mailing Address

City State ZIP Code

4 This installment of estimate income tax is due on or before the **15th day of the 12th month of the taxable year.** For distributors or operators of cash devices only, this quarterly payment is due January 1st.

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