

## Guidelines for Substitute Nebraska Tax Forms

*This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.*

*This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, sign up for the [subscription service](#) at [revenue.nebraska.gov](http://revenue.nebraska.gov) to get updates on your topics of interest.*

### Introduction

#### How to construct a substitute tax form

#### How to request approval for a substitute tax form

#### How to contact the Nebraska Department of Revenue

## Introduction

A substitute form is any Nebraska tax form that is not furnished by DOR and is commercially typeset and printed, computer-produced, or programmed.

DOR will accept, for filing purposes, substitutions of tax returns and related schedules for all Nebraska tax programs (per Revenue Ruling 99-91-1), provided you comply with the guidelines which follow.

Tax return preparers, printing companies, software developers, or other companies who intend to make substitute tax forms must first sign a letter of intent (LOI). **No substitute forms will be approved until the LOI is on file with DOR.**

**NOTE:** If you are a software developer for individual and business income taxes a separate LOI is not required, substitute form approval may be requested on the Income Tax LOI.

DOR will furnish proof copies of the official forms for any tax programs requested.

The substitute forms must comply with these guidelines and be submitted to DOR for review and written approval before being released to any customer or client.

If preliminary copies of forms are desired, DOR will furnish dated drafts. The final copy must be approved by DOR.

## Construction Details

**Size, Margins, and Layout.** The overall size of your form, when printed, must match the original DOR form, typically 8½ by 11 inches. Margins are generally 1/4 inch to 1/2 inch. The layout of your form must follow the original DOR form and include all of the data, allowing approximately the same amounts of space, with all items appearing in the same order as on the original.

**Type Style.** DOR uses Helvetica typeface for the form and Times New Roman typeface for the instructions. You should choose a typestyle that closely matches these styles and is easy to read.

**Paper.** Use high quality 20 to 24 pound long grain, white standard stock machine paper in the same size as the original form.

**Validation Box.** This blank box will appear near the upper right corner of some forms. It is always 5/6 inch from the top of the page, 5/6 inch deep, and up to 41 tenths from the right hand edge of the paper. You must match the original DOR form for position and size.

**Preidentified Forms.** If you generate forms that DOR normally preidentifies for the taxpayer (e.g., sales and use tax, or withholding), you must print the preidentified information (identification numbers, names, addresses, balances, etc.) in the same format and use the information exactly as it appears on the returns generated by DOR.

**Signatures.** All signatures on forms to be filed with DOR must follow DOR standards as listed on the particular DOR form.

## Requesting Approval

Complete your LOI and submit it to DOR. We will file your letter and register your company identification code. **This identification code is of your choosing, and must appear on all of your substitute forms.**

DOR will provide you proof copies of the tax forms you desire to produce. Prepare your substitute forms following these guidelines carefully. **Submit your forms to DOR for review and written approval before you release them to your customers or clients.**

We will review your substitute forms and inform you of the results of the review, making note of any corrections needed to meet processing standards. If any changes are necessary, you will be informed whether or not you need to resubmit the forms until you have written approval.

Notify your customers or clients of the minimum computer hardware required for use with your software that produces the substitute tax forms. Provide them with instructions for correctly producing approved substitute tax forms. If forms are revised during the year, we will send you revised copies, and expect that you will issue updates to your customers or clients.

**NOTE:** DOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

**Revisions to Forms.** You will receive notification and a new proof copy of any form that has been revised. You will need to submit your forms to DOR for review and approval before you release them to your customers or clients. You must re-submit your forms for approval each time a change is made.

DOR publishes Business and Individual Income Tax Forms as final drafts pending IRS changes for the upcoming tax season. The forms are subject to change based on any IRS Form changes. Any instructions included with the forms are posted as draft and subject to change. Developers may submit draft income tax forms for approval. Developers will be notified if there are changes to a final draft. Depending on the change, developers may need to resubmit the form for approval, or a courtesy copy will be requested noting the change.

**Internet Access.** Most of the major Nebraska forms are also available on the [DOR website](#). Every effort is

made to keep only the most recent versions of the forms there.

## How to Contact the Nebraska Department of Revenue

You may submit the LOI and substitute forms to DOR electronically using [Sharefile](#).

**NOTE:** If you release forms that fail to follow the guidelines, DOR may not be able to process them. We will work with you to correct any errors in your forms. You will be required to submit proof that the corrections have been made, and that your customers and clients have been informed of the corrections. If the required corrections are not made to the forms, we will notify the preparers that the forms have not been approved by DOR, and that processing and any refunds may be delayed as a result. If you have not obtained written approval for your substitute forms, we will notify the preparers, and the taxpayers may be considered nonfilers.

# Letter of Intent to Abide by the Guidelines for Substitute Nebraska Tax Forms

For computerized tax processors, commercial printers, software developers, and others who develop substitute copies of official Nebraska Department of Revenue forms.

As a duly appointed representative of \_\_\_\_\_ (name of company), I hereby state my intent to abide by the policies, procedures, and guidelines published by DOR concerning the development and production of substitute tax forms which are produced in any way.

I agree that this company will:

1. Develop substitute tax forms or products that produce tax forms in accordance with the guidelines issued by DOR.
2. Submit substitute tax forms to DOR for review and written approval before releasing any substitute tax forms or any products that produce such forms to customers or clients, and re-submit after any changes.
3. Promptly correct errors in the company's products and substitute tax forms and provide DOR with proof (as described in DOR's written guidelines) that the company has corrected the errors and notified customers or clients of the corrections.
4. Identify on the form, all substitute tax forms by the company identification code shown below.
5. Re-submit forms for approval each time a change is made by DOR. Developers will be notified if there are changes to a final draft. Depending on the change, developers may need to resubmit the form for approval, or a courtesy copy will be requested noting the change.

I further agree that DOR may include the name of this company in various public information material designed to inform tax practitioners and the public about vendors of computerized tax processing software, services, and substitute tax forms who have agreed, complied, or failed to comply with the policies, procedures, and guidelines published by DOR. I have read, understand, and intend to abide by the guidelines established by DOR.

**sign  
here** ▶

Representative's Signature

Title

Printed Name

Company Identification Code

Address

Telephone Number

City, State, Zip

E-mail Address

Name of Contact Person

Date