



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
P.O. Box 94818 • Lincoln, Nebraska 68509-4818
Phone: (402) 471-5729 • www.revenue.ne.gov

March 14, 2011

RE: Nebraska Sales and Use Tax
Nebraska ID Number

After June 30, 2011, you will be required to:

1. Make all payments of Nebraska sales and use tax, including any penalty and/or interest payments, by Electronic Funds Transfer (EFT); and
2. E-file your Nebraska and Local Sales and Use Tax Return, Form 10.

Credit card payments are also an acceptable form of payment to meet the EFT requirement. Fedwire transfers are not an acceptable method of payment.

EFT mandates are being implemented in phases. The present phase includes taxpayers who made payments of \$16,000 or more for a tax program in calendar year 2010. You met this criteria. Beginning with payments made in July 2011, all sales and use tax payments must be made by EFT. This includes payments for the June 2011 liability to be paid in July 2011. A \$100 penalty for non-compliance will be imposed on each payment not made by EFT. For more information on the EFT mandates, visit www.revenue.ne.gov and click "Electronic Funds Transfer (EFT) & E-File Mandates."

Two types of EFT payments are available: ACH Credit and ACH Debit. Visit www.revenue.ne.gov and click "E-Commerce/Business E-pay" to view the User Guides explaining both payment types.

Since you are required to e-file, a pre-identified return will no longer be mailed to you. The NebFile for Business filing program allows you to request that an e-mail reminder be sent each month in lieu of a paper Form 10.

If you have questions after reviewing the online information, call Taxpayer Assistance at (800) 742-7474 (NE and IA) or (402) 471-5729.

FOR THE TAX COMMISSIONER

Sincerely,

A handwritten signature in black ink, appearing to read "L. Sloup".

Leonard J. Sloup
Director of Operations and
Administrative Services