

Good Life. Great Service.

DEPARTMENT OF REVENUE

## **E-File Requirement for Tax Preparers**

Paid tax preparers are required to e-file Nebraska individual income tax, corporate income tax, and partnership returns. As your paid preparer, I will e-file your returns in accordance with the rules and regulations prescribed by the Nebraska Department of Revenue.

Clients who do not want their Nebraska individual income tax, corporate income tax, or partnership return e-filed must complete and sign the Nebraska E-File Opt-Out Record for Individuals or the Nebraska E-File Opt-Out Record for Corporations and Partnerships.