



# GUIDELINES FOR SUBSTITUTE NEBRASKA TAX FORMS

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*This guidance document may change with updated information or added examples. The Department 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 the Nebraska Department of Revenue and is commercially typeset and printed, computer-produced, or programmed.

The State of Nebraska 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 producers, or other companies who intend to make substitute tax forms must first sign a letter of intent. **No substitute forms will be approved until the letter of intent is on file with the department.**

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

The substitute form(s) must comply with these guidelines and be submitted to the department for review and written approval before being released to any customer or client.

If preliminary copies of forms are desired, the department will furnish dated drafts prior to the submission of a signed letter of intent. The final copy must be approved by the department.

**CONSTRUCTION DETAILS  
SIZE, MARGINS, AND LAYOUT.** The overall size of your form must match the original department 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 department 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.** The department uses Helvetica typeface for the form and Times 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 department form for position and size.

**PATCH CODE.** The pattern of parallel bars in the upper left of some forms must be exactly as it appears on the proof copies provided by the department. Specifications will be furnished with the proofs.

**PREIDENTIFIED FORMS.** If you generate forms that the department 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 the department.

**SIGNATURES.** All signatures on forms to be filed with the department must be original signatures.

#### **REQUESTING APPROVAL**

Complete your letter of intent and mail it to the department. 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.**

The department will send you proof copies of the tax forms you desire to produce. Prepare your substitute forms following these guidelines carefully. **Submit your forms to the department 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:** The Nebraska Department of Revenue 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 the department 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.**

**INTERNET ACCESS.** Most of the major Nebraska forms are also available on the Internet in Portable Document Format (PDF). Every effort is made to keep only the most recent versions of the forms there. The Internet address is: <http://www.nol.org/revenue>.

#### **HOW TO CONTACT THE NEBRASKA DEPARTMENT OF REVENUE**

Mail all correspondence regarding substitute tax forms and related issues to:

Nebraska Department of Revenue  
Special Services Division  
Nebraska State Office Building  
301 Centennial Mall South  
P.O. Box 94818  
Lincoln, Nebraska 68509-4818

**NOTE:** If you release forms that fail to follow the guidelines, the department 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 the Nebraska Department of Revenue, 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 producers, 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 the Nebraska Department of Revenue 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 the Nebraska Department of Revenue;
2. Submit substitute tax forms to the Nebraska Department of Revenue 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 the Nebraska Department of Revenue with proof (as described in the Nebraska Department of Revenue's written guidelines) that the company has corrected the errors and notified customers or clients of the corrections;
4. Identify all substitute tax forms by the company identification code shown below; and
5. Notify customers or clients of the minimum computer hardware requirements necessary to produce this company's substitute tax forms that have been approved by the Nebraska Department of Revenue.

I further agree that the Nebraska Department of Revenue 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 the Nebraska Department of Revenue.<sup>1</sup> I have read, understand, and intend to abide by the guidelines established by the Nebraska Department of Revenue.

<sup>1</sup>This sentence does not apply to companies who only develop substitute Nebraska tax forms for their own use and who do not sell or otherwise provide computerized tax processing software, services, and substitute tax forms to third parties.

**sign  
here** ▶

\_\_\_\_\_  
Representative's Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Company Identification Code

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
FAX Number

\_\_\_\_\_  
Name of Contact Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
E-mail Address