



Nebraska Individual Income Tax Transmittal for E-Filed Returns
for Tax Year Beginning January 1 and Ending December 31, 2012

FORM 8453N
2012

Please Type or Print	First Name and Initial	Last Name	PLEASE DO NOT WRITE IN THIS SPACE
	If a Joint Return, Spouse's First Name and Initial	Last Name	
	Current Mailing Address (Number and Street or PO Box)		
	City	State	
Social Security Number		Spouse's Social Security Number	Email Address

Mail Form 8453N and applicable documentation only when the e-filed Nebraska Individual Income Tax Return requires this information to substantiate a claim or credit, and your software does not support this form in e-file. Documentation must be received within 15 days of e-filing your return or the claim or credit will be disallowed.

Check the applicable boxes to identify attachments.

- ☐ Form 1099 BFC, Certificate for Beginning Farmer Credit
- ☐ Form 1099-MISC, Form 1099-OID, Form 1099-INT, Form 1099-DIV (Send only if Nebraska withholding is shown.)
- ☐ Form 1310N, Nebraska Refund for Deceased Taxpayers
 - ☐ If filing as personal representative, attach proof of appointment.
 - ☐ All other persons, attach proof of death.
- ☐ Form 2210N, Individual Underpayment of Estimated Tax (When the "annualizing income" box is checked; or if claiming "waiver of penalty," attach explanation.)
- ☐ Form 33, Power of Attorney
- ☐ Form NFC, Statement of Nebraska Financial Institution Tax Credit
- ☐ Form 4797N, Special Capital Gains/Extraordinary Dividend Election and Computation (See instructions.)
- ☐ Form RRB-1099, RRB-1099R, or 1099-G, Tax or Payment Statement from Railroad Retirement Board
- ☐ Form 3800N, Nebraska Incentives Credit Computation and Supporting Documentation
- ☐ Form NOL, Nebraska Net Operating Loss Worksheet
- ☐ Form 1120-SN, Schedule K-1N; Form 1065N, Schedule K-1N; or Form 1041N, Schedule K-1N (Do not send Forms W-2.)
- ☐ Form CDN, Nebraska Community Development Assistance Act Credit Computation

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Instructions

Note: The submission of a federal self-selected personal identification number (PIN) with a taxpayer's e-filed federal income tax return serves as the Nebraska signature on the Nebraska e-filed return.

Who Must File. Almost all Nebraska returns can be e-filed. However, when you claim certain credits, or claim a refund for a deceased taxpayer who is not your spouse, additional documentation may be required. The software you use should prompt you to print the Nebraska Individual Income Tax Transmittal for E-filed Returns, Form 8453N. Attach the required documentation to Form 8453N and mail to:

Nebraska Department of Revenue
PO Box 98911, Lincoln, NE 68509-8911.

You may also fax this form and the required attachments to 402-471-5927.

When to File. Form 8453N should be mailed with attachments as soon as the Nebraska Acknowledgement has been received indicating the state return has been accepted. Form 8453N and attachments must be filed within 15 days of the Nebraska Department of Revenue's receipt of your e-filed individual income tax return.

Nebraska Tax Incentive Credit Documentation. Attach all required information necessary to support the tax incentive credit claimed. This includes, but is not limited to:

- Form 3800N;
- Nebraska Advantage Rural Development Act Credit Worksheet and qualification letter;
- Nebraska Advantage Act Microenterprise Application, Part 3, and substantiating information;
- Nebraska Renewable Energy Tax Credit Worksheet; and
- Nebraska Advantage Research and Development Credit Worksheet.

Nebraska Tax Incentive Credit Documentation. All required information necessary to support **Form 3800N** may be filed with the tax return or can be mailed.

Special Capital Gains/Extraordinary Dividend Election and Computation. Attach Federal Schedule D (Form 1040) and Federal Form 8949. If filed federally, attach Federal Form 6252.

Retention of Records. You must retain the state copies of Forms W-2, W-2G, 1099-MISC, 1099-R, and all other state documentation for a period of at least three years from the due date of the related return.