

Please Do Not Write In This Space

Name and Location Address

Name and Mailing Address

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| Nebraska ID Number | Deposit for Month of | Due Date |
|--------------------|----------------------|----------|

Nebraska income tax withheld this period. (Do not file this form if you are making payments electronically.) Please pay this amount.....

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| \$ |  |
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Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this deposit, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Authorized Signature

Daytime Phone

Signature of Preparer Other Than Taxpayer

Daytime Phone

Title

Date

Address

Date

Email Address

### Instructions

You must be licensed for Nebraska income tax withholding with the Nebraska Department of Revenue (DOR) prior to filing this deposit. If you are not currently licensed, complete [Nebraska Tax Application, Form 20](#), to apply for this license and mail it together with the Form 501N.

**Who Must File.** Monthly income tax withholding deposits are required when the amount withheld exceeds \$500 for either the first or second month of a calendar quarter.

Certain taxpayers are required to make payments electronically. Electronic payments can be made using NebFile for Business (Withholding Payment/Deposit), Nebraska e-pay, Tele-pay, or by credit card. See [revenue.nebraska.gov](#) for additional information.

DOR no longer mails the Nebraska Monthly Income Tax Withholding Deposit, Form 501N, to you. Payments can be made using DOR's e-pay system, or by using Tele-pay. Payment options are available on our [website](#).

If you are not mandated to make payments electronically, the Form 501N can be printed from our website at [revenue.nebraska.gov](#) and submitted via mail.

Payments for the third month of a calendar quarter are made by filing the Nebraska Income Tax Withholding Return, Form 941N. Form 941N and payment may be filed electronically or on a preidentified form. Taxpayers required to make payments electronically should not send a check with Form 941N.

**When and Where to File.** The payment is due on or before the 15th day of the month following the calendar month covered by the deposit. If paying electronically, do not file Form 501N. If you are not paying electronically, mail Form 501N and payment to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Checks written to DOR may be presented for payment electronically.

**Penalty and Interest.** Penalty and interest may be imposed for failure to timely remit income tax withheld.

**Taxpayer Assistance.** See DOR's website at [revenue.nebraska.gov](#) or call 800-742-7474 (NE and IA) or 402-471-5729.

#### Specific Instructions

**Nebraska Income Tax Withheld This Period.** Enter the amount of Nebraska income tax withheld during the calendar month shown above. If a deposit is not required until the second month, all income tax withheld for the first and second months must be remitted.

**Signatures.** If you are filing a paper return, the Form 501N must be signed by the taxpayer, partner, member, or corporate officer. If the taxpayer authorizes another person to sign this Form 501N, there must be a power of attorney on file with DOR.

Any person who is paid for preparing a taxpayer's Form 501N must also sign the Form 501N as preparer.

**If required, payment must be made electronically.**

**The Department encourages you to use our safe and secure electronic payment options. Please visit [revenue.nebraska.gov](#) for information regarding paying online.**

Mail this form and payment to: **Nebraska Department of Revenue, PO Box 98915, Lincoln, NE 68509-8915**  
**[revenue.nebraska.gov](#), 800-742-7474 (NE and IA), 402-471-5729**