

~~NEBRASKA~~

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DEPARTMENT OF REVENUE

2023

Nebraska

Corporation Estimated Income Tax Payment Vouchers

Included in this Booklet:

Form 1120N-ES

**Electronic payment options are available.
See instructions.**

Questions?

revenue.nebraska.gov

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800-742-7474 (NE or IA) or 402-471-5729

Instructions

Who Must Make Estimated Payments. Every [corporate taxpayer](#) subject to taxation under the Internal Revenue Code must make estimated income tax payments if its Nebraska income tax liability can reasonably be expected to exceed allowable credits by \$400 or more.

Corporations that have elected to file under subchapter S, as defined by IRC § 1361, may make voluntary estimated payments in the same manner as other corporations.

When to Make Estimated Income Tax Payments. Estimated income tax installments are due by the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. The estimated income tax may be paid in full with the first installment, or paid in equal installments on each due date.

If you miss a payment of estimated income tax, or if you made a mistake which caused an underpayment in earlier installments, make an immediate “catchup” payment with your next installment payment.

Methods of Payment. Some corporations are required to make their corporation payments electronically. A corporation with an electronic payment mandate from the Nebraska Department of Revenue (DOR) must make all estimated income tax payments using one of the electronic methods outlined below. All corporations are encouraged to make their estimated income tax payments electronically.

Electronic Payment Options

Electronic Funds Withdrawal (EFW). With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

Nebraska e-pay. Nebraska e-pay is the DOR’s web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

ACH Credit. You (or your bank) create an electronic file in the appropriate ACH file format. It is submitted to the Federal Reserve and instructs your bank to “credit” the state’s bank account.

Nebraska Tele-pay. Nebraska Tele-pay is the DOR’s phone-based electronic payment system. Call 800-232-0057, enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive a confirmation number at the end of your call.

Credit Card. Secure credit card payments can be initiated through ACI Payments, Inc. at acipayonline.com or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment made to the DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

Cancel a Payment. To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting “cancel payment.” To cancel a credit card payment, contact Official Payments.

Check or Money Order. If you are not using one of the electronic payment options described above, include a check or money order payable to the Nebraska Department of Revenue with the payment voucher. Checks written to the DOR may be presented for payment electronically.

Calculating the Amount of Each Installment.

1. Corporate taxpayers complete the 2023 Nebraska Corporation Estimated Income Tax Worksheet. If line 9 is less than \$400, estimated income tax payments are not required.
2. Complete the appropriate payment voucher. The amount of any overpayment from last year may be applied in full or in part to any estimated income tax payment installment if the corporation:
 - Had an overpayment on the [2022 Nebraska Corporation Income Tax Return, Form 1120N](#), or the [2022 Nebraska S Corporation Income Tax Return, Form 1120-SN](#); and
 - Elected to apply the overpayment to the 2023 estimated income tax.

Changes in Estimated Income Tax. If the corporate taxpayer's income increases substantially, or if the corporate taxpayer's estimated income tax changes substantially for another reason, it may be required to amend its estimated income tax. Use the Amended Computation schedule to calculate the amended estimated income tax and use the amended amounts on the next payment voucher.

Penalty For Not Paying Enough Estimated Income Tax. A penalty is due on corporate taxpayers for underpayment of estimated income tax installments. An underpayment exists when the estimated income tax payments plus allowable credits are less than the income tax liability. The penalty is not due if the corporation qualifies for any of the methods that avoid penalty listed on the [Corporation Underpayment of Estimated Tax, Form 2220N](#).

Each corporate taxpayer with an underpayment of estimated income tax must file a Form 2220N with its Nebraska Corporation Income Tax Return, Form 1120N.

Overpayment of Estimated Income Tax. A corporation that has overpaid its estimated income tax may apply for a refund of the overpayment if the overpayment is both:

- At least 10% of the corporation's expected income tax liability; **and**
- At least \$500.

To apply for this refund, a corporation must file a [Corporation Application for Adjustment of Overpayment of Estimated Tax, Form 4466N](#), on or before the 15th day of the third month after the end of its tax year, and before it files its tax return.

Unitary Business. Corporate taxpayers who are required to file a single [Nebraska Corporation Income Tax Return, Form 1120N](#), for a unitary business may file combined estimated income tax payments for the group. A combined Nebraska ID number is used for the group and can be requested in writing from the DOR. The same combined ID number used to file estimated income tax payments is assigned to the corporate taxpayer's Nebraska corporation income tax return.

Nebraska Corporation Estimated Income Tax Worksheet

1 Estimated federal taxable income	1	
2 Estimated Nebraska taxable income.....	2	
3 Enter the amount from line 2 or \$100,000, whichever is less.....	3	
4 Line 2 minus line 3.....	4	
5 Tax on line 3 (line 3 multiplied by 5.58%).....	5	
6 Tax on line 4 (line 4 multiplied by 7.25%)	6	
7 Nebraska corporation estimated income tax before credits (line 5 plus line 6)	7	
8 Estimated credits.....	8	
9 Nebraska corporation estimated income tax (line 7 minus line 8).....	9	
10 Computation of Installments. If the original payment is due to be filed on: <ul style="list-style-type: none"> • 15th day of the fourth month – Enter 1/4 of the amount from line 9 here and on line 2 of the payment vouchers. • 15th day of the sixth month – Enter 1/3 of the amount from line 9 here and on line 2 of the remaining payment vouchers. • 15th day of the ninth month – Enter 1/2 the amount from line 9 here and on line 2 of the remaining payment voucher. • 15th day of the twelfth month – Enter the amount from line 9 here and on line 2 of the appropriate payment voucher. 	10	

Amended Computation Schedule
• Use if the corporation's estimated income tax changes during the year.

1 Amended estimated income tax (enter here and on line 1 of the payment voucher)	1	
2 Amount of the 2022 overpayment previously applied as a credit to 2023 estimated income tax installments..	2	
3 Total amount previously paid for 2023 estimated income tax installments	3	
4 Line 2 plus line 3	4	
5 Unpaid balance (line 1 minus line 4)	5	
6 Amount to be paid (line 5 divided by number of remaining payments). Enter here and on line 2 of the payment voucher.....	6	

Record of Estimated Income Tax Payments

Payment Number	Installment Date	(A) Date Filed	(B) Amount Paid (Line 4 of Payment Voucher)	(C) 2022 Overpayment (Line 3 of Payment Voucher)	(D) Total Amount Paid and Credited [Col. (B) plus Col. (C)]
1	4th Month				
2	6th Month				
3	9th Month				
4	12th Month				

Claim this amount on your 2023 Nebraska Corporation Income Tax Return, Form 1120N, or 2023 Nebraska S Corporation Income Tax Return, Form 1120-SN. TOTAL

Note: If a corporate taxpayer is not required to make an estimated income tax payment on the first installment date, it may still be required to make payments at a later date. See instruction entitled, "Changes in Estimated Income Tax."

Nebraska Corporation Estimated Income Tax
Payment Voucher

<p>1 Estimated income tax for the 2023 tax year (line 9 of estimated income tax worksheet)</p> <p>2 Amount of this installment (line 10 of estimated income tax worksheet).....</p> <p>3 Amount of overpayment from last year (all or part) applied to this installment.....</p> <p>4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p>				
				<p>Nebraska Corporation Income Tax Rates for 2023</p> <p>First \$100,000 of Taxable Income ▶ 5.58% Taxable Income in Excess of \$100,000 ▶ 7.25%</p>	
Name Doing Business As (dba)		Nebraska ID Number	Federal ID Number	Taxable Year Ending	
Legal Name		<p style="font-size: 48pt; font-weight: bold;">1</p> <p>This installment is due on or before the 15th day of the 4th month of the taxable year.</p>			
Street or Other Mailing Address					
City	State				

Use our safe and secure Nebraska e-pay system to make and manage your Nebraska business tax payments. Please visit revenue.nebraska.gov for additional information about e-pay.

Do not mail if you are paying electronically. If you are paying by check or money order, mail this voucher and payment to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

Nebraska Corporation Estimated Income Tax
Payment Voucher

<p>1 Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation</p> <p>2 Amount of this installment (line 10 of estimated income tax worksheet or line 6 of Amended Computation Schedule)</p> <p>3 Amount of overpayment from last year applied to this installment (and not applied to the previous installment).....</p> <p>4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p>				
				<p>Nebraska Corporation Income Tax Rates for 2023</p> <p>First \$100,000 of Taxable Income ▶ 5.58% Taxable Income in Excess of \$100,000 ▶ 7.25%</p>	
Name Doing Business As (dba)		Nebraska ID Number	Federal ID Number	Taxable Year Ending	
Legal Name		<p style="font-size: 48pt; font-weight: bold;">2</p> <p>This installment is due on or before the 15th day of the 6th month of the taxable year.</p>			
Street or Other Mailing Address					
City	State				

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Nebraska Corporation Estimated Income Tax Payment Voucher

1	Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation	1		
2	Amount of this installment (line 10 of estimated income tax worksheet or line 6 of Amended Computation Schedule)	2		
3	Amount of overpayment from last year applied to this installment (and not applied to the previous installment).....	3		
4	Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Nebraska Corporation Income Tax Rates for 2023	
First \$100,000 of Taxable Income ▶	5.58%
Taxable Income in Excess of \$100,000 ▶	7.25%

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending
Legal Name	<div style="font-size: 3em; font-weight: bold; text-align: center;">3</div> <p style="text-align: center;">This installment is due on or before the 15th day of the 9th month of the taxable year.</p>		
Street or Other Mailing Address			
City State Zip Code			

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Nebraska Corporation Estimated Income Tax Payment Voucher

1	Estimated income tax (or amended estimated income tax). Complete if this is an original or amended computation	1		
2	Amount of this installment (line 10 of estimated income tax worksheet or line 6 of Amended Computation Schedule)	2		
3	Amount of overpayment from last year applied to this installment (and not applied to the previous installment).....	3		
4	Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Income Tax Payments	4		

Nebraska Corporation Income Tax Rates for 2023	
First \$100,000 of Taxable Income ▶	5.58%
Taxable Income in Excess of \$100,000 ▶	7.25%

Name Doing Business As (dba)	Nebraska ID Number	Federal ID Number	Taxable Year Ending
Legal Name	<div style="font-size: 3em; font-weight: bold; text-align: center;">4</div> <p style="text-align: center;">This installment is due on or before the 15th day of the 12th month of the taxable year.</p>		
Street or Other Mailing Address			
City State Zip Code			

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