

NEBRASKA

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DEPARTMENT OF REVENUE

Nebraska e-pay User Guide

Table of Contents

e-pay Procedures	3
Terms	3
Getting Set Up	3
Timely Payments	4
Tax Type Codes	4
Confirming Your Entries in e-pay	5
Nebraska e-pay – Internet Instructions for All Tax Payments	6

Nebraska e-pay Procedures

This booklet contains instructions for making electronic funds transfer payments to the Nebraska Department of Revenue (Department) using e-pay. Instructions are provided for originating your payments via the Internet. If you wish to use the phone version of this system, please see the [Nebraska Tele-pay](#) instructions.

Nebraska e-pay is available 24 hours per day, 365 days per year, to take your payment information. Gather all needed payment information and proceed to initiate your payment.

Terms

Initiate. Initiate means that you successfully complete your payment authorization via the Internet or phone before 5:00 p.m. Central Time on the timely filed date, or any time up to 365 days prior to the timely filed date.

Nebraska e-pay System. The Nebraska e-pay system is the Department's Internet-based electronic tax payment origination software. E-pay allows users to schedule a tax payment that will be debited from their chosen financial institution account on the date and in the amount they specify.

Scheduled Payment Date. Scheduled payment date is the date you want your payment debited from your account. It cannot be the same day that you initiate your payment. It must be a future date and must be no later than the first business day following the timely filed date to avoid penalty and interest.

Timely Filed Date. Timely filed date is the tax due date adjusted for weekends and legal holidays. If the statutory due date falls on a Saturday, Sunday, or a legal holiday, the timely filed date becomes the next state business day. These dates are listed for you in the Nebraska Tax Calendar that can be viewed at revenue.nebraska.gov. If you do not have Internet access, a paper copy will be provided upon request.

Getting Set Up

You do not have to register with the Department prior to making an e-payment. You must, however, be licensed for the type of tax you are paying.

Timely Payments

To be considered timely, an e-payment must be initiated on or before the timely filed date.

If you discover after the 5:00 pm CT deadline on the due date that you have not made arrangements for your electronic payment, your other choices are to make payment by credit card, by check, or by money order.

NOTE: If you are mandated to pay electronically and you pay by check or money order, you will be assessed a penalty of \$100.

When sending a payment by mail, include with your check a typed or hand-written statement indicating what tax is being paid, your Nebraska ID number, the amount remitted, and the tax period ending date. To be considered timely, your check needs to be postmarked by midnight of the timely filed date.

Tax Type Codes

Only these tax types that are supported by the Nebraska e-pay Program will be eligible for electronic payments.

Tax Type	Tax Program	Corresponding Forms
04100	Sales and Use Tax	Nebraska Form 10 (if Tax Category is 1)
04400	Sales and Use Tax	Nebraska Form 10 (if Tax Category is 2)
04500	Use Tax	Nebraska Form 2 (business) or Form 3 (individual)
04700	County Treasurers Sales Tax	Nebraska Form 9
01100	Income Tax Withholding	Forms 501N, 941N, or W-3N
02000	Corporation Income Tax	Forms 1120N, 1120NF, 1120-SN, 1120XN, 1120XNF, or a Balance Due Notice. (Use year-end month for tax period.)
02100	Corporation Income Tax – Estimated	Forms 1120N-ES or 1120NF-ES (Use year-end month for tax period.)
02300	Corporation Income Tax – Extension	Form 7004N (Use year-end month for tax period.)
05000	Motor Fuels Combined Reporting Tax	Motor Fuels combined reporting tax payment.
04900	Prepaid Wireless Surcharge	Form E911N
01700	Fiduciary Income Tax	Forms 1041N
01720	Fiduciary Income Tax – Estimated	Form 1041N-ES
01730	Fiduciary Income Tax – Extension	Form 7004N

Tax Type	Tax Program	Corresponding Forms
02900	Partnership Income Tax	Form 1065N
02930	Partnership Income Tax – Extension	Form 7004N
04720	ATV/UTV Sales Tax	Form 9ATV (for use only by county treasurers or other county officials)
04710	Motorboat Sales Tax	Form 9MB (for use only by county treasurers or other county officials)
11200	Documentary Stamp Tax	Form 52
11010	Car Line Tax	Form 44
11020	Air Carrier Tax	Form 40
08000	Severance and Conservation Tax	Form 61 or Form 62
07200	Cigarette Tax>Returns	Form 55
07210	Cigarette Tax-Purchase Order & Postage	Purchase Order and Postage
07300	Tobacco Products Tax	Form 56
12010	Waste Reduction and Recycling Fee	Form 94
20020	Tire Fee	Form 9B or Form 93
12020	Litter Fee	Form 28
07400	Lodging Tax	Form 64

Confirming Your Entries in e-pay

The e-pay system will provide you with a confirmation number each time you complete a transaction. This is a unique number assigned to a one-time payment when it is initiated, edited, or cancelled. You should always record your confirmation number for each transaction you initiate. By entering your email address on the “Make a Payment” screen, you will receive a confirmation number by email.

Nebraska e-pay

Internet Instructions for All Tax Payments

ALL first-time users will have their password set to be their Nebraska ID number. If you have not changed your temporary password from your Nebraska ID number to a eight- to 16-digit number of your choice, you will be required to do so when you first use the e-pay system.

If you have forgotten your password ...

- Call Taxpayer Assistance at 800-742-7474 (NE and IA) or 402-471-5729 during business hours and request that a temporary password be assigned to you.
- Log in to the e-pay system using the temporary password.
- The “old password” is the temporary password that allowed you access.
- On the Change Password screen, enter a new eight- to 16-digit number of your choice.
- Write down your new password and keep it in a secure place.
- The Department does not keep a record of your password.

The e-pay system provides much more control over your payment initiation and account maintenance than before. You can now easily review your payment history and your scheduled payments. You can set up your own bank account information, and you can use more than one bank account.

General e-pay Instructions

1. **Computer Requirements.** To utilize this site, you will need Netscape Navigator 7.0 (or higher), Microsoft Internet Explorer version 8.0 (or higher), Mozilla Firefox versions 16.0+, Google Chrome, or Apple Safari versions 6.0+. Also, your browser must be enabled for both Java Script and Cookies (consult your browser documentation).
2. **Login Screen.** Go to our website at revenue.nebraska.gov and click on the “Make a Payment” button under “For Businesses.” Click on the “Nebraska e-pay” button. Click on the "Make Payment" button, which will take you to a login screen. Enter your Nebraska ID number as your user name and your password, and click on “Log In.” NOTE: **First-time users should enter your Nebraska ID number as your password.** Your password will be disabled after three incorrect tries.
3. **Change Password Screen.** **The first time you use the e-pay system, after you complete your login, you will be required to change your password on the Change Password screen.** This screen will require you to enter your old password (password used on the login page), your new password, and then re-enter your new password to confirm it. Once e-pay accepts your new password, it will display a **Change Password Complete** screen that confirms your password has been changed.

NOTE: The password is connected to the Nebraska ID number. Changing a password for one tax type under that Nebraska ID number will change it for all tax types associated with that Nebraska ID number.

4. **Security Questions.** For your security, you will be asked to choose and answer three security questions and click “Continue”. This is a one-time process. You may need to answer one or more of these security questions if you need assistance in resetting your password.

Once you complete the login process the system defaults to the Make a Payment page, but you will have two options. You can choose your option from the tabs titled “Make a Payment” or “My Account” in the upper right region of the page.

5. **My Account Page.** Here, you can select the links for “My Profile”, “Payment Methods”, “Scheduled Payments”, or “Electronic Payment History.”
 - **My Profile.** This link allows you to view or update your login details which includes changing your password. If you are making changes click the “Save”.
 - **Payment Methods.** This link shows your saved payment methods and allows you to edit or delete them. You may also add a payment method from this location.
 - **Scheduled Payments.** This link provides a list of payments you have initiated that are scheduled to be processed in the future. From this screen you can View, Edit, or Cancel (delete) your scheduled payments.
 - **Electronic Payment History.** This link provides a list of payments that have already been processed or cancelled. From this screen you can select a confirmation number to view additional information about the payment.
6. **Make a Payment Page – Tax Type Code Selection.** From the drop-down list, select the Tax Type Code for the tax you are paying. This list only shows the Tax Types that you are eligible to pay using e-pay. If no drop-down list is provided, the Tax Type shown is the only one eligible for e-pay.
7. **Make a Payment Page – My Payment, Payment Information, and Payment Method.** Complete all the text and drop-down box fields for the remaining three sections.
 - Under My Payment section, there will be a text entry box for you to enter your Tax Period End Date. This date must be entered without slashes or hyphens in month, day, year format (MMDDYYYY). The months of January through September and the first 9 days of the month must be entered with a leading zero.
 - Under Payment Information section, “Frequency” defaults to “One Time” and cannot be changed. There will be text entry boxes for you to enter your Payment Amount and Payment Date. **Be sure to place a decimal point in the proper location in your payment amount.** The Payment Date is the date the payment is debited from your bank account. The system populates this box with the next available payment date. You may change this if you prefer another payment date in the future.
 - Under Payment Method section, if you have previously set up a bank account in the e-pay system, you have the option of selecting it, or you can enter a new Bank Routing Number, Bank Account Number, and Bank Account Type. Your Email Address can also be updated here. When done, click on “Continue.”

8. **Review Payment.** This screen shows your payment information. Review what you have entered. Be sure the payment amount entered is what you intended. If you need to make changes, click on the “Back” button to return to the Make a Payment page and correct any errors. If okay, re-enter your password. Click on the box where it says “I accept the Terms and Conditions,” and then on the “Confirm” button. (You may need to scroll down on your screen to see the Terms and Conditions and Confirm button.) **Once you have clicked the “Confirm” button, your payment is sent to the e-pay system. If you have made an error, click on “My Account” and then “Scheduled Payments” and follow instructions for editing or cancelling your payment.**

9. **Payment Confirmation.** Once you have clicked on the “Confirm” button, the e-pay system will display details of the payment you have just entered. Included on this page is your confirmation number. Print this page or record your confirmation number for your records. When done, “log out” or click on the “Exit” button in the top right corner of the screen. A confirmation will also be sent to the email address shown.