

# Important Information for Employers and Payors on Preparing Federal Forms W-2

*This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.*

*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.*

## When employers and payors report Nebraska income and income tax withholding, properly format the Employer's state ID number in box 15 on the Form W-2:

- ❶ Have the letters "NE" appear under the word "State" to the left of the vertical separator in this box; and
- ❷ Have the employer's Nebraska ID number, as displayed on the preidentified Forms 941N or W-3N, appear in the space directly to the right of the vertical separator. This number will be 4 to 8 digits in length.

**NOTE:** The Employer's state ID number in box 15 of Form W-2 must match the Nebraska ID number on Forms 941N or W-3N.

Use this example as a guide. The Nebraska ID number from the example is 72425678, and is reported on Form W-2 as shown below.

22222		a Employee's social security number 400-00-6202		OMB No. 1545-0008	
b Employer identification number (EIN) 47-9876543		1 Wages, tips, other compensation 24,504.56		2 Federal income tax withheld 3,277.80	
c Employer's name, address, and ZIP code  LAST JOB INC 97 WHEATLEY AVE WHEAT, NE 69370		3 Social security wages 24,504.56		4 Social security tax withheld 1,029.19	
		5 Medicare wages and tips 24,504.56		6 Medicare tax withheld 355.32	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial SAMPLE U		Last name NEBRASKAN		Suff.	
f Employee's address and ZIP code 74131 FESCUE DR RYE, NE 69368		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
15 State Employee's state ID number		16 State wages, tips, etc.		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
❶ NE 72425678 ❷		24,504.56		940.80	

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service

NEBRASKA Good Life. Great Service. DEPARTMENT OF REVENUE		<b>Nebraska Income Tax Withholding Return</b>		<b>FORM 941N</b>	
Nebraska ID Number		Reporting Period		Due Date	
❷ 72425678		OCT-DEC 2017		JAN 31 2018	
Name and Location Address			Name and Mailing Address		
LAST JOB INC 97 WHEATLEY AVE WHEAT, NE 69370			LOCAL ACCOUNTING SERVICES PO BOX 1259 WHEAT, NE 69370		

**Your employee's income tax withholding credit will be denied if the Form W-2 is not formatted correctly. Correctly formatting the Form W-2 will save you the time and expense of having to file an amended Form W-3N to submit corrected Forms W-2C.**

If you have questions about the correct way to format your Forms W-2 for employees with Nebraska income tax withholding, call 800-742-7474 (NE and IA) or 402-471-5729. Thank you for your cooperation.

See reverse side for more information.

# Important Information for Employers

## Electronically Filing Forms W-2 and 1099

### ■ Nebraska Form W-2 File Creator Spreadsheet

Employers that do not have software to create a Form W-2 file can use the Department's Nebraska W-2 File Creator. You must have Microsoft Excel 2003 or newer to use this spreadsheet. Instructions can be found at [revenue.nebraska.gov](http://revenue.nebraska.gov) by clicking on "For Businesses, File Your Return," "Income Tax Withholding," and "Instructions for the Nebraska W-2 File Creator."

This spreadsheet allows you to create the required W-2 file for electronic submission.

### ■ Electronic Filing Requirements for Forms W-2 and 1099

The Nebraska Department of Revenue (Department) encourages everyone filing Forms W-2 and 1099 to upload them at [revenue.nebraska.gov](http://revenue.nebraska.gov). Note the new due date for 2017 reporting.

- January 31 is the due date for filing Forms W-2, 1099, and W-3N.
- Any employer/payor filing more than a total of 50 Forms W-2, W-2G, 1099-R, and 1099-MISC with Nebraska income tax withholding, must e-file them using the Department's website.
- A penalty of \$2 per statement, not to exceed \$2,000, may be imposed by the Department for failure to file the state copy of Forms W-2, W-2G, 1099-R, or 1099-MISC on or before the due date of January 31, 2018, or for failure to e-file when filing more than 50 forms.

All data must be formatted as outlined in the Nebraska Computer Reporting Procedures [21EFW2](#) and [21CM](#). Files not formatted properly will be rejected. Data files are sent via HTTPS to a secure web server. When you have successfully uploaded your files, a reference number will be generated. Retain this reference number for your records.

### ■ E-file

Forms W-3N, 501N payment/deposit, and 941N may also be e-filed using the Department's website. Start at [revenue.nebraska.gov](http://revenue.nebraska.gov), then click on "For Businesses, File Your Return," "NebFile for Business," "Income Tax Withholding," and either "File Form 941N," or "Withholding Payment/Deposit," "File Form W-3N," or "File W-2s or 1099s." Enter your Nebraska ID Number (1) User ID, and your PIN (2) to get started.

		<b>Nebraska Income Tax Withholding Return</b>		<b>FORM 941N</b>	
<small>Good Life. Great Service. DEPARTMENT OF REVENUE</small>		<ul style="list-style-type: none"> <li>• Read instructions on reverse side.</li> <li>• Please use e-file and pay electronically at <a href="http://revenue.nebraska.gov">revenue.nebraska.gov</a>.</li> </ul>			
Nebraska ID Number		Reporting Period		Due Date	
1 <b>72425678</b>		OCT-DEC 2017		JAN 31 2018	
Please Do Not Write In This Space					

Check this box if your payment is being made electronically.

**13 Balance Due** (total of lines 9 through 12). Pay in full with return ..... **13**

**YOU MAY FILE THIS FORM ELECTRONICALLY AT REVENUE.NEBRASKA.GOV**

2 99999

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

<b>sign here</b>	Authorized Signature _____	Date ( ) _____	Signature of Preparer Other than Taxpayer _____	Date ( ) _____
	Title _____	Daytime Phone _____	Address _____	Daytime Phone _____
	Email Address _____		Preparer's PTIN _____	

Paper filers, mail this return and payment to:  
**Nebraska Department of Revenue, PO Box 98915, Lincoln, NE 68509-8915**  
[revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729  
 Retain a copy for your records.