



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

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:

- 1 Have the letters "NE" appear under the word "State" to the left of the vertical separator in this box; and
- 2 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		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	
					12d	
15 State NE		Employer's state ID number 72425678	16 State wages, tips, etc. 24,504.56	17 State income tax 940.80	18 Local wages, tips, etc.	
					19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2014

Department of the Treasury—Internal Revenue Service

		<h2 style="margin: 0;">Nebraska Withholding Return</h2> <ul style="list-style-type: none"> <li>Read instructions on reverse side.</li> <li>Please use e-file and e-pay at <a href="http://www.revenue.ne.gov">www.revenue.ne.gov</a>.</li> </ul>		<h1 style="margin: 0;">FORM 941N</h1>	
Nebraska ID Number 2 72425678		Reporting Period OCT-DEC 2014		Due Date JAN 31 2015	
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 issue a corrected Form 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

## New

### ■ 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).

- February 1 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 February 1, 2015, 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

Form W-3N and Form 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," "Income Tax Withholding," and either "File Form 941N," "File Form W-3N," or "File W-2s or 1099s." Enter your Nebraska ID Number (1) as either the User Name/User ID, and your PIN (2) to get started.

 <b>REVENUE</b>	<h2>Nebraska Withholding Return</h2> <p>• Read instructions on reverse side. • Please use e-file and e-pay at <a href="http://revenue.nebraska.gov">revenue.nebraska.gov</a>.</p>	<b>FORM 941N</b>
PLEASE DO NOT WRITE IN THIS SPACE		
Nebraska ID Number <b>1</b> <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">72425678</span>	Reporting Period OCT-DEC 2014	Due Date JAN 31 2015

<input type="checkbox"/> Check this box if your payment is being made by electronic funds transfer (EFT).		<div style="border: 1px solid black; padding: 2px;">13</div>
<b>13 BALANCE DUE</b> (total of lines 9 through 12). Pay in full with return .....		
YOU MAY FILE THIS FORM ELECTRONICALLY AT <a href="http://REVENUE.NEBRASKA.GOV">REVENUE.NEBRASKA.GOV</a>		
<b>2</b> 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 correct and complete.		
<b>sign here</b>	Authorized Signature _____ Title _____ Email Address _____	Date ( ) _____ Daytime Phone _____ Signature of Preparer Other than Taxpayer _____ Address _____ Daytime Phone _____ Preparer's PTIN _____
E-file and e-pay, or mail this return and remit payment. If required, payment must be made by electronic funds transfer (EFT). <b>Nebraska Department of Revenue, PO Box 98915, Lincoln, NE 68509-8915</b> <a href="http://revenue.nebraska.gov">revenue.nebraska.gov</a> , 800-742-7474 (NE and IA), 402-471-5729 <b>Retain a copy for your records.</b>		