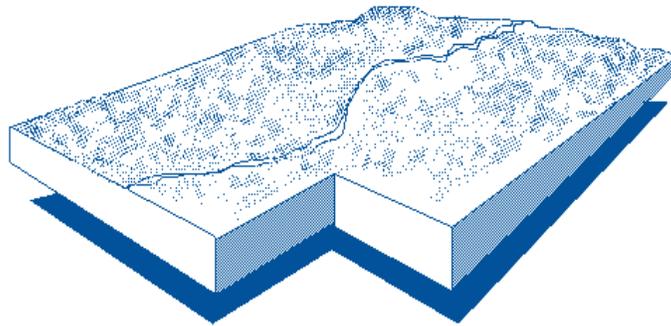


# NEBRASKA

# Electronic Reporting Schedule



Supplement to Electronic Reporting System  
Information Guide for EFT Tax Payments

## Timely Filed Payments

This booklet is to aid you in making your EFT tax payments in a timely manner. To be timely, an EFT payment must be initiated on or before the "Timely Filed Date." The Timely Filed Date is the tax due date adjusted for weekends and holidays. The date for timely payment is based on when your payment is initiated, not the date funds are actually debited from your bank account.

**ACH Debit Option:** You instruct the system to transmit your payment by indicating a Debit Date. The Debit Date is the date you want your payment debited from your bank account. Note that your Debit Date must be a future business date. The Debit Date cannot be the same day that you originate the payment. You can originate your payment on the Timely Filed Date, as long as it is successfully completed before 5:00 p.m. Central Time. You can originate your payment in advance, any time up to 365 days prior to the Timely Filed Date.

**ACH Credit Option:** Your financial institution must successfully send your payment to the Federal Reserve on or before the Timely Filed Date. Taxpayers using the ACH Credit option should contact their financial institution to verify cutoff times for these transfers.

# Calendar of Due Dates

## MONTHLY FILERS

- 15** Withholding: Nebraska Monthly Withholding Deposit (except for January, April, July and October).
- 25** Motor Fuels: Form 73, Form 83, Form 86  
Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, for the preceding month.

## QUARTERLY OR CALENDAR-YEAR FILERS

### JANUARY

- 15** Individual Income Tax: Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for final installment for 2009 (calendar-year filer).
- 25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for October through December of preceding year. Annual filers, Form 86 for preceding calendar year.  
Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for October through December of preceding year.
- 31** Withholding: Form 941N, Nebraska Quarterly Withholding Return for fourth quarter of preceding year. Annual filers, Form 941N for preceding calendar year.

### MARCH

- 15** Corporation Income Tax: Form 1120N, Nebraska Corporation Income Tax Return, for calendar-year filers.  
S Corporation Income Tax: Form 1120-SN, Nebraska S Corporation Income Tax Return, for calendar-year filers.  
Financial Institution Tax: Form 1120NF, Nebraska Financial Institution Tax Return, for calendar-year filers.  
Corporation Income Tax Return: Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax.  
Withholding Tax: Form W-3N, Nebraska Reconciliation of Income Tax Withheld, last date for employer or payor to furnish Nebraska Department of Revenue with statement of wages, gambling winnings, or pensions and annuities paid and all other income tax withheld for filing state returns.

## **APRIL**

### **15** Individual Income Tax:

- Form 1040N, Nebraska Individual Income Tax Return, last date for filing and paying any remaining tax in full (calendar-year basis);
- Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for paying at least first installment of estimated tax for individuals required to file such payments; and
- Form 1040NS, Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents, last date for filing and paying any remaining tax in full.

Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying first installment for calendar-year filers.

### **25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for January through March.

Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for January through March.

### **30** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for first quarter.

## **JUNE**

### **15** Individual Income Tax: Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for paying second installment (calendar-year basis).

Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying second installment for calendar-year filers.

## **JULY**

### **25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for April through June.

Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for April through June.

### **31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for second quarter.

## **SEPTEMBER**

### **15** Individual Income Tax: Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for paying third installment (calendar-year basis).

Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying third installment for calendar-year filers.

## **OCTOBER**

**25** Motor Fuels: Form 74, Nebraska Motor Fuels Consumer's Use Tax Return and Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for July through September.

Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for July through September.

**31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for third quarter.

## **DECEMBER**

**15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying fourth installment for calendar-year filers.

**31** Financial Institution Tax: Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Return, last date to pay voluntary estimated payment.

<b>FISCAL YEAR FILERS</b>
---------------------------

**Corporation Income Tax:**

Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher - due on the 15<sup>th</sup> day of the 4th, 6th, 9th and 12th months.

Form 1120N, Nebraska Corporation Income Tax Return - due on the 15<sup>th</sup> day of third month following end of fiscal year.

Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax - due on the 15<sup>th</sup> day of third month following end of fiscal year.

**Financial Institution Tax**

Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Return - due on the last day of the fiscal year.

Form 1120NF, Nebraska Financial Institution Tax Return - due on the 15<sup>th</sup> day of third month following end of fiscal year.

**S Corporation Income Tax**

Form 1120-SN, Nebraska S Corporation Income Tax Return - due on 15<sup>th</sup> day of third month following end of fiscal year.

# State of Nebraska

## Observed Holidays 2010-2011

### 2010

Holiday	Observed
New Year's Day	01/01/2010
Martin Luther King, Jr. Day	01/18/2010
Presidents' Day	02/15/2010
Arbor Day	04/30/2010
Memorial Day	05/31/2010
Independence Day	07/05/2010
Labor Day	09/06/2010
Columbus Day	10/11/2010
Veterans' Day	11/11/2010
Thanksgiving Day	11/25/2010
Day after Thanksgiving	11/26/2010
Christmas Day	12/24/2010

### 2011

Holiday	Observed
New Year's Day	12/31/2010
Martin Luther King, Jr. Day	01/17/2011
Presidents' Day	02/21/2011
Arbor Day	04/29/2011
Memorial Day	05/30/2011
Independence Day	07/04/2011
Labor Day	09/05/2011
Columbus Day	10/10/2011
Veterans' Day	11/11/2011
Thanksgiving Day	11/24/2011
Day after Thanksgiving	11/25/2011
Christmas Day	12/26/2011

## Due Date Schedule

**2010**

**2011**

<b>Due Date</b>	<b>Timely Filed Date</b>	<b>Due Date</b>	<b>Timely Filed Date</b>
01/15/2010	01/15/2010	01/15/2011	01/18/2011
01/25/2010	01/25/2010	01/25/2011	01/25/2011
01/31/2010	02/01/2010	01/31/2011	01/31/2011
02/15/2010	02/16/2010	02/15/2011	02/15/2011
02/25/2010	02/25/2010	02/25/2011	02/25/2011
03/15/2010	03/15/2010	03/15/2011	03/15/2011
03/25/2010	03/25/2010	03/25/2011	03/25/2011
04/15/2010	04/15/2010	04/15/2011	04/15/2011
04/25/2010	04/26/2010	04/25/2011	04/25/2011
04/30/2010	05/03/2010	04/30/2011	05/02/2011
05/15/2010	05/17/2010	05/15/2011	05/16/2011
05/25/2010	05/25/2010	05/25/2011	05/25/2011
06/15/2010	06/15/2010	06/15/2011	06/15/2011
06/25/2010	06/25/2010	06/25/2011	06/27/2011
07/15/2010	07/15/2010	07/15/2011	07/15/2011
07/25/2010	07/26/2010	07/25/2011	07/25/2011
07/31/2010	08/02/2010	07/31/2011	08/01/2011
08/15/2010	08/16/2010	08/15/2011	08/15/2011
08/25/2010	08/25/2010	08/25/2011	08/25/2011
09/15/2010	09/15/2010	09/15/2011	09/15/2011
09/25/2010	09/27/2010	09/25/2011	09/26/2011
10/15/2010	10/15/2010	10/15/2011	10/17/2011
10/25/2010	10/25/2010	10/25/2011	10/25/2011
10/31/2010	11/01/2010	10/31/2011	10/31/2011
11/15/2010	11/15/2010	11/15/2011	11/15/2011
11/25/2010	11/29/2010	11/25/2011	11/28/2011
12/15/2010	12/15/2010	12/15/2011	12/15/2011
12/25/2010	12/27/2010	12/25/2011	12/27/2011