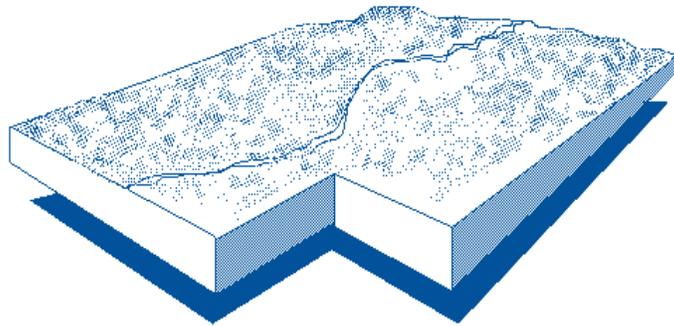


NEBRASKA

Electronic Reporting Schedule



Supplement to Electronic Reporting System
Information Guide for EFT Tax Payments

Timely Filed Payments

This booklet will aid you in making your Electronic Funds Transfer (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 Payment Effective Date. The Payment Effective Date is the date you want your payment debited from your bank account. Note that your Payment Effective Date must be a future business date. The Payment Effective 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: [Form 501N, Nebraska Monthly Withholding Deposit](#) (except for January, April, July, and October).
- 25 Motor Fuels: [Form 73, Nebraska Monthly Fuel Tax Return](#); [Form 83, Nebraska Ethanol & Biodiesel Producer's Return](#); and [Form 86, Nebraska Compressed Fuel Retailer Return](#).
- Sales and Use Tax: [Form 10, Nebraska and Local 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 2010 (calendar-year filers).
- 25 Motor Fuels: [Form 74, Nebraska Motor Fuels 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 Local and Use Tax Return](#), quarterly filers report for October through December of preceding year.
- 31 Withholding: [Form 941N, Nebraska Withholding Return](#), for fourth quarter of preceding year. Annual filers, Form 941N for preceding calendar year.

FEBRUARY

- 1 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.

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 Income Tax](#).

APRIL

18 Individual Income Tax:

- [Form 1040N, Nebraska Individual Income Tax Return](#), last date for filing and paying any remaining tax in full (calendar-year basis); and
- [Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher](#), last date for paying at least first installment of 2011 estimated tax for individuals required to file such payments.

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 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 Local and Use Tax Return](#), quarterly filers report for January through March.

30 Withholding: [Form 941N, Nebraska 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 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 Local and Use Tax Return](#), quarterly filers report for April through June.

31 Withholding: [Form 941N, Nebraska 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 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 and Local Sales and Use Tax Return](#), quarterly filers report for July through September.
- 31 Withholding: [Form 941N, Nebraska 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 Payment Voucher](#), last date to pay voluntary estimated payment.

| |
|---------------------------|
| FISCAL-YEAR FILERS |
|---------------------------|

Corporation Income Tax:

[Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher](#) - due on the 15th day of the 4th, 6th, 9th, and 12th months of the taxable year.

[Form 1120N, Nebraska Corporation Income Tax Return](#) - due on the 15th day of third month following end of fiscal year.

[Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Income Tax](#) - due on the 15th day of third month following end of fiscal year.

Financial Institution Tax

[Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Payment Voucher](#) - due on the last day of the fiscal year.

[Form 1120NF, Nebraska Financial Institution Tax Return](#) - due on the 15th day of third month following end of fiscal year.

S Corporation Income Tax

[Form 1120-SN, Nebraska S Corporation Income Tax Return](#) - due on 15th day of third month following end of fiscal year.

State of Nebraska

Observed Holidays 2011-2012

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 |
| Emancipation Day in Washington, DC impacts only Individual Income Tax* | 04/15/2011 |
| 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 |

*This holiday is observed federally and is not a holiday under Nebraska law. Because the IRS observes this holiday, the deadline for Nebraska returns has been extended to April 18, 2011.

2012

| Holiday | Observed |
|-----------------------------|------------|
| New Year's Day | 01/02/2012 |
| Martin Luther King, Jr. Day | 01/16/2012 |
| Presidents' Day | 02/20/2012 |
| Arbor Day | 04/27/2012 |
| Memorial Day | 05/28/2012 |
| Independence Day | 07/04/2012 |
| Labor Day | 09/03/2012 |
| Columbus Day | 10/08/2012 |
| Veterans' Day | 11/12/2012 |
| Thanksgiving Day | 11/22/2012 |
| Day after Thanksgiving | 11/23/2012 |
| Christmas Day | 12/25/2012 |

Due Date Schedule

2011

2012

| Due Date | Timely Filed Date | Due Date | Timely Filed Date |
|-----------------|--------------------------|-----------------|--------------------------|
| 01/15/2011 | 01/18/2011 | 01/15/2012 | 01/17/2012 |
| 01/25/2011 | 01/25/2011 | 01/25/2012 | 01/25/2012 |
| 01/31/2011 | 01/31/2011 | 01/31/2012 | 01/31/2012 |
| 02/15/2011 | 02/15/2011 | 02/15/2012 | 02/15/2012 |
| 02/25/2011 | 02/25/2011 | 02/25/2012 | 02/27/2012 |
| 03/15/2011 | 03/15/2011 | 03/15/2012 | 03/15/2012 |
| 03/25/2011 | 03/25/2011 | 03/25/2012 | 03/26/2012 |
| 04/15/2011 | 04/18/2011 | 04/15/2012 | 04/16/2012 |
| 04/25/2011 | 04/25/2011 | 04/25/2012 | 04/25/2012 |
| 04/30/2011 | 05/02/2011 | 04/30/2012 | 04/30/2012 |
| 05/15/2011 | 05/16/2011 | 05/15/2012 | 05/15/2012 |
| 05/25/2011 | 05/25/2011 | 05/25/2012 | 05/25/2012 |
| 06/15/2011 | 06/15/2011 | 06/15/2012 | 06/15/2012 |
| 06/25/2011 | 06/27/2011 | 06/25/2012 | 06/25/2012 |
| 07/15/2011 | 07/15/2011 | 07/15/2012 | 07/16/2012 |
| 07/25/2011 | 07/25/2011 | 07/25/2012 | 07/25/2012 |
| 07/31/2011 | 08/01/2011 | 07/31/2012 | 07/31/2012 |
| 08/15/2011 | 08/15/2011 | 08/15/2012 | 08/15/2012 |
| 08/25/2011 | 08/25/2011 | 08/25/2012 | 08/27/2012 |
| 09/15/2011 | 09/15/2011 | 09/15/2012 | 09/17/2012 |
| 09/25/2011 | 09/26/2011 | 09/25/2012 | 09/25/2012 |
| 10/15/2011 | 10/17/2011 | 10/15/2012 | 10/15/2012 |
| 10/25/2011 | 10/25/2011 | 10/25/2012 | 10/25/2012 |
| 10/31/2011 | 10/31/2011 | 10/31/2012 | 10/31/2012 |
| 11/15/2011 | 11/15/2011 | 11/15/2012 | 11/15/2012 |
| 11/25/2011 | 11/28/2011 | 11/25/2012 | 11/26/2012 |
| 12/15/2011 | 12/15/2011 | 12/15/2012 | 12/17/2012 |
| 12/25/2011 | 12/27/2011 | 12/25/2012 | 12/26/2012 |