

NEBRASKA COMPUTER REPORTING PROCEDURE, 21MMREF

OVERVIEW

Employers licensed for Nebraska income tax withholding must report their employee state wages and withholding to the Nebraska Department of Revenue. The Nebraska Reconciliation of Income Tax Withheld, Form W-3N and all Forms W-2 showing Nebraska income and withholding must be filed with the Department on or before March 15th of the year following the reporting period. If March 15th falls on a weekend or holiday, the due date will be extended to the next business day.

Several filing options are available; however, any company reporting more than 250 state Forms W-2 must file them electronically, using CD-R/DVD or the Department's electronic filing program on our website. For more information on filing using our Web site see the Nebraska Electronic Reporting Procedure, 21EFW2.

An application to file Forms W-2 by CD-R/DVD or computer printout must be made on or before January 1 of the year following the reporting period. File the Nebraska Application for Computer Reporting, Form 4419N, with the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818. Form 4419N is not required when using the Department's electronic filing program.

PURPOSE

The purpose of this procedure is to provide unified optical media or computer printout instructions for the reporting of Wage and Tax Statements, Forms W-2, to the Nebraska Department of Revenue.

DEFINITIONS

Employer. Any person or company making payments to individuals, and withholding state taxes from those payments.

Paper Reporting. Reporting Forms W-2 on paper or computer printout.

Electronic Reporting. Reporting Forms W-2 by optical media using CD-R/DVD or by using the Department's Web site.

FILING REQUIREMENTS

A Nebraska Application for Computer Reporting, Form 4419N, must be submitted by employers and payers or by agents acting for single employers or groups of employers requesting permission to file Forms W-2 by computer printout or CD-R/DVD. File Form 4419N with the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818, prior to January 1 of the year following the reporting period. The Form 4419N is not required if reporting W-2's over the Revenue Web site.

Once the Form 4419N for computer printout and CD-R/DVD reporting has been granted, such approval will continue in effect, providing the requirements continue to be met. New applications are required, however, if authorized representative changes, file for employers not on their original application, or if optical media or computer printout reporting is discontinued and then resumed.

Forms W-2 information can be submitted to the state on CD-R/DVD, computer printout, or using the Department's Web site. Electronic reporting is mandatory for those employers with 250 or more employees or payees. An application, Form 4419N, is not required when filing Forms W-2 using the Department's Web site filing program. Do not send in paper copies or a computer printout if you have 250 or more Forms W-2s. For employers with less than 250 forms to file, if there is no omission or duplication of records, reports can be on optical media, computer printout, and paper forms.

Note: The Department will no longer accept diskettes or 3480/3490 cartridges.

REPORTING PROCEDURE

The original copy of Nebraska Reconciliation of Income Tax Withheld, Form W-3N, must be filed with the Nebraska Department of Revenue. The Form W-3N must be accompanied by a statement that the Forms W-2 are being submitted on optical media or computer printout and must be submitted on or before March 15th of the year following the reporting period.

Payers submitting optical media or computer printout must continue to furnish their payees with the state copies of Forms W-2.

CORRECTED RETURNS

Use paper Forms W-2 if it is necessary to correct individual payee records originally submitted on optical media or computer printout. Corrected documents must contain all relevant information so they supersede the data submitted on optical media or computer printout.

OPTICAL MEDIA REQUIREMENTS

The Nebraska Department of Revenue will be capable of processing media files containing the following characteristics:

CD-R or DVD—

Operating System: MS-DOS or compatible

Recording Codes: ASCII

OPTICAL MEDIA RECORD FORMATS

The record formats for W-2s are specified in the specification for filing forms W-2 electronically (EFW2), Publication of the Social Security Administration, (SSA) Publication No. 42-007. With the exception of additional data required by Nebraska in the code RS and RV records, the federal formats and guidelines specified in SSA Publication No. 42-007 apply. All formats for CD-R and DVD will be the same using the SSA's one record length format. The following data requirements of the Nebraska Department of Revenue are in addition to the data required by the SSA plan for Forms W-2. Each piece of media must have an external label affixed to show the following information:

- 1** Name of transmitter (not payer unless both are the same);
- 2** State and federal identification numbers;
- 3** Type of documents, Form W-2;
- 4** Year to which the records apply.

CD-R/DVD Format Specifications

Record Name CODE RA—TRANSMITTER RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.
Record Name CODE RE—EMPLOYER RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.
Record Name CODE RW—EMPLOYEE WAGE RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.
Record Name CODE RS—SUPPLEMENTAL RECORD (W-2)			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter "31"
5-9	Taxing Entity Code	5	Leave Blank.
10-18	Social Security No.	9	Enter the employee's social security number. If there is no SSN available for the employee, enter zeros (0) in positions 11-18.
19-33	Employee First Name	15	Enter employee's first name. Left justify and fill with blanks.
34-48	Employee Middle	15	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter an alphabetic suffix. Left justify and fill with blanks
73-94	Location Address	22	Enter the employee location address (attention, Suite, room number etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address left justify and fill with blanks
117-138	City	22	Enter the employee's City. Left Justify and fill with blanks.
139-140	State Abbreviation	2	Use standard FIPS abbreviations.
141-145	Zip Code	5	Enter valid Zip Code.
146-149	Zip Code Extension	4	Enter the four-digit extension of the Zip Code. If this field is not applicable, enter blanks.
150-154	Blank	5	Leave Blank. Reserved for SSA use.
155-247	Blank	93	Leave Blank. Not required by the Nebraska Department of Revenue.
248-267	State Employer Identification Number	20	Enter Nebraska Identification Number. Right justify and zero fill. Do not enter the "21-", preceding the Nebraska identification number.
268-273	Blank	6	Leave Blank. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate FIPS postal numeric code. (NE = "31")
276-286	State Taxable Wages	11	Enter wages, tips, and other compensation subject to Nebraska tax. Right justify and zero fill; include dollars and cents.
287-297	State Income Tax Withheld	11	Enter amount withheld for Nebraska state income tax. Right justify and zero fill; include dollars and cents.
298-512	Blank	215	Leave Blank. Not used by Nebraska Department of Revenue.
Record Name CODE RT—TOTAL RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.
Record Name CODE RV—STATE TOTAL RECORD			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RV"
3-9	Total RS Records	7	Enter the Total number of RS31 records reported.
10-24	Total State Taxable Wages	15	Enter the total State Taxable Wages for all RS31 records reported.
25-39	Total State Income Tax Withheld	15	Enter the Total State Income Tax Withheld for all RS31 records reported.
40-512	Blank	473	Leave Blank. Not used by Nebraska Department of Revenue.
Record Name CODE RF—FINAL RECORD			
Location	Field	Length	Description and Remarks
			No additional data required by Nebraska Department of Revenue.

COMPUTER PRINTOUT FORMAT

These specifications prescribe the required format and content of the W-2 records to be included in computer printout reporting, but not the method or equipment to be used in their preparation. Refer to page 5 for the computer printout formats.

Employer Record. The first page of each printout must contain the following:

- 1 Employer's name, address, city, state, and zip code;
- 2 Reporting year (year for which payments are being reported);
- 3 Federal and Nebraska employer identification numbers;
- 4 Taxing department: Nebraska.

Each succeeding page must contain the reporting year and federal and Nebraska employer identification numbers.

For each employee the printout must contain the following:

- 1 Employee's social security number;
- 2 Employee's name, address, city, state, and zip code;
- 3 Federal income tax withheld;
- 4 Wages paid subject to withholding;
- 5 Other compensation;
- 6 Nebraska taxable wages;
- 7 Nebraska income tax withheld.

The computer printout must be in employee social security number sequence.

Totals for the fields below are to be displayed on the last page of the printout.

- 1 Total number of records;
- 2 Total federal tax withheld;
- 3 Total federal taxable wages;
- 4 Total Nebraska taxable wages;
- 5 Total Nebraska tax withheld.

PACKING AND SHIPPING

Care should be exercised in packing media and paper documents to eliminate damage in transit. If more than one box is to be shipped, number each with its sequence number and show the total boxes in the shipment. When filing partially on optical media and also by means of paper documents, pack together as one shipment.

Any mode of transportation desired may be utilized provided shipping charges are prepaid and timely delivery is assured. A transmittal letter must accompany the shipment. The following information must be shown in the transmittal letter. This applies only to records on the media file:

- 1 Name, federal employer identification number, and Nebraska identification number of each payer included on the media,
- 2 Total payee records (by payer) and a grand total for all records submitted on CD-R/DVD,
- 3 Total amount of Nebraska tax withheld for each payer on the CD-R/DVD,
- 4 Total number of CD-R(s), or DVD(s) transmitted.

Shipment of optical media or computer printouts should be mailed to the Nebraska Department of Revenue, 301 Centennial Mall South, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

www.revenue.ne.gov

Telephone toll free (800) 742-7474 (toll free in Nebraska and Iowa) or (402) 471-5729
Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818

Nebraska Application for Computer Reporting

•Read instructions on reverse side

ORGANIZATION NAME AND MAILING ADDRESS		AUTHORIZED REPRESENTATIVE NAME	
1 Name		2 Name of Person to Contact Regarding this Request	
Street or Other Mailing Address		Title	
City	State	Zip Code	Telephone Number (including Area Code) ()
3 Federal Identification Number	4 Nebraska Identification Number	5 End of Reporting Period	

6 Media or Computer Printout Format Requested (Check appropriate boxes) <input type="checkbox"/> SSA Optical Media Reporting Plan <input type="checkbox"/> W-2 <input type="checkbox"/> Computer Printout <input type="checkbox"/> W-2 <input type="checkbox"/> W-2G <input type="checkbox"/> 1099-R <input type="checkbox"/> 1099-MISC <input type="checkbox"/> IRS Publication 1220 Plan <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R <input type="checkbox"/> W-2G <input type="checkbox"/> Combined Federal/State Filing Program <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R	ESTIMATED VOLUME OF PAYEES				
	Form	CD-R/DVD	Computer Printout	Paper Documents	Combined Fed/State Filing
	W-2:				
	W-2G:				
	1099-R:				
1099-MISC:					

CD-R/DVD CHARACTERISTICS	
Size	Operating System

TO BE COMPLETED BY AGENTS FILING FOR MULTIPLE EMPLOYERS		
Employer	Federal I.D. Number	Nebraska I.D. Number

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

Authorized Signature

Title

Date

E-mail Address

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

APPROVED

DISAPPROVED

COMMENTS: _____

▶ Authorized Signature

Date

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

INSTRUCTIONS

WHO MUST FILE. Employers, payers, and agents who desire to file Form W-2, 1099-R, W-2G, or 1099-MISC in the form of optical media, Combined Federal/State Filing, or computer printout must file the Nebraska Application for Computer Reporting, Form 4419N. Employers reporting using the Electronic Internet filing of Form W-2, 1099-R, W-2G, or 1099-MISC do not need to file Form 4419N

Once authorization for optical media or computer printout reporting has been granted, it will remain in effect, if requirements continue to be met. New applications are required if authorized representative changes, or if optical media, Combined Federal/State Filing, or computer printout reporting is discontinued and then resumed.

WHEN AND WHERE TO FILE. Employers or agents requesting to file using file optical media, Combined Federal/State Filing, or computer printout in lieu of Forms W-2, 1099-R, W-2G, or 1099-MISC must submit Form 4419N in duplicate to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the name and address of the organization that is making the request to file Forms W-2, 1099-R, W-2G, or 1099-MISC.

LINE 2. Enter the name, title, and telephone number of the person to contact regarding type of information being submitted and optical media characteristics.

LINE 6. The Nebraska Department of Revenue will consider either computer printout or optical media using specifications outlined in Nebraska Department of Revenue Information Guide 21MMREF, Nebraska Department of Revenue Information Guide 21CM, and Social Security Administration Publication No. 42-007 EFW2, or IRS Publication 1220 (W-2G, 1099-R, or 1099-MISC).

COMBINED FEDERAL/STATE FILING. The Nebraska Department of Revenue participates in the Internal Revenue Service Combined Federal/State Filing program, for filing 1099-MISC (Miscellaneous Income) and 1099-R (Recipients of Annuities, Pensions, Retired Pay, or IRA payments) information. Approval from the IRS is required to participate in the Combined Federal/State Filing program. Please refer to the Combined Federal/State Filing program section of IRS Publication 1220 for current IRS guidelines.

ESTIMATED VOLUME. Enter the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on optical media, Combined Federal/State Filing, or computer printout, and the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on paper forms.

AUTHORIZED SIGNATURE. This application must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign the application, there must be a power of attorney on file with the Department.