



E-File Requirement for Tax Preparers

Paid tax preparers are required to electronically file Nebraska individual income tax returns. Nebraska individual income tax returns must be electronically filed in accordance with the rules and regulations published by the Nebraska Department of Revenue. Refunds are issued within 30 days for error-free returns filed electronically.

Taxpayers who do not want their paid tax preparer to file their Nebraska individual income tax return electronically must complete and sign the Nebraska E-File Opt-Out Record for Individuals. If you would like more information on the Nebraska E-File Opt-Out Record for Individuals, please consult with your tax preparer.