



**Nebraska Application for Extension of Time
to File a Nebraska Individual, Fiduciary,
or Partnership Return**

**FORM
2688N**

PLEASE DO NOT WRITE IN THIS SPACE

Taxable year beginning _____, 20____, and ending _____, 20____

Name of Taxpayer _____

Street or Other Mailing Address _____

City, Town, or Post Office _____

State _____

Zip Code _____

Social Security Number _____

Spouse's Number if Filing Joint Return _____

Nebraska Identification Number _____

Federal Identification Number _____

Type of Nebraska Return to be Filed (check appropriate box)

- Nebraska Individual Income Tax Return, Form 1040N or 1040NS
- Nebraska Fiduciary Income Tax Return, Form 1041N
- Nebraska Partnership Return of Income, Form 1065N

Type of Extension Requested: (check appropriate box)

- Automatic seven-month extension from original due date.
- Extension in addition to federal extension up to a maximum of seven months from the original due date. Attach Federal Form 4868 or a copy of the approved federal extension.

Note: You will have up to seven months to file your return from the original due date, but your earlier filing is encouraged.

Tentative tax payment (enter the amount of payment remitted with this extension request)

\$ _____

Reason for Extension Request: _____

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

**sign
here**

Signature _____

Signature of Preparer Other Than Taxpayer _____

Title _____

Date _____

Address _____

Date _____

INSTRUCTIONS

This application, if approved, extends the time to file your return, but does not extend the date that the tax is due. Interest will be assessed from the due date to the payment date.

WHO MAY FILE. Any individual, fiduciary, partnership, or limited liability company making a tentative tax payment and/or wanting more time to file a Nebraska income tax return is to file a Nebraska Application for Extension of Time, Form 2688N. Married couples who file separate returns are to send separate applications if they both want an extension of time. Complete a separate Form 2688N for each taxpayer, as blanket extensions will not be granted.

If you have filed for a federal extension and are **not** making a tentative payment to Nebraska, you **do not** need to complete this application. When you file your Nebraska income tax return, you **must** attach a copy of the Automatic Extension of Time to File, Federal Form 4868, or a copy of the approved additional federal extension. **If a federal extension of time has been granted, the filing date for Forms 1040N, 1040NS, 1041N, or 1065N is automatically extended for the same period.**

When a federal extension of time has been granted and additional time to file the Nebraska return is necessary, file Form 2688N on or before the date the federal extension expires. **Attach a copy of the Federal Form 4868 or a copy of the approved additional federal extension. A maximum of seven-months extension beyond the original due date is allowed for Nebraska.**

WHEN AND WHERE TO FILE. This application must be filed by the due date of the related return. Mail Form 2688N to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

TENTATIVE TAX PAYMENT. Although an approved extension of time extends the time for filing the return, interest is due from the original due date of the return until the date the tax is paid. If a tentative tax payment is made, it will stop interest from accumulating. The amount paid should be claimed as a credit when the return is filed.

TAXPAYER NOTIFICATION. The taxpayer will be notified whether the requested Nebraska extension is granted or denied. All approved extension requests will be granted an **automatic seven-month extension beyond the original due date.** Interest on tax due will be assessed from the due date to the date the payment is received.

SIGNATURE. This application **must** be signed by the taxpayer, fiduciary, partner, member, a person currently enrolled to practice before the Internal Revenue Service, or an attorney or certified public accountant qualified to practice before the Internal Revenue Service. If the taxpayer authorizes another person to sign this application, there must be a power of attorney on file with the department.

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

Have questions? Check our Web site: www.revenue.state.ne.us or call 1-800-742-7474 (in Lincoln, call 471-5729).