



Application for Automatic Extension of Time to File Nebraska Corporation, Fiduciary, or Partnership Return

FORM 7004N

Taxable year beginning , and ending ,

Name Doing Business As (dba)
Legal Name
Street or Other Mailing Address
City or Town State Zip Code
Nebraska Identification Number
Federal Identification Number

Type of Nebraska Return to be Filed (check appropriate box)
Type of Extension Requested: (check appropriate box)
Nebraska Corporation Income Tax Return, Form 1120N, or 1120-SN
Automatic seven-month filing extension from original due date.
Extension in addition to federal extension up to a maximum of seven months from the original due date. Attach a copy of the Federal Form 7004, filed with the Internal Revenue Service.

Entities filing a fiduciary or partnership return need not complete lines 1 through 11. A fiduciary or partnership must complete line 12.

An automatic 7-month extension of time until , is requested to file a complete return.

Table with 12 rows for tax liability and payments. Columns include line number, description, and numerical values.

If the Corporation is a Member of a Unitary Group of Corporations Filing a Combined Return, Complete the Following

Table for Unitary Group members with columns for Name and Address, and Identification Numbers (Nebraska and Federal).

Under penalties of perjury, I declare that I have been authorized to make this application, and that to the best of my knowledge and belief, the statements made herein are correct and complete.

sign here

Authorized Signature Title Date

Mail this application and remit payment. If required, payment must be made by electronic funds transfer (EFT).

NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818

INSTRUCTIONS

WHO MAY FILE. A corporation, fiduciary, partnership, or limited liability company making a tentative tax payment and/or wanting more time to file a Nebraska income tax return must file a Nebraska Application for Extension of Time, Form 7004N. The 7004N must be filed even if a tentative tax payment is made by electronic funds transfer (EFT).

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 Federal Form 7004 or a copy of the approved federal extension. If a federal extension of time has been granted, the filing date for Form 1120N, 1120-SN, 1041N, and 1065N is automatically extended for the same period.

When a federal extension of time has been granted and additional time is necessary to file the Nebraska return, file Form 7004N on or before the date the federal extension expires. Attach a copy of the Federal Form 7004 or a copy of the approved federal extension. A maximum of seven months extension beyond the original due date is allowed for Nebraska.

WHEN TO FILE. Form 7004N must be filed on or before the due date of the original return or on or before the date that a federal extension expires.

WHERE TO FILE. Mail Form 7004N, with remittance, to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

AMOUNT OF PAYMENT. Payment of the amount shown on line 12 must be remitted with this form. Payment can be made by EFT or by credit card. Details for these payment options can be found at www.revenue.ne.gov. Payment may also be made by check or money order.

For some corporations, EFT is mandatory for all corporate payments. If your corporation has an EFT mandate from this Department your corporate payments **must** be made electronically. Any portion of the tax liability not paid by the original due date of the return will accrue interest at the statutory rate from the original due date of the return to the date of full payment of the liability. Interest due on the underpayment of the liability must be paid when the return is filed.

CORPORATE UNITARY GROUP. Members of a unitary group filing a single return using the combined income approach should only request one extension for the entire group. The name, address, federal identification number, and Nebraska identification number of each corporation included in the combined return must be listed on Form 7004N.

TERMINATION OF EXTENSION. The Nebraska Department of Revenue may at any time terminate a C corporation's extension of time by mailing the taxpayer a notice of such termination, allowing ten days from the date of the termination notice to file the Nebraska corporate return.

TAXPAYER NOTIFICATION. Each applicant for an automatic extension of time to file will be mailed notice of any denial of such application by the Nebraska Department of Revenue. The notice will be sent to the address entered on Form 7004N. **No notice will be sent with respect to approved applications for an extension of time to file a return.**

SIGNATURES. This application must be signed by a corporate officer, fiduciary, partner, member, a person currently enrolled to practice before the Internal Revenue Service, or an attorney or certified public accountant so qualified. If the taxpayer authorizes any other person to sign this application, there must be a power of attorney on file with the Department.