



# Nebraska Extension of Statute of Limitations Agreement

• See limitation periods on reverse side.

FORM  
**872N**

Name		Your Social Security Number	Spouse's Social Security Number
Street or Other Mailing Address		Nebraska ID Number	
City	State	Zip Code	Federal ID Number
Effective Date	Date Agreement Extended to	<input type="checkbox"/> Original Extension <input type="checkbox"/> Continuation of Previous Extension	
Tax Categories			
<input type="checkbox"/> Sales Tax	<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Income Tax Withholding	<input type="checkbox"/> Other _____
<input type="checkbox"/> Use Tax	<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Waste Reduction and Recycling Fee	<input type="checkbox"/> Other _____
<input type="checkbox"/> Litter Fee	<input type="checkbox"/> Lodging Tax		

The Nebraska Department of Revenue and the taxpayer agree that a Notice of Deficiency Determination (or the filing of a claim for overpayment) for the amount of Nebraska and local tax (determined under existing or prior law) in the tax categories listed above, may be mailed at any time on or before the "date agreement extended to." A Notice of Deficiency Determination may include tax periods that could have been included had a Notice of Deficiency Determination been issued on the effective date of this agreement.

**sign  
here**

Authorized Signature	Title	Date
Spouse's Signature (If Married, Filing Jointly Return)		Date

**FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY**

**sign  
here**

Department of Revenue Authorized Signature	Title	Date
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**STATUTE OF LIMITATION PERIODS FOR ASSESSMENT OF TAX IN THE ABSENCE OF AN AGREEMENT**

RETURN FILING STATUS	STATUTE OF LIMITATION PERIODS FOR VARIOUS TAX CATEGORIES		
	Sales Tax, Use Tax, Lodging Tax, and Litter Fee	Income Tax	Income Tax Withholding
Timely Filed	Three years from the last day of the calendar month following the period of the deficiency	Three years from the due date of the return	Three years from April 15 of the next calendar year
Filed Late	Three years from the filing date of the return	Three years from the filing date of the return	Three years from the filing date of the return, or the period for "Timely Filed", whichever is later
No Return Filed	Five years from the last day of the calendar month following the period of the deficiency	No limitation period	No limitation period

## INSTRUCTIONS

**WHEN AND WHERE TO FILE.** A Nebraska Extension of Statute of Limitations Agreement, Form 872N, must be completed when the taxpayer and the Nebraska Department of Revenue (Department) agree to extend the period of limitation for the mailing of a Notice of Deficiency Determination of Nebraska tax, or the filing of a claim for overpayment of tax.

An extension signed on behalf of a flow-through entity will also extend the time allowed for a deficiency determination against the entity's partners, shareholders, or members with respect to the entity income received by the partner, shareholder, or member. The [Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs, Form 872-MF](#), must be used for all motor fuels tax programs.

**NAME AND ADDRESS.** An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address. The spouse's name must also be entered if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended.

An organization must enter the organization's name and business address.

**EFFECTIVE DATE.** Enter the date on which the agreement will become effective. The agreement becomes effective on this date, or the date both the taxpayer and the Department have signed this agreement, whichever is later. The statute of limitation period for mailing a Notice of Deficiency Determination, or for filing a claim for overpayment of tax, will be extended for all taxable periods for which a notice could have been mailed on the date this agreement becomes effective. The agreement does not affect the due date for filing a return.

Mail this agreement to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 94818, LINCOLN, NE 68509-4818**

**PLEASE RETAIN A COPY OF THIS AGREEMENT FOR YOUR RECORDS.**

**DATE AGREEMENT EXTENDED TO.** Enter the date to which the statute of limitations is being extended.

**SIGNATURE.** This agreement must be signed by the taxpayer, owner, partner, member, or corporate officer. The spouse must also sign if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended. If the taxpayer authorizes another person to sign this agreement, there must be a [power of attorney](#) on file with the Department.

**STATUTE OF LIMITATION PERIODS.** See the table above for a summary of the various limitation periods.

For income tax, the limitation periods are longer if the taxpayer:

1. Omits more than 25% of Nebraska taxable income;
2. Has federal income tax increased by the IRS;
3. Has a state income tax return modified by the revenue department of another state;
4. Omits a member of a unitary group from a corporate income tax return; or
5. Fails to file an amended return.

An agreement between the taxpayer and the IRS, providing for the extension of the period for assessment of federal income tax, also extends the period for mailing a Notice of Deficiency Determination of Nebraska income tax. Copies of these agreements must be filed with the Department within 30 days from the date the IRS approves the extension.

**APPEAL RIGHTS.** Form 872N does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.