NEBRASKA
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Nebraska Application for Automatic Extension of Time

to File a Nebraska Individual Income Tay Return

FORM **4868**

DEPARTMENT OF REVENUE	to the a Nebraska marviada meeme rax netam				
				PLEASE DO NOT WRITE IN THIS SPACE	
Taxable year beginning	, 20	, and ending	, 20		
Your First Name and Initial		Last Name			
If Married, Filing Jointly, Sp	oouse's First Name and Initial	Last Name			
Current Mailing Address (N	lumber and Street or PO Box)			Social Security Number	
City		State	Zip Code	If Married, Filing Jointly, Spouse's Social Secur	ity Number

Note: You have up to six months from the original due date to file your return, but earlier filing is encouraged. This form is not necessary if a federal extension has been filed and you are not making a payment, or if the return is being e-filed by a paid tax preparer. See instructions below for additional information.

Instructions

This application extends the filing date for your return, but does not extend the due date to pay the tax.

Interest will be assessed from the due date to the payment date.

Who May File. Any individual making a tentative tax payment and/or wanting more time to file a Nebraska income tax return, must file a Nebraska Application for Automatic Extension of Time, Form 4868N. The requirement to file Form 4868N is waived if the Nebraska tax return is e-filed through a paid tax preparer. Married couples who file married, filing separately, who both want an extension of time, must each complete a separate Form 4868N. Blanket extensions are not granted.

If a federal extension of time has been granted, the filing date for Form 1040N is automatically extended for the same period.

When you file your Nebraska income tax return, if not e-filing through a paid tax preparer, you must:

- Send a copy of the Application for Automatic Extension of Time to File, Federal Form 4868; or
- Attach an explanation that you received an automatic federal extension electronically; and include your federal confirmation number.

Taxpayers using an online software product or NebFile (the Department's free online e-filing alternative) must mail the above information to the Nebraska Department of Revenue after e-filing. Paper filers must attach the extension information to the paper return.

When and Where to File. The Form 4868N must be filed by the original due date of the return to be approved. Mail Form 4868N to:

Nebraska Department of Revenue PO Box 94818 Lincoln NE 68509-4818

Tentative Tax Payment. Although an approved extension of time extends the filing date for the return, interest is due from the original due date of the return to the payment date. A tentative tax payment will stop interest from accruing on the paid amount. This amount should be claimed as a credit on line 29, estimated payments of Form 1040N, when the return is filed. You can use the Department's <u>e-pay</u> system to make your tentative tax payment. It's fast, secure, and easy.

Taxpayer Notification. The taxpayer will be notified if the requested Nebraska extension is denied. All approved extension requests will be granted an **automatic six-month filing extension beyond the original due date.** Notification will only be sent when the extension application is not granted.