

Payment and Authorization Agreement

for Electronic Funds Transfer (EFT) of Tax Payments

Read instructions on reverse side.

FORM
27D

Business Name And Location Address (If Applicable)			Taxpayer Name and Address		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Nebraska ID Number	Federal ID Number	Daytime Phone	Home Phone		
Social Security Number	Spouse's Social Security Number	Nebraska Department of Revenue Agent Name/Phone Number			

Delinquent Tax Programs:

☐ 22 — Individual ☐ 21 — Withholding ☐ 24 — Corporation ☐ 01 — Sales and Use Tax ☐ Other: _____

Purpose of This Form:

☐ Set Up EFT Account ☐ Change EFT Account Information ☐ Terminate EFT Authorization

Total Liability	Tax Periods of Delinquency	Date Interest Computed Through
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Section I — Income

Name of Your Employer	Length of Employment	Date Paid	Gross Monthly Wages	Net Monthly Wages
Name of Spouse's Employer	Length of Employment	Date Paid	Gross Monthly Wages	Net Monthly Wages
Other income (include child support, alimony, interest, etc.). Specify sources.				Amount
Total Monthly Net Income				

Section II — Payment Proposal

I/we propose to make payments as follows: _____ starting _____.

Payments will be made: ☐ Weekly ☐ Bi-Weekly ☐ Monthly ☐ Last Day of Month

If this agreement is approved, payments will be made using EFT. All state taxes and returns will be filed and paid in a timely manner during the terms of this agreement. Any overpayment that might otherwise be refunded will be applied to this liability until the liability is paid in full.

Section III — Financial Institution Account Information

I/we authorize and direct the Nebraska Department of Revenue, to initiate a withdrawal from my/our account, described as follows:

Financial Institution Name and Address		Routing Transit Number
Names on Account	Account Number	Type of Account ☐ Checking ☐ Savings

A voided check must be attached for checking accounts payments.

This authorization will remain in effect until cancellation, in writing, to the Nebraska Department of Revenue.

If a withdrawal cannot be completed because funds are unavailable in the account, I/we will be subject to any overdraft fees that the financial institution may charge. See instructions on reverse side for important information.

Section IV — Authorization

I/we hereby authorize the Nebraska Department of Revenue (Department), upon my/our initiation only, to accept Automated Clearing House (ACH) transactions as payment on this account. I/we also authorize the Department to release any of the above taxpayer and financial institution information, as deemed necessary, to enable payment by EFT. I/we acknowledge that a lien may be filed for the amount of delinquent Nebraska and local tax in the tax categories listed above for up to one year after the expiration of this agreement. This authorization is to remain in full force and effect until the Department has received written notification from the taxpayer of its termination. The Department reserves the right to terminate this agreement at its sole discretion.

**sign
here**

Authorized Signature _____ Title _____ Date _____

Authorized Signature (Spouse) _____ Title _____ Date _____

E-Mail Address _____

Approved

Authorized Signature — Nebraska Department of Revenue _____ Title _____ Date _____

Mail this form with a voided check or deposit slip to:

Nebraska Department of Revenue, PO Box 94609, Lincoln, NE 68509-4609.

Instructions

Purpose. The Payment and Authorization Agreement, Form 27D, should be used when entering into a payment agreement with the Nebraska Department of Revenue (Department). Your signature authorizes the Department to obtain agreed upon payments through an electronic funds transfer (EFT) from your financial institution. With certain exceptions, this is the only acceptable form of agreement the Department will allow for delinquent taxes.

Who Must File. This payment and authorization agreement must be completed by any taxpayer who wishes to enter into a payment agreement with the Department, or by anyone who wishes to change or terminate an existing agreement.

When and Where to File. This agreement must be received by the Department at least ten days prior to the due date of the first installment. Send this agreement to: Nebraska Department of Revenue, PO Box 94609, Lincoln, Nebraska 68509-4609. If you are in bankruptcy, do not file this form. Instead, speak with someone in our Bankruptcy Unit by calling 402-595-2069.

Specific Instructions. Business name and location address should be completed if this agreement involves any tax other than individual income tax. Enter the name and address under which you do business.

Taxpayer name (name of corporation, partnership; if sole proprietorship or individual income tax, enter your full name) and address must be completed by every taxpayer.

Complete your Nebraska Business ID Number if you have been assigned one. Enter the federal ID number if you have been assigned one. If you do not have a federal ID number, enter your Social Security number.

Check the appropriate boxes for the delinquent tax programs this agreement will resolve. Enter the total amount due, the periods of delinquency, and the date interest has been computed through. Refer to your most recent Balance Due Notice from the Department.

Section I — Income

Complete this section and list the sources and amount of any income you or this business receives. Please list this income in monthly figures. Attach additional sheets if necessary.

Section II — Payment Proposal

Enter the amount you will pay on a regular basis. These payments, if accepted, will be automatically deducted from your account based on your authorization. Be sure the Department has this agreement at least ten days prior to your starting date for these payments.

If the Department does not accept this proposal, a new proposal and a more detailed financial statement will be sent to you.

Section III — Financial Institution Account Information

Enter: (1) the name and address of the financial institution from which you want these payments deducted; (2) the exact name shown on your account; (3) the account number from which these payments will be transferred; and (4) the routing transit number. Also check the appropriate box for the type of account — checking or savings.

The diagram illustrates the required information for a voided check or deposit slip. It shows two forms side-by-side. The left form is a check from 'Tom and Mary Somebody' at '5432 Sameday Lane, Anywhere, NE 68000'. It is payable to 'Our Fiancial Institution' (note the typo) at 'P.O. Box 000, Anywhere, NE 68000'. The check number is 0000. Below the check, callouts 1, 2, 3, and 4 point to the routing number (000000000), the account number (000 0000), the institution name, and the address, respectively. The right form is a 'DEPOSIT TICKET' from the same payer and institution. It has a 'NET DEPOSIT' table with 10 rows. Below the deposit slip, callouts 1, 2, 3, and 4 point to the routing number (000000000), the account number (000 0000), the institution name, and the address, respectively.

Attach a voided check for this checking account or a voided deposit slip for this savings account.

Section IV — Authorization

This completed and signed form authorizes the Department to make automatic withdrawals from your checking or savings account. An account owner, or other individuals authorized to make withdrawals, MUST sign this form.

Payment Date. The financial institution will transfer the amount of your payment automatically on the date specified in Section II. However, because these transactions are not processed on Saturdays, Sundays, or financial institution holidays, your actual payment date may be delayed to the next business day.

If this agreement will be used to pay more than one type of tax, or for more than one tax year, there will be occasions when this will appear as two withdrawals on the same day. They will still total the amount of payment specified in Section II.

If your financial institution notifies you that its ownership has changed, please contact the Department. A new Form 27D may be needed.

If you make any additional payments, or have had refunds transferred to this balance, you must notify the agent referenced on this form to discuss how this agreement will be affected.

Important Notice: You will be assessed a \$20 fee for any EFT payment that is returned without payment by your financial institution (including situations where the taxpayer has provided the Department with incorrect account information). The Department can collect against a tax delinquency without filing a lien against your property for one year after the expiration of this payment agreement if the delinquency is not satisfied.