NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Corporation Application for Adjustment
of Overpayment of Estimated Income Tax
for the taxable year January 1, 2022 through December 31, 2022 or other taxable year
beginning   , 2022 and ending   ,

FORM 4466N
2022

Please Type or Print

Corporation Name Doing Business As

Legal Name

Street or Other Mailing Address

City   State   Zip Code

PLEASE DO NOT WRITE IN THIS SPACE

	Nebraska ID Number	Federal ID Number
Is this application being filed by the 15th day of the third month following the end of the tax year? ☐ YES ☐ NO If No, see instructions.		

1 Estimated corporation income tax before nonrefundable credits	**1**	
2 Estimated premium tax paid **2**		
3 Estimated other nonrefundable credits (see instructions) **3**		
4 Estimated total nonrefundable credits (total of lines 2 and 3)	**4**	
5 Estimated income tax liability after nonrefundable credits (line 1 minus line 4. If less than zero, enter -0- here and on line 9 then complete lines 10 and 11)	**5**	
6 Estimated Form 3800N refundable credit.	**6**	
7 Beginning Farmer credit	**7**	
8 Estimated Property Tax Incentive Act Credits	**8**	
9 Estimated income tax liability after all credits (line 5 minus lines 6, 7, and 8. If less than zero, enter -0-).	**9**	
10 2022 estimated income tax payments (include 2021 overpayment credited to 2022 estimated income tax)	**10**	
11 Overpayment of estimated income tax claimed (line 10 minus line 9). **This amount must be at least 10% of line 9 or at least $500 to receive this adjustment**. Complete lines 12a, 12b, and 12c to receive your overpayment electronically	**11**	

12a Routing Number

12b Type of Account   ☐   1 = Checking   2 = Savings

12c Account Number

12d ☐ Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that I have examined this application including any accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

Signature of Officer   Title   Date   Phone Number

Email Address

Mail this application to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

8-390-2022

Instructions

Who May File. Corporations that overpaid estimated income tax for the tax year stated above must use this form to apply for an adjustment of the overpayment if the overpayment is:

1. At least 10% more than the expected tax liability calculated on line 9 of this form; and
2. At least $500.

The overpayment is the amount of the estimated income tax the corporation paid during the tax year in excess of the estimated final 2022 income tax liability computed at the time this application is filed.

If members of a unitary group paid their estimated income tax on a combined basis, the common parent corporation must file the Form 4466N. If members of the group paid estimated income tax separately, each member who claims an overpayment must file Form 4466N separately.

When and Where to File. Form 4466N must be filed by the 15th day of the third month after the end of the tax year, and before the corporation files its corporation income tax return. A Form 4466N filed after this date will not be considered. An extension of time to file the corporation income tax return will not extend the time for filing Form 4466N.

Mail the Form 4466N to:

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

Line 3. Estimated Other Nonrefundable Credits. Enter the total of the estimated employer's credit for expenses incurred for TANF (ADC) recipients, CDAA credit, and nonrefundable Form 3800N credits.

Line 8. Estimated Property Tax Incentive Act Credit. Enter the sum of the estimated credits for the school district property taxes and community college property taxes paid in 2022.

Overpayment Credited and Refunded. The Nebraska Department of Revenue (DOR) will act on this application within 45 days from the date it is filed, and may apply the overpayment against any existing income tax liability of the corporation and refund any balance.

Direct Deposit of your Overpayment. The DOR will issue refunds electronically. To have your refund deposited directly to your checking or savings account, it is necessary to enter the routing and account numbers found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Enter these numbers in the boxes found on lines 12a and 12c and complete line 12b, Type of Account. Line 12d must be completed to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States. These refunds cannot be processed as direct deposits and will be mailed instead.

Disallowance of the Application. The DOR may disallow, without further action or appeal, any application containing material omissions or errors that cannot be corrected within the 45-day review period. **Form 4466N does not constitute a claim for credit or refund.**

Excessive Adjustment. If any adjustment made by the DOR is later found to be excessive, interest at the statutory rate will be due on the amount of the excessive adjustment. Interest will be calculated from the date the adjustment was made until the original due date of the corporation's return.

An excessive adjustment is the smaller of:

1. The amount of the adjustment previously allowed by the DOR; or
2. The corporation's income tax liability shown on its Nebraska Corporation Income Tax Return, Form 1120N, minus the sum of the estimated income tax payments reduced by the previously-allowed adjustment.

Signature. This application must be signed by a corporate officer. If the taxpayer authorizes another person to sign this application, there must be a Power of Attorney, Form 33, on file with the DOR.

Email. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."