

# Nebraska Computer Reporting Procedure, 21CM

**Nonemployee Compensation Statement for Recipients of Miscellaneous Income, Form 1099-MISC; Statement for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, Form 1099-R; and Statement for Recipients of Certain Gambling Winnings, Form W-2G**

**Includes Nebraska Application for Computer Reporting, Form 4419N**

**Revised October, 2007**

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**The purpose of this procedure is to provide a unified magnetic media or computer print-out for reporting Nonemployee Compensation Statements for Recipients of Miscellaneous Income, Forms 1099-G; Statements for Recipients of Annuities, Pensions, Retired Pay, or IRA Payments, Forms 1099-R; and Statements for Recipients of Certain Gambling Winnings, Forms W-2G, to the Nebraska Department of Revenue.**

**Who May File.** A Nebraska Application for Computer Reporting, Form 4419N, must be submitted by employers or by agents acting for single employers or groups of employers. Forms 1099-MISC, 1099-R, and W-2G information can be submitted to the state on DVD, 3½ inch diskettes, CD-R, and computer print-out. The option to transmit Form W-2 information using computer print-out is voluntary, and is not based on the volume of forms to be transmitted. If there is no omission or duplication of records, some reports can be on magnetic media or computer print-out, and some on paper forms.

**NOTE:** Beginning with 2008 Forms 1099-MISC, 1099-R, and W-2G to be filed in 2009, anyone submitting more than 250 state copies must file the required copies electronically with the Nebraska Department of Revenue.

Once authorization for magnetic media or computer print-out reporting has been granted, such approval will continue in effect, providing the requirements continue to be met. New applications are required, however, if users produce files requiring conversion, file for employers not on their original application, or if magnetic media or computer print-out reporting is discontinued and then resumed.

With the exception of payments reported on Federal Forms 1099-MISC and 1099-R, Nebraska does not require or use magnetic media reporting of Federal Form 1099 information.

**When to File.** Form 4419N, Nebraska Application for Computer Reporting, requesting permission to file Form 1099-MISC, 1099-R, or W-2G, either on magnetic media or computer print-out, must be filed with the Nebraska Department of Revenue **prior to January 1** of the year following the reporting period.

**Where to File.** Payors or agents desiring to file magnetic media or computer print-out in lieu of paper Forms 1099-MISC, 1099-R, and W-2G must submit Form 4419N to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

**Reporting Procedure.** The original copy of Nebraska Reconciliation of Income Tax Withheld, Form W-3N, must be filed with the Nebraska Department of Revenue. The W-3N must be accompanied by a statement that the Forms 1099-MISC, 1099-R, and W-2G are being submitted on magnetic media or computer print-out and be submitted on or before March 15 of the year following the reporting period.

Payers submitting magnetic media or computer print-out must continue to furnish their payees with the state copies of Form 1099-MISC, 1099-R, and W-2G.

**Corrected Returns.** Use paper Forms 1099-MISC, 1099-R, and W-2G if it is necessary to correct individual payee records originally submitted on magnetic media or computer print-out. Corrected documents must contain all relevant information so they supersede the data submitted on magnetic media or computer print-out.

**Magnetic Media Requirements.** The Nebraska Department of Revenue will be capable of processing media files containing the following characteristics:

**Diskettes –**

Types of Media: 3½ inch diskettes  
Recording Densities: Double-sided/double density or double-sided/high density  
Operating System: MS-DOS or compatible  
Recording Codes: ASCII

**CD-R or DVD–**

Operating System: MS-DOS or compatible  
Recording Codes: ASCII

**Magnetic Media Record Formats.** The record formats for Forms 1099-MISC, 1099-R, and W-2G, are specified in the Magnetic Media Reporting Plan of the Internal Revenue Service Publication 1220. The following data requirements of the Nebraska Department of Revenue are in addition to the data required by the federal magnetic media reporting plan for filing forms 1099 series and W-2Gs. With the exception of the additional data required, the federal formats and guidelines specified in Publication 1220 apply. The following data requirements of the Nebraska Department of Revenue are in addition to those outlined in the IRS Publication 1220.

Record Name			
<b>Code A—Payer/Transmitter “A” Record</b>			
Location	Field	Length	Description and Remarks
371-379	State Employer Identification Number	9	Enter Nebraska Identification Number. Right justify and zero fill. Do not enter the “21-”, preceding the Nebraska identification number.

Record Name			
<b>Code B—Payee “B” Record</b>			
Location	Field	Length	Description and Remarks
663-672	Total Payments in Nebraska	10	The amount reported in this field represents the total amount of payments. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.
673-682	Total Payments Subject to Nebraska Tax	10	The amount reported in this field represents the total amount of payments which are subject to Nebraska tax. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.
683-692	Amount Withheld for Nebraska Income Tax Purposes	10	The amount reported in this field represents the total amount of income withheld from payments in Nebraska which are subject to Nebraska withholding tax. Amounts must be entered in U.S. dollars and cents. The two rightmost positions represent cents. Do not enter dollar signs, commas, decimal points, negative amounts. Amounts must be right justified, and unused positions must be zero filled.

**Labels on Magnetic Media.** Each piece of media must have an external label affixed to show the following information:

1. Name of transmitter (not payer unless both are the same),
2. State and federal identification numbers,
3. Type of documents, 1099-MISC, 1099-R, and W-2G,
4. Year to which the records apply,
5. Recording code (ASCII), and
6. Sequence number of media and total media in file (1 of 2, etc.),

**Computer Print-Out Format.** These specifications prescribe the required format and content of the 1099-MISC, 1099-R, and W-2G records to be included in computer print-out reporting, but not the method or equipment to be used in their preparation. Refer to pages 3, 4, and 5 for the computer print-out formats.

**Employer/Payer Record.** The first page of each print-out must contain the following:

1. Employer/payer’s name, address, city, state, and zip code,
2. Reporting year (year for which payments are being reported),
3. Federal and Nebraska employer identification numbers, and
4. Taxing department: Nebraska.

Each succeeding page must contain the reporting year and federal and Nebraska employer identification numbers.

**Employee/Payee Record.** For each employee/payee the print-out must contain the following:

1. Employee/payee’s social security number;
2. Employee/payee’s name, address, city, state, and zip code;
3. Federal tax withheld;
4. **1099-MISC:**
  - ✓ Federal taxable compensation payments paid subject to Nebraska tax,

✓ Payments for nonemployee compensation made in Nebraska, and

✓ Payments subject to Nebraska tax;

**1099-R:**

✓ Federal taxable pensions,

✓ Nebraska pensions, and

✓ Nebraska tax withheld;

**W-2G:**

✓ Taxable gross winnings, and

✓ Nebraska tax withheld.

**Sequence.** The computer print-out must be in employee/payee social security number sequence.

**Totals.** Totals are to be displayed on the last page of the print-out. See the computer print-out formats for totals to be printed.

**Packing.** Care should be exercised in packing media and paper documents to eliminate damage in transit. If more than one box is to be shipped, number each with its sequence number and show the total boxes in the shipment. When filing partially on magnetic media and also by means of paper documents, pack together as one shipment.

**Shipping.** Any mode of transportation desired may be utilized provided shipping charges are prepaid and timely delivery is assured. A transmittal letter must accompany the shipment. The following information must be shown in the transmittal letter. This applies only to records on the media file:

1. Name, **federal employer identification number, and Nebraska identification number** of each payer included on the media,
2. Total payee records (by payer) and a grand total for all records submitted on magnetic media,
3. Total amount of Nebraska tax withheld for each payer on the cartridge(s),
4. Total number of diskettes, CD-R, or DVD transmitted.

**Address for Shipments.** Shipment of magnetic media or computer print-outs should be mailed to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Computer Print-Out Format for 1099-MISC

EMPLOYER NAME  
 ADDRESS  
 CITY STATE ZIP

REPORTING YEAR  
 19XX

FED. ID. NO.  
 XXXXXXXXXX

NEBR. ID. NO.  
 XXXXXXXX

REVENUE DEPT.  
 NEBRASKA

PAGE XXXXXX

SOC SEC NO	NAME	ADDRESS CITY	STATE	ZIP	FED TAX WITHHELD	FED TAXABLE COMP	PAYMENTS FOR NONEMP. COMP. MADE IN IN NEBR	PAYMENTS SUBJECT TO NEBRASKA TAX	NEBRASKA TAX WITHHELD
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.ZX	ZZZZZZZZ.ZX	ZZZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.ZX	ZZZZZZZZ.ZX	ZZZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.ZX	ZZZZZZZZ.ZX	ZZZZZZZZ.XX

TOTAL NUMBER OF RECORDS  
 TOTAL FEDERAL TAX WITHHELD  
 TOTAL FEDERAL TAXABLE COMPENSATION  
 TOTAL PAYMENTS FOR NONEMPLOYEE COMPENSATION IN NEBR  
 TOTAL PAYMENTS SUBJECT TO NEBRASKA TAX  
 TOTAL NEBRASKA TAX WITHHELD

ZZZ,ZZZ,ZZZ  
 ZZZ,ZZZ,ZZZ.XX  
 ZZZ,ZZZ,ZZZ.XX  
 ZZZ,ZZZ,ZZZ.XX  
 ZZZ,ZZZ,ZZZ.XX  
 ZZZ,ZZZ,ZZZ.XX

Computer Print-Out Format for 1099-R

EMPLOYER NAME ADDRESS CITY STATE ZIP	REPORTING YEAR 19XX	FED. ID. NO. XXXXXXXXXX	NEBR. ID. NO. XXXXXXXXXX	REVENUE DEPT. NEBRASKA	PAGE XXXXXX			
SOC SEC NO	NAME	ADDRESS CITY	STATE	ZIP	FED TAX WITHHELD	FED TAXABLE PENSIONS*	NEBRASKA PENSIONS*	NEBRASKA TAX WITHHELD
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXX	ZZZZZZZ.XX	ZZZZZZZZ.XX	ZZZZZZ.XX	ZZZZZZZZ.XX

TOTAL NUMBER OF RECORDS            ZZZ,ZZZ,ZZZ  
TOTAL FEDERAL TAX WITHHELD        ZZZ,ZZZ,ZZZ.XX  
TOTAL FEDERAL TAXABLE PENSIONS\*    ZZZ,ZZZ,ZZZ.XX  
TOTAL NEBRASKA TAXABLE PENSIONS\*   ZZZ,ZZZ,ZZZ.XX  
TOTAL NEBRASKA TAX WITHHELD        ZZZ,ZZZ,ZZZ.XX

\*Gross Annuity, Pension, Retired Pay, or IRA Payment

Computer Print-Out Format for W-2G

EMPLOYER NAME ADDRESS CITY STATE ZIP	REPORTING YEAR 19XX	FED. ID. NO. XXXXXXXXXX	NEBR. ID. NO. XXXXXXXXXX	REVENUE DEPT. NEBRASKA	PAGE XXXXXX		
SOC SEC NO	NAME	ADDRESS CITY	STATE	ZIP	FED TAX WITHHELD	TAXABLE GROSS WINNINGS	NEBRASKA TAX WITHHELD
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXX	ZZZZZZ.XX	ZZZZZZZ.XX	ZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXX	ZZZZZZ.XX	ZZZZZZZ.XX	ZZZZZZ.XX
XXX-XX-XXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXX	ZZZZZZ.XX	ZZZZZZZ.XX	ZZZZZZ.XX

TOTAL NUMBER OF RECORDS	ZZZ,ZZZ,ZZZ
TOTAL FEDERAL TAX WITHHELD	ZZZ,ZZZ,ZZZ.XX
TOTAL TAXABLE GROSS WINNINGS	ZZZ,ZZZ,ZZZ.XX
TOTAL NEBRASKA TAX WITHHELD	ZZZ,ZZZ,ZZZ.XX

•Read instructions on reverse side

ORGANIZATION NAME AND MAILING ADDRESS		AUTHORIZED REPRESENTATIVE NAME	
1 Name		2 Name of Person to Contact Regarding this Request	
Street or Other Mailing Address		Title	
City	State	Zip Code	Telephone Number (including Area Code) (    )
3 Federal Identification Number	4 Nebraska Identification Number	5 End of Reporting Period	

<b>6 Media or Computer Print-Out Format Requested (Check appropriate block)</b> <input type="checkbox"/> SSA Magnetic Media Reporting Plan <input type="checkbox"/> W-2 <input type="checkbox"/> Computer Print-Out <input type="checkbox"/> W-2 <input type="checkbox"/> W-2G <input type="checkbox"/> 1099-R <input type="checkbox"/> 1099-MISC <input type="checkbox"/> IRS Publication 1220 Plan <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R <input type="checkbox"/> W-2G <input type="checkbox"/> Combined Federal/State Filing Program <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R	ESTIMATED VOLUME OF PAYEES					
	Form	Diskettes	CD-R/DVD	Computer Print-Out	Paper Documents	Combined Fed/State Filing
	W-2:					
	W-2G:					
	1099-R:					
1099-MISC:						

DISKETTE/CD-R/DVD CHARACTERISTICS	
Size	Operating System

TO BE COMPLETED BY AGENTS FILING FOR MULTIPLE EMPLOYERS		
Employer	Federal I.D. Number	Nebraska I.D. Number

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

**sign here** ▶

Authorized Signature

Title

Date

**FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY**

APPROVED

DISAPPROVED

COMMENTS: \_\_\_\_\_

\_\_\_\_\_

▶ Authorized Signature

Date

## INSTRUCTIONS

**WHO MUST FILE.** Employers or agents who desire to file Form W-2, 1099-R, W-2G, or 1099-MISC in the form of magnetic media, Combined Federal/State Filing, or computer print-out must file the Nebraska Application for Computer Reporting, Form 4419N.

Once authorization for magnetic media or computer print-out reporting has been granted, such approval will continue in effect, providing requirements continue to be met. New applications are required if users produce cartridges requiring conversion, or if magnetic media, Combined Federal/State Filing, or computer print-out reporting is discontinued and then resumed.

**WHEN AND WHERE TO FILE.** Employers or agents desiring to file magnetic media, Combined Federal/State Filing, or computer print-out in lieu of Forms W-2, 1099-R, W-2G, or 1099-MISC must submit Form 4419N in duplicate to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

### SPECIFIC INSTRUCTIONS

**LINE 1.** Enter the name and address of the organization that is making the request to file Forms W-2, 1099-R, W-2G, or 1099-MISC.

**LINE 2.** Enter the name, title, and telephone number of the person to contact regarding type of information being submitted and magnetic media characteristics.

**LINE 6.** The Nebraska Department of Revenue will consider either computer print-out or magnetic media using

specifications outlined in Nebraska Department of Revenue Information Guide 21MMREF, Nebraska Department of Revenue Information Guide 21CM, and Magnetic Media Reporting (W-2) SSA Pub. No. 42-007 MMREF-1, or Requirements and Conditions for Filing Information Returns on Magnetic Media, IRS Pub. 1220 (W-2G, 1099-R, or 1099-MISC).

**COMBINED FEDERAL/STATE FILING.** The Nebraska Department of Revenue participates in the Internal Revenue Service Combined Federal/State Filing program, for filing 1099-MISC (Miscellaneous Income) and 1099-R (Recipients of Annuities, Pensions, Retired Pay, or IRA payments) information. Approval from the IRS is required to participate in the Combined Federal/State Filing program. Please refer to the Combined Federal/State Filing program section of IRS Publication 1220 for current IRS guidelines.

**ESTIMATED VOLUME.** Enter the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on magnetic media, Combined Federal/State Filing, or computer print-out, and the estimated number of Forms W-2, 1099-R, W-2G, or 1099-MISC to be reported on paper forms.

**AUTHORIZED SIGNATURE.** This application must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign the application, there must be a power of attorney on file with the department.