

State Taxation - Reproduction and Substitution of Nebraska Tax Returns and Related Schedules. NEBRASKA WILL ACCEPT, FOR FILING PURPOSES, REPRODUCTION AND SUBSTITUTIONS OF TAX RETURNS AND RELATED SCHEDULES FOR ALL NEBRASKA TAX PROGRAMS PROVIDED CERTAIN CONDITIONS ARE MET.

Advice has been requested regarding the reproduction and substitution of the official tax returns and related schedules for all of Nebraska's tax programs.

Reproductions of the official tax returns and related schedules for all of Nebraska's tax programs are acceptable if the reproductions comply with the guidelines contained in the Nebraska Department of Revenue's "Guidelines for Reproduced and Substitute Tax Forms." In addition, those tax return preparers, printing companies, software producers, or other companies who intend to produce their own forms subject to the guidelines mentioned, must sign a letter of intent before receiving approval from the Department of Revenue.

The Nebraska Department of Revenue will furnish reproduction quality proof or reader's copies of the official tax returns and schedules for all tax programs to those tax return preparers, printing companies, software producers, or other companies that desire to produce their own forms subject to the conditions cited.

APPROVED:



M. Berri Balka
State Tax Commissioner

September 12, 1991