Nebraska Department of
REVENUE

NEBRASKA INDIVIDUAL INCOME TAX TRANSMITTAL FOR E-FILED RETURNS

for Tax Year Beginning January 1 and Ending December 31, 2009
• Read instructions below

FORM 8453N
2009

PLEASE DO NOT WRITE IN THIS SPACE

IRS Declaration Control Number (DCN)

0 0 – ☐☐☐☐☐☐ – ☐☐☐☐☐ – 0

If filed by modernized e-file, a DCN is not required.

Please Type or Print

Your First Name and Initial	Last Name	Social Security Number
If a Joint Return, Spouse's First Name and Initial	Last Name	Spouse's Social Security Number
Current Mailing Address (Number and Street or P.O. Box)		E-Mail Address
City, Town, or Post Office	State / Zip Code	

Mail Form 8453N and applicable forms only when the e-filed Nebraska Individual Income Tax Return requires documentation to substantiate a claim/credit. The forms listed below cannot be transmitted electronically. Documentation must be received within 15 days of e-filing your return or the respective claim/credit will be disallowed.

Check the applicable boxes to identify attachments:

- ☐ Form 1099-MISC (only if Nebraska withholding is shown)
- ☐ Form 14N, Statement of Nebraska Income Tax Withheld For Nonresidents (do not send Forms W-2)
- ☐ Form 1310N, Nebraska Refund for Deceased Taxpayers
  - ☐ If filing as personal representative, attach proof of appointment.
  - ☐ All other persons, attach proof of death.
- ☐ Form CDN, Nebraska Community Development Assistance Act Credit Computation and Form 1099 NTC. See Instructions.
- ☐ Nebraska Tax Incentive Credit Documentation. See Instructions.
- ☐ Statement from the Nebraska Qualified Endowment for the Nebraska Endowment Credit. See Instructions.
- ☐ Form NFC, Statement of Nebraska Financial Institution Tax Credit
- ☐ Form 1099 BFC, Certificate for Beginning Farmer Credit
- ☐ Form 4797N, Special Capital Gains/Extraordinary Dividend Election and Computation. See Instructions.
- ☐ Form 33, Power of Attorney

STATE OF NEBRASKA

Mail this form and attachments to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911**

You may also fax this form along with its attachments to (402) 471-5927.

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

8-523-2009

INSTRUCTIONS

NOTE: The Form 8453N is no longer used for tax return signature purposes. The submission of a federal self-select personal identification number (PIN) with a taxpayer's electronically filed federal income tax return serves as the Nebraska signature on the Nebraska electronically filed return.

WHO MUST FILE. Almost all Nebraska returns can be e-filed. However, when you claim certain credits, or claim a refund for a deceased taxpayer who is not your spouse, additional documentation may be required. The software you use should prompt you to print the Nebraska Individual Income Tax Transmittal for E-filed Returns, Form 8453N. Attach the required documentation to Form 8453N and mail to: Nebraska Department of Revenue, P.O. Box 98911 Lincoln, NE 68509-8911. You may also fax this form and required attachments to (402) 471-5927.

WHEN TO FILE. Form 8453N should be mailed with attachments as soon as the Nebraska Acknowledgement has been received indicating the state return has been accepted. Form 8453N and attachments must be filed within 15 days of the Nebraska Department of Revenue's receipt of your electronically filed individual income tax return.

NEBRASKA TAX INCENTIVE CREDIT DOCUMENTATION. Attach all documentation necessary to support the tax incentive credit claimed. This includes, but is not limited to:

- Form 3800N;
- Nebraska Advantage Act Microenterprise Application, Part III; and
- Research and Development Credit Worksheet.

NEBRASKA ENDOWMENT CREDIT. Attach the statement from the Nebraska qualified endowment that includes the following:

1. Name, address, and federal identification number of the qualified endowment;
2. Federal contribution value of the planned gift as determined under applicable federal guidelines;
3. Date the gift was contributed; and
4. Type of planned gift. It must be one of the following:
   - Charitable remainder trust (unitrust or annuity);
   - Pooled income fund trust;
   - Charitable lead trust;
   - Charitable gift annuity (current or deferred);
   - Charitable life estate agreement; or
   - Paid-up life insurance.

If the credit is distributed from a partnership, S corporation, LLCs, estate, or trust, attach the statement from the pass-through entity.

If no statement is available from the qualified endowment, a copy of the planned gift document must be attached.

NEBRASKA COMMUNITY DEVELOPMENT ASSISTANCE ACT CREDIT. Form 1099NTC from the Department of Economic Development is required for the credit to be allowed. If you have questions, please contact the Department of Economic Development at www.neded.org, or (800) 426-6505.

SPECIAL CAPITAL GAINS/EXTRAORDINARY DIVIDEND ELECTION AND COMPUTATION. Attach federal Schedule D, and if filed federally, attach federal Form 6252.

RETENTION OF RECORDS. You must retain the state copies of Forms W-2, W-2G, 1099-MISC, and 1099-R, and all other state documentation for a period of three years from the due date of the related return.

QUESTIONS. Contact us at www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), or (402) 471-5729.