



Nebraska Application for Extension of Time

to File a Nebraska Individual Income Tax Return

FORM 4868N

PLEASE DO NOT WRITE IN THIS SPACE

Taxable year beginning _____, 20____, and ending _____, 20____

Name of Taxpayer _____

Street or Other Mailing Address _____

City, Town, or Post Office _____

State _____

Zip Code _____

Social Security Number _____

Spouse's Social Security Number if Filing Joint Return _____

Type of Extension Requested: (check appropriate box)

Automatic seven-month filing extension from original due date.

Extension in addition to federal extension up to a maximum of seven months from the original due date. Attach Federal Form 4868.

Note: You will have up to seven months to file your return from the original due date, but your earlier filing is encouraged.

Tentative tax payment (enter the amount of payment remitted with this extension request)

Reason for Extension Request: _____

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

sign here

Signature _____

Signature of Preparer Other Than Taxpayer _____

Title _____

Date _____

Address _____

Date _____

INSTRUCTIONS

This application, if approved, extends the time to file your return, but does not extend the date that the tax is due. Interest will be assessed from the due date to the payment date.

WHO MAY FILE. Any individual making a tentative tax payment and/or wanting more time to file a Nebraska income tax return must file a Nebraska Application for Extension of Time, Form 4868N. Married couples who file separate returns must send separate applications if they both want an extension of time. Complete a separate Form 4868N for each taxpayer, as blanket extensions will not be granted.

If you have filed for a federal extension and are **not** making a tentative payment to Nebraska, you **do not** need to complete this application. When you file your Nebraska income tax return, you **must** attach a copy of the Application for Automatic Extension of Time to File, Federal Form 4868. **If a federal extension of time has been granted, the filing date for Forms 1040N or 1040NS is automatically extended for the same period.**

When a federal extension of time has been granted and additional time to file the Nebraska return is necessary, file Form 4868N on or before the date the federal extension expires. **Attach a copy of the Federal Form 4868. A maximum seven-months extension beyond the original due date is allowed for Nebraska.**

WHEN AND WHERE TO FILE. This application must be filed by the due date of the related return. Mail Form 4868N to the

Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

TENTATIVE TAX PAYMENT. Although an approved extension of time extends the time for filing the return, interest is due from the original due date of the return until the date the tax is paid. If a tentative tax payment is made, it will stop interest from accumulating. The amount paid should be claimed as a credit when the return is filed.

TAXPAYER NOTIFICATION. The taxpayer will be notified if the requested Nebraska extension is denied. All approved extension requests will be granted an **automatic seven-month filing extension beyond the original due date.** Interest on tax due will be assessed from the due date to the date the payment is received.

SIGNATURE. This application **must** be signed by the taxpayer, a person currently enrolled to practice before the Internal Revenue Service, or an attorney or certified public accountant qualified to practice before the Internal Revenue Service. If the taxpayer authorizes another person to sign this application, there must be a power of attorney on file with the Department.

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NEBRASKA 68509-4818**
www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729.