

INSTRUCTIONS

WHO MUST FILE. Nebraska income tax withholding or Nebraska sales and use tax permitholders, Nebraska corporate income tax filers and Nebraska motor fuels tax filers requesting to make remittance of balances due reported on monthly or quarterly tax forms by electronic funds transfer (EFT) must file this agreement.

Certain taxpayers with annual payments in excess of statutory thresholds will be mandated to make EFT payments. If you are mandated, you will receive written notification.

WHEN TO FILE. This form must be filed upon initial registration or whenever a change occurs in Nebraska identification number, type of tax paid, method of payment, financial institution information, or authorized signature.

SPECIFIC INSTRUCTIONS

TAXPAYER NAME AND ADDRESS. Enter information that identifies your company name and mailing address.

NEBRASKA IDENTIFICATION NUMBER. Enter your Nebraska-assigned state identification number as it appears on your preidentified Nebraska tax returns. If you do not have a Nebraska identification number, contact the department for an application prior to submitting this form.

EFT CONTACT PERSON WITHIN YOUR ORGANIZATION. This is the individual in your company who is responsible for the origination of your EFT transfers.

TYPE OF TAX PAID. Check appropriate box(es). You may elect to pay multiple tax types by EFT under the same Nebraska Identification Number. If you have different Nebraska Identification Numbers for your company, a separate Form 27EFT must be filed for each. If you have filed a Form 27TEL for enrollment in the sales and use tax telefile program, do not also file a Form 27EFT for sales and use tax.

PAYMENT OPTIONS. EFT payments may be made through ACH debit (the department debits your designated bank account for the amount and on the date that you specify); or through ACH credit (you instruct your bank to credit the state's specified bank account for the amount and on the date per your instructions.) Select the payment option you prefer (ACH debit or ACH credit) and complete the corresponding section of this form.

ACH DEBIT ELECTION. Under this option, you instruct the state's financial institution to debit your selected bank account on the date and in the amount you specify. If the

chosen method is ACH debit, complete all portions of this section and attach a voided check.

FINANCIAL INSTITUTION NAME. Indicate the name of the bank, savings and loan, or credit union from which you want your tax payment debited.

ROUTING TRANSIT NUMBER. Verify with your financial institution the ACH Routing Transit Number (the 9-digit number that identifies the financial institution.) Your Routing Transit Number must be a full 9 digits. The first two digits must be 01 through 12, or 21 through 32.

FINANCIAL INSTITUTION ACCOUNT NUMBER. The Account Number can be up to 17 positions. Omit hyphens, spaces, and special symbols. Enter the number from left to right and leave any unused boxes blank.

FREE EFT DEBIT SOFTWARE OFFER. Debit EFT payments can be initiated by telephone, by computer accessing a Web site, or by using PC software provided by the state's vendor. If you are making more than 10 tax payments at a time check this box and free PC debit origination software will be mailed to the contact person and the address you have provided on this form. Allow 10 to 14 days for delivery.

ACH CREDIT ELECTION. Under this option, you instruct your financial institution to credit the appropriate state bank account on the date and in the amount per your instructions. If the chosen method is ACH credit, complete all portions of this section.

NAME OF FINANCIAL INSTITUTION. Indicate your financial institution name or the name of the company or entity that provides the computer software used to create your EFT files. This may be your bank, a division of your company, or an independent software service company.

AUTHORIZATION. This form must be signed by an individual within your organization who is responsible for authorizing financial transactions and tax payments.

EFT ENROLLMENT. Either fax this completed form to 402-471-5927, or return it to the address shown on the front of this form. If you have selected ACH debit, include a voided check. Do not attempt to make an EFT tax payment or send a test payment until you have received confirmation that the department has received this form. Your confirmation will consist of a packet of information that is sent to you along with a letter welcoming you to the program. You will need to use information from this packet and letter to complete preparations for your first EFT transfer.