

1998 Calendar of Nebraska Tax Form Due Dates

Monthly

15 Form 510N, Nebraska Monthly Withholding Deposit (not to be filed in January, April, July, and October)

25 Form 10, Nebraska and City Sales and Use Tax Return

Form 64, Nebraska and County Lodging Tax Return

Form 67, Nebraska Fertilizer Fee Return

Form 93, Nebraska Tire Fee Return

January

15 Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for final installment for 1997

Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for farmers, ranchers, or fisherman to pay for 1997

25 Form 10, Nebraska and City Sales and Use Tax Return (1997 calendar-year basis and fourth quarter of 1997)

Form 93, Nebraska Tire Fee Return (fourth quarter of 1997)

31 Form 941N, Nebraska Quarterly Withholding Return (fourth quarter of 1997)

February

15 Federal Forms W-2, W-2G, 1099-R, and 1099-MISC, last date for forms to be furnished to employees/payees indicating Nebraska income tax withheld

March

1 Form 1040N, Nebraska Individual Income Tax Return, last date for farmers to file 1997 income tax return in lieu of making payments of estimated Nebraska income tax

15 Form W-2, W-2G, 1099-R, 1099-MISC, and W-3N last date for employer or payer to furnish Nebraska Department of Revenue with statement of wages, gambling winnings or pensions and annuities paid and income tax withheld for filing state returns

Form 1120N, Nebraska Corporation Income Tax Return

Form 1120-SN, Nebraska S Corporation Income Tax Return

Form 1120NF, Nebraska Financial Institution Tax Return

Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax

April

15 Form 1040N, Nebraska Individual Income Tax Return, last date for filing and paying remaining tax in full

Form 1040N-S, Nebraska Individual estimated income Tax Payment Voucher, last date for filing and paying at least first installment estimated tax for individuals required to file such payments

Form 1065N, Nebraska Partnership Return of Income

Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying first installment

Form 1041N, Nebraska Fiduciary Income Tax Return, last date for filing for a decedent's estate or for a trust

25 Form 10, Nebraska and City Sales and Use Tax Return (first quarter)

Form 93, Nebraska Tire Fee Return (first quarter)

30 Form 941N, Nebraska Quarterly Withholding Return (first quarter)

June

15 Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for paying second installment

Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying second installment

30 Form 458, Nebraska Homestead Exemption Application or Certification of Status, last date for filing with the county assessor

July

15 Form 10, Nebraska and City Sales and Use Tax Return (second quarter)

Form 93, Nebraska Tire fee Return (second quarter)

31 Form 941N, Nebraska Quarterly Withholding Return (second quarter)

September

15 Form 1040N-ES, Nebraska Individual Estimated Income Tax Payment Voucher, last date for paying third installment

Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying third installment

October

1 Form 28, Nebraska Litter Fee Return (July 1, 1997 through June 30, 1998)

Form 94, Nebraska Waste Reduction and Recycling Fee Return (July 1, 1997 through June 30, 1998)

25 Form 10, Nebraska and City Sales and Use Tax Return (third quarter)

Form 93, Nebraska Tire Fee Return (third quarter)

31 Form 941N, Nebraska Quarterly Withholding Return (third quarter)

December

15 Form 1120-N-ES, Nebraska Corporation Estimated Income Tax payment Voucher, last date for paying fourth installment

31 Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax return, last date to pay voluntary estimated payment

The sales and use tax portion will address questions typically posed by new permit holders and serve as a refresher to current permit holders. Topics covered will include: documenting tax-free sales, inventory purchases, out of state purchases, filing requirements, labor charges, maintenance agreements, computer programming, utilities, nonprofit organizations, governmental units, manufacturing, services, farming and ranching, telecommunications, and printing.

The contractor portion will provide information regarding the application of the sales and use tax regulations to this industry and cover such topics as: contractor options, purchases of materials, purchases of tools, jobs with exempt entities, and filing requirements.

These seminars are provided as a service by the department. The facility in which the seminar is held, however, may charge a fee which will be the responsibility of the attendee.

In addition to regularly scheduled seminars, the Department of Revenue will provide free tax seminars to any interested business or organization. To arrange a tax seminar or presentation contact Rick Willis at the Department (402) 471-5807.