

Nebraska Extension of Statute of Limitations Agreement

**FORM
872N**

• See limitation periods in the table below.

Name		Your Social Security Number	Spouse's Social Security Number
Street or Other Mailing Address		Nebraska ID Number	
City	State	ZIP Code	Federal ID Number
Effective Date	Date Agreement Extended to	Check if: <input type="checkbox"/> Streamlined Sales Tax™ Compliance Audit (SSTCA)	
Tax Categories			
<input type="checkbox"/> Sales Tax	<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Income Tax Withholding	<input type="checkbox"/> Other _____
<input type="checkbox"/> Use Tax	<input type="checkbox"/> Individual Income Tax	<input type="checkbox"/> Waste Reduction and Recycling Fee	<input type="checkbox"/> Other _____
<input type="checkbox"/> Litter Fee	<input type="checkbox"/> Partnership Income Tax	<input type="checkbox"/> Lodging Tax	

The Nebraska Department of Revenue and the taxpayer agree that a notice of deficiency (or the filing of a claim for overpayment) for the amount of Nebraska and local tax (determined under existing or prior law) in the tax categories listed above, may be given at any time on or before the "date agreement extended to." A notice of deficiency may include any tax period that could have been included had a notice of deficiency been issued on the effective date of this agreement.

**sign
here** ▶

Authorized Signature	Title	Date
Print Name		
Email Address		
▶ Spouse's Signature (If Married, Filing Jointly Return)		Date
Print Name		

For Nebraska Department of Revenue Use Only

**sign
here** ▶

Department of Revenue Authorized Signature	Title	Date
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Statute of Limitation Periods for Assessment of Tax in the Absence of an Agreement

Return Filing Status	Statute of Limitation Periods for Various Tax Categories		
	Sales Tax, Use Tax, Lodging Tax, and Other Listed Fees (other than Income Tax or Withholding)	Income Tax	Income Tax Withholding
Timely Filed	Three years from the last day of the calendar month following the period of the deficiency	Three years from the due date of the return	Three years from April 15 of the next calendar year
Filed Late	Three years from the date the return was filed	Three years from the date the return was filed	Three years from the date the return was filed, or the above "Timely Filed" period, whichever is later
No Return Filed	Six years from the last day of the calendar month following the period of the deficiency	No limitation period	No limitation period
Underreported by 25% or More	Six years from the last day of the calendar month following the period of deficiency	Six years from the date the return was filed	Not Applicable

The above chart summarizes the most common statutes of limitations affecting taxpayers. However, other statute of limitation periods may apply. For additional information see [Neb. Rev. Stat. §§ 77-2708, 77-2709](#) (sales, use, lodging, and litter fee), [77-2786, 77-2787](#), and [77-2793](#) (income tax).

Instructions

When and Where to File. A Nebraska Extension of Statute of Limitations Agreement, Form 872N, is completed when the taxpayer and the Nebraska Department of Revenue (DOR) agree to extend the period of limitation for the mailing of a notice of deficiency of Nebraska tax, or filing a claim for overpayment of tax.

An extension signed on behalf of a flow-through entity will also extend the time allowed for a deficiency determination against the entity's partners, shareholders, or members with respect to the entity income received by the partner, shareholder, or member. The [Nebraska Extension of Statute of Limitations Agreement for Motor Fuels Programs, Form 872-MF](#), is used for all motor fuels tax programs.

Mail this agreement to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818**
Please retain a copy of this agreement for your records.

Name and Address. An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address. The spouse's name must also be entered if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended.

A business entity must enter the entity's name and business address.

SSTCA of a Certified Service Provider (CSP). If the 872N is for a tax compliance audit of a CSP, check the appropriate box on the form. A SSTCA covers the CSP and the sellers the CSP is contractually obligated to remit sales tax for pursuant to the Streamed Sales and Use Tax Agreement.

Extension for Multiple Entities. If this agreement applies to multiple entities, an attachment must be submitted with this agreement. The attachment must list all entities with 50% or more common ownership that the agreement applies to, including entities that are disregarded for income tax purposes.

The person signing the 872N must have the authority to enter the 872N agreement on behalf of all the entities listed in the attachment.

Effective Date. The agreement becomes effective on the later of the following dates:

1. The date entered in the Effective Date box; or
2. The date both DOR and the taxpayer have signed the agreement and attachment for additional business entities.

This agreement extends the statute of limitation period for mailing a notice of deficiency, or for filing a claim for overpayment of tax, for all taxable periods for which a notice could have been mailed on the date this agreement becomes effective for the tax category boxes checked above. The agreement does not affect the due date for filing a return.

Date Agreement Extended To. Enter the date to which the statute of limitations is being extended.

Signature. This agreement must be signed by the taxpayer, owner, partner, member, or corporate officer. The spouse must also sign if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended. If the taxpayer authorizes another person to sign this agreement, there must be a [power of attorney](#) on file with DOR.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Statute of Limitation Periods. See the table above for a summary of the various limitation periods.

An agreement between the taxpayer and the IRS, providing for the extension of the period for assessment of federal income tax also extends the period for mailing a notice of deficiency of Nebraska income tax. Copies of these agreements must be filed with DOR within 30 days from the date the IRS approves the extension. If a copy of the extension agreement with the Internal Revenue Service is not filed within the 30-day period a notice of deficiency determination for such taxable year may be mailed at any time within one year of the discovery of the extension by the Tax Commissioner.

Appeal Rights. Form 872N does not relinquish any appeal rights to which the taxpayer would otherwise be entitled.