OCCUPATION TAX Online Deferred Payment Process Bar & Restaurant Taxes

City of Lincoln
City Treasurer's Office

What Type of Taxes Can I Defer??

Businesses that pay Bar & Restaurant Occupation Taxes can defer payment(s) until June 25, 2020 for tax months April 2020 or prior.

Tax months that are past due or under assessment can also be deferred.

Tax returns should continue to be submitted to the City according to the regularly schedule due dates. Such returns can be submitted with a 'Deferred' status and payment will not be due until June 25, 2020.

Interest and penalties will be waived for all tax months of April 2020 and prior. For those companies that pay taxes monthly, the 2% discount can be taken for all tax months of May 2020 and prior.

This document provides instructions on how to defer such payments and later pay deferred taxes by the June 25, 2020 payment deadline.

Manual / Auto Fill Forms

*Companies that currently pay their taxes using a monthly remittance form can continue to manually fill out the form or use the auto fill forms found at: http://lincoln.ne.gov/city/finance/treas/occ-tax.htm.

*Once you have the form ready to mail in or hand deliver to the City Treasurer's office, please put a note on the top of the form that you want to defer the payment.

*Remittance of deferred tax returns are still due on or before the 25th day of next calendar month. (March 2020 deferred tax returns are still due April 25, 2020). Payment of such tax returns are not due until June 25, 2020. Discounts and waiver of interest and penalties will apply to all tax returns paid by June 25, 2020.

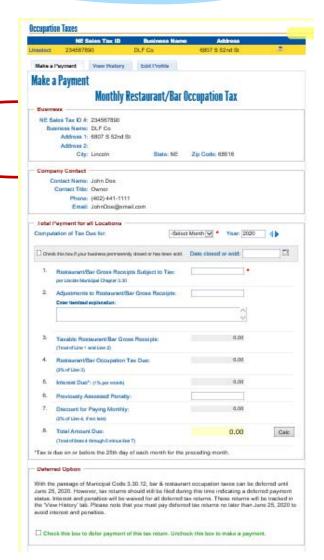
*Once you are ready to pay these taxes, you can either:

- -Resubmit a copy of the return with payment and a note that this deferred return is being paid, or
- -Submit a new return with adjusted amounts, payment and a note that this deferred return is being paid. -

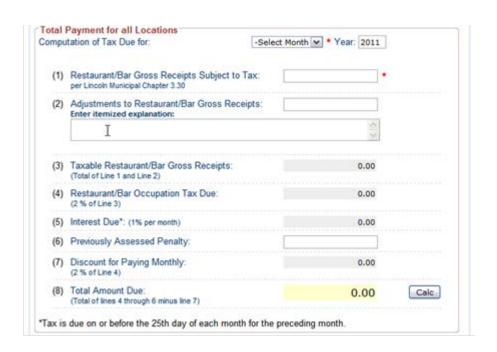
Deferring Payments Online



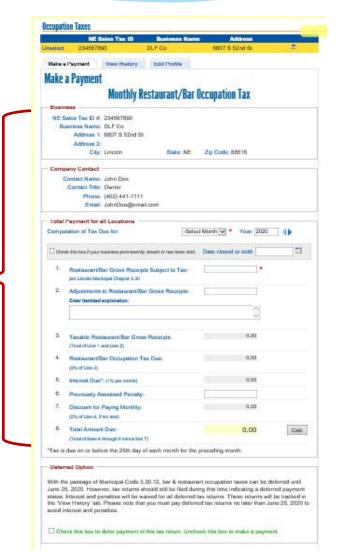
- * When deferring taxes using the City's MyInterlinc, the information that you provided when you set up the company profile will automatically pre-fill on this form.
- If you need to make changes to this information, go to the 'Edit Profile' tab and make the changes there.



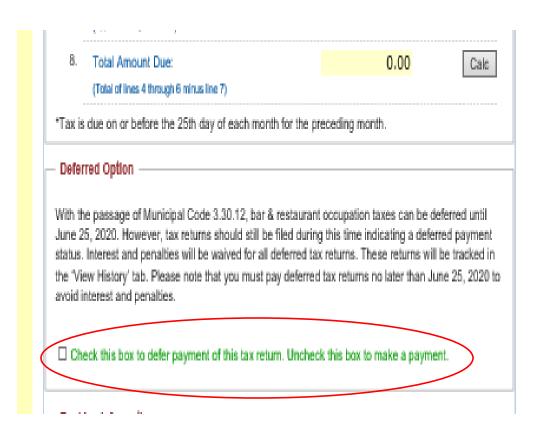
Deferring Payments Online Cont...



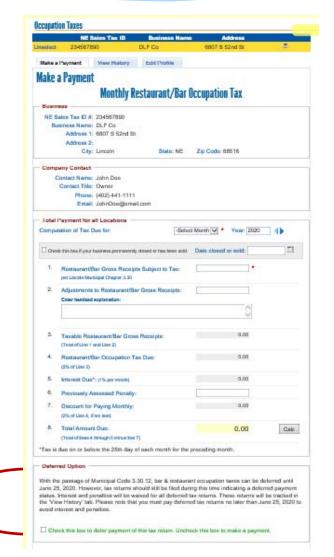
- *Select the month and year for the tax return you are deferring payment for.
- *Enter your gross receipts and any adjustments you may have. If you have adjustments be sure to enter an itemized explanation.
- *Click on the 'Calc' button and verify the amounts shown.



Deferring Payments Online Cont..



*Check the box in green to defer the payment for this return.



Deferring Payments Online Cont..

- * Your Routing Number and Account Number will be displayed but it will not be used for deferred payments.
- * Check the box to certify that the information you are providing is true and correct.
- * Click on the 'Submit Payment' button. Your return will be filed but no actual payment will be made.





Deferring Payments Online Cont...

- * You will be directed to enter the locations that you are paying the occupation tax for.
- * Enter the first location and click on the 'Insert' link. Continue this process until all locations have been entered.
- Once all the locations have been listed, click on the 'Complete Payment' button.



Deferring Payments Online Cont..

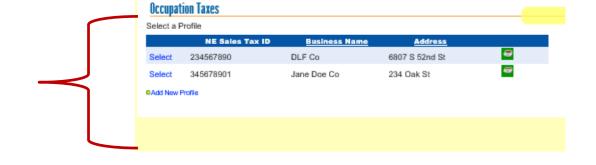
- * Once the deferred tax return is complete you will be directed to the confirmation screen. Click on the 'View History' button to see the payment.
- You will be directed to the 'View History' tab where you will see the tax return highlighted in green with a payment status of Deferred
- * To make another payment for this location, click on the 'Make A Payment' tab.
- * To pay for another business with a different NE Sales Tax ID click on the 'Unselect' link at the top of the screen.



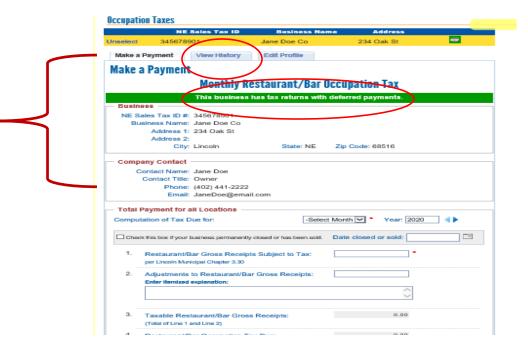


Paying Deferred Tax Returns

* When you log back in to make a payment later, you will see your deferred tax return(s) noted by a green box to the right of the screen.



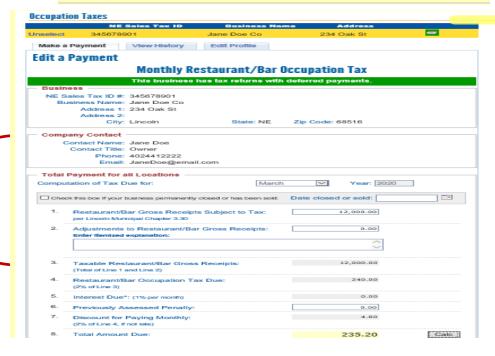
- * When you click on the 'Select' link on the left, you will be directed to the 'Make a Payment' screen.
- You will see that there is a notice highlighted in green stating 'This business has tax returns with deferred payments'.
- * To submit a payment for a deferred tax return, click on the View History Tab.



Paying Deferred Tax Returns cont...

- You will be directed to the 'View History' screen which will display the deferred tax returns in green with a status of 'Deferred' to the far right.
- * Click on the 'Update' link to the left and you will be directed to the 'Make a Payment' screen.
- * The deferred tax return will be displayed. If any amounts have changed since originally reported, you can update the return before submitting payment.

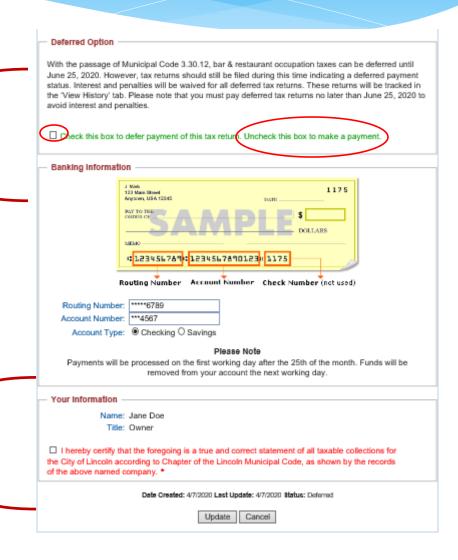




Paying Deferred Tax Returns cont...

* Below the tax return, unclick the 'Deferred Option' check box to make a payment.

- Your routing number and account number will be displayed for the ACH payment.
- * Check the confirmation button at the bottom of the screen and click on the 'Update' button to submit the payment.



Paying Deferred Tax Returns cont...

* The 'Make a Payment' screen will be displayed. Click on the View History button at the bottom of the page to see the payments for this business.

* The payment(s) will now be displayed in the 'View History' panel with a status of 'Pending. The ACH payment(s) will be processed on the 1st working day after the 25th of the month. The deferred tax return process is now complete.

