



Nebraska Nonresident Income Tax Agreement

• Read instructions on reverse side

FORM 12N
2004

Type of Organization (Check Only One)
 Estate or Trust S Corporation Partnership Limited Liability Company

Taxable Year of Organization
 Beginning _____, 20____ and Ending _____, 20____

Nonresident's Taxable Year Including Organization's Year End
 Beginning _____, 20____ and Ending _____, 20____

PLEASE DO NOT WRITE IN THIS SPACE

NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS		ORGANIZATION'S NAME AND MAILING ADDRESS	
Name		Name	
Street or Other Mailing Address		Street or Other Mailing Address	
City, Town, or Post Office	State	City, Town, or Post Office	State
	Zip Code		Zip Code
Social Security Number	Spouse's Social Security Number	Nebraska Identification Number	Federal Identification Number

Internal Revenue Service Center Where Nonresident Individual's Federal Return is Filed

I declare that I am or have been a nonresident of Nebraska, and hereby agree that I will timely file a Nebraska Individual Income Tax Return, Form 1040N; pay any income tax due; and that I will include in Nebraska adjusted gross income that portion of the above-named organization's Nebraska income attributable to my interest in said organization for the indicated taxable year.

This agreement shall be binding upon my heirs, representatives, assigns, successors, executors, and administrators.

sign here

Signature of Nonresident Beneficiary, Partner, Member, or Shareholder _____ Date _____

ATTACH THIS AGREEMENT TO THE ORGANIZATION'S NEBRASKA INCOME TAX RETURN
 Visit our Web site: www.revenue.state.ne.us, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

8-065-2004

INSTRUCTIONS

WHO MAY FILE. Any nonresident individual taxpayer, other than the grantor of a "grantor trust," who has Nebraska source income derived from an estate, trust, S corporation, partnership, or limited liability company may complete a Nebraska Nonresident Income Tax Agreement, Form 12N, if the taxpayer was a nonresident of Nebraska during any part of the organization's taxable year.

WHEN AND WHERE TO FILE. Form 12N must be completed and delivered to the organization prior to the filing of the organization's Nebraska income tax return. The due date for the Nebraska income tax return for estates, trusts, partnerships, and limited liability companies is the 15th day of the fourth month following the close of the taxable year. The due date for the Nebraska income tax return of an S corporation is the 15th day of the third month following the close of the taxable year.

IF FORM 12N IS FILED. The nonresident individual who has filed the Form 12N is required to timely file a Nebraska Individual Income Tax Return, Form 1040N. Such return must report and pay tax on the nonresident's share of the organization's Nebraska income attributable to his or her interest in the organization during the taxable year as well as

any other income the nonresident has earned from Nebraska sources.

IF FORM 12N IS NOT FILED. If a Form 12N is not attached to the organization's return for a nonresident individual, the organization is required to remit 6.84 percent of the nonresident's share of the organization's income derived from or attributable to Nebraska sources. The withholding is to be remitted with the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N, and the organization's Nebraska return. When the nonresident files Form 1040N, the remittance submitted by the organization will be allowed as a credit against the taxpayer's Nebraska income tax liability.

If the organization has filed a Form 14N and withheld tax on all the Nebraska income attributable to the nonresident, the nonresident is not required to file a Nebraska Individual Income Tax Return if the nonresident has no other income from Nebraska sources. Instead, the full amount of the withholding may, at the nonresident taxpayer's option, be retained in lieu of the filing of Form 1040N. However, any nonresident who so desires may still file a return and claim a refund if one is due.