

• Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

Your First Name and Initial _____ Last Name _____
 If a Joint Return, Spouse's First Name and Initial _____ Last Name _____
 Current Mailing Address (Number and Street or P.O. Box) _____
 City, Town, or Post Office _____ State _____ Zip Code _____

High School District Code: (must be entered using high school codes beginning on page 25)

Your Social Security Number Spouse's Social Security Number

FOLD HERE

(2) Active Military (1) Deceased Taxpayer(s) Name: _____ Date of Death: _____
 Name: _____ Date of Death: _____

1 Filing Status (1) Single (2) Married filing jointly 2 Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) You (2) Spouse

ATTACH STATE COPY OF W-2 HERE

3	Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ	00
4	If you did not check a box on line 2, enter \$5,700 if single and \$11,400 if you are married. If you checked a box on line 2 enter amount from line E of the federal worksheet on the back of the 1040EZ	00
5	Number of personal exemptions. If you did not check a box on line 2 above, single enter "1" and married enter "2". If you checked a box(es) on line 2: single enter "0"; married enter "0" if both "You" and the "Spouse" boxes on line 2 are checked. Enter "1" if only one of these boxes is checked	
6	Tax Table income (line 3 minus line 4)	00
7	Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 29-34 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	00
8	Nebraska personal exemption credit (line 5 multiplied by \$118; if line 5 is -0-, enter -0-)	00
9	TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-)	00
10	Nebraska income tax withheld (attach state copy of Form[s] W-2)	00
11	Nebraska earned income credit. Federal credit 98 \$ _____ .00 x .10 Attach Federal Form 1040EZ - see instructions.	00
12	Add lines 10 and 11	00
13	If line 9 is greater than line 12, subtract line 12 from line 9. This is the AMOUNT YOU OWE . Pay in full with return. If over \$500, you must complete Form 2210N. See instructions.	00
14	If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you OVERPAID	00
15	Wildlife Conservation Fund donation of \$1 or more	00
16	Nebraska Campaign Finance contribution of \$1.00 or more	00
17	Amount of line 14 to be REFUNDED (line 14 minus total of lines 15 and 16). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days; but if you file a paper return allow four months for your refund.	00

ATTACH CHECK OR MONEY ORDER HERE

Expecting a Refund? Have it sent directly to your bank account! See instructions on page 17.

18a Routing Number 18b Type of Account 1 = Checking 2 = Savings
 (Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)



18c Account Number (Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

18d Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here
paid preparer's use only

Your Signature _____ Date _____ E-Mail Address _____
 Spouse's Signature (if filing jointly, both must sign) _____ Daytime Phone _____
 Preparer's Signature _____ Date _____ Preparer's Social Security Number or PTIN _____

Firm's Name (or yours if self-employed), Address and Zip Code _____ EIN _____ Daytime Phone _____

Mail refund returns (or returns without payment) to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912
 Mail returns with payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934

INSTRUCTIONS

WHO CAN FILE THE 2009 FORM 1040NS? You can file Form 1040NS only if you filed the 2009 Federal Form 1040EZ. You **CANNOT** file Form 1040NS if **ANY** of the following applies to you (or your spouse):

1. You received interest from a United States Savings Bond or other United States government obligation, or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska;
2. You were not a Nebraska resident for all of 2009 (your home was not located in Nebraska or you moved into or out of Nebraska during 2009);
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax;
4. You are claiming one of the following credits including, but not limited to:
 - Credit for tax paid to another state,
 - Credit for estimated tax payments,
 - Credit for an overpayment of tax from the previous year's return,
 - Nebraska Endowment credit, or Financial Institution Tax credit; and
5. You are required to file a Schedule I, II, or III (Form 1040N) to calculate your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above apply to you (or your spouse), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2009 Federal Form 1040A or Federal Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. When filing a paper return, enter or clearly print your correct name and mailing address in the spaces provided. **You must also enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT. This code is required of all Nebraska residents. Enter the high school identification code from the listing of districts on pages 25-28 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse were on active duty anytime during 2009. See pages 5 and 21 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED PERSON(S). Check the box for deceased person(s) if the return is being filed for a deceased person(s). Enter the name of the deceased and the date of death. See page 5 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 15, 2010. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. Use **P.O. Box 98912** for refund returns (or returns without a payment), and **P.O. Box 98934** if you are making a payment.

ROUNDING TO WHOLE DOLLARS. Please round down all amounts less than 50 cents to the nearest whole dollar, and round

up all amounts of 50 through 99 cents to the nearest whole dollar. Enter only whole dollars on this form.

LINE 4, STANDARD DEDUCTION. If you did not check a box on line 2, then enter 5,700 if you are single, and 11,400 if you are married. If you checked one or both of the boxes on line 2, and filed Form 1040EZ, enter the amount from line E of the federal worksheet on the back of the Form 1040EZ.

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6, to find your Nebraska income tax in the Nebraska Tax Table found on pages 29-34 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "118" on line 8. If "2" is entered on line 5, enter "236" on line 8.

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Form(s) W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit that is 10% of the federal credit. Enter the federal credit information from line 9a (Form 1040EZ). You **must attach** a copy of Federal Form 1040EZ to your Nebraska return.

LINE 13, AMOUNT YOU OWE. Use our e-pay system at www.revenue.ne.gov, or attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Payment may also be made by credit card. See page 17 of instructions for Form 1040N. A tax due amount of less than \$2 does not need to be paid. **If line 13 is \$500 or more, complete Nebraska Form 2210N and determine if you owe a penalty.** If so, you must file Form 1040N, instead of Form 1040NS. Checks written to the Nebraska Department of Revenue may be presented for payment electronically.

LINE 15, WILDLIFE CONSERVATION FUND. You may make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Wildlife Conservation Fund, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, call (402) 471-0641, or visit www.outdoornebraska.org.

LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1 or more of your line 14 overpayment to the Campaign Finance Limitation Cash Fund. For more information, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, call (402) 471-2522, or visit www.nadc.state.ne.us.

LINE 17. An amount less than \$2 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Department, the Department may apply the overpayment from this return to that liability. The taxpayer will be notified of this action.

LINE 18. See line 44 instructions for Form 1040N on pages 17 and 18 of the Nebraska Individual Income Tax Booklet.