

Name on Form 1040N

Social Security Number

Nebraska Schedule I —
Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents
• Attach additional pages if necessary.

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total interest income exempt from federal tax. Enter total of lines 1b	1	00
2 Exempt interest income from Nebraska obligations		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2	00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3	00
4 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N	4	00
5 Nebraska College Savings Program recapture (see instructions)	5	00
6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	6	00
7 Federal net operating loss deduction	7	00
8 S corporation or LLC Non-Nebraska loss	8	00
9 Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N	9	00

Part B—Adjustments Decreasing Federal AGI

10 State income tax refund deduction. Enter line 10, Federal Form 1040	10	00
11 U.S. government obligations exempt for state purposes (list below or attach schedule)		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total U.S. government obligations exempt for state purposes. Enter total of lines 11b	11	00
12 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
Total regulated investment company dividends. Enter total of lines 12d	12	00
13 Total U.S. government obligations. Enter total of lines 11 and 12	13	00
14 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b	14	00
15 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	15	00
16 Nebraska College Savings Program contribution (see instructions)	16	00
17 Nebraska Long-Term Care Savings Plan contribution	17	00
18 Nebraska Long-Term Care Savings Plan earnings	18	00
19 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	19	00
20 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	20	
21 Native American Indian Reservation income	21	00
22 Claim of right repayment	22	00
23 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	23	00
24 Nebraska agricultural revenue bond interest	24	00
25 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	25	00
26 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	26	00
27 Social Security included in Federal AGI (see instructions)	27	00
28 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)	28	00
29 Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N	29	00

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Nebraska Schedule II —

Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

1 Total Nebraska tax (line 17, Form 1040N)	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <u>Conversion Chart</u> on the Department’s website)	2		00
3 Ratio <div style="text-align: center;"> $\frac{\text{Line 2}}{\text{(From Form 1040N, Lines 5 + Line 12 – Line 13)}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}}$ </div>	3	<input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated Tax Credit. Line 1 multiplied by line 3 ratio	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use <u>Conversion Chart</u> on the Department’s website)	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, Form 1040N.....	6		00

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**Nebraska Schedule III —
Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY**

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<p>1 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.</p> <p>a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 1b.....</p>	1	00										
<p>2 Adjustments as applied to Nebraska income, if any (see instructions)</p> <p>a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 2b.....</p>	2	00										
<p>3 Nebraska adjusted gross income (line 1 minus line 2)</p>	3	00										
<p>4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....</p> <p align="center">Line 3 = / =</p> <p>From Form 1040N, Lines 5 + Line 12 – Line 13 = + – = =</p>	4	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 5%; text-align: center;">.</td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> </tr> </table>	.									
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<p>5 Nebraska Taxable Income (line 14, Form 1040N)</p>	5	00										
<p>6 Nebraska tax calculation (see instructions)</p> <p>a Tax on Nebraska Taxable Income from line 5..... 6 a \$ _____ b Additional tax, if applicable, from Additional Tax Rate Schedule..... 6 b \$ _____ c Subtotal tax (add lines 6a and 6b)..... 6 c \$ _____ d Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... 6 d \$ _____ e Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 e \$ _____ f Subtotal credits (add lines 6d and 6e)..... 6 f \$ _____ Line 6c minus line 6f</p>	6	00										
<p>7 Multiply personal exemption credit of \$130 by the number of federal exemptions on line 4, Form 1040N</p>	7	00										
<p>8 Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against that tax on line 10e</p>	8	00										
<p>9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N.....</p>	9	00										
<p>10 Nebraska other tax calculation:</p> <p>a Federal Tax on Lump Sum Distributions (Form 4972)..... 10 a \$ _____ b Federal tax on early distributions (lesser of Form 5329 or line 59, Fed. Form 1040) .. 10 b \$ _____ c Subtotal (add lines 10a and 10b)..... 10 c \$ _____ d Tax calculation. Multiply line 10c by 29.6% (x .296)..... 10 d \$ _____ e Enter any unused personal exemption credit from the calculation on line 8..... 10 e \$ _____ f Subtract line 10e from line 10d..... 10 f \$ _____ Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.</p>	10	00										
<p>11 Earned income credit (Partial-Year Residents Only)</p> <p>a Number of qualifying children. Enter here and on line 33, box 97, Form 1040N..... 11 a _____ b Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N 11 b \$ _____ Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).</p>	11	00										
<p>12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....</p>	12	00										