



STATEMENT OF NEBRASKA INCOME TAX WITHHELD FOR NONRESIDENT INDIVIDUAL

• Read instructions on reverse side

FORM 14N 1998

Form with sections for Organization's Name and Mailing Address, Nonresident Individual's Name and Mailing Address, Identification Numbers, and Taxable Year of Organization.

TO BE FILED IN THE ABSENCE OF FORM 12N, NEBRASKA NONRESIDENT INCOME TAX AGREEMENT

8-282-98

INSTRUCTIONS

WHO MUST FILE. Every estate, trust, S corporation, partnership, or limited liability company must complete the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N, for each nonresident individual beneficiary, partner, member, or shareholder who did not complete a Nebraska Nonresident Income Tax Agreement, Form 12N. Do not file Form 14N for entities other than individuals.

WHEN AND WHERE TO FILE. The Form 14N and remittance must accompany the organization's Nebraska income tax return when filed with the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

AMOUNT OF WITHHOLDING. The amount withheld is 6.68% of the amount subject to withholding. The total of line 2 entries from each Form 14N should equal the amount entered on the Nebraska Fiduciary Income Tax Return, Form 1041N; the Nebraska Partnership Return of Income, Form 1065N; or the Nebraska S Corporation Income Tax Return, Form 1120-SN.

NONRESIDENT INDIVIDUAL. Except as noted below, the nonresident taxpayer named on this Form 14N is required to file a Nebraska Individual Income Tax Return, Form 1040N, with the

Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818. The amount entered on line 2, Form 14N, will be allowed as a credit against the taxpayer's Nebraska income tax liability and should be claimed as Nebraska income tax withheld on Form 1040N. Attach the pink copy of Form 14N to the Form 1040N in the space otherwise provided for attaching Wage and Tax Statement, Federal Form W-2.

Nonresidents are not required to file Form 1040N if:

- 1. Their only connection with Nebraska is conduct of the business activities of the organization; and
2. The organization has withheld tax from all the Nebraska income attributable to the nonresident's share of the organization's income.

Instead, the full amount of the withholding may, at the taxpayer's option, be retained in lieu of the filing of Form 1040N.

A nonresident taxpayer who has a taxable year different from the taxable year shown on the Form 14N for the estate, trust, S corporation, partnership, or limited liability company is to claim the income and withholding on Form 1040N by attaching the Form 14N with a taxable year ending during the individual's taxable year.