NEBRASKA	
Good Life. Great Service.	

Nebraska Nonresident Income Tax Agreement

FORM 12N **2020**

DEPARTMENT OF REVENUE						
Type of Organization (Check on	y one.)			PLEASE DO NOT WRITE IN T	HIS SPACE	
Estate or Trust	Limited Liability Company	Partnership	S Corporation			
Taxable Year of Organization				1		
Beginning	, 20 and Ending]	, 20			
Nonresident's Taxable Year Inclu	ıding Organization's Year End			1		
Beginning	, 20 and Ending]	, 20			
Nonresident (Organization's Name and Mailing Address					
Name Name			Name Doing Bu	siness As (dba)		
ნ ————————————————————————————————————						
Гуре			Legal Name			
6						
Street or Other Mailing Address			Street or Other Mailing Address			
City	State	Zip Code	City		State	Zip Code
Social Security Number	Spouse's Social Se	curity Number	Nebraska ID Nu	mber F	Federal ID Number	
	at I was a nonresident of Ne	•	•	· ·		
	Return, Form 1040N; pay an			, ,		
	ed organization's Nebraska ir the organization.	come attributable to my	interest in that	organization for the taxable y	year that include:	s the year
end date of	the organization.					
This Agreer	ment shall be binding upon m	v heirs, representatives	, assignees, suc	ccessors, executors, and ad-	ministrators.	
sign	3 - 1 -	, , ,	. 3	, , , , , , , , , , , , , , , , , , , ,		
. •						
here Signature of N	Nonresident Beneficiary, Member	Partner, or Shareholder				Date

Instructions

Who May File. Any individual taxpayer who was a nonresident of Nebraska during any part of the organization's taxable year may complete Form 12N. A nonresident individual taxpayer includes a nonresident grantor of a grantor trust.

When and Where to File. A signed and dated Form 12N must be completed each year 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 and trusts, 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, partnership, and LLC filing as an S corporation or partnership is the 15th day of the third month following the close of the taxable year. The organization will file the Forms 12N with its Nebraska income tax return.

If Form 12N is Filed. The nonresident individual who has filed the Form 12N is required to timely file a <u>Nebraska Individual Income Tax Return</u>, <u>Form 1040N</u>. This return must report 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.

A nonresident individual taxpayer who has a taxable year different from the taxable year shown on the Form 12N for the estate, trusts, S corporation, partnership, or LLC, must report the income on the Form 1040N that includes the tax year end date of the organization.

If a Form 12N is Not Completed and Filed. If a Form 12N is not properly completed and attached to the organization's return for a nonresident individual, or completed and retained by the preparer when e-filing, the organization is required to report and remit 6.84% of the nonresident's share of the organization's income derived from, or attributable to, Nebraska sources. The income tax withholding must be reported on the Nebraska Schedule K-1N, and the organization's Nebraska return. When the nonresident individual files Form 1040N, the amount remitted by the organization will be allowed as a credit against the individual taxpayer's Nebraska income tax liability.

If the nonresident has no other Nebraska source income **and** the organization has filed a Nebraska Schedule K-1N and remitted the appropriate amount for the nonresident, the nonresident is not required to file a Nebraska Form 1040N. The income tax remittance will be retained by Nebraska. The nonresident may still file a return and claim a refund if one is due.

Publicly-traded partnerships are not subject to the income tax remittance provision stated above.