

## Special Capital Gains/Extraordinary Dividend Deduction

(Schedule I, line 15, page 15)

(Use your back button to return to the Form 1040N instruction booklet.)

---

This deduction is available only to Nebraska residents. Nonresidents do not qualify for this deduction. Enter the amount of the special capital gain or extraordinary dividend. Refer to the [Special Capital Gains Election and Computation, Form 4797N](#), for additional information. The Form 4797N, a copy of Federal Schedule D, and either Sales and Other Dispositions of Capital Assets, Federal Form 8949 or Part IV of Form 4797N, must be attached to your Form 1040N to document your deduction.

**Note:** If claiming the Extraordinary Dividend Deduction, a copy of Federal Schedule B is required.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation when processing your return. This may result in a delayed refund.