

Adjustments as Applied to Nebraska Income

(Schedule III, line 2, page 18)

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

If you took the standard deduction and reported a charitable contribution amount on Form 1040 or 1040-SR, line 10b; you may claim a Nebraska adjustment on line 2 based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments. If you filed Federal Form 1040 or 1040-SR, Schedule 1 you may also claim the following adjustments on line 2:

Form 1040 or 1040-SR, Schedule 1 Adjustments Line Reference	Line Description	Nebraska Adjustments Allowed
Line 10	Educator expenses	Only as it relates to educational wages reported on line 1.
Line 11	Certain business expenses of military reservists, performing artists, and fee-basis government officials	Only if directly related to Nebraska income reported on line 1.
Line 12	Health savings account deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 13	Moving expenses for members of the Armed Forces	Only by partial-year residents who moved into Nebraska.
Line 14	Deductible part of self-employment tax	Only as it relates to Nebraska source income.
Line 15	Self-employed SEP, SIMPLE, and qualified plans	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 16	Self-employed health insurance deduction	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 17	Penalty on early withdrawal of savings	Only if directly related to Nebraska income reported on line 1.
Line 18a	Alimony paid	Based on a ratio of line 1 income to total income of the taxpayer.
Line 19	IRA deduction	As a ratio of Nebraska self-employed income and wages to total self-employed income and wages.
Line 20	Student loan interest deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 21	Tuition and fees deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.