

Nebraska Personal Exemption Credit for Residents Only

(line 18, page 8)

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

Example. Mr. and Mrs. Jones, who are Nebraska residents, have a federal AGI of \$25,000 and claim three Nebraska personal exemptions on line 4. Their Nebraska personal exemption credit on line 18 is \$420 ($\140×3). They should enter \$420 on line 18 and include this amount in the line 28 total.