

Amended Nebraska Property Tax Incentive Act Credit Computation

This form may only be used by individuals who previously filed their 2021 Form 1040N.

Please Type or Print	Your First Name and Initial	Last Name	Please Do Not Write In This Space	
	If a Joint Return, Spouse's First Name and Initial	Last Name		
	Current Mailing Address (Number and Street or PO Box)			
City	State	Zip Code	Your Social Security Number	Spouse's Social Security Number

Check this box to indicate if the address provided is different from the most recent filing. Resulting overpayment will be refunded to this address.

Part A — Computation of the Credit

1 School district property tax credit – taxes you paid in 2021 [Enter the result of line 4 multiplied by 25.3% (.253)]	1	00
2 School district property tax credit – taxes paid in 2020 and allocated by a pass-through entity [Enter the result of line 5 multiplied by 6% (.06)]	2	00
3 Nebraska Property Tax Incentive Act credit (line 1 plus line 2)	3	00

Part B – Individuals that Paid Nebraska School District Property Taxes in 2021

4 School district property taxes paid in 2021. Enter the following information for any Nebraska school district property taxes that you failed to claim on your original 2021 income tax form. Use the information from the [Look-Up Tool](#) in the chart below.

Property Tax Year (For most this will be 2020)	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Must include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid
			00
			00
			00
Total school district property taxes you paid in 2021			4 00

Part C – School District Property Taxes Paid in 2020 and Allocated by a Pass-Through Entity. (A pass-through entity includes a partnership, S corporation, LLC, and fiduciary). See instructions.

Part C is only for Pass-through entity owners that received an allocation of school district property taxes paid in 2020 by a pass-through entity with a fiscal year ending in 2021 that was not claimed on your original 2021 income tax form.

5 School district property taxes paid in 2020. Enter the following information for each parcel.

Property Tax Year (For most this will be 2020)	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Must include the dashes for Lancaster County.)	Nebraska School District Property Taxes Paid
			00
			00
			00
Total school district property taxes paid in 2020 and allocated to you by pass-through entities			5 00

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this form and to the best of my knowledge and belief, it is correct and complete.

sign here	Your Signature	Date	Email Address
paid preparer's use only	Spouse's Signature (if filing jointly, both must sign)	Daytime Phone	
	Preparer's Signature	Date	Preparer's PTIN Email Address
	Print Firm's Name (or yours if self-employed), Address and Zip Code	EIN	Daytime Phone

For Nebraska Department of Revenue Use Only

TRC 63	2210N	Penalty	Interest	Line 36	Line 47
	\$	\$	\$	\$	\$

Comments:

Instructions Important Information for All Filers

General Instructions

This form can be completed quickly and easily using the Nebraska Property Tax Look-Up Tool to complete line 4, multiply line 4 by .253 and enter the result on lines 1 and 3.

Who May File. You may only use the 2021 Form PTCX if you filed an original 2021 Form 1040N with Nebraska and failed to claim the School District Property Tax credit on your original 2021 Form 1040N. If you have not filed a 2021 Form 1040N you cannot use this form and must file an original tax return.

Nebraska Property Tax Look-Up Tool. You may determine the amount of school district property tax paid on a parcel in the 2020 and 2021 calendar year, by using the Nebraska Department of Revenue's (DOR's) [Nebraska Property Tax Look-Up Tool](#). DOR strongly recommends using this look up tool.

Nebraska School District Property Taxes Paid. The school district property tax is paid on the date received by the county treasurer.

DOR obtains property tax data from each county treasurer. That data includes the amount of property taxes received during a calendar year. DOR will use the county treasurer data, unless you can show the county treasurer's data is incorrect.

Limitation on School District Property Tax. Nebraska School District Property Tax Paid does not include property taxes levied for bonded indebtedness, taxes levied as a result of an override of the limits on property tax levies approved by voters, or credits applied to the property taxes levied. The Look-up Tool automatically takes these items into account in computing the school district property taxes paid.

Enter All Nebraska School District Property Tax Amounts as Whole Dollars. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Who Must File. Form PTCX must be filed by an individual claiming the credit that was not claimed on your 2021 Nebraska Individual income tax return, Form 1040N.

Need More Information? Visit the [Nebraska Property Tax Credit](#) page on the DOR website.

When and Where to File. Form PTCX must be filed within three years from the date your original 2021 1040N was filed.

Mail the 2021 Form PTCX to:

Nebraska Department of Revenue
PO Box 98911
Lincoln, NE 68509-8911

For more detailed instructions see the [2021 Form PTC, Nebraska Property Tax Incentive Act Credit Computation Instructions](#).

How to Complete the Form PTCX

Taxpayers claiming the credit should complete Part B and Part C (if applicable) before completing Part A. This form can be completed quickly and easily Use the Look-Up Tool.

Part A – Computation of the Credit

Part A is used to compute the credit for school district property taxes paid and reported in Parts B and C that were not reported and claimed on your original 2021 1040N and Form PTC.

Part B – Individuals that Paid Nebraska School District Property Taxes in 2021

Part B is used by individuals that paid school district property taxes in 2021 but did not claim the credit for 2021.

Fiscal Year and Short Year Filers. The credit may be claimed in the first income tax year that begins in the calendar year the school district property taxes were paid.

Fiscal Year Filers. Taxpayer's with a fiscal year beginning in 2021 and ending in 2022 may complete Part B for school district property taxes paid during the entire 2021 calendar year. The credit claimed in this fiscal year cannot include any school district property taxes paid in 2022.

Short Year Filers. Taxpayers with a short period beginning in 2021 and ending in 2022. If this is the first short year beginning in 2021, complete Part B for the school district property taxes paid during the entire 2021 calendar year.

Taxpayers with a short period beginning and ending in 2021. If this is the first short year beginning in 2021, complete Part B for the school district property taxes paid during the entire 2021 calendar year.

Taxpayers filing for the second short period beginning in 2021 cannot claim the credit on the second short period return.

Information must be entered separately for each parcel for which school district property taxes were paid in calendar year 2021. A separate entry must also be made for each property tax year for which school district property taxes were paid in 2021. If Part B does not have enough rows to include all the parcels or years for which you paid school district property taxes, attach a schedule in the same format as Part B.

Example 1. Joe Pear owns two parcels in Lancaster County and paid school district property taxes levied on those parcels for the 2020 and 2021 property tax year during the 2021 calendar year. Joe purchased parcel 17-12-345-678-000 on August 1, 2010 and parcel 17-87-654-321-000 on July 1, 2020. The total 2020 school district property taxes paid on parcel 17-87-654-321-000 was \$460. Joe’s portion of the 2020 school district property taxes paid on parcel 17-87-654-321-000 was \$232 as computed using the Property Tax Look Up Tool. Part B of Form PTCX should be completed as follows:

Property Tax Year	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid
2020	55	17-12-345-678-000	190 00
2021	55	17-12-345-678-000	220 00
2020	55	17-87-654-321-000	232 00
2021	55	17-87-654-321-000	510 00
Total school district property taxes paid in 2021			4 1,152 00

Property Tax Year. Enter the property tax year for which the Nebraska school district property taxes were levied. Most taxpayers pay their property taxes in the year after the taxes were levied. If more than one year of property taxes were paid in the 2021 calendar year, a separate entry must be made for each property tax year. See example 1 above.

Nebraska County Number. Enter the number assigned to the county where the parcel is located. This number is provided by DOR’s Nebraska School District Property Tax Look-Up Tool or may be found on the [County Parcel ID Search](#). This number is not the same as the county number used for license plates. Do not enter the county number from a license plate.

Parcel ID Number. Enter the parcel ID number assigned by the county assessor to the parcel. This number may be found on the Real Estate Tax Statement issued by the county treasurer where the parcel is located. The parcel ID number may also be found using the DOR’s Nebraska Property Tax Look-Up Tool. Some counties use the term “property ID” rather than “parcel ID”. Parcel ID numbers assigned by Lancaster County include dashes. The parcel ID number entered on Form PTCX for parcels located in Lancaster County must include the dashes. The parcel ID numbers for the other 92 counties have either 9 or 10 digits and no dashes.

Nebraska School District Property Taxes Paid. Enter the amount of school district property taxes you paid on the parcel during the 2021 calendar year. This amount may be computed using DOR’s Nebraska School District Property Tax Look-Up Tool or the taxpayer’s records. Those records include, but are not be limited to, the Real Estate Tax Statement issued by the county treasurer where the parcel is located. If the school district property taxes paid is computed using your records, remember that the amount entered is limited to taxes levied on real property in Nebraska by a school district or multiple-district school system. The amount entered cannot include property taxes levied for bonded indebtedness, taxes levied as a result of an override of the limits on property tax levies approved by the voters, or credits applied to the property taxes levied. The Look-up tool automatically takes these items into account in computing the school district property taxes paid.

Example 2. In 2021, an individual paid the 2020 property taxes levied on a parcel located in Adams County. The 2020 Real Estate Tax Statement includes the following amounts:

Hastings School District \$2,200
Hastings School Bond 381

Only the \$2,200 levied by the Hastings School District reduced by any related credit can be entered as school district property taxes paid. The Hastings School Bond amount levied for the Hastings School District indebtedness cannot be included in the amount of school district property taxes paid.

Total School District Property Taxes You Paid in 2021. Enter the sum of the school district property taxes paid on the parcel or parcels listed in Part B.

Part C – School District Property Taxes Paid in 2020 and Allocated By a Pass-Through Entity
(Pass-through entities include partnerships, S corporations, LLCs, and fiduciaries)

Part C is used by individual partners, shareholders, members, and beneficiaries allocated school district property taxes paid by a partnership, S corporation, LLC, or fiduciary in its fiscal year that began in 2020 and ended in 2021.

Information must be entered separately for each parcel for which school district property taxes were paid in calendar year 2020 and allocated to the taxpayer. A separate entry must also be made for each property tax year for which school district property taxes were paid in 2020 and for each parcel for which school district property taxes were allocated. If Part C does not have enough rows to include all the parcels or years for which you paid or were allocated school district property taxes, attach a schedule in the same format as Part C.

Property Tax Year. Enter the property tax year for which the school district property taxes were levied. Most taxpayers pay their property taxes in the year after the taxes were levied. If more than one year of property taxes were paid in the 2020 calendar year, a separate entry must be made for each property tax year.

Nebraska County Number. Enter the number assigned to the county where the parcel is located. This number is provided by the look-up tool or may be found on the [County Parcel ID Search](#). This number is not the same as the county number used for license plates. Do not enter the county number from a license plate.

Parcel ID Number. Enter the parcel ID number assigned by the county assessor to the parcel. This number may be found on the Real Estate Tax Statement issued by the county treasurer where the parcel is located. The parcel ID number may also be found using DOR's [Nebraska School District Property Tax Look-Up Tool](#). Some counties use the term "property ID" rather than "parcel ID". Parcel ID numbers assigned by Lancaster County include dashes. The parcel ID number entered on Form PTCX for parcels located in Lancaster County must include the dashes. The parcel ID numbers for the other 92 counties have either 9 or 10 digits and no dashes.

Nebraska School District Property Taxes Paid

Partners, shareholders, members, and beneficiaries that received allocations for school district property taxes paid by a partnership, S corporation, LLC, or fiduciary in its fiscal year that began in 2020 and ended in 2021. Enter your share of the school property taxes paid in 2020 by the partnership, S corporation, LLC, or fiduciary. You should not make any entries for allocated school property taxes from calendar-year partnerships, S corporations, LLCs, or fiduciaries.

Total School District Property Taxes Paid in 2020 by a Pass-Through Entity and Allocated to the taxpayer. Enter the sum of the school district property taxes allocated to you by a pass-through entity on the parcel or parcels listed in Part C.

Signature. This form must be signed by the taxpayer, Preparer or authorized representative.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Paid Preparer's Use Only. Any person who is paid for preparing a Form PTCX must sign it as preparer. The preparer must enter his or her Preparer Tax ID Number (PTIN), the firm's name, and Federal Employer ID Number (EIN).