

Type of Organization (Check only one.)
 Estate or Trust Limited Liability Company Partnership S Corporation

Please Do Not Write In This Space

Taxable Year of Organization
 Beginning _____, 20____ and Ending _____, 20____

Nonresident's Taxable Year Including Organization's Year End
 Beginning _____, 20____ and Ending _____, 20____

Nonresident Individual's or Nonresident Grantor's Name and Mailing Address			Organization's Name and Mailing Address		
Name			Name Doing Business As (dba)		
			Legal Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Social Security Number	Spouse's Social Security Number	Nebraska ID Number	Federal ID Number		

Please Type or Print

I declare that I was a nonresident of Nebraska for the tax year shown above, and agree that I will: timely file a Nebraska Individual Income Tax Return, Form 1040N; pay any income tax due; and that I will include in Nebraska adjusted gross income the portion of the above-named organization's Nebraska income attributable to my interest in that organization for the taxable year that includes the year end date of the organization.

This Agreement is binding upon my heirs, representatives, assignees, successors, executors, and administrators.

sign here

Signature of Nonresident Beneficiary, Member, Partner, or Shareholder

Date

Instructions

Who May File. An individual beneficiary, member, partner, or shareholder who was a nonresident of Nebraska during any part of the organization's taxable year may complete this Form 12N. A nonresident individual taxpayer includes a nonresident grantor of a grantor trust. An organization includes estates, trusts, S corporations, partnerships, or limited liability companies (LLCs).

Do not file the Form 12N if the entity elected to be subject to Nebraska income tax for the taxable year. The election is only available to partnerships and S corporations.

When and Where to File. A **signed** and **dated** Form 12N must be completed **each year** and delivered to the organization prior to filing 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 [Nebraska Individual Income Tax Return, Form 1040N](#). 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, trust, 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 an amount equal to the highest individual income tax rate of the nonresident's share of the organization's income derived from, or attributable to, Nebraska sources for the taxable year. 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 the Nebraska Department of Revenue in full satisfaction of the nonresident's income tax obligation to 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.

Attach this agreement to the organization's Nebraska tax return, or retain it in the organization's records if e-filing.

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729