## Good Life. Great Service. DEPARTMENT OF REVENUE

## Nebraska Individual Income Tax Return for the taxable year January 1, 2024 through December 31, 2024 or other taxable year:

, 2024 through

**FORM 1040N** 

2024

	Your First Name and Middle Initial Last Name			Please Do Not Write In This Space				
or Print	If a Joint Return, Spouse's First Name and Middle Initial	Last Name						
Please Type	Current Mailing Address (Number and Street or PO Box)							
lease								
Δ.	City State ZIP Code							
	Your Social Security Number Spouse's	Social Security Number		High S	School District	Code		
_[	During 2024, did you receive, sell, exchange, gif	t, or otherwise dispose of	a digital asset	or a financial intere	est in a digital	asset? Yes	s No	
(	1) Farmer/Rancher (2) Active Military	(1) Deceased Taxpa				/	/	
_	1 Federal Filing Status:					/	/	
	The state of the s	filing separately-Spouse's	SSN:	(	4) Head of	Household		
	(2) Married, filing jointly and Full Na	me		(	5) Qualifyir	ng surviving s	oouse (QSS)	
	2a Check if YOU were: (1) 65 or old	· · · · · · · · · · · · · · · · · · ·		ere if someone (si			im you or	
_	SPOUSE was: (3) 65 or old	er (4) Blind	your spot	use as a depende	ent: (1) 🗌 You	u (2) 🗌	Spouse	
	3 Type of Return:		/	0004+-	,	0004/-#	0-11-1- 111)	
	· / -	ear resident from lent (attach Schedule III)		2024 to	,	2024 (attach	Schedule III)	
_	4 Nebraska personal exemptions. (Enter 1 i							
	a Yourself. If someone can claim you as					.4 a		
	<b>b Spouse.</b> Married filing jointly returns, if							
	C Dependents, if more than three, se		Dependent's					
	First Name		cial Security No	umber				
				Total nur				
	Total Nichroeka naraanal ayamptiana ad	d lines 4s, 4b, and 4s			ents listed		4	
	Total Nebraska personal exemptions – ad <b>5</b> Federal adjusted gross income (AGI) (line					5	00	
-	6 Nebraska standard deduction (if you chec	<u> </u>						
	see instructions; otherwise, enter \$8,350 if	-						
	qualifying surviving spouse; \$8,350 if married							
	household)				00			
	7 Total itemized deductions (line 17, Federa				00			
	8 State and local income taxes (line 5a, Sch				00			
-	<ul><li>9 Nebraska itemized deductions (line 7 min</li><li>10 Nebraska standard deduction or the Nebraska</li></ul>				00			
	(the larger of line 6 or line 9)					10	00	
1	11 Nebraska income before adjustments (line					11	00	
	12 Adjustments increasing federal AGI (line				00			
	13 Adjustments decreasing federal AGI (line				00			
1	14 Nebraska Taxable Income (enter line 11 p							
	complete lines 15 and 16. Partial-year res			or. Sch. III before	continuing.	14	00	
1	15 Nebraska income tax (Partial-year resider							
	from line 9, Nebraska Schedule III. Paper All others must use Tax Calculation Sched				00			
1	16 Nebraska other tax calculation:	uule.)		13	00			
	a Federal Tax on Lump-Sum Distributions (	(Federal Form 4972) <b>16 a</b>	s DR	A FT A	SOF	9/9/	2021	
	<b>b</b> Federal tax on early distributions (lesse				O VI	3/3/	2024	
	Form 5329 or line 8, Sch. 2, Federal Form		\$\$	-NOT				
	c Total (add lines 16a and 16b)							
	Residents multiply line 16c by 29.6% (x							
	Partial-year residents and nonresidents			16				
4	Nebraska Schedule III				00			
	Do not pay the amount on this line. Pay the					17	00	

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18	Nebr. personal exemption credit for residents only (\$166 times the number on line 4)	18	00			
	Credit for tax paid to another state, line 6, Nebraska Schedule II					
	(attach Nebraska Schedule II and a copy of the other state's return)	19	00			
20	Credit for the elderly or disabled (attach copy of Federal Schedule R)	20	00			
	Community Development Assistance Act credit (attach Form CDN)	21	00			
	Form 3800N nonrefundable credit (attach Form 3800N)	22	00			
	Nebraska child/dependent care nonrefundable credit, only if line 5 is more					
	than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	23	00			
24	Credit for financial institution tax (attach Form NFC)	24	00			
25	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	25	00			
	Designated extremely blighted area tax credit (attach Form 1040N-EB)	26	00			
	NE employer tax credit for employing convicted felons. Enter certificate number from					
	Form ETC-A		00			
28	School Readiness Tax Credit for providers	28	00			
29	Child Care Tax Credit for Contributors.					
	Enter certificate number from Form CCTC-A	29	00			
30	Opportunity Scholarships Act credit for contributors	30	00			
31	Creating High Impact Economic Futures (CHIEF) credit	31	00			
	Total nonrefundable credits (add lines 18 through 31)			32		00
33	Nebraska tax after nonrefundable credits. Subtract line 32 from line 17 (if line 32 is r	more	than line 17, enter -0-)			
	If the result is greater than your federal tax liability, see instructions. If entering feder	ral ta	x, check box	33		00
34	Total Nebraska income tax withheld from Federal Forms W-2 (attach 2024 Forms,					
	see instructions)	34	00			
35	Total Nebraska income tax withheld from Federal Forms W-2G, 1099-R, 1099-MISC,	,				
	1099-NEC, etc (attach 2024 Forms, see instructions)	35	00			
36	Total Nebraska income tax withheld from Nebraska Schedules K-1N					
	(attach 2024 Forms, see instructions)	36	00			
<b>37</b>	Total Pass-Through Entity Tax (PTET) credit from Schedules K-1N					
	(attach 2024 Schedules K-1N, see instructions)					
	a Name: b Nebraska ID Number:					
	c Amount:	37	00			
38	2024 estimated income tax payments (include any 2023 overpayment credited to					
	2024 and any payments submitted with an extension request)	38	00			
	Form 3800N refundable credit (attach Form 3800N)	39	00			
40	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less					
	(attach a copy of Form 2441N)	40	00	-		
	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)	41	00			
42	Nebraska earned income credit. Enter number of qualifying children 97					
	Federal credit <b>98</b> \$00 x .10 (10%) (see instructions)	42	00			
	Credit for community college property taxes (attach Form PTC)	43	00			
	Credit for qualified Volunteer Emergency Responders (see instructions)	44	00			
45	Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and					
	see instructions)	45	00			
46	Child Care Tax Credit for parent or legal guardian. Enter certificate number from					
	Form 7203	46	00			
	School Readiness Tax Credit for qualified staff member.	47	00			
48	Reverse Osmosis System Tax Credit. Enter certificate number from	40				
40	Form 1040N-OS		00	40	T	
49	Total refundable credits (add lines 34 through 48)			49		00

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50 Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0-							
or greater, or used the annualized income method, attach Form 2210N, and check this box 96	50	00					
<b>51 Total tax and penalty.</b> Add lines 33 and 50	51	00					
52 Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)							
Enter purchases subject to state tax 91 \$ State tax 92 \$ (purchases x 5.5%);							
Enter purchases subject to local tax 93 \$ Local tax 94 \$ (purchases x local rate of %)							
95 Local code (see local rate schedule);							
Add state and local taxes and enter on line 52. If no use tax is due, enter -0- on line 52	52	00					
<b>53 Total amount due.</b> If line 49 is less than total of lines 51 and 52, subtract line 49 from total of lines 51 and 52							
Pay this amount in full. For electronic or credit card payment check box here and see instructions	53	00					
<b>54 Overpayment.</b> If line 49 is more than the total of lines 51 and 52, subtract the total of lines 51 and 52 from							
line 49	54	00					
55 Amount of line 54 you want applied to your 2025 estimated tax							
56 Wildlife Conservation Fund donation of \$1 or more							
57 Amount of line 54 you want refunded to you (line 54 minus lines 55 and 56) Your refund will generally be							
issued by July 15, if your paper return is filed by April 15 (see instructions)	57	00					
<b>58a</b> Routing Number	2 = Savin	gs					
		Direct					
58c Account Number		'Deposit					
58d Check this box if this refund will go to a bank account outside the United States.		-					
	ef, it is true,	correct, and complete.					
31911		·					
nere Your Signature Date Email Address							
Keep a copy of this return for Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone							
your records. P Spouses Signature (if filing jointly, <b>both</b> must sign) Daytime Phone  paid							
preparer's Preparer's Signature Date Preparer's PTIN							
use only	(	( )					
Print Firm's Name (or yours if self-employed), Address and ZIP Code EIN		Daytime Phone					

A copy of the federal return and schedules must be attached to this return.

E-file your return. NebFile offers **FREE** e-filing of your state return for most Nebraska residents.

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln NE 68509-8912.

Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.

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