

Instructions

This form can be completed quickly and easily using the Nebraska Property Tax Look-Up Tool (Look-Up Tool).

Who May File. You may only use the 2024 Form PTCX if you filed an original 2024 Form 1040N with Nebraska and failed to claim the Community College Property Tax credit on your original 2024 Form 1040N. If you have not filed a 2024 Form 1040N you cannot use this form and must file an original tax return to claim the tax credit.

Nebraska Property Tax Look-Up Tool. You may determine the amount of community college property taxes (qualified property taxes) paid on a parcel in the 2024 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.

Qualified Property Taxes Paid. The qualified property taxes are 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 Qualified Property Taxes. Qualified property taxes 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 community college property taxes paid.

Beginning September 2, 2023 qualified property taxes paid also do not include property taxes that were paid after September 2, 2023 and were 5 years or more delinquent at the time of payment.

LB 34 enacted in the 2024 special session created the School District Property Tax Relief Act. This act provides property tax relief for school district taxes directly on the property tax statement reducing property taxes before they are paid, instead of refunding taxes after they are paid.

For tax years beginning on or after January 1, 2024, the Form PTCX will only be used to claim a credit for community college property taxes paid.

Enter All Qualified 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 credits that were not claimed on your 2024 Nebraska Individual income tax return, Form 1040N.

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

When and Where to File. Form PTCX must be filed within three years from the date your original 2024 Form 1040N was filed.

Mail the 2024 Form PTCX to:

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

For more detailed instructions see the [2024 Form PTC, Nebraska Property Tax Credit Instructions](#).

How to Complete the Form PTCX

Taxpayers claiming the credit should complete Part B before completing Part A. This form can be completed quickly and easily using the Look-Up Tool.

Part A – Computation of the Credit

Part A is used to compute the credit for qualified community college property taxes paid and reported in Part B that were not reported and claimed on your original 2024 Form 1040N and Form PTC.

Part B – Individuals that Paid Nebraska Community College Property Taxes in 2024

Part B is used by individuals that paid qualified community college property taxes in 2024 but did not claim the credit for 2024.

Fiscal Year Filers. The credit may be claimed in the first income tax year that begins in the calendar year the qualified property taxes were paid. Taxpayer's with a fiscal year beginning in 2024 and ending in 2025 may complete Part B for community college property taxes paid during the entire 2024 calendar year. The credit claimed in this fiscal year cannot include any community college property taxes paid in 2025.

Information must be entered separately for each parcel for which community college property taxes were paid in calendar year 2024. A separate entry must also be made for each property tax year for which community college property taxes were paid in 2024. If Part B does not have enough rows to include all the parcels or years for which you paid community college property taxes, attach a schedule in the same format as Part B.

DRAFT AS OF 10/10/2024
DO NOT FILE

Example 1. Joe Pear owns two parcels in Lancaster County and paid property taxes on those parcels for the 2023 and 2024 property tax year during the 2024 calendar year. Joe owned parcel 17-12-345-678-000 for the entire 2024 calendar year and purchased parcel 17-87-654-321-000 on July 1, 2023. The total property taxes paid on those parcels were as follows:

Property Tax Year	Parcel ID Number	Total Property Taxes Paid
2023	17-12-345-678-000	\$5,760
2024	17-12-345-678-000	\$6,100
2023	17-87-654-321-000	\$2,650
2024	17-87-654-321-000	\$5,490

Joe used the Look-up Tool to compute the qualified community college property taxes he paid. Joe entered in the Look-up Tool the total property taxes he paid for the “Actual payments made by Joe Pear to Lancaster County Treasurer in calendar year 2024.” Part B of Form PTCX should be completed as follows using the information from the Look-up Tool.

Property Tax Year	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Include the dashes for Lancaster County.)	Nebraska Community College Property Taxes You Paid
2023	55	17-12-345-678-000	259 00
2024	55	17-12-345-678-000	275 00
2023	55	17-87-654-321-000	119 00
2024	55	17-87-654-321-000	247 00
Total eligible community college property taxes you paid in 2024			2a 900 00

Property Tax Year. Enter the property tax year for which the qualified community college 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 2024 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 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 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.

Qualified Property Taxes Paid. Enter the amount of qualified community college property taxes you paid on the parcel during the 2024 calendar year. This amount may be computed using DOR’s 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. Beginning September 2, 2023, any community college property taxes paid that were delinquent for five years or more at the time of payment cannot be included in the tax credit calculation. For taxable years beginning on or after January 1, 2024, only community college property taxes paid are included in the property tax credit.

Total Eligible Community College Property Taxes You Paid in 2024. On line 2a enter the sum of the community college property taxes paid on the parcel or parcels listed in Part B.