NEBRASKA Good Life. Great Service.

Nebraska Individual Income Tax Return for the taxable year January 1, 2025 through December 31, 2025 or other taxable year: , 2025 through

FORM 1040N 2025

		DEPARTMENT OF REVENUE	, 2025 tillough			,							
	You	r First Name and Middle Initial	Last Name		Ple	ase [Do Not	Write In Thi	-				
Print	If a	Joint Return, Spouse's First Name and Middle Initial	Last Name		-								
e or I		, , , , , , , , , , , , , , , , , ,											
Please Type	Cur	rent Mailing Address (Number and Street or PO Box)										
leas													
	City	St	tate	ZIP Cod	de								
Ц		Your Social Security Number Spouse's	Social Security Number		Hiah	ı Sch	nool Di	strict Code					
		Species Social Security Number Species S								7 /	Amended	Retur	n 🗌
		ng 2025, did you receive, sell, exchange, gift, c									Yes	s 🔲	No
Ļ		e taxpayer claiming any benefits or tax credits	from a business that is	, or is owned in w	hole or	part,	by a fo	reign advers	sarial c	ompa			No
-	(See	e instructions)									Ye.	<u> </u>	INO
I	(1)	Farmer/Rancher (2) Active Military	(1) Deceased	Taxpayer(s)	_						/_	/_	
			(first name	& date of death):							/	/	
-		Federal Filing Status:											
		(a) = 14 · · · · · · · · · · · ·	filing separately-spe	ouse's SSN:				(4) He				(0	00/
		(2) \square Married, filing jointly and Full Na Check if YOU were: (1) \square 65 or old		2b Chook	horo if	oom	20000	(such as y			rviving spou	•	<u> </u>
7		SPOUSE was: (1) \square 65 of old	• •					ndent: (1)			(2) Sp		'I
		Type of Return:	<u> </u>	, ,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(1)			(-) 🗀 🔫		
	((1) Resident (2) Partial-y	ear resident from		, 202	25 to			,	2025	(attach Sc	hedul	e III)
		(3) Nonresid	dent (attach Schedul	e III)									
N		Nebraska personal exemptions. (Enter 1 i											
		a Yourself. If someone can claim you as											
V		Spouse. Married filing jointly returns, if				enae	ent, iea	ave blank .		. 4 D			
	•	Dependents, if more than three, so First Name	ee instructions Last Name	Depender Social Security		er							
				,	,								
5						_		number of					
_	_						•	ndents liste		.4с			
		Total Nebraska personal exemptions – ad Federal adjusted gross income (AGI) (line								5	4	1	00
Ŀ		Nebraska standard deduction (if you chec				71 100	ave bic			<u> </u>			00
		see instructions; otherwise, enter \$8,600 i											
	C	qualifying surviving spouse; \$8,600 if marrie	d, filing separately; or	\$12,600 if head	of								
		nousehold)			-	6			00				
7		Total itemized deductions (line 17, Federa		•	_	7			00				
1		State and local income taxes (line 5a, Sch Nebraska itemized deductions (line 7 min				9			00				
		Nebraska standard deduction or the Nebr					r line 9	9		10			00
П		Nebraska income before adjustments (lin							1	11			00
Ļ		Adjustments increasing federal AGI (line			′ ⊢				00				
\P		Adjustments decreasing federal AGI (line					0 1		00				
		Nebraska Taxable Income (enter line 11 p complete lines 15 and 16. Partial-year res	•	•						14			00
=		Nebraska income tax (Partial-year reside		•		. 111 1	Deloie	Continuing		1-7			
		rom line 9, NE Sch. III. Paper filers may											
		All others must use Tax Calculation Sche				15			00				
		Nebraska other tax calculation:											
		Federal Tax on Lump-Sum Distributions		16 a \$									
	ľ	Federal tax on early distributions (lesse Form 5329 or line 8, Sch. 2, Federal Form		16 h \$									
	c	Total (add lines 16a and 16b)											
		Residents multiply line 16c by 29.6% (x			6.								
		Partial-year residents and nonresidents	s enter the result from	n line 10, NE Sc	ch. III				00				
		Total Nebraska tax before Nebraska pers			and 16	6).							00
		Do not pay the amount on this line. Par	v the amount from lin	ne 59						17		- 1	00

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18	NE personal exemption credit for residents only (\$171 times the number on line 4)	18	00		
19	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		
21	Community Development Assistance Act credit (attach Form CDN)	21	00		
22	Form 3800N nonrefundable credit (attach Form 3800N)	22	00		
23	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		
26	Designated extremely blighted area tax credit (attach Form 1040N-EB)	26	00		
27	NE employer tax credit for employing convicted felons.				
	Enter certificate number from Form ETC-A	27	00		
28	School Readiness Tax Credit for providers.				
_	Enter certificate number from Form SR-3604	28	00		
29	Child Care Tax Credit for Contributors.				
-		29	00		
30		30	00		
	Creating High Impact Economic Futures (CHIEF) credit	31	00		
	Family Caregiver Tax Credit Act.				
	Enter certificate number from Form 3165	32	00		
33		33	00		
	Total nonrefundable credits (add lines 18 through 33)			34	
	Nebraska tax after nonrefundable credits. Subtract line 34 from line 17 (if line 34 is r		 r -0-1		00
	If the result is greater than your federal tax liability, see instructions. If entering feder	_	,ı -u- <i>)</i>	35	00
36	Total Nebraska income tax withheld from Federal Forms W-2 (attach 2025 Forms,	lai tax, check box		33	00
)30	see instructions)	36	00		
27	Total Nebraska income tax withheld from Federal Forms W-2G, 1099-R, 1099-MISC,		00		
31		37	00		
⊪20	1099-NEC, etc. (attach 2025 Forms, see instructions)	37	00		
130		20			
200	(38	00		
39	Total Pass-Through Entity Tax (PTET) credit from Schedules K-1N				
	(attach 2025 Schedules K-1N, see instructions)				
)	a Name: b Nebraska ID Number:	20	00		
	c Amount:	39	00		
40	2025 estimated income tax payments (include any 2024 overpayment credited to	40			
_ 44	2025 and any payments submitted with an extension request)	40	00		
	Form 3800N refundable credit (attach Form 3800N).	41	00		
)42	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less	4.0			
	·	42	00		
	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)	43	00		
44	Nebraska earned income credit. Enter number of qualifying children 97				
	Federal credit 98 \$00 x .10 (10%) (see instructions)	44	00		
	Credit for community college property taxes (attach Form PTC)	45	00		
	Credit for qualified Volunteer Emergency Responders (see instructions)	46	00		
47	Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and				
	,	47	00		
48	Child Care Tax Credit for parent or legal guardian.				
	Enter certificate number from Form 7203	48	00		
-49	School Readiness Tax Credit for qualified staff member.		- 00		
	Enter certificate number from Form SR-3605	49	00		
50	Reverse Osmosis System Tax Credit.		00		
	· · · · · · · · · · · · · · · · · · ·	50	00		
51	Intellectual and Developmental Disabilities Direct Support Professional Tax Credit.				
01	Enter certificate number from Form 3157-A	51	00		
52	Amount paid with original return, plus additional tax payments made after it was		50		
52	filed (Amended Return Only).	52	00		
52	Total payments and refundable credits (add lines 36 through 52)			53	00
	Overpayment allowed on original return, plus additional overpayments of tax		· · · ·	33	100
34	allowed after it was filed (Amended Return Only)	54	00		
55		55			
22	Actual tax paid, line 33 minus line 34 (Original feturns enter line 53)	33	00		

Form 1040N (2025) Page 3																							
56 Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0-												-0-											
-	or greater, or used the annualized income method, attach Form 2210N, and check this box 96													56			00						
57 Total to	otal tax and penalty for underpayment of estimated tax. Add lines 35 and 56														57			00					
58 Use tax	e tax due on taxable purchases where applicable sales tax was not collected. (see instructions)																						
Enter p	Enter purchases subject to state tax 91 \$ State tax 92 \$ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ (purchases x local rate of %)																						
Enter p	urchases su	ıbject	t to Ic	cal t	ax 9 3	3 \$ _			Loca	al tax	94 \$	5		(purcha	ases	x loca	l rate	e of	%)				
95 Loc	al code	((see	local	rate	sche	edule	e);															
Add sta	ite and local	taxe	s and	d ent	er or	ı line	58.	If no	use	tax	is du	e, en	ter -0	- on line	58 .					58			00
59 Total a	mount due.	. If lin	e 55	is le	ss th	an to	tal o	f line	es 57	7 and	d 58,	subt	ract li	ne 55 fr	om to	otal of	lines	s 57 an	d 58	59			00
60 Overpa	ryment. If lir	ne 55	is m	ore t	than	the t	otal	of lin	es 5	7 an	id 58,	, sub	tract	the total	of lir	nes 57	anc	1 58 fro	m				
	ine 55															00							
61 Amount of line 60 to be applied to your 2026 estimated tax (Original return only) 61 00																							
62 Wildlife Conservation Fund donation of \$1 or more (Original return only)																							
63 Amount of line 60 you want refunded to you (line 60 minus lines 61 and 62) Your refund will generally be issued by July 15, if your paper return is filed by April 15 (see instructions). Allow three months for an																							
		-	_	-				_	-				tructi	ons). All	ow th	ree m	onth	is for ai	n				
amena	ed return																			63			00
Ţ				C	om	ıple	ete	FC	R	Αľ	MEI	ND	ED	RET	UR	NS	O _V	ILY					
	g this amen													ing for a								, ,	
a. The Nebraska Department of Revenue (DOR) has YES NO a. The filing of										ng of a federal amended return or claim for refund? 🔲 YES 📙 NO													
	notified you that your return will be audited?										Attach copies of Federal Form 1045 or 1040X a												
	b. The Internal Revenue Service (IRS) has corrected YES NO your federal return?										NO	b. Carryback of a net operating loss or IRC § 1256 loss? YE If Yes, year of loss: Amount: \$										YES	_
If Yes,	identify office	:							_														اماد
Attach a	copy of chan	iges fi	rom th	ne Int	ernal	Reve	nue	Servi	ce.			4			pies of Federal Form 1045 or 1040X with supporting schedules, completed Nebraska NOL Worksheet.								
Reasons for	Amending deral change	(no N	JE ob	anao	١			Chi	Idoo	ro Cr	odit C	hana	_				non	dont or r	orcon	al ava	motion o	ount cha	ngo
	derai change	(110 1	NE CII	ange)		Ш	Cili	lucai	re Cr	edit C	nang	е				epeni ne 4)		Jerson	ai exe	приоп с	ount cha	inge
Federa	Filing Status	chan	ae (si	inale.	MEJ.	MFS		O41-	0		۸ ما: م					`	,	l Income	Crodi	it Char	200		
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								Б			O	. 01											
K-1N C	nange													nclude Form P	TC).	∐ Ot	her F	Reason	for Am	ending	g (explai	n below)	
														only char									
	E	xplar	natior	n of C	Chang	ges (F	Refere	ence o	chang	ge an	d line	numb	er. If n	ecessary	attach	n additi	onal	sheets fo	or expla	anation	1):		
P																							
L																							
Y																							
64a Routir	a Number										7 6	64h 7	Type (of Accou	ınt [1 =	Checki	ina :	2 = S	avings		
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64c Accor	nt Number																				IJi)epo	sit
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here Your Signature Date											Email Address												
Keep a copy of this return for																							
vour records.	Spouse's Sig	gnatur	e (if fili	ing joi	ntly, b e	oth m	ust siç	gn)	Day	ytime	Phone												
paid preparer's	Duran 1 2								_					D		INI							
use only	Preparer's Si	ignatui	re						Da	ıe				Prepare	rs PT	IIN							
Print Firm's Name (or your name 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 original 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.