NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)
• Attach this page to Form 1040N.

FORM 1040N
Schedule I
2025

Name on Form 1040N | Social Security Number

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax **a** List type: **b** Amount: $ Total interest income exempt from federal tax. Enter total of lines 1b	1		00
2 Exempt interest income from Nebraska obligations **a** List type: **b** Amount: $ Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2		00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3		00
4 Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N	4		00
5 Nebraska College Savings Program recapture (see instructions)	5		00
6 Nebraska Enable plan recapture	6		00
7 Federal net operating loss deduction	7		00
8 S corporation or LLC Non-Nebraska loss	8		00
9 Nebraska PTET deducted under section 164 of the IRC (from Schedules K-1N)	9		00
10 Relocation Incentive Act employee recapture (see instructions)	10		00
11 Loss on the sale or exchange of gold or silver bullion included in Federal AGI (see instructions)	11		00
12 Food Bank, Food Pantry, Food Rescue Donation amount deducted as a charitable contribution on the federal return (see instructions)	12		00
13 Total adjustments increasing federal AGI (total lines 3 through 12). Enter here and on line 12, Form 1040N	13		00

Part B—Adjustments Decreasing Federal AGI

14 State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR	14		00
15 U.S. government obligations exempt for state purposes (list below or attach schedule) **a** List type: **b** Amount: $ Total U.S. government obligations exempt for state purposes. Enter total of lines 15b	15		00
16 List fund name, total dividend, and percent of regulated investment company dividends from **a** U.S. obligation: **b** Total dividend: $ x **c** . % = **d** $ Total regulated investment company dividends. Enter total of lines 16d	16		00
17 Total U.S. government obligations. Enter total of lines 15 and 16.	17		00
18 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. **Attach all Forms 1099 & W-2 from the RRB.** **a** List type: **b** Amount: $ Total benefits paid by the RRB included in federal AGI. Enter total of lines 18b	18		00
19 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	19		00
20 Nebraska College Savings Program contribution (see instructions)	20		00
21 Employer contribution to the Nebraska Educational Savings Plan (see instructions)	21		00
22 Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule) **a** Account Number: **b** Amount: $ Enter total Nebraska Enable plan contributions.	22		00
23 S corp and LLC Non-Nebraska income (attach Federal schedules K-1 and Nebraska Schedules K-1N)	23		00
24 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	24		00
25 Income earned by a Native American Indian in Indian country	25		00
26 Claim of right repayment	26		00
27 Nebraska NOL carryforward (attach the Nebraska NOL Worksheet for each loss year claimed on this line)	27		00
28 Nebraska agricultural revenue bond interest	28		00
29 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	29		00
30 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	30		00
31 Social Security included in Federal AGI (see instructions)	31		00
32 Military retirement benefits (**Attach supporting documentation, see instructions**)	32		00
33 Dividends received or deemed to be received from corporations not subject to the IRC (**Attach supporting documentation**)	33		00
34 Segal AmeriCorps Education Award (attach Form 1099-MISC, see instructions)	34		00
35 Cancer benefits received from the Firefighter Cancer Benefits Act (**Attach supporting documentation, see instructions**)	35		00
36 Health insurance premiums paid by retired law enforcement officers and professional firefighters (**see instructions**)	36		00
37 Interest from federally taxable bonds issued under the Nebraska Highway Bond Act	37		00
38 Civil Service Retirement annuities received for being employed by federal gov't (**Documentation needed - see instructions**)	38		00
39 Interest and principal balance of medical debt discharged under the Medical Debt Relief Act.	39		00
40 Contributions made to the Medical Debt Relief Fund	40		00
41 Nebraska National Guard income exclusion included in Federal AGI (see instructions)	41		00
42 Relocation Incentive Act employee wage exclusion (see instructions)	42		00
43 Gain on the sale or exchange of bullion	43		00
44 Total adjustments decreasing federal AGI (total lines 14 and 17 through 43). Enter here and on line 13, Form 1040N	44		00

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Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N
Schedule II
2025

Name on Form 1040N

Social Security Number

Nebraska Schedule II —
Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- **Complete a separate Schedule II for each state.**
- **A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

1 Total Nebraska tax (line 17, Form 1040N)	**1**		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the DOR's website)	**2**		00
3 Ratio $\frac{\text{Line 2}}{\text{(Form 1040N, Line 5 + Line 12 – Line 13)}} = \frac{\square}{\square + \square - \square} = \frac{\square}{\square} =$	**3**	.	
4 Calculated tax credit. Line 1 multiplied by line 3 ratio	**4**		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the DOR's website)	**5**		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N	**6**		00

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Nebraska Schedule III — Computation of Nebraska Tax

FORM 1040N
Schedule III
2025

Name on Form 1040N | Social Security Number

Nebraska Schedule III — Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY

- **You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.**
- **You do not have to provide a copy of other state returns when filing Schedule III.**

1 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.
a List type: _____ **b** Amount: $ _____
List type: _____ Amount: _____
Total income derived from Nebraska sources. Enter total of lines 1b **1** 00

2 Adjustments as applied to Nebraska income, if any (see instructions)
a List type: _____ **b** Amount: $ _____
List type: _____ Amount: _____
Total adjustment as applied to Nebraska income. Enter total of lines 2b **2** 00

3 Nebraska adjusted gross income (line 1 minus line 2) **3** 00

4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):

$$\frac{\text{Line 3}}{\text{(Form 1040N, Line 5 + Line 12 – Line 13)}} = \frac{\square}{\square + \square - \square} = \frac{\square}{\square} = \square.\square\square\square\square\square$$

4

5 Nebraska Taxable Income (line 14, Form 1040N) **5** 00

6 Nebraska tax calculation (see instructions)
a Tax on Nebraska Taxable Income from line 5 ..... **6 a** $ _____
b Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled ... **6 b** $ _____
c Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ..... **6 c** $ _____
d Subtotal credits (add lines 6b and 6c) ..... **6 d** $ _____
Line 6a minus line 6d **6** 00

7 Multiply Nebraska personal exemption credit of $171 by the number of Nebraska personal exemptions on line 4, Form 1040N **7** 00

8 Tax after Nebraska personal exemption credit (line 6 minus line 7). If less than $0, enter -0- here, and if you have any other tax due, apply any unused Nebraska personal exemption credit against that tax on line 10e ... **8** 00

9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N **9** 00

10 Nebraska other tax calculation:
a Federal Tax on Lump Sum Distributions (Form 4972) ..... **10 a** $ _____
b Federal tax on early distributions (lesser of Form 5329 or line 8, Schedule 2, Federal Form 1040 or 1040-SR) ..... **10 b** $ _____
c Subtotal (add lines 10a and 10b) ..... **10 c** $ _____
d Tax calculation. Multiply line 10c by 29.6% (x .296) ..... **10 d** $ _____
e Enter any unused Nebraska personal exemption credit from the calculation on line 8 **10 e** $ _____
f Subtract line 10e from line 10d ..... **10 f** $ _____
Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N. **10** 00

11 Earned income credit (Partial-Year Residents Only)
a Number of qualifying children. Enter here and on line 44, box 97, Form 1040N ..... **11 a** _____
b Enter the federal earned income credit from federal tax return on line 11b and on line 44, box 98, Form 1040N ..... **11 b** $ _____
Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions). **11** 00

12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4. Enter result here and on line 44, Form 1040N **12** 00