

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

Nebraska Schedule II — Credit for Tax Paid to Another State

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 <u>Conversion Chart</u> on the DOR's website)	2		00
3 Ratio <div style="display: flex; align-items: center; justify-content: space-between;"> <div> <div style="text-align: right;">Line 2</div> <div style="border: 1px solid black; width: 80px; height: 1.2em; margin: 2px auto;"></div> </div> <div>=</div> <div> <div style="border: 1px solid black; width: 80px; height: 1.2em; margin: 2px auto;"></div> <div style="text-align: center;">+</div> <div style="border: 1px solid black; width: 80px; height: 1.2em; margin: 2px auto;"></div> <div style="text-align: center;">–</div> <div style="border: 1px solid black; width: 80px; height: 1.2em; margin: 2px auto;"></div> </div> <div>=</div> <div> <div style="border: 1px solid black; width: 80px; height: 1.2em; margin: 2px auto;"></div> </div> </div> <div style="text-align: center; margin-top: 2px;"> (Form 1040N, Line 5 + Line 12 – Line 13) </div>	3	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 1.2em; margin-right: 2px;"></div> <div style="text-align: center;">.</div> <div style="display: flex; gap: 2px;"> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> </div> </div>	
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 <u>Conversion Chart</u> 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

00