

Nebraska Schedule I — Nebraska Adjustments to Income
(Nebraska Schedule I, Part B on reverse side.)
• Attach this page to Form 1040N.

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FORM 1040N
Schedule I
2026

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 Federal deduction for qualified property/qualified improvement property (see instructions).....		13	00
14 Federal deduction for research or experimental expenditures (see instructions).....		14	00
15 Total adjustments increasing federal AGI (total lines 3 through 14). Enter here and on line 12, Form 1040N.....		15	00

Nebraska Schedule I, Part B continued on reverse side.

Part B—Adjustments Decreasing Federal AGI

16 State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR.....	16		00
17 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 17b.....	17		00
18 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 18d.....	18		00
19 Total U.S. government obligations. Enter total of lines 17 and 18.....	19		00
20 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 20b.....	20		00
21 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)	21		00
22 Nebraska College Savings Program contribution (see instructions).....	22		00
23 Employer contribution to the Nebraska Educational Savings Plan (see instructions)	23		00
24 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.....	24		00
25 Qualified contributions made under the Give to Enable Support Act for the Give to Enable Support Program. List the tax ID/SSN, the first and last name used on the Donor Form for the Donation and each amount if multiple donations were made (list below or attach schedule). Tax ID/SSN _____ First Name _____ Last Name _____ Amount _____	25		00
26 S corp and LLC Non-Nebraska income (attach Federal schedules K-1 and Nebraska Schedules K-1N)	26		00
27 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions).....	27		00
28 Income earned by a Native American Indian in Indian country	28		00
29 Claim of right repayment.....	29		00
30 Nebraska NOL carryforward (attach the Nebraska NOL Worksheet for each loss year claimed on this line)	30		00
31 Nebraska agricultural revenue bond interest	31		00
32 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds.....	32		00
33 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	33		00
34 Social Security included in Federal AGI (see instructions).....	34		00
35 Military retirement benefits (Attach supporting documentation, see instructions)	35		00
36 Dividends received or deemed to be received from corporations not subject to the IRC (Attach supporting documentation)	36		00
37 Segal AmeriCorps Education Award (attach Form 1099-MISC, see instructions).....	37		00
38 Cancer benefits received from the Firefighter Cancer Benefits Act (Attach supporting documentation, see instructions)	38		00
39 Health insurance premiums paid by retired law enforcement officers and professional firefighters (see instructions)	39		00
40 Interest from federally taxable bonds issued under the Nebraska Highway Bond Act	40		00
41 Civil Service Retirement annuities received for being employed by federal gov't (Documentation needed - see instructions)	41		00
42 Interest and principal balance of medical debt discharged under the Medical Debt Relief Act.....	42		00
43 Contributions made to the Medical Debt Relief Fund.....	43		00
44 Nebraska National Guard income exclusion included in Federal AGI (see instructions)	44		00
45 Relocation Incentive Act employee wage exclusion (see instructions) Enter MMDDYYYY moved into Nebraska _____	45		00
46 Gain on the sale or exchange of bullion.....	46		00
47 Nebraska deduction for qualified property/qualified improvement property (see instructions).....	47		00
48 Nebraska deduction for research or experimental expenditures (see instructions)	48		00
49 Total adjustments decreasing federal AGI (total lines 16 and 19 through 48). Enter here and on line 13, Form 1040N	49		00

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 Individual Income Tax Conversion Chart for Nebraska on the DOR's website).....	2		00
3	Ratio (Form 1040N, Line 5 + Line 12 – Line 13) = + – = = = .	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

Enter result here and on line 44, Form 1040N	12	00
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