

Statement of Nebraska Financial Institution Tax Credit

FORM NFC
2026

Financial Institution's Name and Mailing Address			Shareholder's Name and Mailing Address		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	ZIP Code	City	State	ZIP Code
Nebraska ID Number	Federal ID Number		Social Security Number	Spouse's Social Security Number	
Taxable Year of Financial Institution			Financial Institution Tax Credit (from Column I, Shareholder's Schedule, Form 1120NF).....		
Beginning _____, 20____ and Ending _____, 20____			\$		

Provide this statement to the shareholder or beneficiary.

Form NFC must be filed with the shareholder's or beneficiary's Nebraska Individual Income Tax Return, Form 1040N.

Please retain a copy for your records.

Instructions

Who Completes the Form. Every financial institution electing to be taxed under the IRC as an S corporation must complete a Statement of Nebraska Financial Institution Tax Credit, Form NFC, for each shareholder. If the financial institution is owned by an S corporation bank holding company, attach a list of the shareholders of the holding company. If an estate or trust owns shares of the financial institution, attach a list of the beneficiaries of the estate or trust.

This statement must be provided to each shareholder or beneficiary, as applicable. Do not file it with the Nebraska Financial Institution Tax Return, Form 1120NF. The individual shareholder or beneficiary must attach this statement to his or her Nebraska individual income tax return to claim the credit. If the shares are jointly owned by spouses, then one Form NFC may be completed for both spouses.

If shares are owned separately by spouses filing a married, filing jointly return, separate Forms NFC must be issued to each owner reflecting each spouse's proportionate share of the credit.

Amount of Credit. Enter the individual shareholder's or beneficiary's amount of calculated credit from Column I, Shareholder's Schedule, Form 1120NF. **Do not enter the total amount of the tax paid by the financial institution.**

Shareholder or Beneficiary. See the "Credit for Financial Institution Tax" section of the instructions for the Nebraska Individual Income Tax Return, Form 1040N.