
Tips for Filing a Nebraska Amended Individual Income Tax Return

1. Beginning with the Nebraska individual income tax returns for tax year 2025, amended returns may be filed electronically using [commercial software](#) that supports e-filing the amended return. 2.
2. NebFile cannot be used for filing amended returns. **NebFile is only for original returns.**
3. For tax years 2024 and prior, a paper [Form 1040XN](#) must be filed and mailed to the Nebraska Department of Revenue (DOR) - PO Box 98911, Lincoln, NE 68509-8911.
4. To amend tax year 2025, use the 2025 Form 1040N. Use commercial software that supports electronically filing an amended Nebraska return or submit a paper return. When filing an amended return for the 2025 tax year, you must check the box indicating it is an amended return. For tax years 2024 and prior, use the appropriate year's Amended Nebraska Individual Income Tax Return, Form 1040XN.
5. An original return must be filed before you submit any amended return. Amended returns are used to change a previously filed return. Use the Nebraska Individual Income Tax Return, [Form 1040N](#), to file a prior year's original income tax return.
6. If you filed your original return using an Individual Taxpayer Identification Number (ITIN), and you are now filing an amended return with a valid SSN, include the ITIN in your explanation.
7. If you forgot to attach forms such as Forms W-2 or schedules substantiating an amount previously claimed on your original return, do not file an amended return. Instead, simply mail the forgotten forms to DOR including an explanation of the situation. You may also fax forms and explanations to 402-471-5927.
8. Provide an explanation of changes and always attach any documents that substantiate the changes or additional credits claimed.
9. If you filed a federal amended return past the 3-year statute of limitations, and you are claiming a refund, do not submit the Nebraska amended return until you can attach proof of federal acceptance. See additional information in the Form 1040N instructions.
10. If you are amending a return to claim credit for tax paid to another state, you must attach a signed and dated copy of the other state's return.
11. If you file an amended return for an increased overpayment, it will not increase any original carryover requested. The amount will be refunded to you.
12. If you file an amended return to claim a Net Operating Loss (NOL), a completed [Nebraska NOL Worksheet](#) must be attached.
13. If you file an amended return to claim Earned Income Credit (EIC) because a valid SSN has been received, copies of the Social Security cards for the taxpayer, spouse, and dependents qualifying for the EIC must be attached.
14. Sign, date and submit the amended return.