NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Individual Income Tax Return

for the taxable year January 1, 2026 through December 31, 2026 or other taxable year:
, 2026 through ,

FORM 1040N
2026

Please Type or Print

Your First Name and Middle Initial	Last Name	**Please Do Not Write In This Space**
If a Joint Return, Spouse's First Name and Middle Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City / State / ZIP Code		

Your Social Security Number	Spouse's Social Security Number	**High School District Code**	**Amended Return** ☐

During 2026, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? ☐ Yes ☐ No

Is the taxpayer claiming any benefits or tax credits from a business that is a foreign adversarial company as defined by Neb. Rev. Stat. § 77-3,114? (See instructions) ☐ Yes ☐ No

(1) ☐ Farmer/Rancher (2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s) (first name & date of death): ____ / / ____ / /

1 Federal Filing Status:
(1) ☐ Single (3) ☐ Married, filing separately – Spouse's SSN: _____ (4) ☐ Head of Household
(2) ☐ Married, filing jointly and Full Name _____ (5) ☐ Qualifying surviving spouse (QSS)

2a Check if YOU were: (1) ☐ 65 or older (2) ☐ Blind
SPOUSE was: (3) ☐ 65 or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

3 Type of Return:
(1) ☐ Resident
(2) ☐ Partial-year resident from _____, 2026 to _____, 2026 (attach Schedule III)
(3) ☐ Nonresident (attach Schedule III)

4 Nebraska personal exemptions. (Enter 1 in each line of 4a or 4b that applies):
a Yourself. If someone can claim you as a dependent, leave blank.. **4 a** _____
b Spouse. Married filing jointly returns, if someone can claim your spouse as a dependent, leave blank **4 b** _____
c

Dependents, if more than three, see instructions First Name / Last Name	Dependent's Social Security Number

Total number of dependents listed **4 c** _____

Total Nebraska personal exemptions – add lines 4a, 4b, and 4c **4** _____

5	Federal adjusted gross income (AGI) (line XXX, Federal Form 1040 or 1040-SR) Do not leave blank		**5**	00
6	Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter $8,850 if single; $17,700 if married, filing jointly or qualifying surviving spouse; $8,850 if married, filing separately; or $12,950 if head of household)	**6** 00		
7	Total itemized deductions (line 18, Federal Schedule A – see instructions)	**7** 00		
8	State and local income taxes (line 5a, Schedule A, Federal Form 1040 or 1040-SR)	**8** 00		
9	Nebraska itemized deductions (line 7 minus line 8)	**9** 00		
10	Nebraska standard deduction or the Nebraska itemized deductions, the larger of line 6 or line 9		**10**	00
11	Nebraska income before adjustments (line 5 minus line 10)		**11**	00
12	Adjustments increasing federal AGI (line 15, from attached Nebraska Schedule I)	**12** 00		
13	Adjustments decreasing federal AGI (line 49, from attached Nebraska Schedule I)	**13** 00		
14	Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete NE Sch. III before continuing		**14**	00
15	Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, NE Sch. III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)	**15** 00		
16	Nebraska other tax calculation: **a** Federal Tax on Lump-Sum Distributions (Federal Form 4972) **16 a** $_____ **b** Federal tax on early distributions (lesser of Federal Form 5329 or line 5, Sch. 2, Federal Form 1040 or 1040-SR) **16 b** $_____ **c Total** (add lines 16a and 16b) **16 c** $_____ Residents multiply line 16c by .296 (x 29.6%) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, NE Sch. III	**16** 00		
17	Total Nebraska tax before Nebraska personal exemption credit (add lines 15 and 16). **Do not pay the amount on this line.** Pay the amount from line 60		**17**	00

18	NE personal exemption credit for residents only ($176 times the number on line 4)	**18**		00		
19	Credit for tax paid to another state, line 6, Nebraska Schedule II **(attach Nebraska Schedule II and a copy of the other state's return)**	**19**		00		
20	Credit for the elderly or disabled (attach copy of Federal Schedule R)	**20**		00		
21	Community Development Assistance Act credit (attach Form CDN)	**21**		00		
22	Form 3800N nonrefundable credit (attach Form 3800N)	**22**		00		
23	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than $29,000 **(attach a copy of Federal Form 2441 and see instructions)**	**23**		00		
24	Credit for financial institution tax (attach Form NFC)	**24**		00		
25	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	**25**		00		
26	Designated extremely blighted area tax credit (attach Form 1040N-EB)	**26**		00		
27	NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A _____	**27**		00		
28	School Readiness Tax Credit for providers. Enter certificate number from Form SR-3604 _____	**28**		00		
29	Child Care Tax Credit for Contributors. Enter certificate number from Form CCTC-A _____	**29**		00		
30	Opportunity Scholarships Act credit for contributors.	**30**		00		
31	Creating High Impact Economic Futures (CHIEF) credit.	**31**		00		
32	Family Caregiver Tax Credit Act. Enter certificate number from Form 3165 _____	**32**		00		
33	Nebraska Pregnancy Help Act Credit for contributors.	**33**		00		
34	Total nonrefundable credits (add lines 18 through 33)				**34**	00
35	Nebraska tax after nonrefundable credits. Subtract line 34 from line 17 (if line 34 is more than line 17, enter -0-) If the result is greater than your federal tax liability, see instructions. If entering federal tax, check box ☐				**35**	00
36	Total Nebraska income tax withheld from Federal Forms W-2 (attach 2026 Forms, see instructions).	**36**		00		
37	Total Nebraska income tax withheld from Federal Forms W-2G, 1099-R, 1099-MISC, 1099-NEC, etc. (attach 2026 Forms, see instructions).	**37**		00		
38	Total Nebraska income tax withheld from Nebraska Schedules K-1N (attach 2026 Forms, see instructions).	**38**		00		
39	Total Pass-Through Entity Tax (PTET) credit from Schedules K-1N (attach 2026 Schedules K-1N, see instructions) a Name:_____ b Nebraska ID Number:_____ c Amount:_____	**39**		00		
40	2026 estimated income tax payments (include any 2025 overpayment credited to 2026 and any payments submitted with an extension request).	**40**		00		
41	Form 3800N refundable credit (attach Form 3800N).	**41**		00		
42	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (attach a copy of Form 2441N)	**42**		00		
43	Beginning Farmer credit from Form 1099 BFC (NDA NextGen).	**43**		00		
44	Nebraska earned income credit. Enter number of qualifying children **97** _____ Federal credit **98** $ _____.00 x .10 (10%) (see instructions).	**44**		00		
45	Credit for community college property taxes **(attach Form PTC)**	**45**		00		
46	Credit for qualified Volunteer Emergency Responders (see instructions)	**46**		00		
47	Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions)	**47**		00		
48	Child Care Tax Credit for parent or legal guardian. Enter certificate number from Form 7203_____	**48**		00		
49	School Readiness Tax Credit for qualified staff member. Enter certificate number from Form SR-3605_____	**49**		00		
50	Reverse Osmosis System Tax Credit. Enter certificate number from Form 1040N-OS_____	**50**		00		
51	Intellectual and Developmental Disabilities Direct Support Professional Tax Credit. Enter certificate number from Form 3157-A_____	**51**		00		
52	Adoption Tax Credit. Federal credit amount x .10 (10%).	**52**		00		
53	Amount paid with original return, plus additional tax payments made after it was filed **(Amended Return Only)**.	**53**		00		
54	Total payments and refundable credits (add lines 36 through 53).				**54**	00

55	Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed **(Amended Return Only)**	**55**		00	
56	Actual tax paid, line 54 minus line 55 (Original returns enter line 54)	**56**		00	
57	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box **96** ☐				**57** 00
58	**Total tax and penalty for underpayment of estimated tax.** Add lines 35 and 57				**58** 00
59	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax **91** $ _____ State tax **92** $ _____ (purchases x 5.5%); Enter purchases subject to local tax **93** $ _____ Local tax **94** $ _____ (purchases x local rate of ____ %) **95** Local code_____ (see local rate schedule); Add state and local taxes and enter on line 59. If no use tax is due, enter -0- on line 59				**59** 00
60	**Total amount due.** If line 56 is less than total of lines 58 and 59, subtract line 56 from total of lines 58 and 59				**60** 00
61	**Overpayment.** If line 56 is more than the total of lines 58 and 59, subtract the total of lines 58 and 59 from line 56				**61** 00
62	Amount of line 61 to be applied to your 2027 estimated tax (**Original return only**)	**62**		00	
63	Wildlife Conservation Fund donation of $1 or more (**Original return only**)	**63**		00	
64	Amount of line 61 you want **refunded** to you (line 61 minus lines 62 and 63) **Your refund will generally be issued by July 15, if your paper return is filed by April 15** (see instructions). Allow three months for an amended return				**64** 00

Complete FOR AMENDED RETURNS ONLY

Are you filing this amended return because:

a. The Nebraska Department of Revenue (DOR) has notified you that your return will be audited? ☐ YES ☐ NO

b. The Internal Revenue Service (IRS) has corrected your federal return? ☐ YES ☐ NO

If Yes, identify office: _____

Attach a copy of changes from the Internal Revenue Service.

Are you filing for a refund based on:

a. The filing of a federal amended return or claim for refund? ☐ YES ☐ NO
Attach copies of Federal Form 1045 or 1040X and supporting schedules.

b. Carryback of a net operating loss or IRC § 1256 loss? ☐ YES ☐ NO
If Yes, year of loss: _____ Amount: $ _____
Attach copies of Federal Form 1045 or 1040X with supporting schedules, and a completed Nebraska NOL Worksheet.

Reasons for Amending

☐ Only Federal change (no NE change)
☐ Childcare Credit Change
☐ Dependent or personal exemption count change (line 4)
☐ Federal Filing Status change (single, MFJ, MFS, HOH, QSS)
☐ Other Credit Adjustment
☐ Earned Income Credit Change
☐ K-1N Change
☐ Property Tax Credit Change (include previously claimed parcels on Form PTC). Use Form PTCX if this is the only change.
☐ Other Reason for Amending (explain below)

Explanation of Changes (Reference change and line number. If necessary attach additional sheets for explanation):

Enter Routing and Account Number for Direct Deposit of Original and Amended Refunds (Do not enter information if amount due).

65a Routing Number | | | | | | | | | | **65b** Type of Account ☐ 1 = Checking 2 = Savings

65c Account Number | | | | | | | | | | | | | | | | | |

Direct Deposit

65d ☐ Check this box if this refund will go to a bank account outside the United States.

sign here Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.

Keep a copy of this return for your records.

Your Signature | Date | Email Address

Spouse's Signature (if filing jointly, **both** must sign) | Daytime Phone

paid preparer's use only

Preparer's Signature | Date | Preparer's PTIN

Print Firm's Name (or your name if self-employed), Address and ZIP Code | EIN | Daytime Phone

A copy of the federal return and schedules must be attached to this return.

E-file your return. NebFile offers **FREE** e-filing of your original state return for most Nebraska residents.

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.

Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.