NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

# Individual Underpayment of Estimated Tax

• Attach to Form 1040N.

FORM 2210N
2026

☐ Check this box if you are annualizing your income.

| Name and Address on Form 1040N | Social Security Number |
|---|---|
| | |

| | | |
|---|---|---|
| **1** Total Nebraska income tax after nonrefundable credits (line 35, Form 1040N) | 1 | |
| **2** Enter the total of the refundable credits [total of lines 41 thru 52, Form 1040N plus Pass-Through Entity Tax (PTET) credit reported on line 39, Form 1040N] | 2 | |
| **3** Subtract line 2 from line 1 | 3 | |
| **4** Multiply line 3 by 90% (.90) and enter result here | 4 | |
| **5** Amount of Nebraska income tax withheld for 2026, if any (lines 36, 37, and 38, Form 1040N). **Do not** include any estimated payments on this line | 5 | |
| **6** Subtract line 5 from line 3. **If less than $500, stop here; do not complete this form. You do not owe penalty** | 6 | |
| **7** Enter your 2025 Nebraska income tax (see instructions). If federal AGI was more than $150,000 ($75,000 if married, filing separately), enter 110% of 2025 tax | 7 | |
| **8** Required annual payment. Enter smaller of line 4 or line 7. | 8 | |

**If line 5 is greater than or equal to line 8, do not complete this form. You do not owe penalty.**

**• Farmers and ranchers should skip to line 24.**

| | | | | | |
|---|---|---|---|---|---|
| **9** Due date of installments | 9 | **April 15, 2026** | **June 15, 2026** | **Sept. 15, 2026** | **Jan. 15, 2027** |
| **10** Enter 25% of line 8 in each column | 10 | | | | |
| **11** Amount of estimated payment plus amount withheld for each quarter (see instructions) | 11 | | | | |

**• Complete lines 12 through 18 of one column before going to the next column.**

| | | | | | |
|---|---|---|---|---|---|
| **12** Overpayment of previous installments from line 18 of the previous column | | 12 | | | |
| **13** Add lines 11 and 12 | | 13 | | | |
| **14** Add amounts on line 16 of the previous column and line 17 of the previous column and enter result | | 14 | | | |
| **15** Subtract line 14 from line 13. If zero or less, enter -0- (for April 15 column only, enter the amount from line 11) | 15 | | | | |
| **16** Remaining underpayment from previous period. If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- | | 16 | | | |
| **17** **Underpayment.** If line 10 is greater than or equal to line 15, subtract line 15 from line 10, and go to the next column; otherwise, go to line 18 | 17 | | | | |
| **18** **Overpayment.** If line 15 is greater than line 10, subtract line 10 from line 15. Enter the amount here and on line 12 of the next column | 18 | | | | |

## Calculate the Penalty

| | | | | | |
|---|---|---|---|---|---|
| **19** Amount of underpayment (line 16 plus line 17) For April 15 column only, use -0- for line 16 in your calculation | 19 | | | | |
| **20** Date of payment or next due date (from line 9), whichever is earlier | 20 | | | | |
| **21** Number of days from due date of installment to the date shown on line 20 | 21 | | | | |
| **22 a** **Penalty** (8% per year on the line 19 amount for the number of days in 2026 on line 21) | 22a | | | | |
| **b** Reserved for future use | 22b | | | | |

| | | |
|---|---|---|
| **23** Total amounts on line 22. Enter this amount on line 57, Form 1040N | 23 | |

## Farmers and Ranchers — Underpayment of Estimated Tax

| | | |
|---|---|---|
| **24** Enter line 3 here. **If all Nebraska income tax is paid and return is filed by March 1, do not complete this form. You do not owe penalty.** | 24 | |
| **25** Multiply line 24 by 66⅔% (.667) and enter here | 25 | |
| **26** Amount of Nebraska income tax withheld for 2026, if any | 26 | |
| **27** Subtract line 26 from line 24. **If less than $500, do not complete the rest of this form. You do not owe penalty** | 27 | |
| **28** Enter your 2025 Nebraska income tax (see line 7 instructions) | 28 | |
| **29** Enter the smaller of line 25 or line 28 | 29 | |
| **30** Amounts withheld and amounts paid or credited by January 15 | 30 | |
| **31** Underpayment of estimated tax (line 29 minus line 30). **If less than zero, you do not owe penalty** | 31 | |
| **32** Number of days from January 15 to date of payment, or April 15, whichever is earlier | 32 | |
| **33** **Penalty** (8% per year on the line 31 amount for the number of days on line 32). Enter this amount here and on line 57, Form 1040N | 33 | |

Attach Form 2210N to your return.

8-237-2026

# Instructions

**Note:** Individual Estimated Income Tax Payment Vouchers and Instructions are not mailed to taxpayers by the Nebraska Department of Revenue (DOR). Instead, all taxpayers are encouraged to make their estimated income tax payments electronically.

**Who Must File.** If your 2026 income tax due (line 17, Form 1040N) less income tax withholding and allowable credits is $500 or more, you may owe a penalty for underpayment of estimated tax and must complete this form.

**Who Must Pay the Underpayment Penalty.** An individual who did not pay enough estimated tax by any of the applicable due dates, or did not have enough state income tax withheld, may be charged a penalty. **This is true even if you are due a refund when you file your tax return.** The penalty is calculated separately for each due date. You may owe the penalty for an earlier payment due, even if you paid enough income tax later to make up the underpayment.

You may owe the penalty for 2026 if you did not pay at least the smaller of:

1. 90% of your 2026 income tax liability; or
2. 100% of your 2025 income tax liability (if you filed a 2025 return that covered a full 12 months).

**Exceptions to the Penalty.** You do not have to pay the penalty if:

1. You had no Nebraska income tax liability for 2025, you were a U.S. citizen or resident for the entire year, and your 2025 Nebraska income tax return was (or would have been had you been required to file) for a full 12 months;
2. You are a first-time filer for Nebraska income tax purposes; or
3. Your total income tax shown on your 2026 return minus applicable credits and the amount of income tax you paid through income tax withholding is less than $500. To determine whether the exception applies to you, complete lines 1 through 6.

**Note:** If you file your return and pay the income tax due by January 31, 2027, include on line 19, January 15 column, the amount of income tax you pay with your Nebraska individual income tax return. In this case, you will not owe a penalty for the payment due on January 15, 2027.

**Nebraska Income Tax on Annualized Income.** No penalty will be imposed if your Nebraska income tax payments equal or exceed 90% of your Nebraska income tax liability based on annualized income earned through the end of the month preceding the installment date. If you meet this criteria, check the box at the top of this form. Paper filers attach a separate schedule showing your computation similar to the federal Annualized Income Installment Method Schedule.

**Waiver of Penalty.** DOR may consider waiving the penalty under the following circumstances:

- Underpayment due to casualty, disaster, or other unusual circumstance where it would be inequitable to impose the penalty; or
- In 2025 or 2026, you retired after reaching age 62, or became disabled, and your underpayment was due to reasonable cause.

Paper filers attach a statement to this form outlining why the penalty should not be imposed.

**When and Where to File.** Form 2210N must be attached and filed with the Nebraska Individual Income Tax Return, Form 1040N.

## Specific Line Instructions

**Line 7, 2025 Tax.** Enter your 2025 income tax less all nonrefundable credits, and refundable credits on lines 39 (PTET credit), and 41 through 51, from your 2025 Form 1040N. If the 2025 income tax year was for less than 12 months, do not complete this line. Instead, enter the amount from line 4 on line 8 and complete the remainder of the form. If you are not engaged in farming, ranching, or fishing, and your federal adjusted gross income (AGI) in 2025 was more than $150,000 ($75,000 if married, filing separately), enter 110% of your 2025 income taxes on line 7. Farmers and ranchers should see Special Rules below.

**Line 9, Installment Payments.** If you filed your Nebraska income tax return and paid the balance of the income tax due by January 31, that balance is considered paid as of January 15.

**Fiscal Year Taxpayers.** The installment due dates for fiscal year taxpayers are the 15th day of the following months:

1. The first month of the second quarter;
2. The third month of the second quarter;
3. The third month of the third quarter; and
4. The first month of the following fiscal year.

All dates on Form 2210N should be adjusted to reflect the corresponding month of the fiscal year.

**Line 11, Income Tax Withheld.** One-fourth of the Nebraska income tax withheld during the year by your employer is considered paid on each required installment date, unless you establish other dates when the income tax withholding actually occurred.

For nonresident individuals, the amount of Nebraska income tax paid on your behalf by S corporations, partnerships, limited liability companies, or fiduciaries is considered paid on the last day of the organization's taxable year, unless you establish other dates when it actually occurred.

Taxpayers claiming an overpayment from line 61 of last year's individual income tax return, Form 1040N, should be aware that an overpayment will be applied first to offset any existing balance due from another tax year. If DOR transfers part or all of an amount requested to be carried over to next year's estimated income tax payments (current year carryover), a written notice of the offset will be issued. Please contact DOR if you are unsure of your current year carryover amount.

**Line 18, Overpayment.** Your payments are applied first to any underpayment balance on an earlier installment. It does not matter if you designate a payment for a later period. Any overpayment of an installment on line 18 that is larger than all prior underpayments should be applied as a credit on line 12 against the next installment.

**Lines 19-23, Penalty Calculations.** Complete lines 19 through 23 to determine the penalty you owe. When determining the payment date on line 20, use: the date the payment was applied against the underpayment on line 19; the due date of the next payment (line 9 of the next column); or April 15, whichever is earliest. If more than one payment is made for any installment, or a partial payment is made, make separate penalty calculations through the payment dates. Then add the results together and enter on line 22. The penalty is calculated at 8% per year.

**Note For Electronic Filers:** Your software may allow you to calculate multiple payments within a quarter. Refer to the instructions provided with the software. Also, see the instructions for Federal Form 2210 for more information.

**Special Rules For Farmers And Ranchers.** You do not owe a penalty and are not required to file Form 2210N if:

- Your gross income from farming, ranching, or fishing is at least two-thirds of your annual gross income from all sources for 2025 or 2026; and
- A Form 1040N is filed and the Nebraska income tax due is paid on or before March 1.

**Calculate Your Underpayment.** If the gross income test was met, but the date for filing and payment of the income tax was not, complete lines 24 through 31. If no underpayment is indicated on line 31, do not complete lines 32 and 33.

**Calculate the Penalty.** Complete lines 32 and 33 to determine the penalty.