

Family Caregiver Tax Credit Application

Tax Year of Application: _____

Part I - Family Caregiver

First Name and Middle Initial	Last Name	Social Security Number
Spouse's First Name and Middle Initial (If Married, Filing Jointly Return)	Spouse's Last Name (If Married, Filing Jointly Return)	Spouse's Social Security Number (If Married, Filing Jointly Return)
Current Residential Address (Number and Street)		
City	State	ZIP Code

Federal Adjusted Gross Income (AGI). \$ _____ (Enter amount from line 5, Form 1040N. See instructions.)

Part II - Eligible Family Member

First Name and Middle Initial	Last Name	Social Security Number
Primary Residential Address (Number and Street)		
City	State	ZIP Code
Is Eligible Family Member a U.S. veteran? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is Eligible Family Member diagnosed with dementia? <input type="checkbox"/> Yes <input type="checkbox"/> No	Relationship to Family Caregiver: <input type="checkbox"/> Dependent <input type="checkbox"/> Spouse <input type="checkbox"/> Parent <input type="checkbox"/> Related by blood, specify: _____ <input type="checkbox"/> Related by marriage, specify: _____

Number of Family Caregivers claiming the tax credit for Eligible Family Member: _____

Part III - Eligible Expenditures

(Review the instructions before completing the below table)

	(A) Type of Expenditure	(B) Vendor Name	(C) Description of Eligible Expenditure	(D) Date	(E) Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total:					

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Part IV - Credit Computation

(A) Total Eligible Expenditures from Part III, Column (E)	(B) Multiply Part IV, Column (A) by 50% (.50)	(C) Credit Requested *

* In column C, enter the lesser of column B amount or \$2,000 or, if Eligible Family Member is a veteran or diagnosed with dementia, \$3,000.

By checking this box and signing this application, I declare that I am authorized to share the above medical and personal information on behalf of Eligible Family Member for the sole purpose of applying for tax credits under the Caregiver Tax Credit Act.

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Signature of Family Caregiver

Date

Phone Number

Email Address

For Department of Revenue Use Only

\$ _____
Amount of certified credit

Approved

Approved in Part

Denied

Certificate # _____

Comments: _____

▶ Authorized Signature _____ Date _____

Submit this application via the Nebraska Department of Revenue's secure file sharing system [here](#).
Retain a copy for your records.

Instructions

Who May File. Any eligible Family Caregiver applying for the nonrefundable tax credit allowed under the Caregiver Tax Credit Act, [Neb. Rev. Stat. §§ 77-3163 to 77-3166](#) (Act) must complete and file the Family Caregiver Tax Credit Application, Form 3165, and all required documentation with the Nebraska Department of Revenue (DOR).

What to File. The Family Caregiver must submit the following completed forms and documentation:

- A completed and signed Form 3165;
- Proof of Eligible Family Member's veteran status, if applicable;
- Supporting documentation for eligible expenditures claimed; and
- A completed and signed Licensed Health Care Provider Certification for the Family Caregiver Tax Credit Application, Form 3165C.

When to File. For taxable years beginning on or after January 1, 2025, the Form 3165 must be completed along with the Form 3165C after the Family Caregiver personally incurred eligible expenditures during the tax year. The credit must be approved by DOR before claiming the nonrefundable credit on the Family Caregiver's individual income tax return.

Processing Procedure. DOR will process Forms 3165 in the order received and will approve tax credits until the annual limit is reached. The annual limit by State fiscal year is \$1.5 million for 2025-26 and 2026-27, and \$2 million for each State fiscal year thereafter.

Notification of Certified Credits. Once an application is approved, DOR will notify the Family Caregiver of the amount of the certified credit. The credit equals 50% of the eligible expenditures incurred by Family Caregiver for the care and support of the Eligible Family Member up to a maximum allowable credit. The maximum allowable credit is \$2,000; or, if Eligible Family Member is a veteran or is diagnosed with dementia, \$3,000. If two or more Family Caregivers claim the credit for the same Eligible Family Member, the maximum allowable credit will be allocated equally between each Family Caregiver.

Claiming the Credit. The certified credit may be claimed on the Nebraska Individual Income Tax Return, Form 1040N, filed for the tax year the uncompensated expenses were incurred. Any unused credit cannot be carried forward.

Records. Family Caregivers must retain records supporting this application for at least three years after filing the tax return claiming the credit.

Specific Instructions

Tax Year of Application. Enter the tax year in which Family Caregiver incurred eligible expenditures in caring and supporting the Eligible Family Member.

Part I - Family Caregiver

Federal Adjusted Gross Income (AGI). Enter the federal AGI from line 5, Form 1040N, for the tax year for which the credit will be claimed. If the Form 1040N has not been completed, enter the estimated federal AGI that will be entered on line 5, Form 1040N, for the applicable tax year. To qualify for the credit, federal AGI must be less \$100,000 for married filing jointly returns or \$50,000 for all other returns. The approved credit will be disallowed if the actual federal AGI reported on the Form 1040N exceeds the statutory limits.

Part II - Eligible Family Member

Primary Residential Address. Enter the residential address of the Eligible Family Members. Family Members who live in an assisted living center, nursing facility, or residential care home are not eligible under the Act.

U.S. Veteran Status. If box "Yes" is checked, attach proof of the Eligible Family Member's veteran status. Acceptable proof includes a copy of the Eligible Family Member's DD 214, driver's license or state identification card with VETERAN endorsement, Honorable Discharge Certificate, NGB form 22, reserve separation orders, or Veterans Health Identification Card or Veteran Identification Card.

Dementia Diagnosis. Check "Yes," if the Eligible Family Member is diagnosed with dementia at any time before or during the tax year of application. Maintain proof of Eligible Family Member's dementia diagnosis in your tax records.

Relationship to Family Caregiver. Check the box that best describes the Eligible Family Member's relationship to Family Caregiver: dependent, spouse, parent, related by blood, or related by marriage. If "Related by Blood" or "Related by Marriage" is checked, enter a description of the relationship to Family Caregiver.

Dependent. Dependent includes any person claimed as a dependent on the Family Caregiver's federal income tax return for the tax year of application.

Parent. Parent includes the mother, father, or stepparent of the Family Caregiver.

Related by Blood. Related by blood includes the following other relationships by blood to the Family Caregiver: grandparents, aunt, uncle, sister, brother, child, niece, nephew, or grandchild. Step-persons bearing these relationships are included. If Eligible Family Member is claimed as a “Dependent” on Family Caregiver’s federal income tax return, check the “Dependent” box.

Related by Marriage. Related by marriage means any other relation by marriage of the Family Caregiver which includes any person who bears any of the above other relations by blood to the spouse and parent or stepparent of the spouse of the Family Caregiver.

Number of Family Caregivers claiming the tax credit for Eligible Family Member. Enter the number of Family Caregivers applying for tax credits under the Act for the same Eligible Family Member during the tax year. Any change to the number of Family Caregivers applying for credits will impact the credit amounts allowed for each Family Caregiver and may delay approval of the applications and/or the allowance for credits.

Part III - Eligible Expenditures

Eligible expenditures are personally incurred **uncompensated expenses** directly related to assisting the Family Caregiver in providing care and support to the Eligible Family Member. Eligible expenditures include:

1. Improvement or alteration of Eligible Family Member’s or Family Caregiver’s primary residence which permitted the Eligible Family Member to live in the residence and remain mobile, safe, and independent.
2. The purchase or lease of equipment (this includes durable medical equipment) needed to assist the Eligible Family Member in carrying out one or more activities of daily living.
3. One or more of the following expenses paid or incurred that assisted in providing care to the Eligible Family Member:
 - Hiring a home care aide
 - Respite care
 - Adult day care
 - Personal care attendant
 - Health care equipment
 - Technology. Supporting documentation must indicate how purchase directly related to assisting Family Caregiver in caring for the Eligible Family Member.

Ineligible expenditures that do not qualify for tax credits include expenses for the carrying out of general household maintenance activities such as painting, plumbing, electrical repairs, or exterior maintenance. In addition, any expenses that are paid for by insurance, government assistance, or any other payment assistance are ineligible for tax credits under the Act. Do not include ineligible expenditures in Columns (A) through (E).

Enter eligible expenditures:

Column (A): Enter the number 1, 2, or 3 from the Eligible Expenditures descriptions above to indicate the type of the eligible expenditure claimed.

Column (B): Enter the Vendor name for the eligible expenditure claimed.

Column (C): Enter a description of the eligible expenditure claimed.

Column (D): Enter the date that the eligible expenditure was paid by Family Caregiver.

Column (E): Enter the eligible expenditure amount.

Total: Enter the total of the amount(s) entered in Part III, Column (E) and in Part IV, Column (A).

If you are claiming more than 10 eligible expenditures, please use the [Part III Eligible Expenditure](#) template to complete Part III and attach the completed spreadsheet to your application.

Attach Supporting Documentation. Attach supporting documentation (e.g. receipts) for each eligible expenditure claimed. Failure to provide supporting documentation for each eligible expenditure will delay your application.

Part IV - Credit Computation

Column (A): Enter the total amount of eligible expenditures entered in Part III, Column (E).

Column (B): Multiply the Part IV, Column (A) amount by 50%.

Column (C): Enter the lesser of the Part IV, Column (B) amount or the maximum credit amount of \$2,000 or, if the Eligible Family Member is a veteran or diagnosed with dementia, \$3,000.

Email. By entering an email address, the Family Caregiver acknowledges that DOR may contact them by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska’s ShareFile system. If you do not wish to be contacted by email, write “Opt Out” on the line labeled “email address.”