

2022

# Nebraska

## Individual Income Tax Booklet

The Nebraska Department of Revenue (DOR) will discontinue printing and mailing individual income tax booklets. For tax years 2023 and after, the income tax forms and instructions will not be mailed and may be obtained from DOR's website.

### E-file your return.

NebFile offers **FREE** e-filing of your state return.

All taxpayers can use the Fed/State program to e-file federal and Nebraska tax returns.

File online by purchasing software from a retailer, or with an authorized tax return preparer.

When electronically submitting the return, use the electronic payment option to schedule a payment to pay the balance due or make estimated income tax payments. Or use the DOR e-pay system to schedule payments after e-filing the return.

For more information or to use any of  
DOR electronic services, go to  
**[revenue.nebraska.gov](https://revenue.nebraska.gov)**



# Advantages of E-filing

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E-filing was the choice for over 90% of Nebraska individual taxpayers last year. Some taxpayers used a tax preparer, while others filed their own tax return using the Internet. Faster refunds, fewer errors, and a confirmation that your tax return was received are just a few of the advantages of e-filing your tax return.

## Your E-file Options

- ◆ **NebFile.** Nebraska residents can e-file their Nebraska tax returns for free using the Nebraska Department of Revenue's (DOR's) NebFile for Individuals program. Residents using NebFile will complete a registration the first time they access the system each year. Make sure the email you enter is correct. When registration is complete, a password will be emailed to you within five minutes. Then, use your SSN and the assigned password to login to NebFile. You must have a valid email address to complete the registration and be assigned a NebFile password.
  - To use NebFile:
    - You must be a full-year Nebraska resident;
    - You must first complete your federal return; and
    - You cannot claim certain credits.
- ◆ **Tax preparer e-file.** See your local tax preparer displaying the e-file logo.

**Note:** Be sure to select software that supports the forms necessary to complete your return. Some software will allow you to attach scanned documents to your electronic return. If you have problems with commercially-offered e-file software, you must report it to the software company, not to DOR.

- ◆ **Commercially-offered Internet e-file.** See a list of all Nebraska approved e-file software. Each e-file software product offers different capabilities.
- ◆ **Commercial software.** If you are purchasing software to prepare and file your Nebraska return, check DOR's website first to confirm whether the software supports e-file for Nebraska returns. Before filing your return, download any updates provided by the software company.

## Before You Start

- ◆ Gather all your tax records including wage statements and interest and dividend statements (Forms W-2 and 1099). It is important to have all the forms before filing to avoid the need to file an amended return. Verify the forms are for tax year 2022.
- ◆ Check your eligibility to use NebFile.
- ◆ Have your completed federal return available for reference.

## Before You Submit Your Return

- ◆ Verify your banking information is correct. The banking information cannot be changed after the tax return has been submitted. If the financial institution returns the direct deposit to DOR, allow up to two weeks for the direct deposit to be changed to a refund by check.
- ◆ When requesting a refund by direct deposit or e-paying your taxes, verify that your bank routing and account numbers are correct.
- ◆ Verify your address is correct. You may not receive your refund or important notices from DOR if the address is not current.

## After You E-file Your Return

- ◆ Retain a copy of your return and keep it with your records.
- ◆ Regardless of how you e-file, make sure you receive verification that your Nebraska return was accepted. Commercial software will send an email indicating the return has been submitted to Nebraska and another email will be sent when the Nebraska return is accepted by DOR. If the Nebraska return is NOT accepted, an email will be sent indicating the Nebraska return has been rejected and will indicate the errors that need to be corrected before resubmitting the Nebraska return. If you are using NebFile, NebFile will assign a reference number at the time you submit the return and you will not be sent an email.
- ◆ Unless otherwise instructed, do not mail anything to DOR.

## What's New?

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**Credit for Nebraska School District and Community College Property Taxes ([LB 873](#) – Operative July 21, 2022).** The Nebraska Property Tax Incentive Act provides refundable credits to any taxpayer who paid school district and community college property taxes. To claim the credits a taxpayer must complete and submit a Nebraska Property Tax Credit, Form PTC.

**Nebraska Higher Blend Tax Credit Act ([LB 1261](#) – Operative July 21, 2022).** This Act allows a refundable credit to retail dealers who stored, dispensed, and sold ethanol blends of gasoline of E-15 or higher at Nebraska retail motor fuel sites during the prior calendar year. For calendar year 2022, the total credits are limited to \$2 million dollars. To receive credits, an application must be submitted to the DOR each year. Applications will be considered by the DOR in the order received. New applications will not be accepted after December 31, 2026.

**Stillborn Child Refundable Tax Credit, [LB 432](#) (2021).** For tax years beginning on or after January 1, 2022, LB 432 provides a \$2,000 refundable tax credit to the parent of a stillborn child in the year the stillbirth occurred. Additional requirements include submitting the Birth Resulting in Stillbirth Certificate issued by the Nebraska Department of Health and Human Services, the child advanced to at least the 20th week of gestation, and the child would have been a dependent of the individual claiming the credit.

**Phase out of the taxation of social security benefits, [LB 873](#) (2022).** LB 873 phases out the taxation of benefits received under the federal Social Security Act on the Nebraska individual income tax return. For tax year 2022, the percentage reduction is 40%. Taxpayers can claim either the percentage reduction enacted by LB 873 or the previously existing exemption for low-income recipients, whichever is greater. For tax year 2022, married filing jointly taxpayers with federal AGI of \$61,760 or less and taxpayers filing any other return with federal AGI of \$45,790 or less may continue to reduce federal AGI by 100% of the social security benefits included in federal AGI. The income thresholds are indexed for inflation each year.

**Provisions changed relating to the taxation of military retirement benefits, [LB 387](#) (2021).** LB 387 provides that all military retirees may exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI beginning with tax years 2022. Military retirement benefits attributable to service in the uniformed services include military retirement benefits reported on the IRS Form 1099-R, issued by either the U.S. Department of Defense or the U.S. Office of Personnel. For tax years beginning on or after January 1, 2022, military retirees no longer need to submit the Election to Exclude Military Retirement Benefits, [Form 1040N-MIL](#) to exclude military benefits within two years of the military retirement date.

**Deduction for Firefighter Cancer Benefits Act, [LB 432](#) (2021).** LB 432 enacts a new Firefighter Cancer Benefits Act. For taxable years beginning on or after January 1, 2022, federal adjusted gross income is reduced by the amount received by or on behalf of a firefighter for cancer benefits under the Firefighter Cancer Benefits Act to the extent included in federal AGI.

**Teach in Nebraska Today Act student loan repayment assistance, [LB 1218](#) (2022).** LB 1218 creates the Teach in Nebraska Today Act (Act). The Act provides an income tax deduction from federal AGI for student loan repayment assistance received under the Act, to the extent included in federal AGI. The Act is administered by the Nebraska Department of Education. To receive student loan repayment assistance, the individual must be a resident of Nebraska and teaching full-time or have a contract to teach full-time in Nebraska at the time of application. Eligible applicants must submit applications to the Nebraska Department of Education before June 10, 2023, and no later than June 10 of each year thereafter. Loan repayment assistance is limited to \$5,000 per year, per application. From the legislative changes section for no more than 5 years. The total amount of student loan repayment assistance awarded under the Act cannot exceed \$5 million in any fiscal year.

**Changes to the Nebraska Educational Savings Plan Trust, [LB 864](#) (2022).** LB 864 expands the definition of benefits in the Nebraska educational savings plan to include qualified education loan payments for the beneficiary or a sibling of the beneficiary, not to exceed \$10,000 for all taxable years combined. Qualified education loan payment means the payment of principal or interest on a qualified education loan as defined in 26 U.S.C. § 221(d), as such section existed on January 1, 2022, of the beneficiary or a sibling of the beneficiary as described in 26 U.S.C. § 152(d)(2)(B), as such section existed on January 1, 2022.

## Important Information For All Nebraska Filers

Identity theft is a persistent, evolving threat. The Nebraska Department of Revenue (DOR) utilizes fraud detection and verification processes to reduce refund fraud designed to protect all taxpayers filing Nebraska returns. These steps may increase the amount of time needed to process income tax returns and issue tax refunds. The DOR is committed to processing the tax returns efficiently while safeguarding taxpayer information. Please allow a minimum of 30 days to receive your refund if you e-file an error-free return. For paper returns, please allow a minimum of three months to receive your refund if you file an error-free return. Your refund will generally be issued by July 15, if your return is filed by the April 15th due date. [See our website for additional identity theft information.](#)

**Complete Your Federal Return.** Your federal return must be completed before starting your Nebraska return. This information is needed to complete your Nebraska return.

**Federal Return.** A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to this return.

**Digital assets.** Do not leave the question blank on the Nebraska return regarding transactions involving digital assets. If, in 2022, you engaged in any transaction involving digital assets, check the “Yes” box next to the question on digital assets on page 1 of Form 1040N directly below the social security number fields. Nebraska generally follows federal definitions. For additional information see the instructions for Federal Form 1040.

**Complete Only the Lines on [Nebraska Individual Income Tax Return, Form 1040N](#), That Apply to You.** If a line does not apply to your filing, leave the line blank except line 5 cannot be left blank.

**Enter All Amounts as Whole Dollars.** Do not include cents on the return or schedules. Do not change the pre-printed zeros in the cents column of the Form 1040N. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

**Federal Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC.** A form should be received from your employer or payor by February 15 or by March 1 if furnished by a broker. **If you have not received the form by the required date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, obtain a corrected form from your employer or payor. A corrected form should be clearly marked “Corrected by Employer/Payor.” If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked “Reissued by Employer.”

**Balance Due.** Any balance due must be paid in full with your return. All taxpayers are encouraged to make their tax payments electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include the DOR’s e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the DOR’s [website](#) for additional information about all available electronic payment options.

**Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. Check your receipts for online purchases to see if tax was collected by the retailers. See the [instructions for line 42, Form 1040N](#) if the appropriate Nebraska and local sales taxes were not collected by a retailer on any of the purchases.

**Due Date.** Your income tax return is due on the 15th day of the 4th month after the close of the tax year (April 15th for calendar-year filers). If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month.

More info . . .

**Penalty and Interest.** Either or both may be imposed under the following circumstances:

1. Failing to file a return and pay the tax due on or before the due date;
2. Failing to pay the tax due on or before the due date;
3. Failing to file an amended Nebraska income tax return when required;
4. Preparing or filing a fraudulent income tax return; or
5. Understating income on an income tax return.

Filing a false or fraudulent return is subject to penalty, even if the amounts reported are taken from your federal return. Unpaid tax is subject to interest at 5% from the original due date to the date the tax is paid. See [Revenue Ruling 99-22-1](#) for applicable interest rates.

**A Nebraska Extension of Time.** The DOR accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. An extension of time to file does not stop interest from accruing on unpaid tax. A six-month extension to file Form 1040N may only be obtained by:

1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S.

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Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;

2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received a federal extension;
3. Filing a [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or if a federal extension was not requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.

If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N. See above for further instructions.

**Note:** If you have a combat zone-related or contingency operation-related extension, see the DOR's website for [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

If the extension documentation is not attached, a late filing penalty may be imposed. Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of six months after the original due date of the return.

**Estimating Your 2023 Income Tax.** The [2023 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on the DOR's website or you can contact the DOR. You are encouraged to make estimated income tax payments using the DOR's [e-pay](#) system or using the EFW option when e-filing your 2022 Nebraska return. The EFW option is offered by many software products.

**Estimated Income Tax Payments and Penalty for Underpayment of Estimated Income Tax.** You may owe a penalty if your estimated income tax payments did not total at least:

- ◆ 90% of the tax shown on your 2022 Nebraska return;
- ◆ 100% of the tax shown on your 2021 return; or
- ◆ 110% of the tax shown on your 2021 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

See the [Individual Underpayment of Estimated Tax, Form 2210N](#), instructions.

An individual who did not pay enough estimated income tax by any of the applicable due dates (April 15, June 15, September 15, and January 15), or who did not have enough state income tax withheld, will be assessed a penalty. This may be true even if you are due a refund. The underpayment penalty is calculated separately for each installment due date (four equal and timely payments). You may owe a penalty for an earlier payment that was due, even if you paid enough estimated income tax later to make up the underpayment.

*See the DOR's website for: [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).*

**Active Duty Military Servicemembers.** Your active duty military pay is taxed only by the state where you are a legal resident. Your place of legal residence at the time of entry into the service is presumed to be your state of legal residence or domicile. Your state of legal residence stays the same until it is established in another state. Moving to a new location for a limited period of time, including a permanent change of station, does not change your legal residence. Nebraska income tax is imposed on the total federal adjusted gross income (AGI) of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse were active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See special [instructions for line 20, Nebraska Schedule I](#).

The federal Servicemembers Civil Relief Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse, who is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the [instructions for line 20, Nebraska Schedule I, line 1, Nebraska Schedule III](#), and on the DOR's website.

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**Foreign Income.** Income earned by a Nebraska resident while living in another country is taxable by Nebraska. Individuals who previously filed as Nebraska residents continue to be Nebraska residents until they abandon their Nebraska domicile and a new domicile is established. Most taxpayers remain Nebraska residents and are required to file Nebraska returns, even while living in another country.

**Deceased Taxpayer.** A tax return must be filed and any liability must be paid if the deceased otherwise met the filing requirements. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2022 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section on page 7.

**Fiscal Year Returns.** The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2022, the [2022 Nebraska Tax Calculation Schedule](#) or [Tax Table](#), must be used without adjustment.

**Due Date for Fiscal Year Returns.** The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month following the end of the taxable year.

Refer to [instructions for line 29](#), Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

Taxpayers filing fiscal year returns may not e-file their Nebraska return.

## Who Must File?

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### A Nebraska resident who:

- ◆ Is required to file a federal individual income tax return reporting a federal tax liability before credits; or
- ◆ Has \$5,000 or more of net Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

### A partial-year resident or a nonresident who:

- ◆ Has income derived from or connected with Nebraska sources.

## Definitions

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**Domicile.** Domicile is the place an individual has his or her permanent home. Even if the individual is absent at times, domicile is the place where the individual intends to return. Actual residence is not necessarily domicile. An individual establishes domicile in Nebraska on the date he or she arrives in the state for other than temporary or transitory purposes. Once domicile is established, it remains the individual's domicile until it is abandoned. Domicile in Nebraska is abandoned when an individual leaves the state, abandons the Nebraska domicile with no intention of maintaining his or her true, fixed, and permanent home in Nebraska; and establishes a domicile in another state while present in the other state for other than temporary or transitory purposes.

**Partial-Year Resident.** A partial-year resident is an individual who is a resident for part of the year, but less than the entire year. To be a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.

**Permanent Place of Abode.** A permanent place of abode is a dwelling place permanently maintained by the taxpayer, whether or not it is owned by the taxpayer. A dwelling means a house, apartment, room, or other accommodation including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

**Resident.** A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the DOR's website.

# How to Complete your Form 1040N

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**Name and Address.** When filing a paper return, enter or clearly print your name and correct mailing address information in the spaces provided. Include your spouse's name if filing a joint return.

**Social Security Numbers.** You must enter your Social Security number (SSN) or Individual Tax Identification Number (ITIN) on the form in the boxes indicated. Include your spouse's SSN or ITIN if filing a joint return.

*The Privacy Act of 1974 provides that when the DOR asks you for your Social Security number (SSN), you must first be told of the DOR's legal right to ask for this information, why the DOR is asking for it, and how it will be used. The DOR must also tell you what would happen if it is not received and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.*

*The legal right to ask for the information is [Neb. Rev. Stat. § 77-27,119](#). This law says that you must include your SSN on your return. Your response is mandatory under this section. The SSN is needed to properly identify you and process your return and other documents.*

**Public High School District Data.** All residents and partial-year residents domiciled in Nebraska on December 31, 2022, must enter the high school district code where you are domiciled (permanent residence). This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2022, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska's K-12 public school systems.

**Farmer/Rancher.** Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box "Farmer/Rancher" below the SSN block. A farmer or rancher who files the 2022 Form 1040N and pays the Nebraska income tax due on or before March 1, 2023, is not required to make estimated income tax payments during 2022; otherwise, the entire amount of estimated income tax must be paid by January 15, 2023. If you file or pay after March 1, 2023, you may be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

**Active Military.** Check the box "Active Military" below the SSN block only if you or your spouse were on active military duty status at any time during 2022. This includes National Guard/Reservists called to active duty during 2022.

**Deceased.** If the taxpayer or spouse is deceased, enter the first name of the deceased person and the date of death in the space provided.

◆ A **Surviving Spouse** filing for a deceased taxpayer's refund must:

Write "surviving spouse" in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.

◆ When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:

- The court order showing proof of appointment (Letters of Appointment); or
- A copy of the probated will.

◆ Other persons requesting a deceased taxpayer's refund should complete a [Statement of Person Claiming a Refund Due to a Deceased Person, Form 1310N](#), and attach one the following:

- Death certificate (need not be certified); or
- Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person's death.

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## Line 1

**Federal Filing Status.** Your Nebraska filing status is the same as your federal filing status. Check the Widow(er) with dependent children box on the Nebraska return if you checked the box "Qualifying surviving spouse (QSS)" on the federal return.

There is an exception for married, filing jointly taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a married, filing jointly return (both spouses are taxed as residents) or married, filing separately returns with Nebraska.

If you file a married, filing separately return for Nebraska, it must be calculated as if a married, filing separately federal return had been filed. The married, filing separately income, deductions, and exemptions must be used. The spouse's SSN and name must be entered on the married, filing separately line.

**Nonresident military servicemembers should review line 20, Nebraska Schedule I instructions.**

<b>Line 2a</b>	<p>Check the appropriate boxes if, during 2022:</p> <p>Box 1. You were 65 or older (taxpayers born before January 2, 1958);</p> <p>Box 2. You were blind;</p> <p>Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1958); or</p> <p>Box 4. Your spouse was blind.</p>
<b>Line 2b</b>	<p>Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.</p>
<b>Line 3</b>	<p><b>Type of Return.</b> Check the appropriate box if, during 2022:</p> <p>Box 1. You were a resident;</p> <p>Box 2. You were a partial-year resident; or</p> <p>Box 3. You were a nonresident.</p> <p>Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach <a href="#">Form 1040N, Schedule III</a>, even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident, and they elect to file a married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the <a href="#">Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide</a> on the DOR's website.</p>
<b>Line 4a</b>	<p>Enter 1 in line 4a for yourself. You cannot enter a 1 in line 4a if you are claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.</p>
<b>Line 4b</b>	<p>If your status is married, filing jointly enter 1 in line 4b for your spouse. You cannot enter a 1 in line 4b if your spouse is claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.</p>
<b>Line 4c</b>	<p>Enter the dependents' names and social security numbers listed in columns 1 and 2 of the Federal Form 1040 or 1040-SR that qualify for the child tax credit or dependent tax credit. If you have more than three dependents, attach a listing for the remaining dependents using the same format as line 4c.</p>
<b>Line 4</b>	<p><b>Total Nebraska Personal Exemptions.</b> Add lines 4a, 4b, and 4c and enter the result on line 4.</p> <p>If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska because one spouse is a resident of Nebraska and the other is not, a federal return must be computed for each taxpayer as if married, filing separately federal returns had been filed. The taxpayer claiming the child tax credit or dependent credit on the reworked federal return must have earned more than half of the income used to support the family. For example, if a couple has three children, a taxpayer earning one-third of the income cannot claim any of the family's three children. Support payments are presumed to go to all children equally. The recalculated federal return information is used to determine the Nebraska personal exemptions that can be claimed on each married, filing separately Nebraska return.</p>
<b>Line 5</b>	<p><b>Federal Adjusted Gross Income (AGI).</b> This is the amount reported on your federal return as AGI. Enter the amount from Federal Form 1040 or 1040-SR, page 1, line 11. Do not leave line 5 blank on the Nebraska individual income tax return.</p> <p><b>Special Circumstances.</b></p> <p>If you were <b>not required to file a federal return</b>, but must file a Nebraska return to report <b>state and local bond interest of \$5,000 or more</b>, you must enter all income that would have been included in federal AGI. This includes both earned income (such as wages), retirement income (such as 401K distributions, pensions, etc.), and investment income (such as dividends, bank interest, etc.).</p> <p><b>Nonresidents and partial-year residents</b> must include your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.</p>
<b>Line 6</b>	<p><b>Nebraska Standard Deduction.</b> Enter your Nebraska standard deduction. <b>If you use the standard deduction on the federal return, you must use the Nebraska standard deduction on the Nebraska return.</b> All taxpayers that claimed itemized deductions on their federal return are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.</p> <p>If you or your spouse cannot be claimed by another taxpayer for the child tax credit or dependent tax credit, enter the appropriate Nebraska standard deduction from the following chart. Do not enter the amount of your federal itemized deductions.</p>



If you or your spouse can be claimed by another taxpayer for child tax credit or dependent tax credit purposes, your standard deduction is the smaller of the federal standard deduction allowed on line 12 of the Federal Form 1040 or 1040-SR, or the Nebraska standard deduction from the following chart.

### Nebraska Standard Deduction Chart

See instructions above if you or your spouse can be claimed by another taxpayer for child or dependent tax credit purposes.

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$7,350
	1	\$9,050
	2	\$10,750
Married, Filing Jointly	0	\$14,700
	1	\$16,100
	2	\$17,500
	3	\$18,900
	4	\$20,300
Qualifying Widow(er) With Dependent Children	0	\$14,700
	1	\$16,100
	2	\$17,500
Married, Filing Separately	0	\$7,350
	1	\$8,750
	2	\$10,150
	3	\$11,550
	4	\$12,950
If married, filing separately, the additional amounts for spouse <b>65 and over</b> and <b>blind</b> apply only if the primary taxpayer can claim a personal exemption for his or her spouse.		
Head of Household	0	\$10,750
	1	\$12,450
	2	\$14,150

**Line 7** **Total Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 17 of Schedule A, Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10.

**Line 8** **State and Local Income Taxes.** If you itemized deductions on your federal return, you must enter the amount of state and local income taxes reported on Federal Schedule A, line 5a even if the total amount of state and local taxes was limited to \$10,000 (\$5,000 married, filing separately) on Federal Schedule A, line 5e. If you entered general sales taxes on Federal Schedule A, line 5a, do not enter an amount on line 8.

**Line 9** **Nebraska Itemized Deductions.** Line 7 minus line 8.

**Line 10** **Nebraska Deductions.** Enter line 6 or line 9, whichever is greater.

**Line 11** **Nebraska Income Before Adjustments.** Line 5 minus line 10.

**Line 12** **Adjustments Increasing Federal AGI.** Enter amount from line 9 of [Nebraska Schedule I](#). See Schedule I instructions for additional information.

**Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 33 of Nebraska Schedule I. See Schedule I instructions for additional information.

**Line 14** **Nebraska Taxable Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

**Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#).

**Line 16** **Nebraska Other Tax.** You are required to calculate Nebraska other tax if you were required to pay:

- ◆ Federal tax on **lump-sum distributions of qualified retirement plans**; and/or
- ◆ Federal tax on **early distributions of qualified retirement plans**.

The Nebraska other tax is 29.6% of the federal other tax on the items shown above.

Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.

Partial-year residents and nonresidents use line 10, [Nebraska Schedule III](#) to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.

**Line 17** **Total Nebraska Tax.** Enter the total of lines 15 and 16.

<b>Line 18</b>	<b>Nebraska Personal Exemption Credit for Residents Only.</b> Residents may claim a \$146 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Multiply \$146 by the number of Nebraska exemptions on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, <a href="#">Nebraska Schedule III</a> .
<b>Line 19</b>	<b>Credit for Tax Paid to Another State.</b> Enter the amount from line 6, <a href="#">Nebraska Schedule II</a> . Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the <a href="#">Conversion Chart</a> on the DOR's website). A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Special <a href="#">Conversion Chart instructions</a> to properly calculate tax paid to another state.
<b>Line 20</b>	<b>Credit for the Elderly or the Disabled.</b> Residents enter the amount of Credit for the Elderly or the Disabled included in line 6d of Schedule 3, Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R. Partial-year residents use line 6b, Schedule III, to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit.
<b>Line 21</b>	<b>Community Development Assistance Act (CDAA) Credit.</b> Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (NDED). <a href="#">Nebraska Community Development Assistance Act Credit Computation, Form CDN</a> , must be attached to the <a href="#">Form 1040N</a> .
<b>Line 22</b>	<b>Form 3800N Nonrefundable Credit.</b> Enter the amount from line 15, <a href="#">Nebraska Incentives Credit Computation, Form 3800N</a> . Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the DOR may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.
<b>Line 23</b>	<b>Nebraska Child/Dependent Care Nonrefundable Credit.</b> Resident taxpayers with AGI greater than \$29,000 can claim this credit (if AGI is \$29,000 or less, see line 32 instructions). Multiply the amount on line 2 of Schedule 3, Federal Form 1040 by 25% (.25). Partial-year residents use line 6c, Schedule III, to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
<b>Line 24</b>	<b>Credit for Financial Institution Tax.</b> Enter the amount of the tax credit available to you from the <a href="#">2022 Statement of Nebraska Financial Institution Tax Credit, Form NFC</a> , supplied by the financial institution in which you are a shareholder. <span style="background-color: #e91e63; color: white; padding: 2px;">More info . . .</span>
<b>Line 25</b>	<b>Employer's Credit for Expenses Incurred for TANF (ADC) Recipients.</b> An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
<b>Line 26</b>	<b>Designated Extremely Blighted Area Tax Credit.</b> An individual may claim a \$5,000 tax credit in the year the individual purchased a residence upon meeting all the following requirements: <ul style="list-style-type: none"> <li>◆ Residence is located in a designated extremely blighted area</li> <li>◆ Residence is the buyer's primary residence.</li> <li>◆ Buyer did not purchase the residence from a family member or spouse's family member.</li> </ul> Complete and attach the <a href="#">Form 1040N-EB</a> . The buyer may carryforward any unused credit to subsequent years until the credit is used. The credit allowed is subject to recapture if the individual claiming the credit sells or transfers the residence or no longer uses the residence as a primary residence within five years after the end of the taxable year the credit was claimed. If you have a recapture event, see the <a href="#">Form 1040XN instructions</a> .
<b>Line 27</b>	<b>Total Nonrefundable Credits.</b> Add lines 18 through 26.

**Line 28**

**Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

**Federal Tax Liability Worksheet**

1. Nebraska Adjustments to AGI
  - a. Amount of **adjustments increasing federal AGI**  
(line 12, Form 1040N) . . . . . 1a. \_\_\_\_\_
  - b. Amount of **adjustments decreasing federal AGI**  
(line 13, Form 1040N) . . . . . 1b. \_\_\_\_\_
  - Net adjustments to federal AGI** (line 1a minus line 1b) . . . . . 1. \_\_\_\_\_

If the amount on line 1 is \$5,000 or more **Stop**. Line 28 of Form 1040N must be the mathematical result of line 17 minus line 27.
2. Nebraska Tax after Nonrefundable Credits
  - a. Nebraska tax, line 17 of Form 1040N . . . . . 2a. \$ \_\_\_\_\_
  - b. Total Nonrefundable Credits, line 27 of Form 1040N . . . . . 2b. \_\_\_\_\_
  - Line 2a minus line 2b. . . . . 2. \_\_\_\_\_

If the amount on line 2 is zero or less, enter -0- on line 28 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**
3. Federal tax before credits:
  - a. Line 16 of Form 1040 or 1040-SR, page 2 . . . . . 3a. \_\_\_\_\_
  - b. Line 1 of Form 1040 Schedule 2 . . . . . 3b. \_\_\_\_\_
  - c. Line 8 of Form 1040 Schedule 2 . . . . . 3c. \_\_\_\_\_
  - d. Total tax—Form 1040 or 1040-SR (add lines 3a, 3b, and 3c) . . . 3d \_\_\_\_\_
  - Total federal tax (enter tax from line 3d) . . . . . 3. \_\_\_\_\_

**On line 28, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.**

**Line 29**  
You **MUST** attach all Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, and Schedules K-1N.

**Nebraska Income Tax Withheld.** Use line 29a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 29b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 29c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, 1099-NEC or other forms. Enter the total income tax withholding shown on lines 29a, 29b, and 29c on line 29. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.**

Nonresidents claiming credit for Nebraska income tax withholding reported by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Schedule K-1N must be the same as the tax year of the individual’s return being filed.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the DOR may request the required documentation during the processing of your return. This may result in a delayed, reduced, or disallowed refund.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2022 Forms W-2 to the 2022 Form 1040N for a fiscal year beginning in 2022. If you receive any 2023 Forms W-2 before filing your 2022 Form 1040N, save them to attach to the 2023 Form 1040N.

**Line 30**

**2022 Estimated Tax Payments.** Report your 2022 estimated income tax payments and any tax year 2021 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2022 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated income tax payments using the DOR’s e-pay system, or the EFW option when e-filing your 2022 Nebraska return, which allows you to schedule all four of your estimated income tax payments at one time. A Form 1040N-ES payment voucher should NOT be mailed in when you pay electronically.

**Line 31**  
Attach Form 3800N

**Form 3800N Refundable Credit.** Enter any refundable credit calculated and shown on line 22, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments.

If the supporting documentation is not received with the return, the DOR may request the required documentation in order to process your return. This may result in a delayed refund. Your income tax refund may also be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

**Line 32** **Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** Attach the [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. If Form 2441N is not received, the credit will be disallowed. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit.  
**Note:** The Federal Form 2441 will not be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

**Line 33** **Beginning Farmer Credit (NDA NextGen).** Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 402-471-4876, [nextgen.nebraska.gov](#).

**Line 34** **Nebraska Earned Income Credit.** Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% of the federal credit. Complete the federal credit information from line 27 (Form 1040 or 1040-SR, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040). **If you are a nonresident, you cannot claim this credit. If you file a Nebraska married, filing separately return, your ability to claim this credit depends on whether you are allowed the federal EIC on your federal married, filing separately return** Partial-year residents enter amount calculated on line 12, [Nebraska Schedule III](#).

**Nebraska Earned Income Worksheet  
for Taxpayers Claiming a Net Operating Loss Deduction (NOL)**

Complete this worksheet **only** if you are claiming an NOL carryforward on Federal Form 1040 or 1040-SR.

1. Earned Income. Enter the amount from the line 27, Form 1040 or 1040-SR instructions, Step 5, line 5. . . . .1.	\$ _____
2. Federal Net Operating Loss (NOL) Carryforward, from line 8a, Schedule 1, Federal Form 1040. . . . .2.	\$ _____
3. Earned income plus Federal NOL Carryforward. Line 1 plus line 2. . . . .3.	\$ _____

If line 3 is less than:  
\$53,057 (\$59,187 if married, filing jointly) for three or more qualifying children;  
\$49,399 (\$55,529 if married, filing jointly) for two qualifying children;  
\$43,492 (\$49,622 if married, filing jointly) for one qualifying child; or  
\$16,480 (\$22,610 if married, filing jointly) for no qualifying children,  
calculate the Nebraska earned income credit on line 34, Form 1040N using the amount from line 27, Federal Form 1040 or 1040-SR. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 34, Form 1040N should be -0-.

**Line 35** **Credit for School District Property Taxes.** Enter the credit calculated on line 1 of the [Form PTC](#). The completed Form PTC is required to be filed with the return when claiming the credit.

**Line 36** **Credit for Community College Property Taxes.** Enter the credit calculated on line 2 of the [Form PTC](#). The completed Form PTC is required to be filed with the return when claiming the credit.

**Line 37** **Credit for Qualified Volunteer Emergency Responders.** A \$250 income tax credit is available to each qualified volunteer who has been certified by the volunteer department's certification administrator and this certification has been sent to the DOR by February 15 of the year following qualification. The DOR must have received certification of the qualified volunteer for at least two years to claim the tax credit. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see the DOR's [website](#).

**Line 38** **Stillborn Child Tax Credit.** A parent who experienced the stillbirth of a child in Nebraska may qualify for a \$2,000 income tax credit upon meeting all the following requirements:

- ◆ The parent would have been eligible to claim the stillborn child as dependent if the child had been born alive.

- ◆ The Birth Resulting in a Stillbirth Certificate issued by the Nebraska Department of Health & Human Services must be attached when claiming the credit.
- ◆ The stillborn child advanced to at least the twentieth week of gestation.
- ◆ This credit must be claimed for the taxable year in which the stillbirth occurred.

Only one credit is allowed per stillborn child. If you experienced more than one birth of a stillborn child, attach the Birth Resulting in a Stillbirth Certificate for each child and allow \$2,000 for each stillborn child, entering the total on line 38.

**Line 40** **Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 5 of these instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 40, check the box, and attach Form 2210N to your return. Do not include any late filing penalty on this line.

**Line 41** **Total Tax and Penalty.** Add lines 28 and 40.

**Line 42** **Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the applicable use tax directly to the state. See the Nebraska Use Tax Information Guide for additional information.

Enter your total taxable 2022 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on [page 38 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 42. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

**Example.** You purchase a computer from a seller in South Dakota over the Internet for \$1,470 plus \$30 shipping and handling charges. Both charges are taxable. The computer is shipped to you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your state tax is \$83 ( $\$1,500 \times 5.5\% = \$83$ ) and the local tax is \$23 ( $\$1,500 \times 1.5\% = \$23$ ). The total use tax owed is \$106 ( $\$83 + \$23 = \$106$ ). When calculating state and local tax, round your results, and then add them together to arrive at your line 42 entry. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

**Special Instructions for Gage County.** Gage County imposes a sales and use tax in addition to both the state and local city tax imposed by cities of Beatrice, Clatonia, Cortland, Odell, and Wymore. If only the Gage County sales and use tax has not been collected, enter 934 for the local code with a tax rate of 0.5%. For taxpayers using the local code for Beatrice (039), Clatonia (103), Cortland (116), Odell (362), or Wymore (534), include the Gage County rate of 0.5% in the local tax calculation reported. For example, if the local code of 039 is entered then 2.5% is entered for the local rate, and used for the calculation of the local tax (the Beatrice local rate of 2.0% plus the Gage County rate of 0.5% equals 2.5%).

**Note:** If you owe use tax to more than one Nebraska local jurisdiction, do not report use tax here. Instead, report state and local use taxes by filing the [Nebraska Individual Use Tax Return, Form 3](#).

**Line 43** **Total Amount Due.** Enter the amount owed, including the applicable underpayment of estimated income tax penalty. A balance due of less than \$2 need not be paid.

**Electronic Funds Withdrawal (EFW).** With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

**Cancel a payment.** To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 (NE and IA) or 402-471-5729 before 4:00 pm Central Time at least two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting “cancel payment.” To cancel a credit card payment, contact ACI Payments, Inc.

**Nebraska e-pay.** Nebraska e-pay is the DOR’s web-based electronic payment system for single payments. You enter your payment and bank account information, and choose a date to have your account debited. You will receive an email confirmation for each payment scheduled.

**Credit Card.** Secure credit card payments can be initiated through ACI Payments, Inc. at [acipayonline.com](#); or via phone at 800-272-9829. A convenience fee is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card

statement separately from the payment to the DOR. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.

**Check or Money Order.** If you are not using one of the electronic payment options described above, include a check or money order payable to the “Nebraska Department of Revenue.” Checks written to the DOR may be presented for payment electronically.

**Payment Plan.** If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You will receive a balance due notice in the mail. When that is received you can go online to set up a payment plan for the remaining balance, subject to applicable fees. Interest on unpaid tax will accrue.

Please see our website at [revenue.nebraska.gov/individuals/request-individual-tax-payment-plan](https://revenue.nebraska.gov/individuals/request-individual-tax-payment-plan).

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**Line 44**

**Overpayment.** If line 39 is more than the total of lines 41 and 42, subtract this total from line 39 and enter your overpayment.

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**Line 45**

**2023 Estimated Tax.** Enter the amount of overpayment from line 44 you want applied to your 2023 estimated income tax.

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**Line 46**

**Wildlife Conservation Fund.** You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska’s nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat.

If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at [outdoornebraska.gov/wildlifeconservationfund](https://outdoornebraska.gov/wildlifeconservationfund). For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, PO Box 30370, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit [outdoornebraska.gov](https://outdoornebraska.gov).

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**Line 47** More info . . .

**Amount You Want Refunded to You.** Enter the amount of overpayment to be refunded after subtracting lines 45 and 46 from line 44. Amounts less than \$2 will not be refunded.

If a taxpayer has any existing tax liabilities owed to the DOR, the federal government, or other state agencies, any overpayment shown on this return may be applied to satisfy that liability. You will receive a letter explaining any amounts retained.

You can check the status of your refund at [revenue.nebraska.gov/individuals/refund-information](https://revenue.nebraska.gov/individuals/refund-information) or by calling the DOR's refund line 800-742-7474 (NE and IA) or 402-471-5729.

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**Line 48**

**Direct Deposit Your Refund.** To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 48b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by the DOR.

Box 48d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.



**Sign and Date Your Tax Return.** Include a daytime phone number in case the DOR needs to contact you about your account. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska’s file share system. If you do not wish to be contacted by email, write “Opt Out” on the line labeled “email address.” A married, filing jointly return must be signed by both spouses.

If another person signs the return for the taxpayer, a copy of a power of attorney or court order authorizing the person to sign the return must be on file with the DOR or attached to the return.

An unsigned return delays processing.

The act of e-filing a return is your signature. By e-filing the return, taxpayers and their tax preparer, if applicable, are declaring under penalties of perjury, that they have examined the electronic return, and to the best of their knowledge and belief, it is true, correct, and complete.

**Paid Preparer’s Use Only.** Any person who is paid for preparing a taxpayer’s return must sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN). See the DOR’s website for preparer e-file mandates.

# Nebraska Schedule I Instructions

## Part A — Adjustments Increasing Federal AGI

<b>Line 1</b>	<p><b>Interest Income from All State and Local Obligations Exempt from Federal Tax.</b> List the name of each state or local obligation exempt from federal tax on line 1a, Schedule I. For Nebraska bonds, enter the total amount of interest or dividend income from the obligation listed on line 1a. For non-Nebraska obligations enter the total interest or dividend income, less the related expenses that were not previously deducted. Add the amounts on lines 1b and enter the total on line 1, Schedule 1. Attach a schedule, if necessary, listing all the obligations. The information and related amounts entered on lines 1a and 1b must also include amounts from a regulated investment company (including certain mutual funds) attributable to state and local obligations.</p> <p>To determine whether or not specific bond interest is taxable, you should contact the local government entity or underwriter of the bond issuance. The prospectus is required to contain information regarding tax status. Generally, tax increment financing (TIF) bonds are considered local government obligations and are not taxable federally.</p>
<b>Line 2</b>	<p><b>Exempt Interest Income from Nebraska Obligations.</b> List the name of each federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on line 2b.</p> <p><b>Build America Bonds.</b> Any federally taxable interest received in 2022 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 26, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</p>
<b>Line 3</b>	<p><b>Total Taxable Interest Income.</b> Enter the result of line 1 minus line 2.</p>
<b>Line 4</b>	<p><b>Financial Institution Tax Credit Claimed.</b> Shareholders receiving a <a href="#">Statement of Nebraska Financial Institution Tax Credit, Form NFC</a>, must enter the amount of the tax credit available to you as stated on the 2022 Form NFC on both line 24, Form 1040N, and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the DOR may request the required documentation during the processing of your return. This may result in a delayed refund.</p>
<b>Line 5</b>	<p><b>Nebraska College Savings Program RECAPTURE.</b> If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. Nebraska considers K-12 tuition a non-qualified use of College Savings Program funds. Qualified withdrawals are restricted to paying qualified expenses at schools for higher education (colleges, universities, technical schools, and graduate programs). <b>A federally qualified rollover to a Section 529 plan issued by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture.</b> The total maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.</p>
<b>Line 6</b>	<p><b>Nebraska Enable Plan RECAPTURE.</b> If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualified withdrawals of funds. Enter the calculated recapture amount on line 6.</p>
<b>Line 7</b>	<p><b>Federal Net Operating Loss Deduction.</b> Enter the amount of the federal net operating loss carryforward deduction claimed on your federal return. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 23, Nebraska Schedule I.</p>
<b>Line 8</b>	<p><b>S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss.</b> Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.</p>
<b>Line 9</b>	<p><b>Total Adjustments Increasing Federal AGI.</b> Add lines 3 through 8, enter here and on line 12, <a href="#">Form 1040N</a>.</p>

## Part B — Adjustments Decreasing Federal AGI

<b>Line 10</b>	<b>State Income Tax Refund Deduction.</b> Enter the amount shown on line 1, Schedule 1, of your Federal Form 1040.
<b>Line 11</b>	<b>U.S. Government Obligations Exempt for State Purposes.</b> Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the types of obligations on line 11a and the associated amounts of interest or dividend income received from each on line 11b. Then calculate the total by adding all amounts on lines 11b. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible. For additional information, see the <a href="#">Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide</a> .
<b>Line 12</b>	<b>Regulated Investment Company Dividends from U.S. Obligations.</b> Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government.  The fund must issue you a statement showing the percent of the dividend that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to U.S. government obligations on line 12d.  Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.
<b>Line 14</b>	<b>Benefits Paid by the Railroad Retirement Board.</b> Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return.  You must do a computation to determine the Tier I amount if you received both Form SSA-1099 for social security benefits AND Form RRB-1099 for Railroad Retirement Board Tier I payments because the Social Security Benefits Worksheet in the federal tax booklet adds the benefits together to calculate the taxable benefits entered on line 6b of the Federal Form 1040 or 1040-SR.  Use the total amount of Tier I benefits divided by the total benefit amount reported on line 6a of the Federal Form 1040 or 1040-SR to calculate a ratio to six decimal places, then round to five decimals. For example, .454467, would be rounded to .45447 (45.447%). Multiply this ratio by the amount on line 6b of the Federal Form 1040 or 1040-SR. Enter the result for the Tier I amount on the Nebraska Schedule I.
<b>Line 15</b>	<b>Special Capital Gains/Extraordinary Dividend Deduction.</b> See the <a href="#">Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N</a> , instructions. <span style="background-color: #c00000; color: white; padding: 2px 5px; border-radius: 3px;">More info . . .</span>
<b>Line 16</b>	<b>Nebraska College Savings Program Contribution.</b> If during 2022 you, as an account owner or parent/guardian custodian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under the Nebraska Educational Savings Plan Trust, then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 16. The Nebraska Educational Savings Plan Trust includes the following Plans: <ul style="list-style-type: none"><li>◆ NEST Direct College Savings Plan;</li><li>◆ NEST Advisor College Savings Plan;</li><li>◆ Bloomwell 529 Education Savings Plan; and</li><li>◆ State Farm 529 Savings Plan.</li></ul> Only the account owner or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. However, if an account in another state's plan is rolled over to a Plan in the Nebraska Educational Savings Plan Trust, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction.  Any withdrawals from the Nebraska College Savings Program to pay K-12 expenses are non-qualified withdrawals and subject to recapture to the extent of any state income tax deductions previously claimed on the Nebraska income tax return. Nebraska law considers K-12 tuition a non-qualified use of Nebraska College Savings Program accounts even though these withdrawals are permissible under



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federal law. Qualified withdrawals from the Nebraska College Savings Program accounts must be used to pay qualified expenses at schools for higher education (colleges, universities, technical schools, graduate programs). Effective July 21, 2022, the definition of qualified expenses is expanded to include qualified education loan payments. Amounts paid as principal or interest on a qualified education loan of the beneficiary or a sibling of the beneficiary (subject to an aggregate lifetime limit of \$10,000 per individual), are treated as qualified expenses.

For questions about the Nebraska College Savings Program, go to [treasurer.nebraska.gov](https://treasurer.nebraska.gov), or contact the State Treasurer's Office at 402-471-2455.

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**Line 17** **Employer Contribution to the Nebraska Educational Savings Plan.** Enter the amount included in federal AGI of the contribution made by your employer into a Nebraska educational savings plan trust account owned by you. The employer contribution amount entered on line 17 cannot exceed \$10,000 (\$5,000 if married, filing separately).

For questions about the Nebraska College Savings Program, go to [treasurer.nebraska.gov](https://treasurer.nebraska.gov), or contact the State Treasurer's Office at 402-471-2455.

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**Line 18** **Nebraska Enable Plan Contributions.** If during 2022, you made contributions to one or more Enable Savings Plan accounts, enter the account numbers you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 18. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 18. For questions about the Enable Savings Plan, go to [treasurer.nebraska.gov](https://treasurer.nebraska.gov), or contact the State Treasurer's Office at 402-471-2455.

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**Line 19** **S Corporation and LLC Non-Nebraska Income.** Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC. Non-Nebraska income from disregarded LLCs may also be included here. In this instance, there will not be a Federal Schedule K-1 issued. Non-Nebraska income from partnerships, limited liability partnerships, trusts, and other entities cannot be deducted.

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**Line 20** **Nonresident Military Servicemember Active Duty Pay.** Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2022 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. **Only active duty military service compensation can be deducted on line 20.**

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**Line 21** **Income Earned by a Native American Indian in Indian Country.** Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income on line 21.

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**Line 22** **Claim of Right Repayment.** Enter the amount required to be included on your federal return for a claim of right repayment.

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**Line 23** **Nebraska NOL Carryforward.** Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The [Nebraska Net Operating Loss Worksheet, Form NOL](#), must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.

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**Line 24** **Nebraska Agricultural Revenue Bond Interest.** Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.

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**Line 25** **Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest.** Enter total federally taxable NIFA bond income included in federal AGI.

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**Line 26** **Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.** Enter the amount of interest from these bonds that is included in federal AGI. This includes interest from NPPD taxable General Revenue Bonds issued June, 2009, 2010 Series A. For additional information, see the [Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide](#).

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**Line 27** **Social Security Income.** If line 5 of Form 1040N is \$61,760 or less for a married, filing jointly return (MFJ), or \$45,790 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. If line 5 of Form 1040N exceeds \$61,760 for MFJ or \$45,790 for all other filing statuses, multiply the amount of Social Security income shown on line 6b, Federal Form 1040 or 1040-SR, page 1, by 40% and enter on line 27.

The amount claimed cannot exceed the amount shown on line 6b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return.

<b>Line 28</b>	<p><b>Military Retirement.</b> All military retirees are allowed to exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI. Enter the amount of military pension included on line 5b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal 1040-SR to your Nebraska return.</p> <p>Military retirement benefits attributable to service in uniformed services include military retirement benefits reported on the IRS Form 1099-R issued by either the U.S. Department of Defense or the U.S. Office of Personnel Management (OPM).</p> <p>If the Form 1099-R was issued by OPM, attach documentation from the U.S. Government to support the amount of retirement benefits related to your uniformed service versus your civilian service.</p> <p>Military retirees of the U.S. Coast Guard, an officer of the Commissioned Corps of the U.S. Public Health Service (USPHS), and an officer of the U.S. National Oceanic and Atmospheric Administration Commissioned Officer Corps (NOAA) may receive qualifying military retirement benefits. The retirement benefit income for U.S. Coast Guard, USPHS, and NOAA retirees may be reported by a payor other than the U.S. Department of Defense or OPM. For example, a Form 1099-R received from the Commanding Officer (RAS), USCG Pay &amp; Personnel Center for military retirement benefits from the U.S. Coast Guard qualifies for the exclusion.</p>
<b>Line 29</b>	<p><b>Dividends Received or Deemed to be Received from Corporations not Subject to the IRC.</b> This deduction is generally limited to dividends received or deemed to be received from foreign corporations. Attach statement or tax form issued by the payor supporting this deduction. Dividends received from domestic corporations are not deductible.</p>
<b>Line 30</b>	<p><b>Segal AmeriCorp Education Award.</b> Enter the amount of the Segal AmeriCorp Education Award included in federal AGI. The Form 1099-MISC must be attached to Form 1040N when your education award and interest payments total more than \$600 in a calendar year. All education award and interest payments are considered taxable, even if they do not total \$600.</p>
<b>Line 31</b>	<p><b>Firefighter Cancer Benefits Act.</b> Attach supporting documentation for amounts received by or on behalf of a firefighter for cancer benefits paid under the Firefighter Cancer Benefits Act.</p>
<b>Line 32</b>	<p><b>Teach in Nebraska Today Act (Act) student loan repayment assistance.</b> Attach supporting documentation for amounts received as student loan repayment assistance under the Act. Loan repayment assistance award is limited to \$5,000 per year and cannot be claimed for more than 5 years.</p>
<b>Line 33</b>	<p><b>Total Adjustments Decreasing Federal AGI.</b> Total lines 10 and 13 through 32, enter here, and on line 13, <a href="#">Form 1040N</a>.</p>

## Nebraska Schedule II Instructions

Full-year Nebraska residents claiming a credit for income tax paid to another state, political subdivision of another state, or the District of Columbia must complete [Nebraska Schedule II](#). Partial-year residents must use [Nebraska Schedule III](#).

A separate Schedule II must be completed for each state where income tax was paid. The total credits cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a political subdivision in that state, complete only one Nebraska Schedule II and combine the state and political subdivision income taxes paid.

**Credit for Income Tax Paid to Another State.** A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's tax return, including all schedules. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or political subdivision showing the income and the tax paid. For political subdivisions that do not require a return, attach the Form W-2 showing the subdivision's tax withheld.

**Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.**

**Note:** When completing lines 2 and 5 of Nebraska Schedule II, refer to the [Conversion Chart](#) on the DOR's website.

<b>Line 1</b>	<p><b>Total Nebraska Tax.</b> Enter the amount from line 17, Form 1040N.</p>
<b>Line 2</b>	<p><b>Adjusted Gross Income Derived From Another State.</b> Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 19, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.</p>

<b>Line 3</b>	<b>Calculate the Ratio.</b> Calculate the ratio to six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
<b>Line 4</b>	<b>Calculated Tax Credit.</b> Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
<b>Line 5</b>	<b>Tax Due and Paid to Another State.</b> Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require filing an annual income tax return, enter the income tax withholding for that subdivision.  If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
<b>Line 6</b>	<b>Allowable Tax Credit.</b> Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is <b>least</b> . Also enter this amount on line 19 of Form 1040N.

## Nebraska Schedule III Instructions

Taxpayers filing a nonresident or partial-year resident return must complete [Nebraska Schedule III](#) to calculate the tax on their income derived from or connected with Nebraska sources.

<b>Line 1</b>	<p><b>Income Derived from Nebraska Sources.</b> Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska.</p> <p>Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the DOR's website. A partial list is shown below:</p> <ul style="list-style-type: none"> <li>◆ Wages, salaries, tips, and commissions;</li> <li>◆ Severance pay associated with Nebraska employment;</li> <li>◆ Dividends, interest, and other passive income;</li> <li>◆ Business income;</li> <li>◆ Farming and ranching income;</li> <li>◆ Partnership, S corporation, LLC, estate, or trust income;</li> <li>◆ Gain or loss;</li> <li>◆ Rent and royalty income;</li> <li>◆ Lottery prizes;</li> <li>◆ Net operating loss carryforward; and</li> <li>◆ Financial institution tax credit claimed.</li> </ul>
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**Income of a Servicemember's Spouse.** Under the federal Servicemembers Civil Relief Act (SCRA), Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in this state only in support of the servicemember. The Veterans Benefits and Transition Act of 2020 amended the SCRA by adding an election to allow the military servicemember spouse to claim the military servicemember's state of residency for tax purposes for any taxable year of the marriage if the spouse is in Nebraska only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

<b>Line 2</b>	<p><b>More info . . .</b> <b>Adjustments as Applied to Nebraska Income.</b> If you claimed adjustments to income on Part II, Schedule 1, Federal Form 1040, a portion of these amounts may be allowable as a deduction on line 2, <a href="#">Schedule III</a>. List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III.</p>
<b>Line 4</b>	<b>Ratio, Nebraska's Share of the Total Income.</b> Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.00000.

<b>Line 5</b>	<b>Nebraska Taxable Income.</b> Enter the amount from line 14, Form 1040N.
<b>Line 6</b>	<p><b>Nebraska Tax Calculation.</b> Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income.</p> <p><b>Partial-year residents</b> enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 20, 23, and 32, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete line 12, Form 2441N, to calculate the amount to enter on line 32, Form 1040N.</p> <p>Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III.</p> <p><b>Nonresidents</b> are not allowed any credits on the line 6, Schedule III calculation.</p>
<b>Line 7</b>	<b>Nebraska Personal Exemption Credit.</b> Enter your credit for personal exemptions. (\$146 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N.
<b>Line 8</b>	<b>Tax After Nebraska Personal Exemption Credit.</b> Line 6, Schedule III, minus line 7, Schedule III.
<b>Line 9</b>	<b>Nebraska Income Tax.</b> Multiply line 8, Schedule III, by the ratio you computed on line 4, Schedule III.
<b>Line 10</b>	<b>Nebraska Other Tax.</b> Complete all of lines 10a-f, Schedule III, that are applicable to your tax calculation. See line 16, Form 1040N instructions.
<b>Lines 11 and 12</b>	<b>Earned Income Credit.</b> Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III, and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III, and on line 34, Form 1040N. To receive this credit, paper filers <b>must attach</b> a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

# Additional Schedule III Instructions

## Adjustments as Applied to Nebraska Income

(Schedule III, line 2, page 19)

If you filed Federal Form 1040, Schedule 1 you may also claim the following adjustments on line 2:

Form 1040, Schedule 1 Adjustments Line Reference	Line Description	Nebraska Adjustments Allowed
Line 11	Educator expenses	Only as it relates to educational wages reported on line 1.
Line 12	Certain business expenses of military reservists, performing artists, and fee-basis government officials	Only if directly related to Nebraska income reported on line 1.
Line 13	Health savings account deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 14	Moving expenses for members of the Armed Forces	Only by partial-year residents who moved <b>into</b> Nebraska.
Line 15	Deductible part of self-employment tax	Only as it relates to Nebraska source income.
Line 16	Self-employed SEP, SIMPLE, and qualified plans	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 17	Self-employed health insurance deduction	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 18	Penalty on early withdrawal of savings	Only if directly related to Nebraska income reported on line 1.
Line 19	Alimony paid	Based on a ratio of line 1 income to total income of the taxpayer.
Line 20	IRA deduction	As a ratio of Nebraska self-employed income and wages to total self-employed income and wages.
Line 21	Student loan interest deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 22	Reserved for future use	Do not use.
Line 23	Archer MSA deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.

<b>Line 24</b>	Other adjustments	
<b>Line 24a</b>	Jury duty pay	Only as it relates to Nebraska source income.
<b>Line 24b</b>	Deductible expenses related to income reported on line 8l of the Federal Form 1040, Schedule 1 from the rental of personal property engaged in for profit	Only if directly related to Nebraska income reported on line 1.
<b>Line 24c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m of the Federal Form 1040, Schedule 1	Only if directly related to Nebraska income reported on line 1.
<b>Line 24d</b>	Reforestation amortization and expenses	Only if directly related to Nebraska income reported on line 1.
<b>Line 24e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974	Deduction is limited to the amount included in Nebraska source income reported on a prior year Nebraska return.
<b>Line 24f</b>	Contributions to section 501(c)(18)(D) pension plans	Only as it relates to the pension plan contributions from employee wages reported on line 1.
<b>Line 24g</b>	Contributions by certain chaplains to section 403(b) plans	Calculated on a ratio of the contributions based on Nebraska wages or self-employment income to total wages or income for which the payments were made.
<b>Line 24h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims	Only if directly related to Nebraska income reported on line 1.
<b>Line 24i</b>	Attorney fees and court costs you paid in connection with an Award from the IRS for information you provided that helped the IRS detect tax law violations	Only if directly related to Nebraska income reported on line 1.
<b>Line 24k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	Only if directly related to Nebraska income reported on line 1.
<b>Line 24z</b>	Other adjustments. List type and amount.	Only if directly related to Nebraska income reported on line 1.

Please Type or Print

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

Your Social Security Number	Spouse's Social Security Number	High School District Code	
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During 2022, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset?  Yes  No

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death):	
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**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)  Widow(er) with dependent children

**2a Check if YOU were:** (1)  65 or older      (2)  Blind      **2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:** (1)  You      (2)  Spouse

**SPOUSE was:** (3)  65 or older      (4)  Blind

**3 Type of Return:**

(1)  Resident                      (2)  Partial-year resident from \_\_\_\_\_ / \_\_\_\_\_, 2022 to \_\_\_\_\_ / \_\_\_\_\_, 2022 (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	Dependent's Social Security Number	
First Name	Last Name	

Total number of dependents listed . . . . . **4 c** \_\_\_\_\_

Total Nebraska personal exemptions – add lines 4a, 4b, and 4c . . . . . **4** \_\_\_\_\_

<b>5 Federal adjusted gross income (AGI)</b> (line 11, Federal Form 1040 or 1040-SR) Do not leave blank . . . . .	<b>5</b>		00
<b>6 Nebraska standard deduction</b> (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$7,350 if single; \$14,700 if married, filing jointly or qualified widow[er]; \$7,350 if married, filing separately; or \$10,750 if head of household) . . . . .	<b>6</b>		00
<b>7 Total itemized deductions</b> (line 17, Federal Schedule A – see instructions) . . . . .	<b>7</b>		00
<b>8 State and local income taxes</b> (line 5a, Schedule A, Federal Form 1040 or 1040-SR) . . . . .	<b>8</b>		00
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) . . . . .	<b>9</b>		00
<b>10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater</b> (the larger of line 6 or line 9) . . . . .	<b>10</b>		00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) . . . . .	<b>11</b>		00
<b>12 Adjustments increasing federal AGI</b> (line 9, from attached Nebraska Schedule I) . . . . .	<b>12</b>		00
<b>13 Adjustments decreasing federal AGI</b> (line 33, from attached Nebraska Schedule I) . . . . .	<b>13</b>		00
<b>14 Nebraska Taxable Income</b> (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 Nebr. Sch. III before continuing . . . . .	<b>14</b>		00
<b>15 Nebraska income tax</b> (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .	<b>15</b>		00
<b>16 Nebraska other tax calculation:</b>			
<b>a Federal Tax on Lump-Sum Distributions</b> (Federal Form 4972) <b>16 a</b> \$ _____			
<b>b Federal tax on early distributions</b> (lesser of Federal Form 5329 or line 8, Sch. 2, Federal Form 1040 or 1040-SR) <b>16 b</b> \$ _____			
<b>c Total</b> (add lines 16a and 16b) . . . . . <b>16 c</b> \$ _____			
Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III . . . . .	<b>16</b>		00
<b>17 Total Nebraska tax before Nebraska personal exemption credit</b> (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 43. . . . .	<b>17</b>		00

18	Nebr. personal exemption credit for residents only (\$146 times the number on line 4)	18		00
19	Credit for tax paid to another state, line 6, Nebraska Schedule II <b>(attach Nebraska Schedule II and a copy of the other state's return)</b>	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 <b>(attach a copy of Federal Form 2441 and see instructions)</b>	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	Total nonrefundable credits (add lines 18 through 26)	27		00
28	Nebraska tax after nonrefundable credits. Subtract line 27 from line 17 (if line 27 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 <input type="checkbox"/> and <b>attach a copy of the federal return</b>	28		00
29	Total Nebraska income tax withheld (attach 2022 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, 1099-NEC or others \$ _____	29		00
30	2022 estimated income tax payments (include any 2021 overpayment credited to 2022 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	32		00
33	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)	33		00
34	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%) <b>(attach pages 1-2 of federal return)</b>	34		00
35	Credit for school district property taxes <b>(attach Form PTC)</b>	35		00
36	Credit for community college property taxes <b>(attach Form PTC)</b>	36		00
37	Credit for qualified Volunteer Emergency Responders (see instructions)	37		00
38	Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions)	38		00
39	Total refundable credits (add lines 29 through 38)	39		00
40	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 <input type="checkbox"/>	40		00
41	<b>Total tax and penalty.</b> Add lines 28 and 40	41		00
42	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 42. If no use tax is due, enter -0- on line 42.	42		00
43	<b>Total amount due.</b> If line 39 is less than total of lines 41 and 42, subtract line 39 from total of lines 41 and 42 Pay this amount in full. For electronic or credit card payment check here <input type="checkbox"/> and see instructions.	43		00
44	<b>Overpayment.</b> If line 39 is more than the total of lines 41 and 42, subtract the total of lines 41 and 42 from line 39.	44		00
45	Amount of line 44 you want applied to your 2023 estimated tax	45		00
46	Wildlife Conservation Fund donation of \$1 or more 	46		00
47	Amount of line 44 you want <b>refunded</b> to you (line 44 minus lines 45 and 46) <b>Your refund will generally be issued by July 15, if your paper return is filed by April 15</b> (see instructions).	47		00

48a Routing Number             48b Type of Account  1 = Checking 2 = Savings

48c Account Number



48d  Check this box if this refund will go to a bank account outside the United States.  
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.

**sign here**  
Your Signature \_\_\_\_\_ Date \_\_\_\_\_ ( ) \_\_\_\_\_  
Spouse's Signature (if filing jointly, **both** must sign) \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Keep a copy of this return for your records.

**paid preparer's use only**  
Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's PTIN \_\_\_\_\_ ( ) \_\_\_\_\_  
Print Firm's Name (or yours if self-employed), Address and Zip Code \_\_\_\_\_ EIN \_\_\_\_\_ Daytime Phone \_\_\_\_\_



Name on Form 1040N

Social Security Number

**Nebraska Schedule I —  
Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents**

• Attach additional pages if necessary.

**Part A—Adjustments Increasing Federal AGI**

<b>1</b> Interest income from all state and local obligations exempt from federal tax		
<b>a</b> List type: _____	<b>b</b> Amount: \$ _____	
Total interest income exempt from federal tax. Enter total of lines 1b.....	<b>1</b>	00
<b>2</b> Exempt interest income from Nebraska obligations		
<b>a</b> List type: _____	<b>b</b> Amount: \$ _____	
Total exempt interest income from Nebraska obligations. Enter total of lines 2b.....	<b>2</b>	00
<b>3</b> Total taxable interest income. Enter the result of line 1 minus line 2.....	<b>3</b>	00
<b>4</b> Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N.....	<b>4</b>	00
<b>5</b> Nebraska College Savings Program recapture (see instructions).....	<b>5</b>	00
<b>6</b> Nebraska Enable plan recapture.....	<b>6</b>	00
<b>7</b> Federal net operating loss deduction.....	<b>7</b>	00
<b>8</b> S corporation or LLC Non-Nebraska loss.....	<b>8</b>	00
<b>9</b> Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N.....	<b>9</b>	00

**Part B—Adjustments Decreasing Federal AGI**

<b>10</b> State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR.....	<b>10</b>	00
<b>11</b> U.S. government obligations exempt for state purposes (list below or attach schedule)		
<b>a</b> List type: _____	<b>b</b> Amount: \$ _____	
Total U.S. government obligations exempt for state purposes. Enter total of lines 11b.....	<b>11</b>	00
<b>12</b> List fund name, total dividend, and percent of regulated investment company dividends from		
<b>a</b> U.S. obligation: _____		
<b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____		
Total regulated investment company dividends. Enter total of lines 12d.....	<b>12</b>	00
<b>13</b> Total U.S. government obligations. Enter total of lines 11 and 12.....	<b>13</b>	00
<b>14</b> Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. <b>Attach pages 1 and 2 of your federal income tax return and all Forms 1099 and W-2 from the RRB.</b>		
<b>a</b> List type: _____	<b>b</b> Amount: \$ _____	
Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b.....	<b>14</b>	00
<b>15</b> Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions).....	<b>15</b>	00
<b>16</b> Nebraska College Savings Program contribution (see instructions).....	<b>16</b>	00
<b>17</b> Employer contribution to the Nebraska Educational Savings Plan (see instructions).....	<b>17</b>	00
<b>18</b> Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule)		
<b>a</b> Account Number: _____	<b>b</b> Amount: \$ _____	
Enter total Nebraska Enable plan contributions.....	<b>18</b>	00
<b>19</b> S corp and LLC Non-Nebraska income (attach Federal schedules K-1 and Nebraska Schedules K-1N,.....	<b>19</b>	00
<b>20</b> Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions).....	<b>20</b>	00
<b>21</b> Income earned by a Native American Indian in Indian country.....	<b>21</b>	00
<b>22</b> Claim of right repayment.....	<b>22</b>	00
<b>23</b> Nebraska NOL carryforward (attach the Nebraska NOL Worksheet for each loss year claimed on this line).....	<b>23</b>	00
<b>24</b> Nebraska agricultural revenue bond interest.....	<b>24</b>	00
<b>25</b> Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds.....	<b>25</b>	00
<b>26</b> Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....	<b>26</b>	00
<b>27</b> Social Security included in Federal AGI (see instructions) <b>Attach pages 1 and 2 of your federal income tax return</b> .....	<b>27</b>	00
<b>28</b> Military retirement benefits ( <b>Attach supporting documentation, see instructions</b> ).....	<b>28</b>	00
<b>29</b> Dividends received or deemed to be received from corporations not subject to the IRC ( <b>Attach supporting documentation</b> ).....	<b>29</b>	00
<b>30</b> Segal AmeriCorps Education Award (attach Form 1099-MISC, see instructions).....	<b>30</b>	00
<b>31</b> Cancer benefits received from the Firefighter Cancer Benefits Act ( <b>Attach supporting documentation, see instructions</b> ).....	<b>31</b>	00
<b>32</b> Teach in Nebraska Today Act student loan repayment assistance ( <b>Attach supporting documentation, see instructions</b> ).....	<b>32</b>	00
<b>33</b> Total adjustments decreasing federal AGI (total lines 10 and 13 through 32). Enter here and on line 13, Form 1040N.....	<b>33</b>	00

Nebraska Schedule II — Credit for Tax Paid to Another State

Name on Form 1040N

Social Security Number

Nebraska Schedule II —

Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

1 Total Nebraska tax (line 17, Form 1040N) .....	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <a href="#">Conversion Chart</a> on the DOR's website) .....	2		00
3 Ratio  <div style="text-align: center;"> <math display="block">\frac{\text{Line 2}}{\text{(Form 1040N, Line 5 + Line 12 – Line 13)}} = \frac{\boxed{\phantom{0000}}}{\boxed{\phantom{0000}} + \boxed{\phantom{0000}} - \boxed{\phantom{0000}}} = \frac{\boxed{\phantom{0000}}}{\boxed{\phantom{0000}}}</math> </div>	3	<input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated tax credit. Line 1 multiplied by line 3 ratio .....	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use <a href="#">Conversion Chart</a> on the DOR's website) .....	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N.....	6		00

Name on Form 1040N

Social Security Number

**Nebraska Schedule III —**

**Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY**

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<b>1</b> Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-. <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 1b.....		<b>1</b>	00
<b>2</b> Adjustments as applied to Nebraska income, if any (see instructions) <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 2b.....		<b>2</b>	00
<b>3</b> Nebraska adjusted gross income (line 1 minus line 2).....		<b>3</b>	00
<b>4</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five): $\frac{\text{Line 3}}{\text{(Form 1040N, Line 5 + Line 12 - Line 13)}} = \frac{\boxed{\phantom{000000}}}{\boxed{\phantom{000000}} + \boxed{\phantom{000000}} - \boxed{\phantom{000000}}} = \frac{\boxed{\phantom{000000}}}{\boxed{\phantom{000000}}}$		<b>4</b>	<input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>
<b>5</b> Nebraska Taxable Income (line 14, Form 1040N).....		<b>5</b>	00
<b>6</b> Nebraska tax calculation (see instructions) <b>a</b> Tax on Nebraska Taxable Income from line 5..... <b>6 a</b> \$ _____ <b>b</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... <b>6 b</b> \$ _____ <b>c</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit..... <b>6 c</b> \$ _____ <b>d</b> Subtotal credits (add lines 6b and 6c)..... <b>6 d</b> \$ _____ Line 6a minus line 6d.....		<b>6</b>	00
<b>7</b> Multiply Nebraska personal exemption credit of \$146 by the number of Nebraska personal exemptions on line 4, Form 1040N.....		<b>7</b>	00
<b>8</b> Tax after Nebraska personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused Nebraska personal exemption credit against that tax on line 10e...		<b>8</b>	00
<b>9</b> Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N.....		<b>9</b>	00
<b>10</b> Nebraska other tax calculation: <b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>10 a</b> \$ _____ <b>b</b> Federal tax on early distributions (lesser of Form 5329 or line 8, Schedule 2, Federal Form 1040 or 1040-SR)..... <b>10 b</b> \$ _____ <b>c</b> Subtotal (add lines 10a and 10b)..... <b>10 c</b> \$ _____ <b>d</b> Tax calculation. Multiply line 10c by 29.6% (x .296)..... <b>10 d</b> \$ _____ <b>e</b> Enter any unused Nebraska personal exemption credit from the calculation on line 8 <b>10 e</b> \$ _____ <b>f</b> Subtract line 10e from line 10d..... <b>10 f</b> \$ _____ Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N. ....		<b>10</b>	00
<b>11</b> Earned income credit (Partial-Year Residents Only) <b>a</b> Number of qualifying children. Enter here and on line 34, box 97, Form 1040N..... <b>11 a</b> _____ <b>b</b> Enter federal earned income credit from federal tax return here and on line 34, box 98, Form 1040N..... <b>11 b</b> \$ _____ Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions). ....		<b>11</b>	00
<b>12</b> Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 ( <b>Attach a copy of federal tax return pages 1 and 2 to your return</b> ). Enter result here and on line 34, Form 1040N.....		<b>12</b>	00

# Nebraska Property Tax Credit

Use this Form with the Forms noted below to claim the property tax credits.

Name on Tax Return

Social Security Number or Nebraska ID Number

Type of Nebraska Tax Return this Form is being Filed with

- 1040N     
  1041N     
  1065N     
  1120N     
  1120NF     
  1120-SN

### Part A — Computation of the Credits

<b>1 Credit for school district property taxes.</b> Multiply line 3a (Total Nebraska school district property taxes you paid) by 30% (.30) Enter the result here and on line 35, Form 1040N; line 23, Form 1041N; line 23, Form 1120N; line 10, Form 1120-SN; line 10, Form 1065N; or line 18, Form 1120NF .....		<b>1</b>	00
<b>2 Credit for community college property taxes.</b> Multiply line 3b (Total Nebraska community college property taxes you paid) by 30% (.30) Enter the result here and on line 36, Form 1040N; line 24, Form 1041N; line 24, Form 1120N; line 11, Form 1120-SN; line 11, Form 1065N; or line 19, Form 1120NF .....		<b>2</b>	00

### Part B — School District and Community College Property Taxes Paid in 2022

**3** School district and community college property taxes **paid in 2022**. Enter the following information for each parcel from the [Look-up Tool](#).

Property Tax Year (For most this will be 2021.)	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Must include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid	Nebraska Community College Property Taxes You Paid
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
Total eligible school district and community college property taxes you paid in 2022.....			<b>3a</b> 00	<b>3b</b> 00

## Instructions

If you paid Nebraska property taxes yourself directly or through your monthly payments into escrow, use this form to claim the property tax credit. Look up your parcel in the Nebraska Property Tax Look-up Tool (Look-up Tool) to complete line 3, multiply line 3a and 3b by .30 and enter the result on lines 1 and 2 respectively.

**Purpose.** The Nebraska Property Tax Credit, Form PTC, is used to identify parcels and compute a tax credit for Nebraska school district and community college property taxes (qualified property taxes) paid.

**Nebraska Property Tax Look-up Tool.** You can determine the amount of qualified property taxes paid on a parcel in the 2022 calendar year, by using the Nebraska Department of Revenue's (DOR's) [Nebraska Property Tax Look-up Tool](#). DOR strongly recommends using this Look-up tool.

**Qualified Property Taxes Paid.** The qualified property taxes are paid on the date received by the county treasurer. The date qualified property taxes were received is affected by the following rules.

1. **Mortgage Escrow Accounts.** When your payment to a mortgage company includes an escrow for property taxes, the date the county treasurer receives payment from the escrow account is the date the qualified property taxes were paid;
2. **Parcel Sales – Property Taxes Funded.** When you fund property taxes at closing, the related qualified property taxes were paid when received by the county treasurer. You may claim the allowable credit only for the calendar year that the county received the money from the escrow agent;
3. **Parcel Sales – Property Taxes Reimbursed.** When the buyer reimburses the seller for property taxes that were already paid, the buyer cannot take the credit on any portion of the reimbursement because the county treasurer already received the taxes paid by the seller.
4. **County Treasurer Escrow Accounts.** When you make partial property tax payments that are held in escrow by the county treasurer, qualified property taxes are paid when applied to the parcel in the records of the county treasurer.
5. **Tax Sale Certificate.** The qualified property taxes are received by the county treasurer when collected from the person that purchased the tax sale certificate. Persons who redeem the tax certificate are repaying a loan to obtain a lien release. The redeemer cannot take the credit for the redemption.

The DOR obtains property tax data from each county treasurer. That data includes the amount of property taxes received during a calendar year. The DOR will use the county treasurer receipt data, unless you can show the county treasurer's data is incorrect.

**Limitation on Qualified Property Taxes.** Qualified property taxes paid do not include property taxes levied for bonded indebtedness, taxes levied as a result of an override of the limits on property tax levies approved by voters, or credits applied to the property taxes levied. The Look-up Tool automatically takes these items into account in computing the qualified property taxes paid.

**Enter All Qualified Property Tax Amounts as Whole Dollars.** Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

**Records.** All taxpayers must retain records for at least three years after filing the tax return claiming the credit for qualified property taxes paid. Taxpayers using the DOR's Look-up Tool should print or save the information provided by the Look-up Tool.

**Who Must File.** Form PTC must be filed by the individual, corporation, partnership, LLC, fiduciary, or financial institution that paid the tax and is claiming the credit.

**When and Where to File.** Form PTC must be filed with the Nebraska income tax or financial institution tax return on which the credit is claimed.

### How to Complete the Form PTC

Taxpayers claiming the credit should complete Part B before completing Part A. This form can be completed quickly and easily using the Look-up Tool.

#### Part A – Computation of the Credit

Part A is used to compute the credit for qualified property taxes paid and reported in Part B.

#### Part B – School District and Community College Property Taxes Paid in 2022

Part B is used by individuals, C corporations, S corporations, partnerships, LLCs, financial institutions, and fiduciaries that paid qualified property taxes in 2022.

**Fiscal Year and Short Year Filers.** The credit may be claimed in the first income tax year that begins in the calendar year the qualified property taxes were paid.

**Fiscal Year Filers.** Taxpayer's with a fiscal year beginning in 2022 and ending in 2023 may complete Part B for qualified property taxes paid during the entire 2022 calendar year. The credit claimed in this fiscal year cannot include any qualified property taxes paid in 2023.

**Short Year Filers.** Taxpayers with a short period beginning in 2022 and ending in 2023. If this is the first short year beginning in 2022, complete Part B for qualified property taxes paid during the entire 2022 calendar year.

Taxpayers with a short period beginning and ending in 2022. If this is the first short year beginning in 2022, complete Part B for the qualified property taxes paid during the entire 2022 calendar year. You may have to file an extension to be sure that the information will be available in Look-up Tool at the time you file the first short year return. Taxpayers filing for the second short period beginning in 2022 cannot claim the credit on the second short period return.

Information must be entered separately for each parcel for which qualified property taxes were paid in calendar year 2022. A separate entry must also be made for each property tax year for which qualified property taxes were paid in 2022. If Part B does not have enough rows to include all the parcels or years for which you paid qualified property taxes, attach a schedule in the same format as Part B.

**Example 1.** Joe Pear owns two parcels in Lancaster County and paid property taxes on those parcels for the 2021 and 2022 property tax year during the 2022 calendar year. Joe owned parcel 17-12-345-678-000 for the entire 2022 calendar year and purchased parcel 17-87-654-321-000 on July 1, 2021. The total property taxes paid were:

Property Tax Year	Parcel ID Number	Total Property Taxes Paid
2021	17-12-345-678-000	\$5,760
2022	17-12-345-678-000	\$6,100
2021	17-87-654-321-000	\$2,650
2022	17-87-654-321-000	\$5,490

Joe used the Property Tax Look-up Tool to compute the qualified property taxes he paid. Joe entered in the Look-up Tool the total property taxes he paid for the “Actual payments made by Joe Pear to Lancaster County Treasurer in calendar year 2022.” Part B of Form PTC should be completed as follows:

Property Tax Year	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid	Nebraska Community College Property Taxes You Paid
2021	55	17-12-345-678-000	2,880 00	259 00
2022	55	17-12-345-678-000	3,050 00	275 00
2021	55	17-87-654-321-000	1,325 00	119 00
2022	55	17-87-654-321-000	2,745 00	247 00
Total eligible school district and community college property taxes you paid in 2022 . . . . .			<b>3a</b> 10,000 00	<b>3b</b> 900 00

**Property Tax Year.** Enter the property tax year for which the qualified property taxes were levied. Most taxpayers pay their property taxes in the year after the taxes were levied. If more than one year of property taxes were paid in the 2022 calendar year, a separate entry must be made for each property tax year. See example 1 above.

**Nebraska County Number.** Enter the number assigned to the county where the parcel is located. This number is provided by the Look-up Tool or may be found on the [County Parcel ID Search](#). This number is not the same as the county number used for license plates. Do not enter the county number from a license plate.

**Parcel ID Number.** Enter the parcel ID number assigned by the county assessor to the parcel. This number may be found on the Real Estate Tax Statement issued by the county treasurer where the parcel is located. The parcel ID number may also be found using the Look-up Tool. Some counties use the term “property ID” rather than “parcel ID”. Parcel ID numbers assigned by Lancaster County include dashes. The parcel ID number entered on Form PTC for parcels located in Lancaster County must include the dashes. The parcel ID numbers for the other 92 counties have either 9 or 10 digits and no dashes.

**Qualified Property Taxes Paid.** Enter in the appropriate column the amount of qualified property taxes you paid on the parcel during the 2022 calendar year. This amount may be computed using the Look-up Tool or the taxpayer’s records. Those records include, but are not be limited to, the Real Estate Tax Statement issued by the county treasurer where the parcel is located.

**Total School District and Community College Property Taxes Paid in 2022.** On lines 3a and 3b enter the sum of the school district and community college property taxes paid on the parcel or parcels listed in Part B.

# 2022 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2022, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2022 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** where you live.
3. Find the seven-digit code for your high school district.
4. Enter the **seven-digit code** for your high school district on Form 1040N.

If you fail to include your high school district code on your return, processing of your return and any refund may be delayed.

High school district code information is required by law so the Nebraska Department of Education can determine state aid allocations to Nebraska's K-12 school systems.

**Example:** Matt and Jill live in Banner County and the Bayard 21 high school district.

County of Residence	High School District	7-digit code for Form 1040N
<b>Banner</b>		
Banner 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
<b>Adams</b>			<b>Brown</b>			<b>Cedar (continued)</b>			<b>Cuming (continued)</b>		
Adams Central High 90		0101090	Ainsworth 10		0909010	Laurel-Concord-Coleridge 54		1414054	Scribner-Snyder 62		2027062
Blue Hill 74		0191074	Keya Paha Co High 100		0952100	Randolph 45		1414045	West Point 1		2020001
Doniphan-Trumbull 126		0140126	Rock Co High 100		0975100	Wausa 76R		1454576	Wisner-Pilger 30		2020030
Hastings 18		0101018	Sandhills 71		0905071	Wynot 101		1414101	<b>Custer</b>		
Kenesaw 3		0101003	Valentine High 6		0916006	<b>Chase</b>			Anselmo-Merna 15		2121015
Lawrence/Nelson 5		0165005	<b>Buffalo</b>			<b>Chase</b>			Ansley 44		2121044
Minden R3		0150503	Amherst 119		1010119	Chase County Schools 10		1515010	Arcadia 21		2188021
Sandy Creek 1C		0118501	Ansley 44		1021044	Perkins County Schools 20		1568020	Arnold 89		2121089
Shelton 19		0110019	Centura 100		1047100	Wauneta-Palisade 536		1515536	Broken Bow 25		2121025
Silver Lake 123		0101123	Elm Creek 9		1010009	<b>Cherry</b>			Callaway 180		2121180
<b>Antelope</b>			Gibbon 2		1010002	Cody-Kilgore 30		1616030	Cozad 11		2124011
Boone Central 1		0206001	Kearney 7		1010007	Gordon-Rushville High Sch 10		1681010	Gothenburg 20		2124020
Creighton 13		0254013	Pleasanton 105		1010105	Hyannis 11		1638011	Litchfield 15		2182015
Elgin 18		0202018	Ravenna 69		1010069	Mullen 1		1646001	Loup Co 25		2158025
Elkhorn Valley 80		0259080	Shelton 19		1010019	Thedford High 1		1686001	Ord 5		2188005
Neligh-Oakdale 9		0202009	Sumner-Eddyville-Miller 101		1024101	Valentine High 6		1616006	Sandhills 71		2105071
Plainview 5		0270005	<b>Burt</b>			<b>Cheyenne</b>			Sargent 84		2121084
Summerland 115		0202115	Bancroft-Rosalie 20		1120020	Creek Valley 25		1725025	Sumner-Eddyville-Miller 101		2124101
<b>Arthur</b>			Logan View 594		1127594	Leyton 3		1717003	<b>Dakota</b>		
Arthur Co High 500		0303500	Lyons-Decatur Northeast 20		1111020	Potter-Dix 9		1717009	Allen 70		2226070
<b>Banner</b>			Oakland-Craig 14		1111014	Sidney 1		1717001	Emerson-Hubbard 561		2226561
Banner 1		0404001	Tekamah-Herman 1		1111001	<b>Clay</b>			Homer 31		2222031
Bayard 21		0462021	<b>Butler</b>			Adams Central High 90		1801090	Ponca 1		2226001
Potter-Dix 9		0417009	Centennial 67R		1280567	Blue Hill 74		1891074	So Sioux City 11		2222011
<b>Blaine</b>			Columbus 1		1271001	Davenport 47		1885047	<b>Dawes</b>		
Anselmo-Merna 15		0521015	David City 56		1212056	Doniphan-Trumbull 126		1840126	Chadron 2		2323002
Loup Co 25		0558025	East Butler 2R		1212502	Harvard 11		1818011	Crawford 71		2323071
Sandhills 71		0505071	Lakeview Community 5		1271005	Lawrence/Nelson 5		1865005	Hay Springs 3		2381003
Sargent 84		0521084	Raymond Central 161		1255161	Sandy Creek 1C		1818501	Hemingford 10		2307010
<b>Boone</b>			Schuyler Central High 123		1219123	Shickley 54		1830054	Sioux Co High 500		2383500
Boone Central 1		0606001	Seward 9		1280009	Sutton 2		1818002	<b>Dawson</b>		
Central Valley 60		0639060	Shelby-Rising City 32		1272032	<b>Colfax</b>			Callaway 180		2421180
Elgin 18		0602018	<b>Cass</b>			Clarkson 58		1919058	Cozad 11		2424011
Elkhorn Valley 80		0659080	Ashland-Greenwood 1		1378001	Howells-Dodge 70		1919070	Elm Creek 9		2410009
Fullerton 1		0663001	Conestoga 56		1313056	Leigh 39		1919039	Elwood 30		2437030
Newman Grove 13		0659013	Elmwood-Murdock 97		1313097	North Bend Central 595		1927595	Eustis-Farnam 95		2432095
Riverside 75		0606075	Louisville 32		1313032	Schuyler Central High 123		1919123	Gothenburg 20		2424020
St. Edward 17		0606017	Nebraska City 111		1366111	<b>Cuming</b>			Lexington 1		2424001
<b>Box Butte</b>			Plattsmouth 1		1313001	Bancroft-Rosalie 20		2020020	Overton 4		2424004
Alliance 6		0707006	Syracuse-Dunbar-Avoca 27		1366027	Howells-Dodge 70		2019070	Sumner-Eddyville-Miller 101		2424101
Bayard 21		0762021	Waverly 145		1355145	Logan View 594		2027594	<b>Deuel</b>		
Bridgeport 63		0762063	Weeping Water 22		1313022	Lyons-Decatur Northeast 20		2011020	Creek Valley 25		2525025
Hemingford 10		0707010	<b>Cedar</b>			Oakland-Craig 14		2011014	South Platte 95		2525095
<b>Boyd</b>			Bloomfield 86R		1454586	Pender 1		2087001	<b>Dixon</b>		
Keya Paha Co High 100		0852100	Crofton 96		1454096	<b>Cumings</b>			Allen 70		2626070
Boyd County Sch 51		0808051	Hartington-Newcastle 8		1414008	Bancroft-Rosalie 20		2020020	Emerson-Hubbard 561		2626561
						Howells-Dodge 70		2019070	Hartington-Newcastle 8		2614008
						Logan View 594		2027594			
						Lyons-Decatur Northeast 20		2011020			
						Oakland-Craig 14		2011014			
						Pender 1		2087001			













# 2022 Nebraska Tax Table — continued

If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is —						Your Nebraska tax is —						Your Nebraska tax is —			
<b>59,760</b>						<b>62,060</b>						<b>64,360</b>					
59,760	59,860	\$3,139	\$2,307	\$3,139	\$2,629	62,060	62,160	\$3,296	\$2,422	\$3,296	\$2,786	64,360	64,460	\$3,453	\$2,537	\$3,453	\$2,944
59,860	59,960	\$3,146	\$2,312	\$3,146	\$2,636	62,160	62,260	\$3,303	\$2,427	\$3,303	\$2,793	64,460	64,560	\$3,460	\$2,542	\$3,460	\$2,951
59,960	60,060	\$3,153	\$2,317	\$3,153	\$2,643	62,260	62,360	\$3,310	\$2,432	\$3,310	\$2,800	64,560	64,660	\$3,467	\$2,547	\$3,467	\$2,957
60,060	60,160	\$3,159	\$2,322	\$3,159	\$2,650	62,360	62,460	\$3,317	\$2,437	\$3,317	\$2,807	64,660	64,760	\$3,474	\$2,552	\$3,474	\$2,964
60,160	60,260	\$3,166	\$2,327	\$3,166	\$2,656	62,460	62,560	\$3,324	\$2,442	\$3,324	\$2,814	64,760	64,860	\$3,481	\$2,557	\$3,481	\$2,971
60,260	60,360	\$3,173	\$2,332	\$3,173	\$2,663	62,560	62,660	\$3,330	\$2,447	\$3,330	\$2,821	64,860	64,960	\$3,488	\$2,562	\$3,488	\$2,978
60,360	60,460	\$3,180	\$2,337	\$3,180	\$2,670	62,660	62,760	\$3,337	\$2,452	\$3,337	\$2,827	64,960	65,060	\$3,495	\$2,567	\$3,495	\$2,985
60,460	60,560	\$3,187	\$2,342	\$3,187	\$2,677	62,760	62,860	\$3,344	\$2,457	\$3,344	\$2,834	65,060	65,160	\$3,501	\$2,572	\$3,501	\$2,992
60,560	60,660	\$3,194	\$2,347	\$3,194	\$2,684	62,860	62,960	\$3,351	\$2,462	\$3,351	\$2,841	65,160	65,260	\$3,508	\$2,577	\$3,508	\$2,998
60,660	60,760	\$3,200	\$2,352	\$3,200	\$2,691	62,960	63,060	\$3,358	\$2,467	\$3,358	\$2,848	65,260	65,360	\$3,515	\$2,582	\$3,515	\$3,005
60,760	60,860	\$3,207	\$2,357	\$3,207	\$2,697	63,060	63,160	\$3,365	\$2,472	\$3,365	\$2,855	65,360	65,460	\$3,522	\$2,587	\$3,522	\$3,012
60,860	60,960	\$3,214	\$2,362	\$3,214	\$2,704	63,160	63,260	\$3,371	\$2,477	\$3,371	\$2,862	65,460	65,560	\$3,529	\$2,592	\$3,529	\$3,019
60,960	61,060	\$3,221	\$2,367	\$3,221	\$2,711	63,260	63,360	\$3,378	\$2,482	\$3,378	\$2,868	65,560	65,660	\$3,536	\$2,597	\$3,536	\$3,026
61,060	61,160	\$3,228	\$2,372	\$3,228	\$2,718	63,360	63,460	\$3,385	\$2,487	\$3,385	\$2,875	65,660	65,760	\$3,542	\$2,602	\$3,542	\$3,033
61,160	61,260	\$3,235	\$2,377	\$3,235	\$2,725	63,460	63,560	\$3,392	\$2,492	\$3,392	\$2,882	65,760	65,860	\$3,549	\$2,607	\$3,549	\$3,039
61,260	61,360	\$3,241	\$2,382	\$3,241	\$2,732	63,560	63,660	\$3,399	\$2,497	\$3,399	\$2,889	65,860	65,960	\$3,556	\$2,612	\$3,556	\$3,046
61,360	61,460	\$3,248	\$2,387	\$3,248	\$2,739	63,660	63,760	\$3,406	\$2,502	\$3,406	\$2,896	65,960	66,060	\$3,563	\$2,617	\$3,563	\$3,053
61,460	61,560	\$3,255	\$2,392	\$3,255	\$2,745	63,760	63,860	\$3,412	\$2,507	\$3,412	\$2,903	66,060	66,160	\$3,570	\$2,622	\$3,570	\$3,060
61,560	61,660	\$3,262	\$2,397	\$3,262	\$2,752	63,860	63,960	\$3,419	\$2,512	\$3,419	\$2,910	66,160	66,260	\$3,577	\$2,627	\$3,577	\$3,067
61,660	61,760	\$3,269	\$2,402	\$3,269	\$2,759	63,960	64,060	\$3,426	\$2,517	\$3,426	\$2,916	66,260	66,360	\$3,583	\$2,632	\$3,583	\$3,074
61,760	61,860	\$3,276	\$2,407	\$3,276	\$2,766	64,060	64,160	\$3,433	\$2,522	\$3,433	\$2,923	66,360	66,460	\$3,590	\$2,638	\$3,590	\$3,081
61,860	61,960	\$3,282	\$2,412	\$3,282	\$2,773	64,160	64,260	\$3,440	\$2,527	\$3,440	\$2,930						
61,960	62,060	\$3,289	\$2,417	\$3,289	\$2,780	64,260	64,360	\$3,447	\$2,532	\$3,447	\$2,937						

\*A qualifying widow(er) must also use this column.

### Over \$66,460

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2022 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$66,460, the endpoint of the bracket.

Single	Married, filing jointly or qualifying widow(er)	Married, filing separately	Head of household
Add \$3,594 plus 6.84% of the amount over \$66,460.	Add \$2,642 plus 6.84% of the amount over \$66,460.	Add \$3,594 plus 6.84% of the amount over \$66,460.	Add \$3,084 plus 6.84% of the amount over \$66,460.
(Your taxable income - \$66,460) x .0684 + \$3,594 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$2,642 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$3,594 = Your Nebraska tax.	(Your taxable income - \$66,460) x .0684 + \$3,084 = Your Nebraska tax.

**This is your Nebraska income tax.**

**(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)**

# Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Ewing (177)	0.50%	Norfolk (351)	1.50%
Albion (004)	1.50	Exeter (178)	1.50	North Bend (353)	1.50
Alliance (008)	1.50	Fairbury (179)	2.00	North Platte (355)	1.50
Alma (009)	2.00	Fairfield (180)	1.50	Oakland (358)	1.50
Ansley (015)	1.00	Falls City (182)	2.00	Oconto (360)	1.00
Arapahoe (016)	1.50		beginning 10/1/2022	Odell (362)	1.00
	1/1/2022 to 3/31/2022		1/1/2022 to 9/30/2022	Ogallala (363)	1.50
Arcadia (017)	1.00	Farnam (183)	1.00	Omaha (365)	1.50
Arlington (018)	1.50	Fordyce (187)	1.00	O'Neill (366)	1.50
Arnold (019)	1.00	Fort Calhoun (188)	1.50	Orchard (368)	1.50
Ashland (021)	1.50	Franklin (190)	1.00	Ord (369)	2.00
Atkinson (023)	1.50	Fremont (191)	1.50	Osceola (371)	1.50
Auburn (025)	1.00	Friend (192)	1.50	Oshkosh (372)	2.00
Bancroft (030)	1.50	Fullerton (193)	2.00	Osmond (373)	1.50
Bassett (035)	1.50	Gage County (934)	0.50	Oxford (376)	1.50
Battle Creek (036)	1.50	Geneva (198)	2.00	Palmer (379)	1.50
Bayard (037)	1.00	Genoa (199)	1.50	Palmyra (380)	1.00
Beatrice (039)	2.00	Gering (200)	2.00	Papillion (382)	2.00
Beaver City (040)	1.00		beginning 10/1/2022	Pawnee City (383)	2.00
Beaver Crossing (041)	1.00		1/1/2022 to 9/30/2022	Paxton (384)	2.00
Beemer (043)	1.50	Gibbon (201)	1.50	Pender (385)	1.50
Bellevue (046)	1.50	Gordon (206)	1.50	Peru (386)	1.00
Bellwood (047)	1.50	Gothenburg (207)	1.50	Petersburg (387)	1.00
Benedict (049)	1.50	Grand Island (210)	2.00	Pierce (390)	1.00
Benkelman (050)	1.50	Grant (211)	1.00	Pilger (391)	1.50
Bennet (051)	1.00	Greeley (212)	1.50	Plainview (392)	1.50
Bennington (052)	1.50	Greenwood (213)	1.00	Platte Center (393)	1.50
Bertrand (053)	1.50	Gresham (214)	1.50	Plattsmouth (394)	1.50
Big Springs (055)	1.00	Gretna (215)	2.00	Pleasanton (396)	1.00
Blair (057)	1.50	Guide Rock (217)	1.50	Plymouth (397)	1.50
Bloomfield (058)	1.00	Harrison (227)	1.50	Ponca (399)	1.50
Blue Hill (060)	1.50	Hartington (228)	1.50	Ralston (407)	1.50
Brainard (066)	1.00	Harvard (229)	1.00	Randolph (408)	1.50
Bridgeport (068)	1.00	Hastings (230)	1.50	Ravenna (409)	1.50
Broken Bow (072)	1.50	Hay Springs (231)	1.00	Red Cloud (411)	1.50
Brownville (073)	1.00	Hebron (235)	1.50	Republican City (412)	1.00
Bruning (075)	1.50	Hemingford (236)	1.50	Rising City (415)	1.00
Burwell (081)	1.50	Henderson (237)	1.50	Roca (418)	1.50
Cairo (085)	1.00	Hickman (242)	1.50	Rushville (425)	1.50
Callaway (086)	1.00	Hildreth (243)	1.00	St. Edward (452)	1.50
Cambridge (087)	2.00	Holdrege (245)	1.50	St. Paul (454)	1.00
Cedar Rapids (092)	1.00	Hooper (248)	1.00	Sargent (428)	2.00
Central City (094)	1.50	Howells (251)	1.50	Schuyler (430)	1.50
Ceresco (095)	1.50	Hubbard (252)	1.50	Scottsbluff (432)	1.50
Chadron (096)	2.00	Hubbell (253)	1.00	Scribner (433)	1.50
Chambers (097)	1.00	Humboldt (254)	1.50	Seward (435)	1.50
Chappell (099)	2.00	Humphrey (255)	2.00	Shelby (436)	1.50
Chester (100)	1.00	Hyannis (257)	1.00	Sidney (441)	2.00
Clarks (101)	1.50	Imperial (258)	1.00	Silver Creek (442)	1.00
Clarkson (102)	1.50	Jackson (263)	1.50	South Sioux City (446)	1.50
Clatonia (103)	0.50	Jansen (264)	1.00	Spalding (447)	1.50
Clay Center (104)	1.50	Juniata (268)	1.50	Spencer (448)	1.00
Clearwater (105)	1.50	Kearney (269)	1.50	Springfield (450)	1.50
Coleridge (108)	1.00	Kimball (273)	1.50	Springview (451)	1.00
Columbus (110)	1.50	Laurel (276)	1.00	Stanton (456)	1.50
Cordova (114)	1.00	LaVista (274)	2.00	Sterling (462)	1.00
Cortland (116)	1.00	Lawrence (277)	1.00	Stromsburg (467)	1.50
Cozad (119)	1.50	Leigh (279)	1.50	Stuart (468)	1.50
Crawford (122)	1.50	Lewellen (281)	1.00	Superior (470)	1.50
Creighton (123)	1.00	Lexington (283)	1.50	Sutton (473)	1.50
Crete (125)	2.00	Lincoln (285)	1.75	Syracuse (475)	1.00
Crofton (126)	1.00	Linwood (287)	1.00	Tecumseh (481)	1.50
Curtis (129)	1.00	Loomis (291)	1.00	Tekamah (482)	2.00
Dakota City (131)	1.00	Louisville (293)	1.50	Terrytown (483)	1.00
Dakota County (922)	0.50	Loup City (294)	2.00	Tilden (487)	1.50
Dannebrog (134)	1.00	Lyons (298)	1.50	Uehling (491)	1.00
Davey (137)	1.50	Madison (299)	1.50	Unadilla (493)	1.50
David City (138)	2.00	Malcolm (302)	1.00	Upland (495)	1.50
Daykin (140)	1.00	Manley (304)	0.50	Utica (496)	1.50
Decatur (141)	2.00	Marquette (305)	1.50	Valentine (497)	1.50
Deshler (143)	1.00	Maywood (311)	1.50	Valley (498)	1.50
DeWeese (144)	1.00	McCook (312)	1.50	Verdigre (502)	1.50
DeWitt (145)	1.00	McCool Junction (313)	1.50	Wahoo (506)	2.00
Diller (147)	1.00	Meadow Grove (317)	1.50	Wakefield (507)	1.00
Dodge (150)	1.50	Milford (322)	1.00	Waterloo (512)	2.00
Doniphan (151)	1.00	Milligan (325)	1.50	Wauneta (513)	1.00
Dorchester (152)	1.50	Minden (327)	2.00	Wausa (514)	1.00
Douglas (153)	1.50	Mitchell (328)	1.50	Waverly (515)	1.50
Duncan (156)	1.50	Monroe (330)	1.50	Wayne (516)	1.50
Eagle (159)	1.00	Morrill (332)	1.00	Weeping Water (517)	1.50
Edgar (161)	1.00	Mullen (334)	1.00	West Point (519)	2.00
Edison (162)	1.00	Murray (336)	1.00		beginning 10/1/2022
Elgin (164)	1.00	Nebraska City (339)	2.00		1/1/2022 to 9/30/2022
Elm Creek (167)	1.00	Nehawka (340)	1.00	Wilber (523)	1.50
Elmwood (168)	1.50	Neligh (341)	1.00	Wisner (530)	2.00
Elwood (170)	1.00	Nelson (342)	1.00	Wood River (533)	1.50
Eustis (176)	1.00	Newman Grove (346)	1.50	Wymore (534)	1.50
		Niobrara (349)	1.00	York (536)	2.00