

**Nebraska Individual Income Tax Return**  
for the taxable year January 1, 2022 through December 31, 2022 or other taxable year:  
, 2022 through ,

Please Type or Print

Your First Name and Initial	Last Name
If a Joint Return, Spouse's First Name and Initial	Last Name
Current Mailing Address (Number and Street or PO Box)	
City	State Zip Code

**Please Do Not Write In This Space**

Your Social Security Number	Spouse's Social Security Number	High School District Code
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At any time during 2022, did you receive, sell, exchange, gift, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

(1)  Farmer/Rancher      (2)  Active Military      (1)  Deceased Taxpayer(s)  
(first name & date of death):

**1 Federal Filing Status:**  
 (1)  Single      (3)  Married, filing separately—Spouse's SSN: \_\_\_\_\_ (4)  Head of Household  
 (2)  Married, filing jointly and Full Name \_\_\_\_\_ (5)  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 II)

**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	Dependents
First Name	Last Name Social Security Number

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

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

**5 Federal adjusted gross income (AGI)** (line 11, Federal Form 1040 or 1040-SR) Do not leave blank . . . . . **5** \_\_\_\_\_ 00

**6 Nebraska standard deduction** (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$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) . . . . . **6** \_\_\_\_\_ 00

**7 Total itemized deductions** (line 17, Federal Schedule A – see instructions) . . . . . **7** \_\_\_\_\_ 00

**8 State and local income taxes** (line 5a, Schedule A, Federal Form 1040 or 1040-SR) . . . . . **8** \_\_\_\_\_ 00

**9 Nebraska itemized deductions** (line 7 minus line 8) . . . . . **9** \_\_\_\_\_ 00

**10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater** (the larger of line 6 or line 9) . . . . . **10** \_\_\_\_\_ 00

**11 Nebraska income before adjustments** (line 5 minus line 10) . . . . . **11** \_\_\_\_\_ 00

**12 Adjustments increasing federal AGI** (line 9, from attached Nebraska Schedule I) . . . . . **12** \_\_\_\_\_ 00

**13 Adjustments decreasing federal AGI** (line 33, from attached Nebraska Schedule I) . . . . . **13** \_\_\_\_\_ 00


**14 Nebraska Taxable Income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebr. Sch. III before continuing . . . . . **14** \_\_\_\_\_ 00

**15 Nebraska income tax** (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.) . . . . . **15** \_\_\_\_\_ 00

**16 Nebraska other tax calculation:**  
**a** Federal Tax on Lump-Sum Distributions (Federal Form 4972) **16 a** \$ \_\_\_\_\_  
**b** Federal tax on early distributions (lesser of Federal Form 5329 or line 8, Sch. 2, Federal Form 1040 or 1040-SR) **16 b** \$ \_\_\_\_\_  
**c Total** (add lines 16a and 16b) . . . . . **16 c** \$ \_\_\_\_\_  
 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 . . . . . **16** \_\_\_\_\_ 00

**17 Total Nebraska tax before Nebraska personal exemption credit** (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 42. . . . . **17** \_\_\_\_\_ 00

DRAFTS OF  
September 1, 2022  
DO NOT FILE

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 page 9 in the 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 (ND/ NextGen)	33		00
34	Nebraska earned income credit. Enter number of qualifying children <b>97</b> Federal credit <b>98</b> \$ _____ .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 stillbirth certificates 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 the box <b>96</b> <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 <b>91</b> \$ _____ State tax <b>92</b> \$ _____ (purchases x 5.5%); Enter purchases subject to local tax <b>93</b> \$ _____ Local tax <b>94</b> \$ _____ (purchases x local rate of _____ %) <b>95</b> 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

DRAFT AS OF  
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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 ( ) \_\_\_\_\_ Email Address \_\_\_\_\_

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

**paid preparer's use only**

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's PTIN ( ) \_\_\_\_\_

Print Firm's Name (or yours if self-employed), Address and Zip Code \_\_\_\_\_ EIN \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Mail returns to: **Nebraska Department of Revenue, Lincoln, NE 68509-8912. Use PO Box 98912 to request a refund, otherwise use PO Box 98934.**  
E-file your return. NebFile offers **FREE** e-filing of your state return.