

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

DRAFT AS OF  
September 21, 2022  
DO NOT FILE



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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.

<p><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-.</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____</p> <p>Total income derived from Nebraska sources. Enter total of lines 1b.....</p>		<b>1</b>	00
<p><b>2</b> Adjustments as applied to Nebraska income, if any (see instructions)</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____</p> <p>Total adjustment as applied to Nebraska income. Enter total of lines 2b.....</p>		<b>2</b>	00
<p><b>3</b> Nebraska adjusted gross income (line 1 minus line 2).....</p>		<b>3</b>	00
<p><b>4</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....</p> <p style="text-align: center;">Line 3 <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> / <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span></p> <p>(Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> + <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> – <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span> = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span></p>		<b>4</b>	. _____
<p><b>5</b> Nebraska Taxable Income (line 14, Form 1040N).....</p>		<b>5</b>	00
<p><b>6</b> Nebraska tax calculation (see instructions)</p> <p><b>a</b> Tax on Nebraska Taxable Income from line 5..... <b>6 a</b> \$ _____</p> <p><b>b</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... <b>6 b</b> \$ _____</p> <p><b>c</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit..... <b>6 c</b> \$ _____</p> <p><b>d</b> Subtotal credits (add lines 6b and 6c)..... <b>6 d</b> \$ _____</p> <p>Line 6a minus line 6d.....</p>		<b>6</b>	00
<p><b>7</b> Multiply Nebraska personal exemption credit of \$146 by the number of Nebraska personal exemptions on line 4, Form 1040N.....</p>		<b>7</b>	00
<p><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...</p>		<b>8</b>	00
<p><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.....</p>		<b>9</b>	00
<p><b>10</b> Nebraska other tax calculation:</p> <p><b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>10 a</b> \$ _____</p> <p><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> \$ _____</p> <p><b>c</b> Subtotal (add lines 10a and 10b)..... <b>10 c</b> \$ _____</p> <p><b>d</b> Tax calculation. Multiply line 10c by 29.6% (x .296)..... <b>10 d</b> \$ _____</p> <p><b>e</b> Enter any unused Nebraska personal exemption credit from the calculation on line 8 <b>10 e</b> \$ _____</p> <p><b>f</b> Subtract line 10e from line 10d..... <b>10 f</b> \$ _____</p> <p>Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.....</p>		<b>10</b>	00
<p><b>11</b> Earned income credit (Partial-Year Residents Only)</p> <p><b>a</b> Number of qualifying children. Enter here and on line 34, box 97, Form 1040N..... <b>11 a</b> _____</p> <p><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> \$ _____</p> <p>Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).....</p>		<b>11</b>	00
<p><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.....</p>		<b>12</b>	00