

Amended Nebraska Property Tax Credit
This form may only be used by individuals who previously filed their 2022 Form 1040N.

**FORM PTCX
2022**

Please Type or Print	Your First Name and Initial	Last Name	Please Do Not Write In This Space		
	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	Your Social Security Number	Spouse's Social Security Number	

Check this box to indicate if the address provided is different from the most recent filing. Resulting overpayment will be refunded to this address.

Part A—Computation of the Credits

1 Credit for school district property taxes. Multiply line 3a (Total Nebraska school district property taxes you paid) by 30% (.30).....	1		00
2 Credit for community college property taxes. Multiply line 3b (Total Nebraska community college taxes you paid) by 30% (.30).....	2		00

Part B — Individuals that Paid Nebraska School District and Community College Property Taxes 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
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			00	00
			00	00
			00	00
			00	00
Total eligible school district and community college property taxes you paid in 2022.....			3a 00	3b 00

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this form and to the best of my knowledge and belief, it is 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 _____ Email Address _____

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

For Nebraska Department of Revenue Use Only								
TRC 63	NE ID Number	2210N	Penalty	Interest	Line 35	Line 36	Line 47	Paragraph Code
		\$	\$	\$	\$	\$	\$	

Comments:

Instructions

This form can be completed quickly and easily using 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.

Who May File. You may only use the 2022 Form PTCX if you filed an original 2022 Form 1040N with Nebraska and failed to claim the School District and Community College Property Tax credits on your original 2022 Form 1040N. If you have not filed a 2022 Form 1040N you cannot use this form and must file an original tax return.

Nebraska Property Tax Look-Up Tool. You may determine the amount of school district and community college property taxes (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. DOR obtains property tax data from each county treasurer. That data includes the amount of property taxes received during a calendar year. DOR will use the county treasurer data, unless you can show the county treasurer's data is incorrect.

Limitation on Qualified Property Taxes. Qualified property taxes paid does 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 school district and community college 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.

Who Must File. Form PTCX must be filed by an individual claiming the credits that were not claimed on your 2022 Nebraska Individual income tax return, Form 1040N.

Need More Information? Visit the [Nebraska Property Tax Credit](#) page on DOR's website.

When and Where to File. Form PTCX must be filed within three years from the date your original 2022 1040N was filed.

Mail the 2022 Form PTCX to:

Nebraska Department of Revenue
PO Box 98911
Lincoln, NE 68509-8911

For more detailed instructions see the [2022 Form PTC, Nebraska Property Tax Credit Instructions](#).

How to Complete the Form PTCX

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 that were not reported and claimed on your original 2022 1040N and Form PTC.

Part B – Individuals that Paid Nebraska School District and Community College Property Taxes in 2022

Part B is used by individuals that paid qualified property taxes in 2022 but did not claim the credit for 2022.

Fiscal 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 school district and community college property taxes paid during the entire 2022 calendar year. The credit claimed in this fiscal year cannot include any school district or community college property taxes paid in 2023.

Information must be entered separately for each parcel for which school district and community college property taxes were paid in calendar year 2022. A separate entry must also be made for each property tax year for which school district and community college 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 school district and community college 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 on those parcels were as follows:

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 Look-up Tool to compute the school district and community college 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 PTCX should be completed as follows using the information from the Look-up Tool.

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			3a 10,000 00	3b 900 00

Property Tax Year. Enter the property tax year for which the Nebraska school district and community college 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 DOR’s 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 DOR’s 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 PTCX 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 DOR’s 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 Eligible School District and Community College Property Taxes You 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.