

# Amended Nebraska Individual Income Tax Return

Taxable Year of Original Return  
beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

Your First Name and Initial If a Joint Return, Spouse's First Name and Initial Current Mailing Address (Number and Street or PO Box)	Last Name Last Name	<b>PLEASE DO NOT WRITE IN THIS SPACE</b>	
City State Zip Code	Your Social Security Number Spouse's Social Security Number		

- (1)  Farmer/Rancher      (3)  Deceased Taxpayers (First Names and Dates of Death) \_\_\_\_\_
- (2)  Active Military \_\_\_\_\_

<b>Are you filing this amended return because:</b> a. The Nebraska Department of Revenue has notified you that your return will be audited? <input type="checkbox"/> YES <input type="checkbox"/> NO b. The Internal Revenue Service has corrected your federal return? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, identify office: _____ Attach a copy of changes from the Internal Revenue Service.	<b>Are you filing for a refund based on:</b> a. The filing of a federal amended return or claim for refund? <input type="checkbox"/> YES <input type="checkbox"/> NO Attach copies of Federal Form 1045 or 1040X and supporting schedules. b. Carryback of a net operating loss or IRC § 1256 loss? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, year of loss: _____ Amount: \$ _____ Attach copies of Federal Form 1045 or 1040X with supporting schedules, and a completed Nebraska NOL Worksheet.
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<b>1 FEDERAL FILING STATUS (check only one for each return):</b> <table style="width:100%;"> <tr> <th></th> <th style="text-align: center;">Original</th> <th style="text-align: center;">Amended</th> </tr> <tr> <td>(1) Single</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(2) Married, filing jointly</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(3) Married, filing separately Spouse's SSN: _____</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(4) Head of household</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(5) Widow(er) with dependent child(ren)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Original	Amended	(1) Single	<input type="checkbox"/>	<input type="checkbox"/>	(2) Married, filing jointly	<input type="checkbox"/>	<input type="checkbox"/>	(3) Married, filing separately Spouse's SSN: _____	<input type="checkbox"/>	<input type="checkbox"/>	(4) Head of household	<input type="checkbox"/>	<input type="checkbox"/>	(5) Widow(er) with dependent child(ren)	<input type="checkbox"/>	<input type="checkbox"/>	<b>2 CHECK IF (on federal return):</b> (1) <b>You</b> were 65 or over <input type="checkbox"/> Original <input type="checkbox"/> Amended (2) <b>You</b> were blind <input type="checkbox"/> Original <input type="checkbox"/> Amended (3) <b>Spouse</b> was 65 or over <input type="checkbox"/> Original <input type="checkbox"/> Amended (4) <b>Spouse</b> was blind <input type="checkbox"/> Original <input type="checkbox"/> Amended (5) <b>You</b> or your <b>spouse</b> can be claimed as a dependent on another person's return <input type="checkbox"/> Original <input type="checkbox"/> Amended	<b>3 TYPE OF RETURN FILED (check only one for each return):</b> <table style="width:100%;"> <tr> <th></th> <th style="text-align: center;">Original</th> <th style="text-align: center;">Amended</th> </tr> <tr> <td>(1) Resident</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(2) Partial-year resident from _____ / _____ / _____ to _____ / _____ / _____</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(3) Nonresident</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Original	Amended	(1) Resident	<input type="checkbox"/>	<input type="checkbox"/>	(2) Partial-year resident from _____ / _____ / _____ to _____ / _____ / _____	<input type="checkbox"/>	<input type="checkbox"/>	(3) Nonresident	<input type="checkbox"/>	<input type="checkbox"/>
	Original	Amended																														
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**4 Federal exemptions** (correct number of exemptions claimed on your federal return) . . . . . **4**


Computation of Tax		Correct Amount
5 Federal adjusted gross income (AGI) . . . . .	<b>5</b>	
6 Nebraska standard deduction (see Form 1040N instructions) . . . . .	<b>6</b>	
7 Total itemized deductions (see instructions) . . . . .	<b>7</b>	
8 State and local income taxes included in line 7 . . . . .	<b>8</b>	
9 Nebraska itemized deductions (line 7 minus line 8) . . . . .	<b>9</b>	
10 Nebraska deduction (larger of line 6 or line 9) . . . . .	<b>10</b>	
11 Nebraska income before adjustments (line 5 minus line 10) . . . . .	<b>11</b>	
12 Adjustments increasing federal AGI (line 1, Nebraska Schedule I, Form 1040XN) . . . . .	<b>12</b>	
13 Adjustments decreasing federal AGI (line 9, Nebraska Schedule I, Form 1040XN) . . . . .	<b>13</b>	
14 Nebraska Taxable Income (line 11 plus line 12 minus line 13) . . . . .	<b>14</b>	
15 Nebraska income tax . . . . .	<b>15</b>	
16 Nebraska other tax . . . . .	<b>16</b>	
17 Total Nebraska tax before personal exemption credit (line 15 plus line 16) . . . . .	<b>17</b>	

**Complete Page 2.**

Computation of Tax (Attach documentation for any change in credits to lines 20 through 34 – see instructions)	Correct Amount
18 Amount from line 17 (total Nebraska tax) . . . . .	18
19 Nebraska personal exemption credit (\$131 x the number of exemptions on line 4) . . . . .	19
20 Credit for tax paid to another state from line 6, Nebraska Schedule II, Form 1040XN (attach Nebraska Schedule II and a copy of the other state's <b>dated</b> return). . . . .	20
21 Credit for the elderly or the disabled (Claim only credit for the elderly or disabled, other federal credits are not allowed.) . . . . .	21
22 Community Development Assistance Act (CDAA) credit . . . . .	22
23 Form 3800N nonrefundable credit. . . . .	23
24 Nebraska child/dependent care nonrefundable credit . . . . .	24
25 Credit for financial institution tax. . . . .	25
26 Total nonrefundable credits (total of lines 19 through 25) . . . . .	26
27 Nebraska tax after nonrefundable credits (line 18 minus line 26 - see instructions) If less than zero, enter -0-. . . . .	27
28 Total Nebraska income tax withheld (2016 Forms W-2, K-1N, W-2G, 1099-R, 1099-MISC, or others – see instr.) . . . . .	28
29 2016 estimated income tax payments (including any 2015 amount carried over) . . . . .	29
30 Form 3800N refundable credit. . . . .	30
31 Nebraska child/dependent care refundable credit . . . . .	31
32 Beginning Farmer credit (NDA NextGen) . . . . .	32
33 Nebraska earned income credit. Number of qualifying children 97 <input type="text"/> . Federal credit 98 <input type="text"/> x .10 (10%). Enter the result on line 33. Partial-year residents should complete lines 12 and 13, Schedule III. (new SSN holders see instructions). . . . .	33
34 Angel Investment Tax Credit (see Form 1040N instructions) . . . . .	34
35 Amount paid with original return, plus additional tax payments made after it was filed . . . . .	35
36 Total payments (add lines 28 through 35) . . . . .	36
37 Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed . . . . .	37
38 Actual tax paid, line 36 minus line 37 . . . . .	38
39 Penalty for underpayment of estimated tax . . . . .	39
40 <b>Total tax and penalty for underpayment of estimated tax</b> (total of lines 27 and 39). . . . .	40
41 Use tax reported on line 38 of Form 1040N . . . . .	41
42 <b>Total Amount Due.</b> If line 40 is greater than line 38 minus line 41, subtract the result of line 38 minus line 41 from line 40. Otherwise, skip to line 46 . . . . .	42
43 Penalty (see instructions) . . . . .	43
44 Interest (see instructions) . . . . .	44
45 Total <b>Balance Due</b> (total of lines 42 through 44). Pay in full with this return. <input type="checkbox"/> <b>Check this box if your payment is being made electronically</b> . . . . .	45
46 <b>Refund</b> to be received (If line 40 is less than line 38 minus line 41, subtract line 40 from the result of line 38 minus line 41.) Allow three months for your refund. . . . .	46

**Explanation of Changes**

• Attach additional sheets or schedules if necessary. • Reference net change and line number.

47a Routing Number  47b Type of Account  Checking  Savings 

(Enter 9 digits. First two digits must be 01 through 12, or 21 through 32. Use an actual check or savings account number, not a deposit slip.)

47c Account Number  (Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right.)

47d  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 correct and complete.

**sign here** ▶ Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_

**paid preparer's use only** ▶ Spouse's Signature (if filing jointly, **both** must sign) \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's PTIN \_\_\_\_\_ Email Address \_\_\_\_\_

Name on Form 1040XN

Social Security Number

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

**PART A—Adjustments Increasing Federal Adjusted Gross Income (AGI)**

	Correct Amount	
<b>1</b> Total adjustments increasing federal AGI (include interest from non-Nebraska state and local obligations). Enter here and on line 12, Form 1040XN. See instructions, then list items being changed. _____	<b>1</b>	

**PART B—Adjustments Decreasing Federal AGI**

<b>2</b> State income tax refund deduction.....	<b>2</b>	
<b>3</b> Interest or dividend income from U.S. obligations .....	<b>3</b>	
<b>4</b> Benefits paid by the Railroad Retirement Board (RRB) included in federal AGI .....	<b>4</b>	
<b>5</b> Special capital gains/extraordinary dividends deduction (see instructions) .....	<b>5</b>	
<b>6</b> Nebraska College Savings Program.....	<b>6</b>	
<b>7</b> Nebraska Long-Term Care Savings Plan a Contributions: \$ _____ b Earnings: \$ _____ (Add amounts in a and b, and enter the result on line 7).....	<b>7</b>	
<b>8</b> Other adjustments decreasing federal AGI (see instructions). List adjustments being changed and attach documentation _____	<b>8</b>	
<b>9</b> Total adjustments decreasing federal AGI (add lines 2 through 8). Enter here and on line 13, Form 1040XN.....	<b>9</b>	

**Nebraska Schedule II—Credit for Tax Paid to Another State for Full-Year Residents Only**

• If line 2 or 5 is amended, a copy of the return filed with another state must be attached.

	Correct Amount	
<b>1</b> Total Nebraska tax (line 17, Form 1040XN) .....	<b>1</b>	
<b>2</b> AGI derived from another state (Do not enter the amount of taxable income from the other state. Use the Conversion Chart on the Department's website.).....	<b>2</b>	
<b>3</b> Ratio (Calculate to six decimal places, and round to five) $\frac{\text{Line 2}}{\text{From Form 1040XN, Line 5 + Line 12 - Line 13}} = \frac{\boxed{\phantom{000}}}{\boxed{\phantom{000}}} = \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}}$	<b>3</b>	
<b>4</b> Calculated Tax Credit. Line 1 multiplied by line 3 ratio .....	<b>4</b>	
<b>5</b> Tax due and paid to another state (Do not enter the amount of income tax withheld for the other state. Use the Conversion Chart on the Department's website.).....	<b>5</b>	
<b>6</b> Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, Form 1040XN.....	<b>6</b>	

**Nebraska Schedule III—Computation of Nebraska Tax**

• Nonresidents and partial-year residents complete lines 1 through 13 below.

	Correct Amount	
<b>1</b> Income derived from Nebraska sources.....	<b>1</b>	
<b>2</b> Adjustments as applied to Nebraska income. Refer to Form 1040N instructions and list the items being changed _____	<b>2</b>	
<b>3</b> Nebraska AGI (line 1 minus line 2) .....	<b>3</b>	
<b>4</b> Ratio – Nebraska's share of the total income (Calculate to six decimal places, and round to five) $\frac{\text{Line 3}}{\text{From Form 1040XN, Line 5 + Line 12 - Line 13}} = \frac{\boxed{\phantom{000}}}{\boxed{\phantom{000}} + \boxed{\phantom{000}} - \boxed{\phantom{000}}} = \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}} \cdot \boxed{\phantom{000}}$	<b>4</b>	
<b>5</b> Nebraska Taxable Income (from line 14, Form 1040XN).....	<b>5</b>	
<b>6</b> Nebraska total income tax (see instructions) \$ _____, minus credits: \$ _____. Enter difference here .....	<b>6</b>	
<b>7</b> Enter <b>personal exemption credit</b> (if any) .....	<b>7</b>	
<b>8</b> Tax after personal exemption credit (line 6 minus line 7) If less than zero, enter -0-.....	<b>8</b>	
<b>9</b> Nebraska share of line 8 (multiply line 8 by line 4 ratio). Enter here and on line 15, Form 1040XN.....	<b>9</b>	
<b>10</b> Nebraska other tax (see instructions) .....	<b>10</b>	
<b>11</b> Nebraska share of line 10. Subtract any unused personal exemption credit from line 7. Multiply the result by the line 4 ratio. Enter here and on line 16, Form 1040XN .....	<b>11</b>	
<b>12</b> Earned income credit (partial-year residents only). Number of qualifying children $\boxed{\phantom{00}}$ . Federal earned income credit $\boxed{\phantom{0000}} \times .10$ (10%) .....	<b>12</b>	
<b>13</b> Partial-year residents, multiply line 12 by line 4 ratio. Enter here and on line 33, Form 1040XN .....	<b>13</b>	

# Amended Nebraska Individual Income Tax Return for Tax Year 2016

This Form 1040XN can **only** be used when amending tax year 2016.  
Do not use Form 1040XN to change the amount of use tax reported (see instructions for line 41 below).

## When to File

Form 1040XN is filed when:

- ◆ The 2016 federal income tax return, or another state's 2016 income tax return, is amended or corrected; or
- ◆ The information on the 2016 Nebraska income tax return that was previously filed is not correct.

Form 1040XN may only be filed after an original Nebraska income tax return has been filed using Form 1040N.

An amended Nebraska income tax return must be filed within 60 days after filing an amended federal income tax return, or after an IRS correction becomes final. A correction is final, even though the taxpayer and the IRS are still contesting the amount due, when one or more of the following has occurred:

1. The taxpayer has paid the tax;
2. The taxpayer has accepted the examining officer's findings;
3. The IRS has approved a closing argument; or
4. A court decision has become final.

An amended Nebraska income tax return reporting a change or correction to another state's income tax return must also be filed within 60 days after the amended income tax return is filed with the other state, or the correction becomes final.

To establish timeliness of the refund claim, attach **dated** copies of:

- ◆ The federal claim for refund;
- ◆ The IRS audit determination; or
- ◆ The amended federal or state income tax return.

**Filing 1040XN to Claim a Credit or Refund.** Unless otherwise provided by statute:

- ◆ When claiming a credit or refund due to overpayment, Form 1040XN must be filed –
  - ✓ Within three years of the due date, the actual date of filing under an approved extension, or the date the original income tax return was filed; or
  - ✓ Within two years from the time the tax was paid;whichever is later.
- ◆ When claiming a credit or refund of a refundable credit, Form 1040XN must be filed within three years of the due date, or the actual date of filing under an approved extension of the income tax return for the year in which the refundable credit was allowable.
- ◆ Form 1040XN must be filed to claim a refund resulting from a federal or state change within two years and 60 days following the final determination of the change (but not more than 10 years from the due date of the original income tax return in the case of a change made by another state).
- ◆ If you file an amended federal income tax return past the statute of limitations, do not submit the Nebraska amended income tax return until you can attach proof of federal acceptance.

A hearing may be requested when filing for a refund on Form 1040XN by writing the request in the Explanation of Changes section of the form.

**Protective Claim.** An amended Nebraska income tax return filed as a protective claim is not required when an amended federal income tax return has been filed as a protective claim. The payment of a refund by the IRS on a protective claim is a federal change that must be reported within 60 days of the refund.

**Nebraska Net Operating Loss (NOL).** When carrying back a Nebraska net operating loss, you must attach a copy of the completed [Nebraska Net Operating Loss Worksheet, Form NOL](#), and a copy of either Federal Form 1045 or 1040X and all supporting schedules. The Nebraska Net Operating Loss Worksheet, Form NOL, must be completed for the loss year and retained in your records until the loss is used. When the loss is used, you must attach a Form NOL for each previously established loss year being used. Any federal NOL deduction is entered on line 1 of Schedule I, Form 1040XN, and the amount of the Nebraska NOL deduction is entered on line 8 of Schedule I.

**Amending an E-filed Return.** E-filed income tax returns are amended by filing a paper Form 1040XN. Amounts and other information needed for completing the amended income tax return should be available on saved or printed copies of the original Form 1040N return. If help is needed in completing the amended income tax return, contact Taxpayer Assistance (see contact information).

**Taxpayer Assistance.** Taxpayer assistance is available at the Nebraska Department of Revenue (Department) offices in Lincoln and Omaha from 8 a.m. to 5 p.m., Monday through Friday. See the Department's website or call the Department at 800-742-7474 (NE and IA), or 402-471-5729.

**Confidential Tax Information.** Confidential tax information will be released only by a return telephone call, after the caller's identity has been established. A representative of a taxpayer requesting confidential tax information must have a [Power of Attorney, Form 33](#), on file with the Department before any information will be released. An income tax return signed by the preparer is considered a limited power of attorney authorizing the Department to release only the information contained on that tax return to the tax preparer.

## Specific Instructions

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### Line 1

**Federal Filing Status.** The Nebraska filing status can only be changed when the federal filing status has been changed. Exceptions are made when a married, filing jointly federal income tax return was filed and the residences of the spouses are different.

Spouses' residences are different when, during all or some part of the year, one spouse is a Nebraska resident and the other spouse is a nonresident at the same time. A couple with different residences may file original returns with Nebraska on either a married, filing jointly basis or a married, filing separately basis.

A couple, with different residences, who has filed separate Nebraska returns may elect, either before or after the original return is due, to file a married, filing jointly return in Nebraska. They are then taxed as though both were Nebraska residents during the time either was a resident.

A couple with different residences who originally filed a married, filing jointly Nebraska return and wish to amend to married, filing separately returns must satisfy the following conditions:

1. Both spouses must file a separate Nebraska return with a "married, filing separately" status.
  - ◆ The spouse whose Social Security number was listed first on the original return must file this [Amended Nebraska Individual Income Tax Return, Form 1040XN](#).
  - ◆ The spouse whose Social Security number was listed as the spouse on the original return must file a [Nebraska Individual Income Tax Return, Form 1040N](#).
2. A copy of the actual federal married, filing jointly return and copies of federal returns recalculated on a married, filing separately basis must be attached to each of the spouse's returns.
3. Each Nebraska return as required in "1" above, must include the full name and Social Security number of the other spouse.
4. Both spouses must sign each Nebraska return as required in "1."

**Line 2** Check the appropriate boxes if you or your spouse:

- ◆ Were 65 or over during the tax year;
- ◆ Were blind; or
- ◆ Could be claimed as a dependent on another person’s return.

**Line 3** **Type of Return Being Filed.** Residency is determined by using Form 1040N instructions and the information guide, [Determining Residency Status for Nebraska Individual Income Tax Filing](#). Military servicemembers can refer to the [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces](#) information guide on the Department’s website.

**Line 5** **Federal AGI.** Enter adjusted gross income (AGI) from your federal return.

**Line 6** **Nebraska Standard Deduction.** Nebraska has its own standard deduction. See [Form 1040N instructions](#) for more information.

**Lines 7 through 9** Only taxpayers who itemized deductions federally should complete these lines. Enter the amount of federal itemized deductions on line 7. Nebraska itemized deductions (line 9) are calculated by subtracting line 8 from line 7 (the result should not be less than -0-). If the result on line 9 is less than the amount of the standard deduction you are entitled to on line 6, then enter the line 6 amount on line 10.

**Line 10** Enter the larger of line 6 or line 9. **NOTE:** You can only itemize deductions on the Nebraska return if you itemize deductions on the federal return.

**Line 12** **Adjustments Increasing Federal AGI.** Enter the amount from line 1, Nebraska Schedule I, Form 1040XN.

**Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 9, Nebraska Schedule I, Form 1040XN. **Complete Schedule I to change the state income tax refund deduction, even if Schedule I was not filed with your original return.**

**Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 6, Nebraska Schedule III, Form 1040XN. Taxpayers use the Nebraska Tax Table or the [Nebraska Tax Calculation Schedule](#) to calculate Nebraska tax on Nebraska taxable income. If federal AGI is more than \$259,400 (single), \$311,300 (married, filing jointly and qualifying widow[er]), \$155,650 (married, filing separately), or \$285,350 (head of household), you must use the Nebraska Tax Calculation Schedule (or the [Nebraska Tax Table](#)) and the [Nebraska Additional Tax Rate Schedule](#) to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

**Line 16** **Nebraska Other Tax.** Use the following worksheet to calculate the amount of Nebraska other tax.

<b>Nebraska Other Tax Worksheet</b>	
1. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972) .....	_____
2. Tax on early distributions from an IRA or qualified retirement plan (enter federal tax amount).....	_____
3. <b>SUBTOTAL (add lines 1 and 2)</b> .....	_____
4. <b>TOTAL</b> (line 3 multiplied by .296).....	\$ _____

**Enter this total on line 16, Form 1040XN.  
Nonresidents and partial-year residents should  
enter this result on line 10, Nebraska Schedule III, Form 1040XN.**

**Attach a copy of your Federal Form 4972 or Form 5329  
(Form 1040 if Form 5329 is not required) if you are amending the tax previously reported.**

**Line 17** **Total Nebraska Tax.** Enter the sum of lines 15 and 16. If line 17 is changed, and you had previously claimed a credit for tax paid to another state, enter the revised tax amount on line 1 of Nebraska Schedule II, Form 1040XN and complete the rest of the schedule.



<b>Line 19</b>	<p><b>Nebraska Personal Exemption Credit.</b> Nebraska resident individuals are allowed a personal exemption credit for each federal personal exemption. The amount is \$131 for 2016.</p> <p>Nonresidents and partial-year residents must claim the personal exemption credit on line 7 of Nebraska Schedule III, Form 1040XN.</p>
<b>Line 20</b>	<p><b>Credit for Tax Paid to Another State.</b> If line 17 is changed, complete Nebraska Schedule II, Form 1040XN to determine the amount to enter on line 20. If the other state's income tax return is amended or changed by the other state, file Form 1040XN including Schedule II to report the change. Explain any change in detail in the Explanation of Changes section. Attach a complete copy of the other state's income tax return (see <a href="#">Schedule II instructions</a>).</p>
<b>Line 21</b>	<p><b>Credit for the Elderly or the Disabled.</b> Nebraska residents are allowed a nonrefundable credit equal to 100% of the allowable federal credit. Full-year residents should enter the credit on line 21, and partial-year residents should include the credit on line 6, Nebraska Schedule III, Form 1040XN. If you are correcting this credit, the change must be explained in detail in the Explanation of Changes section. Attach a copy of the corrected Federal Schedule R.</p>
<b>Line 22</b>	<p><b>Community Development Assistance Act (CDAA) Credit.</b> Individuals are allowed a credit for contributions made to a community betterment organization approved by the Department of Economic Development.</p> <p>Attach the <a href="#">Nebraska Community Development Assistance Act Credit Computation, Form CDN</a>, to the Form 1040XN if this credit is being claimed or amended.</p>
<b>Line 23</b>	<p><b>Form 3800N Nonrefundable Credit.</b> If you are correcting the amount of any of the nonrefundable Form 3800N credits, copies of the original and corrected credit computations (Form 3800N) must be attached.</p>
<b>Line 24</b>	<p><b>Nebraska Child/Dependent Care Nonrefundable Credit.</b> Nebraska residents and partial-year residents with AGI of more than \$29,000 are allowed a nonrefundable credit equal to 25% of the allowable federal credit. Full-year residents should enter the credit on line 24 and partial-year residents should include the credit on line 6, Nebraska Schedule III, Form 1040XN. If correcting this credit, Federal Form 2441 must be attached to substantiate the amount claimed. The change must be explained in detail in the Explanation of Changes section.</p>
<b>Line 25</b>	<p><b>Credit For Financial Institution Tax.</b> Attach supporting documentation if this credit is changed.</p>
<b>Line 27</b>	<p><b>Nebraska Tax After Nonrefundable Credits.</b> If the result is more than your federal tax liability before credits, and the net amount of the increasing and decreasing adjustments (lines 1 and 9, Nebraska Schedule I, Form 1040XN) is less than \$5,000, see the <a href="#">Form 1040N instructions</a>.</p>
<b>Line 28</b>	<p><b>Total Nebraska Income Tax Withheld.</b> If you are correcting the amount of income tax withheld and claimed on line 28, you must attach a Nebraska copy of any additional or corrected Wage and Tax Statements, Federal Forms W-2.</p> <p>Nonresidents must include the credit for Nebraska income tax paid on their behalf by a <a href="#">partnership</a>, <a href="#">S corporation</a>, <a href="#">LLC</a>, <a href="#">estate</a>, or <a href="#">trust</a> on line 28, as reported on <a href="#">Schedule K-1N</a>. The credit must be substantiated by attaching a copy of the completed K-1N.</p>
<b>Line 29</b>	<p><b>2016 Estimated Tax Payments.</b> Enter the total Nebraska estimated income tax paid for tax year 2016. Include the overpayment from your previous year filing that was applied to your 2016 estimated tax credit. If you are claiming more estimated payments than you claimed on the original filing of Form 1040N, you must attach copies of all your payments (cancelled checks, money orders, e-pay or credit card confirmations).</p>
<b>Line 30</b>	<p><b>Form 3800N Refundable Credit.</b> If you are correcting the amount of any of the Form 3800N refundable credits, you must attach copies of the original and corrected credit computations (Form 3800N).</p>
<b>Line 31</b>	<p><b>Nebraska Child/Dependent Care Refundable Credit.</b> See the <a href="#">Form 1040N instructions</a> and <a href="#">Form 2441N</a> for information on this credit if AGI is \$29,000 or less. Attach documentation if this credit is changed.</p>

<b>Line 32</b>	<b>Beginning Farmer Credit (NDA NextGen).</b> Attach documentation if this credit is changed.
<b>Line 33</b>	<b>Nebraska Earned Income Credit (EIC).</b> Attach documentation of any change in this credit. Include pages 1 and 2 of your federal income tax return. If you are now claiming the EIC because a valid SSN has been received, copies of the Social Security cards for the taxpayer, spouse, and dependents qualifying for the EIC must be attached to Form 1040XN. Also, please provide the Individual Tax ID Number (ITIN) used when you filed your original Form 1040N. <b>If you file a married, filing separately return, you cannot claim this credit.</b> If you have a net operating loss (NOL), you must add the amount of the NOL to your earned income to determine if you still qualify to claim the Earned Income Credit with Nebraska. See the worksheet in the 2016 Individual Income Tax Booklet for additional information.
<b>Line 34</b>	<b>Angel Investment Tax Credit.</b> Attach documentation if this credit is changed.
<b>Line 35</b>	<b>Amount Paid With the Original Income Tax Return, Plus Additional Tax Payments Made After It Was Filed.</b> Enter the amount of tax paid with the original income tax return, plus any tax payments for the same tax year made after your original income tax return was filed. Do not include the portion of a payment which was for interest or penalty.
<b>Line 37</b>	<p><b>Overpayments Allowed on Original Income Tax Return, Plus Additional Overpayments of Tax Allowed After It Was Filed.</b> Enter the amount of overpayment allowed on your original income tax return, previous amended income tax returns, or as later corrected by the Department. This includes:</p> <ul style="list-style-type: none"> <li>◆ Amounts refunded;</li> <li>◆ Amount applied to 2017 estimated income tax; and</li> <li>◆ Donations to the Wildlife Conservation Fund.</li> </ul> <p>Do not include interest received on any refund.</p>
<b>Line 39</b>	<b>Penalty for Underpayment of Estimated Tax.</b> A penalty for underpayment of estimated tax calculated on Form 2210N and reported on an original income tax return cannot be changed unless an amended return is filed on or before the due date of the original income tax return (including any extended due date). Any change being made by the due date should be entered here.
<b>Line 41</b>	<p><b>Use Tax Reported.</b> Enter the same amount of use tax reported on the original Form 1040N. Form 1040XN cannot be used to change the amount of Nebraska or local use tax reported on Form 1040N.</p> <p>Review the following options for changing the use tax reported, and choose the instructions that apply to your situation:</p> <ul style="list-style-type: none"> <li>◆ If use tax was not reported on the Form 1040N, but you have use tax to report, file the <a href="#">Nebraska Individual Use Tax Return, Form 3</a>;</li> <li>◆ If the amount of use tax reported on the Form 1040N needs to be increased, file the Nebraska Individual Use Tax Return, Form 3, and write “Amended” across the top of the return;</li> <li>◆ If the amount of use tax reported on the Form 1040N needs to be decreased and has not yet been paid, file the Nebraska Individual Use Tax Return, Form 3, and write “Amended” across the top of the return; or</li> <li>◆ If the amount of use tax reported and paid on the Form 1040N needs to be decreased, file a <a href="#">Claim for Overpayment of Sales and Use Tax, Form 7</a>.</li> </ul>
<b>Line 43</b>	<p><b>Penalty.</b> If your original income tax return was not filed by the due date, or extended due date, and line 42 minus line 39 indicates tax due, you must calculate a penalty for failure to file in a timely manner. Multiply the result of line 42 minus line 39 by 5% per month or fraction of a month (but not more than a total of 25%) from the due date or extended due date until the original return was filed. Enter the result on line 43.</p> <p>If this amended return is being filed because of a change made by the IRS who assessed a penalty, multiply the result of line 42 minus line 39 by 5%. Enter the result on line 43. If both the penalty for failure to file in a timely manner and the penalty because of an IRS assessment are calculated, enter the larger amount on line 43.</p>



**Line 43 (Cont.)** Additional penalties may be imposed by the Department for:

1. Failure to pay tax when due;
2. Failure to file an amended return when required;
3. Preparing or filing a fraudulent income tax return;
4. Understatement of income on an income tax return; or
5. Underpayment of estimated tax.

**Line 44** **Interest.** If line 42 is greater than line 39, tax is due. Interest is also due on the result of line 42 minus line 39 at the statutory rate from the original due date to the date the tax is paid. Beginning January 1, 2013, the statutory interest rate is 3%. See [Rev. Rul. 99-16-1](#) for applicable interest rates for other years.

**Line 45** **Total Balance Due.** Enter the total of lines 42 through 44.

**Electronic Payment Options**

**Nebraska e-pay.** Nebraska e-pay is the Department’s web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) 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 Official Payments at [officialpayments.com](#); via phone at 800-272-9829; or by downloading the OPAY app from your smart phone’s app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.35% of the payment, \$1 minimum) 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 Department. 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 Department may be presented for payment electronically.

**Line 46** **Refund.** Enter the refund amount. Amounts less than \$2 will not be refunded. None of the refund will be applied to estimated tax.

If you are owed interest on a refund, it will be calculated by the Department and added to the amount shown on line 46.

If a taxpayer has an existing tax liability of any kind with the Department, any refund shown on this return may be applied to that liability. The Department will notify the taxpayer if the refund has been applied against another tax liability.

**Explanation of Changes** Print or type your explanation of changes on Form 1040XN, or attach a schedule for each change reported on this return for lines 5 through 34. Attach a copy of each federal form used to report the change. If you are filing an amended return due to an audit by the IRS or the Department, attach a dated copy of the audit determination. If you are filing for an income tax refund due to a carryback of a Nebraska net operating loss, you must attach a copy of either:

- ◆ Federal Form 1045 or 1040X;
- ◆ All supporting schedules; or
- ◆ A completed Nebraska Net Operating Loss Worksheet.

If you are filing an amended return due to a change in Nebraska credits claimed, attach the applicable schedule, form, other state’s return, or audit determination.

**Direct Deposit** 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 associated with the account.

Do not enter information found on deposit slips or from a debit card, as this information is not necessarily the routing and account information.

**Line 47a** Enter the routing number listed first. It must be nine digits.

<b>Line 47b</b>	Check the type of account.
<b>Line 47c</b>	Enter the account number listed to the right of the routing number including any leading zeroes. It can be up to 17 digits.
<b>Line 47d</b>	Line 47d is used to comply with new banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States, or if a refund is sent to a bank account inside the territorial jurisdiction of the United States and 100% of the original refund is later transferred to a bank outside of the United States. These refunds cannot be processed as direct deposits and will be mailed instead.
<b>Signatures</b>	<p>Both spouses must sign their married, filing jointly return. If another person signs this return for the taxpayer, a copy of a <a href="#">Power of Attorney, Form 33</a>, or court order authorizing the person to sign the return must be on file with this Department or attached to this return.</p> <p>Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. Additionally, the tax preparer must enter the Preparer Tax ID Number (PTIN).</p>
<b>Filing on Behalf of a Deceased Taxpayer</b>	<p>A spouse claiming a refund on a married, filing jointly return with a deceased spouse should not file <a href="#">Form 1310N</a>. Instead, sign Form 1040XN as "surviving spouse" for the deceased taxpayer. All others, attach Form 1310N if a refund is being claimed on behalf of a deceased taxpayer.</p> <p>See <a href="#">Form 1040N instructions</a> and <a href="#">Form 1310N instructions</a> for more information.</p>

## Nebraska Schedule I Instructions

### Part A – Adjustments Increasing Federal AGI

<b>Line 1</b>	<p><b>Total Adjustments Increasing Income.</b> Include on line 1:</p> <ol style="list-style-type: none"> <li>1. Interest from non-Nebraska state and local municipal obligations;</li> <li>2. An S corporation's or LLC's loss distribution from non-Nebraska sources;</li> <li>3. Any federal NOL deduction used in calculating federal AGI on line 5, Form 1040XN;</li> <li>4. Any credit for financial institution tax reported on line 25, Form 1040XN;</li> <li>5. Any College Savings Program, Long-Term Care Savings Plan, or Nebraska ABLE Program, recapture.</li> </ol>
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### Part B – Adjustments Decreasing Federal AGI

	<p>Adjustments decreasing Nebraska taxable income include:</p> <ol style="list-style-type: none"> <li>1. State income tax refund;</li> <li>2. Interest or dividend income from U.S. government bonds and other U.S. obligations; and</li> <li>3. Benefits paid by the Railroad Retirement Board included in federal AGI.</li> </ol> <p>List the source of any adjustments on an attached schedule.</p>
<b>Line 3</b>	<p><b>Interest or Dividend Income From U.S. Obligations.</b> A list of qualifying U.S. government obligations is included in <a href="#">Regulation 22-002 Computing the Nebraska Individual Income Tax</a>. Interest income derived from the following sources is subject to Nebraska income tax and cannot be included in the amount on line 3:</p> <ol style="list-style-type: none"> <li>1. Savings and loan associations or credit unions;</li> <li>2. Mortgage participation certificates issued by the Federal National Mortgage Association;</li> <li>3. Washington D.C. Metropolitan Area Transit Authority bonds;</li> </ol>

4. Interest on federal income tax refunds; and
5. Gains on the sale of tax-exempt municipal bonds and U.S. government obligations.

If the interest or dividend income from U.S. government obligations is derived from a partnership, fiduciary, or S corporation, then the partner, beneficiary, or shareholder claiming the Nebraska adjustment decreasing federal taxable income must attach the applicable Federal Schedule K-1.

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**Line 5**      **Special Capital Gains/Extraordinary Dividends Deduction.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount. If you are correcting the amount of special capital gains/extraordinary dividends deduction, copies of the original and corrected [Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N](#), a copy of Federal Schedule D, and Federal Form 8949 must be attached.

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**Line 6**      **Nebraska College Savings Program.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount.

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**Line 7**      **Nebraska Long-Term Care Savings Plan.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount.

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**Line 8**      **Other Adjustments Decreasing Income.** Enter other adjustments decreasing income.

- ◆ An S corporation's or LLC's income distribution from non-Nebraska sources decreases income and is reported on line 8. Attach Federal Schedule K-1 and Nebraska Schedule K-1N.
- ◆ A Nebraska NOL deduction is reported on line 8. A completed Nebraska Form NOL must be attached.
- ◆ Contributions to the Nebraska ABLE program may be included here. Indicate the ABLE account number and the total amount of your contributions for this tax year in the space provided on Form 1040XN.
- ◆ Native American Indians residing on a Nebraska reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 8.
- ◆ Taxpayers whose line 5 amount is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, may enter the amount of Social Security income included in federal AGI on line 8.
- ◆ Taxpayers who filed the Form 1040N-MIL timely, may deduct the appropriate portion of their military retirement income included in federal AGI.

For more information, see [Form 1040N instructions](#).

Resident military servicemembers cannot deduct active duty military service compensation as this is not an allowable adjustment decreasing federal taxable income.

Also, residents are not allowed to deduct income earned or derived outside Nebraska. However, a resident may be entitled to a credit for income tax paid to another state. See the instructions for [Credit for Tax Paid to Another State, Nebraska Schedule II](#).

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**Line 9**      **Total Adjustments Decreasing Income.** Enter the total of lines 2 through 8.

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## Nebraska Schedule II Instructions

A credit for tax paid to another state is allowed only for full-year Nebraska residents. A change on line 17, Total Nebraska Tax, Form 1040XN, requires Credit for Tax Paid to Another State, Schedule II, to be recalculated. If the amended Schedule II on the back of Form 1040XN is not completed, adequate supporting schedules must be attached.

If another state's return is amended or changed by the other state, Form 1040XN must be filed to report the change in the credit for tax paid to the other state. Attach a complete **dated** copy of the corrected return, including schedules and attachments, or a copy of a letter or statement from the other state or subdivision, indicating the amount of income reported and corrected tax paid. If the subdivision does not require that an income tax return be filed, attach a copy of the statement from the employer showing the corrected amount of income tax withheld. Failure to attach supporting documents may cause this credit to be disallowed.

Refer to the instructions on [Schedule II of Form 1040N](#) for more details on the calculation and limitations of this credit.

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**Line 2** **AGI Derived From Another State.** If lines 2 or 5 on Nebraska Schedule II are changed, a complete **dated** copy of the corrected 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.

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## Nebraska Schedule III Instructions

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**Nonresidents and Partial-Year Residents.** If you have income derived from Nebraska sources and Nebraska adjustments to income, you must first complete lines 1 through 9, Nebraska Schedule I. Use the copy of your original return and instructions to make the necessary tax computations. Enter the amounts from lines 1 and 9 of Schedule I on lines 12 and 13 of Form 1040XN, respectively.

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**Line 1** **Income Derived From Nebraska Sources.** This includes income from wages, interest, dividends, business, farming, partnerships, S corporations, LLCs, estates and trusts, gains or losses, rents and royalties, and personal services provided in Nebraska by nonresidents.

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**Line 3** **Ratio.** Calculate the ratio to six decimal places and round to five decimal places. For example, if your division result is .123464, round to .12346 and enter 12.346%.

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**Line 6** **Nebraska Total Income Tax.** Use the [Nebraska Tax Table](#) or the [Nebraska Tax Calculation Schedule](#) to calculate Nebraska tax on Nebraska taxable income. If federal AGI is more than \$259,400 (single), \$311,300 (married, filing jointly and qualifying widow[er]), \$155,650 (married, filing separately), or \$285,350 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) and the [Nebraska Additional Tax Rate Schedule](#) to calculate your total Nebraska tax.

**Partial-year residents** should enter Nebraska credit for the elderly or disabled or credit for child/dependent care expenses. See applicable instructions for lines 16, 21, 24, and 31 of Form 1040XN. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here and must complete the line 31, Form 1040XN worksheet to calculate the amount to enter on line 31. Calculate the Nebraska earned income credit on lines 12 and 13, Nebraska Schedule III, Form 1040XN.

**Nonresidents** are not allowed any credits on the line 6, Nebraska Schedule III calculation.

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**Line 7** **Personal Exemption Credit.** Nonresidents and partial-year residents should enter the 2016 personal exemption credit of \$131 for each federal personal exemption claimed on line 4, Form 1040XN.

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**Line 10** **Nebraska Other Tax.** To calculate the Nebraska other tax, see the worksheet provided with the line 16, Form 1040XN instructions. Reduce the result by any unused exemption credit from line 8.

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**Lines 12 and 13** **Partial-year residents** should use lines 12 and 13 to calculate their Nebraska earned income credit. Enter this result here and on line 33, Form 1040XN. **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**