NEBRASKA	
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Nebraska Nonresident Income Tax Agreement

FORM 12N **2019**

DEPARTMENT OF REVENUE				
Type of Organization (Check only one.)			PLEASE DO NOT WRITE IN THIS	SPACE
Estate or Trust Limited Liab	oility Company Partnership	S Corporation		
Taxable Year of Organization			1	
Beginning, 20		, 20		
Nonresident's Taxable Year Including Organization	ation's Year End			
Beginning , 20	and Ending	, 20		
Nonresident Nonresident Grantor's N	Organization's Name and Mailing Address			
Name		Name Doing Bu	siness As (dba)	
Name To the second sec		Legal Name		
Street or Other Mailing Address		Street or Other I	Vailing Address	
City	State Zip Code	City	•	State Zip Code
Social Security Number	Spouse's Social Security Number	Nebraska ID Nu	mber Fede	eral ID Number
Income Tax Return, For above-named organiza end date of the organiz This Agreement shall b	orm 1040N; pay any income tax due; and tation's Nebraska income attributable to my zation.	that I will include y interest in that o	e in Nebraska adjusted gross ind organization for the taxable yea	come the portion of the r that includes the year
sign here Signature of Nonresident B	Beneficiary, Member, Partner, or Shareholder			Date

Instructions

Who May File. Any individual taxpayer who was a nonresident of Nebraska during any part of the organization's taxable year may complete Form 12N. A nonresident individual taxpayer includes a nonresident grantor of a grantor trust.

When and Where to File. A signed and dated Form 12N must be completed each year and delivered to the organization prior to the filing of the organization's Nebraska income tax return. The due date for the Nebraska income tax return for estates and trusts, is the 15th day of the fourth month following the close of the taxable year. The due date for the Nebraska income tax return of an S corporation, partnership, and LLC filing as an S corporation or partnership is the 15th day of the third month following the close of the taxable year. When the organization is e-filing the Nebraska Return, Forms 12N may be sent as PDF attachments with the e-filed return or may be retained by the organization. The Forms 12N, if not sent with the return, must be available upon request from the Nebraska Department of Revenue. If any Form 12N is not provided when requested, the corresponding income tax withholding may be assessed.

If Form 12N is Filed. The nonresident individual who has filed the Form 12N is required to timely file a <u>Nebraska Individual Income Tax Return</u>, Form 1040N. This return must report the nonresident's share of the organization's Nebraska income attributable to his or her interest in the organization during the taxable year, as well as any other income the nonresident has earned from Nebraska sources.

A nonresident individual taxpayer who has a taxable year different from the taxable year shown on the Form 12N for the estate, trusts, S corporation, partnership, or LLC, must report the income on the Form 1040N that includes the tax year end date of the organization.

If a Form 12N is Not Completed and Filed. If a Form 12N is not properly completed and attached to the organization's return for a nonresident individual, or completed and retained by the preparer when e-filing, the organization is required to report and remit 6.84% of the nonresident's share of the organization's income derived from, or attributable to, Nebraska sources. The income tax withholding must be reported on the Nebraska Schedule K-1N, and the organization's Nebraska return. When the nonresident individual files Form 1040N, the amount remitted by the organization will be allowed as a credit against the individual taxpayer's Nebraska income tax liability. If the nonresident has no other Nebraska source income and the organization has filed a Nebraska Schedule K-1N and remitted the appropriate income tax withholding for the nonresident, the nonresident is not required to file a Nebraska Form 1040N. The income tax withholding will be retained by Nebraska. The nonresident may still file a return and claim a refund if one is due.

Publicly-traded partnerships are not subject to the income tax withholding provision stated above.

Attach this agreement to the organization's Nebraska tax return, or retain it in the organization's records if e-filing. revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729