
Tips for Filing a Nebraska Amended Individual Income Tax Return, Form 1040XN

1. Currently, Nebraska does not offer electronic filing of amended returns. A paper form must be filed and mailed to the Nebraska Department of Revenue (Department) - PO Box 98911, Lincoln, NE 68509-8911.
2. Use the appropriate year's Amended Nebraska Individual Income Tax Return, [Form 1040XN](#).
3. Use Nebraska Individual Income Tax Return, [Form 1040N](#), to file a prior year's original income tax return. Only use Form 1040XN to file an amended return.
4. If you filed your original return using an Individual Taxpayer Identification Number (ITIN), and you are now filing an amended return with a valid SSN, include the ITIN in your explanation.
5. If you forgot to attach forms such as Forms W-2 or schedules substantiating an amount previously claimed on your original return, do not file an amended return. Instead, simply mail the forgotten forms to the Department including an explanation of the situation. You may also fax forms and explanations to 402-471-5927.
6. Provide an explanation of changes and always attach any documents that substantiate the changes or additional credits claimed.
7. If you filed a federal amended return past the 3-year statute of limitations, and you are claiming a refund, do not submit the Nebraska amended return until you can attach proof of federal acceptance. See additional information in the [Form 1040N instructions](#).
8. If you are amending a return to claim credit for tax paid to another state, you must attach a signed and dated copy of the other state's return.
9. If you file an amended return for an increased overpayment, it will not increase any original carryover requested. The amount will be refunded to you.
10. If you file an amended return to claim a Net Operating Loss (NOL), a completed [Nebraska NOL Worksheet](#) must be attached.
11. If you file an amended return to claim Earned Income Credit (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.
12. Sign and date the amended return.