

Nebraska Nonresident Employee Certificate for Allocation of Income Tax Withholding

Employee's Name		Percent of Compensation Subject to Withholding %	Social Security Number
Mailing Address (Number and Street, or Rural Route and Box Number)		Employer's Name	
City	State	Zip Code	<input type="checkbox"/> Check this box if you are a nonresident military spouse whose income is not subject to Nebraska tax.*

Under penalties of perjury, I declare that I reside at the address shown above. I estimate that the above percentage of my compensation from the employer with whom I file this certificate is for services subject to Nebraska income tax withholding. I will notify my employer by filing another Form 9N within ten days after any substantial change in the proportion of my services subject to Nebraska income tax withholding.

I also understand that a nonresident individual who provides false information on Form 9N or an employer who knowingly uses such false information may be penalized. Furthermore, penalties may be imposed if the false information results in an amount withheld that is less than 75 percent of the employee's Nebraska tax liability on the wages. This penalty may equal the total tax evaded, and an additional penalty of up to \$1,000 may be imposed.

sign
here

Signature of Employee	Date
Email Address	Phone Number

Employee: File this certificate with your employer. **Do not** send it to the Nebraska Department of Revenue.

Employer: Retain this certificate with your withholding tax records. You may withhold on the basis of this certificate, but you must make any necessary adjustments during the year so that the proper amount is withheld from the employee.

***Note:** Beginning with the 2018 tax year, the wages of the military servicemember's spouse making the election to claim the non-Nebraska military servicemember's state of legal residence for tax purposes are not subject to Nebraska tax.

For additional information see the Military Spouses and their Employers FAQs and the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces information guide.

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729