

# 2019

# Nebraska

## Individual Income Tax Booklet

**E-file your return.**  
**It is the fast, secure, and easy way to file!**



NebFile offers **FREE** e-filing of your state return.

All taxpayers can use the Fed/State program to e-file federal and Nebraska tax returns.

File online by purchasing software from a retailer, or with a tax return preparer displaying this logo.



Use our **FREE** e-pay system for your individual income tax and 2020 individual estimated income tax payments.

For more information  
or to use any of our electronic services, go to  
**revenue.nebraska.gov**



## What's New?

---

Identity theft continues to be a concern. The Nebraska Department of Revenue (DOR) utilizes fraud detection and verification processes to reduce refund fraud designed to protect all taxpayers filing Nebraska returns. These steps may increase the amount of time needed to process income tax returns and issue tax refunds. DOR is committed to processing the tax returns efficiently while safeguarding taxpayer information. Please allow a minimum of 30 days to receive your refund if you e-file an error-free return. For paper returns, please allow a minimum of three months to receive your refund if you file an error-free return. Your refund will generally be issued by July 15, if your return is filed by the April 15th due date. [See our website for additional identity theft information.](#)

**[Angel Investment Tax Credit, LB 334 \(2019\).](#)** LB 334 terminated the Angel Investment Tax Credit Act after calendar year 2019. No tax credits may be allocated after the 2019 calendar year.

**[Affordable Housing Tax Credit, LB 884 \(2016\).](#)** For tax years beginning on and after January 1, 2019, taxpayers may earn a nonrefundable tax credit not to exceed the amount of the federal Low-Income Housing Tax Credit. The credits are issued for the first six years of the credit period as defined under Federal law, and are allocated to projects placed in service after January 1, 2018. The Nebraska Investment Finance Authority (NIFA) approves the tax credits. Additional information on this credit is available on DOR's [website](#).

**[Social Security Taxability Thresholds Adjusted for Inflation, LB 738 \(2018\).](#)** For tax years beginning January 1, 2020, LB 738 indexes the threshold AGI for purposes of the decreasing adjustment for social security benefits. The same indexing percentage is also used to adjust the individual income tax brackets and personal exemption credit. The social security taxability thresholds adjusted for inflation does not apply to the 2019 return.

**[Income Tax Credit for Purchase of a Residence in an Extremely Blighted Area, LB 86 \(2019\).](#)** For taxable years beginning or deemed to begin on or after January 1, 2020, and before January 1, 2026, LB 86 provides a \$5,000 nonrefundable income tax credit for the purchase of a residence in an extremely blighted area. The credit would be available to the individual purchasing the residence upon meeting certain requirements. Additional information on this credit is available on DOR's [website](#).

## Important Information For All Nebraska Filers

---

**Complete Your Federal Return.** Your federal return must be completed before starting your Nebraska return. This information is needed to complete your Nebraska return.

**Complete Only the Lines on [Nebraska Individual Income Tax Return, Form 1040N](#), That Apply to You.** If a line does not apply to your filing, leave the line blank except line 5 cannot be left blank.

**Enter All Amounts as Whole Dollars.** Do not include cents on the return or schedules. Do not change the pre-printed zeros in the cents column of the Form 1040N. 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.

**Federal Forms W-2, W-2G, 1099-R, and 1099-MISC.** A form should be received from your employer or payor by February 15 or by March 1 if furnished by a broker. **If you have not received the form by the required date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, obtain a corrected form from your employer or payor. A corrected form should be clearly marked "Corrected by Employer/Payor." If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked "Reissued by Employer."

**Balance Due.** Any balance due must be paid in full with your return. All taxpayers are encouraged to make their tax payments electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include DOR's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See DOR's [website](#) for additional information about all available electronic payment options.

**Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the [instructions for line 41, Form 1040N](#).



**Due Date.** Your income tax return is due on the 15th day of the 4th month after the close of the tax year (April 15th for calendar-year filers). If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month.

[More info . . .](#)

**Penalty and Interest.** Either or both may be imposed under the following circumstances:

1. Failing to file a return and pay the tax due on or before the due date;
2. Failing to pay the tax due on or before the due date;
3. Failing to file an amended Nebraska income tax return when required;
4. Preparing or filing a fraudulent income tax return; or
5. Understating income on an income tax return.

[More info . . .](#)

The interest rate for any unpaid tax is 5%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

**A Nebraska Extension of Time.** DOR accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. An extension of time to file does not stop the accrual of interest on unpaid tax. A six-month extension to file Form 1040N may only be obtained by:

1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;
2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received a federal extension;
3. Filing a [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.



If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N. See above for further instructions.

**Note:** If you have a combat zone-related or contingency operation-related extension, see DOR's website for [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

If the extension documentation is not attached, a late filing penalty may be imposed. Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of six months after the original due date of the return.

**Estimating Your 2020 Income Tax.** The [2020 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on DOR's website or you can contact DOR. You are encouraged to make estimated income tax payments using DOR's [e-pay](#) system or using the EFW option when e-filing your 2019 Nebraska return. The EFW option is offered by many software products.



**Estimated Income Tax Payments and Penalty for Underpayment of Estimated Income Tax.** You may owe a penalty if your estimated income tax payments did not total at least:

- ◆ 90% of the tax shown on your 2019 Nebraska return; or
- ◆ 100% of the tax shown on your 2018 return; or
- ◆ 110% of the tax shown on your 2018 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

See the [Individual Underpayment of Estimated Tax, Form 2210N](#), instructions.

An individual who did not pay enough estimated income tax by any of the applicable due dates (April 15, June 15, September 15, and January 15), or who did not have enough state income tax withheld, will be assessed a penalty. This may be true even if you are due a refund. The underpayment penalty is calculated separately for each installment due date (four equal and timely payments). You may owe a penalty for an earlier payment that was due, even if you paid enough estimated income tax later to make up the underpayment.

See DOR's website for: [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

**Disasters.** Taxpayers impacted by a federal disaster declaration should note the declaration at the top of the form when filing a paper return. Taxpayers should identify the specific disaster by writing the name of the disaster at the top of the paper return. Taxpayers who e-file returns can use their software's "disaster" feature, if available.

**Active Duty Military Servicemembers.** Your active duty military pay is taxed only by the state where you are a legal resident. Your place of legal residence at the time of entry into the service is presumed to be your state of legal residence. Your state of legal residence stays the same until it is established in another state. Moving to a new location for a limited period of time, including a permanent change of station, does not change your legal residence. Nebraska income tax is imposed on the total federal adjusted gross income (AGI) of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse were active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See special [instructions for line 19, Nebraska Schedule I](#).

The federal Servicemembers Civil Relief Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse, who is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the [instructions for line 19, Nebraska Schedule I](#), and [line 1, Nebraska Schedule III](#), or on DOR's website.

More info . . .

**Foreign Income.** Income earned by a Nebraska resident while living in another country is taxable by Nebraska when the taxpayer maintains Nebraska residency.

More info . . .

**Deceased Taxpayer.** A tax return must be filed and paid if the deceased otherwise met the filing requirements. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2019 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section on [page 5](#).

More info . . .

**Fiscal Year Returns.** The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2019, the [2019 Nebraska Tax Calculation Schedule](#) or [Tax Table](#), must be used without adjustment.

**Due Date for Fiscal Year Returns.** The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year.

Refer to [instructions for line 29](#), Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

Taxpayers filing fiscal year returns may not e-file their Nebraska return.

## Who Must File?

---

### A Nebraska resident who:

- ◆ Is required to file a federal individual income tax return reporting a federal tax liability before credits; or
- ◆ Has \$5,000 or more of net Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

### A partial-year resident or a nonresident who:

- ◆ Has income derived from or connected with Nebraska sources.

## Definitions

---

**Domicile.** Domicile is the place an individual has his or her permanent home. Even if the individual is absent at times, domicile is the place where the individual intends to return. Actual residence is not necessarily domicile. An individual establishes domicile in Nebraska on the date he or she arrives in the state for other than temporary or transitory purposes. Once domicile is established, it remains the individual's domicile until it is abandoned. Domicile in Nebraska is abandoned when an individual leaves the state, abandons the Nebraska domicile with no intention of maintaining his or her true, fixed, and permanent home in Nebraska; and establishes a domicile in another state while present in the other state for other than temporary or transitory purposes.

**Partial-Year Resident.** A partial-year resident is an individual who is a resident for part of the year, but less than the entire year. To be a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.

**Permanent Place of Abode.** A permanent place of abode is a dwelling place permanently maintained by the taxpayer, whether or not it is owned by the taxpayer. A dwelling means a house, apartment, room, or other accommodation including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

**Resident.** A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on DOR's website.

## How to Complete your Form 1040N

---

**Name and Address.** When filing a paper return, enter or clearly print your name and correct mailing address information in the spaces provided. Include your spouse's name if filing a joint return.

**Social Security Numbers.** You must enter your Social Security number (SSN) or Individual Tax Identification Number (ITIN) on the form in the boxes indicated. Include your spouse's SSN or ITIN if filing a joint return.

*The Privacy Act of 1974 provides that when DOR asks you for your Social Security number (SSN), you must first be told of DOR's legal right to ask for this information, why DOR is asking for it, and how it will be used. DOR must also tell you what would happen if it is not received and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.*

*The legal right to ask for the information is [Neb. Rev. Stat. § 77-27,119](#). This law says that you must include your SSN on your return. Your response is mandatory under this section. The SSN is needed to properly identify you and process your return and other documents.*

---

**Public High School District Data.** All residents and partial-year residents domiciled in Nebraska on December 31, 2019, must enter the high school district code where you are domiciled (permanent residence). This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2019, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska’s K-12 public school systems.

**Farmer/Rancher.** Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box “Farmer/Rancher” below the SSN block. A farmer or rancher who files the 2019 Form 1040N and pays the Nebraska income tax due on or before March 1, 2020, is not required to make estimated income tax payments during 2019; otherwise, the entire amount of estimated income tax must be paid by January 15, 2020. If you file or pay after March 1, 2020, you may be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

**Active Military.** Check the box “Active Military” below the SSN block only if you or your spouse were on active military duty status at any time during 2019. This includes National Guard/Reservists called to active duty during 2019.

**Deceased.** If the taxpayer or spouse is deceased, enter the first name of the deceased person and the date of death in the space provided.

- ◆ **A Surviving Spouse** filing for a deceased taxpayer’s refund must:
  - Write “surviving spouse” in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.
- ◆ When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:
  - The court order showing proof of appointment (Letters of Appointment); or
  - A copy of the probated will.
- ◆ Other persons requesting a deceased taxpayer’s refund should complete a [Statement of Person Claiming a Refund Due to a Deceased Person, Form 1310N](#), and attach one the following:
  - Death certificate (need not be certified); or
  - Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person’s death.

---

**Line 1**

**Federal Filing Status.** Your Nebraska filing status is the same as your federal filing status.

There is an exception for married, filing jointly taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a married, filing jointly return (both spouses are taxed as residents) or married, filing separately returns with Nebraska.

If you file a married, filing separately return for Nebraska, it must be calculated as if a married, filing separately federal return had been filed. The married, filing separately income, deductions, and exemptions must be used. The spouse’s SSN and name must be entered on the married, filing separately line.

**Nonresident military servicemembers should review line 19, Nebraska Schedule I instructions.**

---

**Line 2a**

Check the appropriate boxes if, during 2019:

Box 1. You were 65 or older (taxpayers born before January 2, 1955);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1955); or

Box 4. Your spouse was blind.

---

**Line 2b**

Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.

<b>Line 3</b>	<p><b>Type of Return.</b> Check the appropriate box if, during 2019:</p> <p>Box 1. You were a resident;</p> <p>Box 2. You were a partial-year resident; or</p> <p>Box 3. You were a nonresident.</p> <p>Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach <a href="#">Form 1040N, Schedule III</a>, even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident, and they elect to file a married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the <a href="#">Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide</a> on DOR’s website.</p>
<b>Line 4a</b>	<p>Enter 1 in line 4a for yourself. You cannot enter a 1 in line 4a if you are claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.</p>
<b>Line 4b</b>	<p>If your status is married, filing jointly enter 1 in line 4b for your spouse. You cannot enter a 1 in line 4b if your spouse is claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.</p>
<b>Line 4c</b>	<p>Enter the dependents’ names and social security numbers listed in columns 1 and 2 of the Federal Form 1040 or 1040-SR that qualify for the child tax credit or dependent tax credit. If you have more than three dependents, attach a listing for the remaining dependents using the same format as line 4c.</p>
<b>Line 4</b>	<p><b>Total Nebraska Personal Exemptions.</b> Add lines 4a, 4b, and 4c and enter the result on line 4.</p> <p>If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska because one spouse is a resident of Nebraska and the other is not, a federal return must be computed for each taxpayer as if married, filing separately federal returns had been filed. The taxpayer claiming the child tax credit or dependent credit on the reworked federal return must have earned more than half of the income used to support the family. For example, if a couple has three children, a taxpayer earning one-third of the income cannot claim any of the family’s three children. Support payments are presumed to go to all children equally. The recalculated federal return information is used to determine the Nebraska personal exemptions on the married, filing separately Nebraska return.</p>
<b>Line 5</b>	<p><b>Federal Adjusted Gross Income (AGI).</b> This is the amount reported on your federal return as AGI. Enter the amount from Federal Form 1040 or 1040-SR, page 1, line 8b. Do not leave line 5 blank on the Nebraska individual income tax return.</p> <p><b>Special Circumstances.</b></p> <p>If you were <b>not required to file a federal return</b>, but must file a Nebraska return to report <b>state and local bond interest of \$5,000 or more</b>, you must enter all income that would have been included in federal AGI. This includes both earned income (such as wages), retirement income (such as 401K distributions, pensions, etc.), and investment income (such as dividends, bank interest, etc.).</p> <p><b>Nonresidents and partial-year residents</b> must include your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.</p>
<b>Line 6</b>	<p><b>Nebraska Standard Deduction.</b> Enter your Nebraska standard deduction. <b>If you use the standard deduction on the federal return, you must use the Nebraska standard deduction on the Nebraska return.</b> All taxpayers that claimed itemized deductions on their federal return are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.</p> <p>If you or your spouse cannot be claimed for the child tax credit or dependent tax credit, enter the appropriate Nebraska standard deduction from the following chart. Do not enter the amount of your federal itemized deductions.</p> <p>If you or your spouse can be claimed by another taxpayer for child tax credit or dependent tax credit purposes, your standard deduction is the smaller of the federal standard deduction allowed on line 9 of the Federal Form 1040 or 1040-SR, or the Nebraska standard deduction from the following chart.</p>

**Line 6 (cont.)****Nebraska Standard Deduction Chart**

See instructions above if you or your spouse can be claimed by another taxpayer for child or dependent tax credit purposes.

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,900
	1	\$8,500
	2	\$10,100
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$13,800
	1	\$15,100
	2	\$16,400
	3	\$17,700
	4	\$19,000
Married, Filing Separately	0	\$6,900
	1	\$8,200
	2	\$9,500
	3	\$10,800
	4	\$12,100
If married, filing separately, the additional amounts for spouse <b>65 and over</b> and <b>blind</b> apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	\$10,100
	1	\$11,700
	2	\$13,300

**Line 7** [More info . . .](#) **Total Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 17 of Schedule A, Federal Form 1040 or 1040-SR. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10.

**Line 8** **State and Local Income Taxes.** If you itemized deductions on your federal return, you must enter the amount of state and local income taxes reported on Federal Schedule A, line 5a even if the total amount of state and local taxes was limited to \$10,000 (\$5,000 married, filing separately) on Federal Schedule A, line 5e. If you entered general sales taxes on Federal Schedule A, line 5a, do not enter an amount on line 8.

**Line 9** **Nebraska Itemized Deductions.** Line 7 minus line 8.

**Line 10** **Nebraska Deductions.** Enter line 6 or line 9, whichever is greater.

**Line 11** **Nebraska Income Before Adjustments.** Line 5 minus line 10.

**Line 12** **Adjustments Increasing Federal AGI.** Enter amount from line 9 of [Nebraska Schedule I](#). See Schedule I instructions for additional information.

**Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 29 of Nebraska Schedule I. See Schedule I instructions for additional information.

**Line 14** **Nebraska Taxable Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

**Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#).

**Line 16** **Nebraska Other Tax.** You are required to calculate Nebraska other tax if you were required to pay:

- ◆ Federal tax on **lump-sum distributions of qualified retirement plans**; and/or
- ◆ Federal tax on **early distributions of qualified retirement plans**.

The Nebraska other tax is 29.6% of the federal other tax on the items shown above.

Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.

Partial-year residents and nonresidents use line 10, [Nebraska Schedule III](#) to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.

**Line 17** **Total Nebraska Tax.** Enter the total of lines 15 and 16.



<b>Line 18</b>	<b>More info . . .</b>	<b>Nebraska Personal Exemption Credit for Residents Only.</b> Residents claim a \$137 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.
<b>Line 19</b>		<b>Credit for Tax Paid to Another State.</b> Enter the amount from line 6, <a href="#">Nebraska Schedule II</a> . Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the <a href="#">Conversion Chart</a> on DOR's website). A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the <a href="#">Conversion Chart instructions</a> to properly calculate tax paid to another state.
<b>Line 20</b>		<b>Credit for the Elderly or the Disabled.</b> Residents enter the amount of Credit for the Elderly or the Disabled included in line 6, box C of Schedule 3, Federal Form 1040 or 1040-SR. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R. Partial-year residents use line 6b, Schedule III, to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit. <b>Note:</b> The Schedule 3, Federal Form 1040 or 1040-SR, line 6, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 20 of Form 1040N.
<b>Line 21</b>		<b>Community Development Assistance Act (CDAA) Credit.</b> Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (NDED). <a href="#">Nebraska Community Development Assistance Act Credit Computation, Form CDN</a> , must be attached to the <a href="#">Form 1040N</a> .
<b>Line 22</b>		<b>Form 3800N Nonrefundable Credit.</b> Enter the amount from line 12, <a href="#">Nebraska Incentives Credit Computation, Form 3800N</a> . Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.
<b>Line 23</b>		<b>Nebraska Child/Dependent Care Nonrefundable Credit.</b> Resident taxpayers with AGI greater than \$29,000 can claim this credit (if AGI is \$29,000 or less, see line 32 instructions). Multiply the amount on line 2 of Schedule 3, Federal Form 1040 or 1040-SR, by 25% (.25). Partial-year residents use line 6c, Schedule III, to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
<b>Line 24</b>	<b>More info . . .</b>	<b>Credit for Financial Institution Tax.</b> Enter the amount of the tax credit available to you from the <a href="#">2019 Statement of Nebraska Financial Institution Tax Credit, Form NFC</a> , supplied by the financial institution in which you are a shareholder.
<b>Line 25</b>		<b>Employer's Credit for Expenses Incurred for TANF (ADC) Recipients.</b> An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
<b>Line 26</b>		<b>School Readiness Tax Credit for Providers.</b> An income tax credit is available to persons who own or operate an eligible childcare or education program that serves children who participate in the childcare subsidy program established in <a href="#">Neb. Rev. Stat. § 68-1202</a> . <b>An application for this tax credit must be filed within two months after the close of the tax year for which you are claiming the credit.</b> The credit may only be claimed after your application has been approved in writing by DOR. For additional information, see DOR's <a href="#">website</a> .
<b>Line 27</b>		<b>Total Nonrefundable Credits.</b> Add lines 18 through 26.

**Line 28**

**Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

**Federal Tax Liability Worksheet**

- 1. Nebraska Adjustments to AGI
  - a. Amount of **adjustments increasing federal AGI**  
(line 12, Form 1040N) ..... 1a. \_\_\_\_\_
  - b. Amount of **adjustments decreasing federal AGI**  
(line 13, Form 1040N) ..... 1b. \_\_\_\_\_
  - Net adjustments to federal AGI** (line 1a minus line 1b) ..... 1. \_\_\_\_\_

If the amount on line 1 is \$5,000 or more **Stop.** Line 28 of Form 1040N must be the mathematical result of line 17 minus line 27.
- 2. Nebraska Tax after Nonrefundable Credits
  - a. Nebraska tax, line 17 of Form 1040N ..... 2a. \$ \_\_\_\_\_
  - b. Total Nonrefundable Credits, line 27 of Form 1040N ..... 2b. \_\_\_\_\_
  - Line 2a minus line 2b ..... 2. \_\_\_\_\_

If the amount on line 2 is zero or less, enter -0- on line 28 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**
- 3. Federal tax before credits:
  - a. Line 12a of Form 1040 or 1040-SR, page 2 ..... 3a. \_\_\_\_\_
  - b. Line 1 of Form 1040 or 1040-SR, Schedule 2 ..... 3b. \_\_\_\_\_
  - c. Line 6 of Form 1040 or 1040-SR, Schedule 2 ..... 3c. \_\_\_\_\_
  - d. Total tax—Form 1040 or 1040-SR (add lines 3a, 3b, and 3c) ... 3d. \_\_\_\_\_
  - Total federal tax (enter tax from line 3d) ..... 3. \_\_\_\_\_

**On line 28, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.**

**Line 29**

*You **MUST** attach all Forms W-2, W-2G, 1099-R, 1099-MISC, and Schedules K-1N.*

**Nebraska Income Tax Withheld.** Use line 29a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 29b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 29c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, or other forms. Enter the total income tax withholding shown on lines 29a, 29b, and 29c on line 29. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.**

Nonresidents claiming credit for Nebraska income tax withheld by a [partnership](#), [limited liability company](#), [S corporation](#), [estate](#), or [trust](#) must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Schedule K-1N must be the same as the tax year of the individual’s return being filed.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed, reduced, or disallowed refund.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2019 Forms W-2 to the 2019 Form 1040N for a fiscal year beginning in 2019. If you receive any 2020 Forms W-2 before filing your 2019 Form 1040N, save them to attach to the 2020 Form 1040N.

**Line 30**



**2019 Estimated Tax Payments.** Report your 2019 estimated income tax payments and any tax year 2018 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2019 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated income tax payments using e-pay, which allows you to schedule all four of your estimated income tax payments at one time. A [Form 1040N-ES](#) payment voucher should NOT be mailed in when you use e-pay.

**Line 31**  
*Attach Form 3800N*

**Form 3800N Refundable Credit.** Enter any refundable credit calculated and shown on line 16, [Form 3800N](#). Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

**Line 32**

**Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** Attach the [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

**Note:** The Federal Form 2441 will not be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

**Line 33**

**Beginning Farmer Credit (NDA NextGen).** Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 402-471-4876, [nextgen.nebraska.gov](http://nextgen.nebraska.gov).

**Line 34**

**Nebraska Earned Income Credit.** Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% of the federal credit. Complete the federal credit information from line 18a (Form 1040 or 1040-SR, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040-SR). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**

Partial-year residents enter amount calculated on line 12, [Nebraska Schedule III](#).

**Nebraska Earned Income Worksheet  
for Taxpayers Claiming a Net Operating Loss Deduction (NOL)**

Complete this worksheet **only** if you are claiming an NOL carryforward on Federal Form 1040 or 1040-SR.

1. Earned Income. Enter the amount from the line 18a, Form 1040 or 1040-SR instructions, Step 5, line 8 . . . . .1. \$ \_\_\_\_\_
2. Federal Net Operating Loss (NOL) Carryforward, from line 8, Schedule 1, Federal Form 1040 or 1040-SR. Include only the amount shown on line 8 for an NOL; do not include other items reported on line 8, Schedule 1, Federal Form 1040 or 1040-SR . . . . .2. \$ \_\_\_\_\_
3. Earned income plus Federal NOL Carryforward. Line 1 plus line 2. . . . .3. \$ \_\_\_\_\_

If line 3 is less than:  
\$50,162 (\$55,952 if married, filing jointly) for three or more qualifying children;  
\$46,703 (\$52,493 if married, filing jointly) for two qualifying children;  
\$41,094 (\$46,884 if married, filing jointly) for one qualifying child; or  
\$15,570 (\$21,370 if married, filing jointly) for no qualifying children,  
calculate the Nebraska earned income credit on line 34, Form 1040N using the amount from line 18a, Federal Form 1040 or 1040-SR. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 34, Form 1040N should be -0-.

**Line 35** More info . . .

**Angel Investment Tax Credit.** Enter the credit awarded by the Nebraska Department of Economic Development for investments made in certain qualified businesses.

**Line 36**

**Credit for Qualified Volunteer Emergency Responders.** A \$250 income tax credit is available to each qualified volunteer who has been certified with DOR for at least two years by a Nebraska county, city, village, or rural or suburban fire protection district. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see DOR's [website](#).

---

**Line 37**

**School Readiness Tax Credit for Qualified Staff Members.** An income tax credit is available to staff members who are both employed with an eligible program for at least six months during the taxable year and who are classified in the Nebraska Early Childhood Professional Record System. An application for this tax credit may be filed any time after the staff member has met all the required eligibility criteria, but no later than March 1 of the year following the tax year for which you plan to claim the credit. For example, if you plan to claim the tax credit on your 2019 return, you must file this application by March 1, 2020.

The credit may only be claimed after your application has been approved in writing by the Nebraska Department of Revenue. For additional information, see DOR's [website](#).

---

**Line 39** More info . . .

**Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 3 of these instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 39, check the box, and attach Form 2210N to your return. See DOR's website for this form, or call DOR at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

---

**Line 40**

**Total Tax and Penalty.** Add lines 28 and 39.

---

**Line 41** More info . . .

**Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the applicable use tax directly to the state.

Enter your total taxable 2019 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on [page 30 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 41. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

**Example.** You purchase a computer from a seller in South Dakota over the Internet for \$1,470 plus \$30 shipping and handling charges. Both charges are taxable. The computer is shipped to you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your state tax is \$83 ( $\$1,500 \times 5.5\% = \$83$ ) and the local tax is \$23 ( $\$1,500 \times 1.5\% = \$23$ ). The total use tax owed is \$106 ( $\$83 + \$23 = \$106$ ). When calculating state and local tax, round your results, and then add them together to arrive at your line 41 entry. 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.

**Note:** If you owe use tax to more than one Nebraska local jurisdiction, do not report use tax here. Instead, report state and local use taxes by filing the [Nebraska Individual Use Tax Return, Form 3](#).

---

**Line 42**

**Total Amount Due.** Enter the amount owed, including the applicable underpayment of estimated income tax penalty. A balance due of less than \$2 need not be paid.

**Electronic Funds Withdrawal (EFW).** With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

**Cancel a payment.** To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact Official Payments.

**Nebraska e-pay.** Nebraska e-pay is DOR's web-based electronic payment system for single payments. You enter your payment and bank account information, and choose a date 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](#); or via phone at 800-272-9829. 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 DOR. 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.



---

**Line 42 (cont.)**

**New Payment Plan.** If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You will receive a balance due notice in the mail. When that is received you can go online to set up a payment plan for the remaining balance, subject to applicable fees.

Please see our website at [revenue.nebraska.gov/individuals/request-individual-tax-payment-plan](https://revenue.nebraska.gov/individuals/request-individual-tax-payment-plan).

**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 DOR may be presented for payment electronically.

---

**Line 43**

**Overpayment.** If line 38 is more than the total of lines 40 and 41, subtract this total from line 38 and enter your overpayment.

---

**Line 44**

**2020 Estimated Tax.** Enter the amount of overpayment from line 43 you want applied to your 2020 estimated income tax.

---

**Line 45**

**Wildlife Conservation Fund.** You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska’s nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat.

If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at [outdoornebraska.gov/wildlifeconservationfund](https://outdoornebraska.gov/wildlifeconservationfund). For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, PO Box 30370, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit [outdoornebraska.gov](https://outdoornebraska.gov).

---

**Line 46** More info . . .

**Amount You Want Refunded to You.** Enter the amount of overpayment to be refunded after subtracting lines 44 and 45 from line 43. Amounts less than \$2 will not be refunded.

If a taxpayer has any existing tax liabilities owed to DOR, the federal government, or other state agencies, any overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained.

You can check the status of your refund by calling DOR’s refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting [revenue.nebraska.gov](https://revenue.nebraska.gov).

---

**Line 47**

**Direct Deposit Your Refund.** 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 used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 47b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by DOR.

Box 47d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

---



**Sign and Date Your Tax Return.** Include your daytime phone number and email address in case DOR needs to contact you about your account. By including your email address, you are agreeing that DOR may use it to transmit confidential information using secure email. A married, filing jointly return must be signed by both spouses.

If another person signs the return for the taxpayer, a copy of a power of attorney or court order authorizing the person to sign the return must be on file with DOR or attached to the return.

An unsigned return delays processing.

The act of e-filing a return is your signature. By e-filing the return, taxpayers and their tax preparer, if applicable, are declaring under penalties of perjury, that they have examined the electronic return, and to the best of their knowledge and belief, it is true, correct, and complete.



**Tax Preparer E-File Mandate.** Any person who is paid for preparing a taxpayer’s return must also sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN).

---

# Nebraska Schedule I Instructions

## Part A — Adjustments Increasing Federal AGI

- Line 1** **Interest Income from All State and Local Obligations Exempt from Federal Tax.** List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on line 2a of Federal Form 1040 or 1040-SR. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income that have not been previously deducted can be deducted from line 1 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included on line 1b.
- Line 2** **Exempt Interest Income from Nebraska Obligations.** List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on line 2b.
- Build America Bonds.** Any federally taxable interest received in 2019 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 25, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
- Line 3** **Total Taxable Interest Income.** Enter the result of line 1 minus line 2.
- Line 4** **Financial Institution Tax Credit Claimed.** Only shareholders receiving a [Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2019 Form NFC. The same amount must be entered on both line 24, Form 1040N, and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed refund.
- Line 5** **Nebraska's 529 College Savings Program RECAPTURE.** If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. Nebraska considers K-12 tuition a non-qualified use of College Savings Program funds. Qualified withdrawals are restricted to paying qualified expenses at schools for higher education (colleges, universities, technical schools, and graduate programs). **A federally qualified rollover to a Section 529 plan issued by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture.** The total maximum recapture is the lesser of (i) amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.
- Line 6** **Nebraska ABLE Program RECAPTURE.** If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualified withdrawal of funds. Enter the calculated recapture amount on line 6.
- Line 7** **Federal Net Operating Loss Deduction.** Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 22, Nebraska Schedule I.
- Line 8** **S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss.** Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.
- Line 9** **Total Adjustments Increasing Federal AGI.** Add lines 3 through 8, enter here, and on line 12, Form 1040N.

## Part B — Adjustments Decreasing Federal AGI

<b>Line 10</b>	<b>State Income Tax Refund Deduction.</b> Enter the amount shown on line 1, Schedule 1, of your Federal Form 1040 or 1040-SR.
<b>Line 11</b>	<b>U.S. Government Obligations Exempt for State Purposes.</b> Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the types of obligations on line 11a and the associated amounts of interest or dividend income received from each on line 11b. Then calculate the total by adding all amounts on lines 11b. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible. For additional information, see the <a href="#">Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide</a> .
<b>Line 12</b>	<b>Regulated Investment Company Dividends from U.S. Obligations.</b> Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government.  The fund must issue you a statement showing the percent of the dividend that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to US government obligations on line 12d.  Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.
<b>Line 14</b>	<b>Benefits Paid by the Railroad Retirement Board.</b> Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR to your Nebraska return.  You must do a computation to determine the Tier I amount if you received both Form SSA-1099 for social security benefits AND Form RRB-1099 for Railroad Retirement Board Tier I payments because the Social Security Benefits Worksheet in the federal tax booklet adds the benefits together to calculate the taxable benefits entered on line 5b of the Federal Form 1040 or 1040-SR.  Use the total amount of Tier I benefits divided by the total benefit amount reported on line 5a of the Federal Form 1040 or 1040-SR to calculate a ratio to six decimal places, then round to five decimals. For example, .454467, would be rounded to .45447 (45.447%). Multiply this ratio by the amount on line 5b of the Federal Form 1040 or 1040-SR. Enter the result for the Tier I amount on the Nebraska Schedule I.
<b>Line 15</b>	<b>Special Capital Gains/Extraordinary Dividend Deduction.</b> See the <a href="#">Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N</a> , instructions.
<b>Line 16</b>	<b>Nebraska's 529 College Savings Program Contributions.</b> If during 2019 you, as an account owner or parent/guardian custodian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under the Nebraska Educational Savings Plan Trust, then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 16.  The Nebraska Educational Savings Plan Trust includes the following Plans: <ul style="list-style-type: none"><li>◆ NEST Direct College Savings Plan;</li><li>◆ NEST Advisor College Savings Plan;</li><li>◆ TD Ameritrade 529 College Savings Plan; and</li><li>◆ State Farm 529 Savings Plan.</li></ul> Only the account owner or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. However, if an account in another state's plan is rolled over to a Plan in the Nebraska Educational Savings Plan Trust, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction.

<b>Line 16 (cont.)</b>	<p>Any withdrawals from the Nebraska College Savings Program to pay K-12 expenses are non-qualified withdrawals and subject to recapture to the extent of any state income tax deductions previously claimed on the Nebraska income tax return. Nebraska law considers K-12 tuition a non-qualified use of Nebraska College Savings Program accounts even though these withdrawals are permissible beginning in 2019 under federal law. Qualified withdrawals from the Nebraska College Savings Program accounts must be used to pay qualified expenses at schools for higher education (colleges, universities, technical schools, graduate programs).</p> <p>For questions about the Nebraska College Savings Program, go to <a href="https://treasurer.nebraska.gov">treasurer.nebraska.gov</a>, or contact the State Treasurer's Office at 402-471-2455.</p>
<b>Line 17</b>	<p><b>Nebraska Achieving a Better Life Experience Act Plan Contributions.</b> If during 2019, you made contributions to one or more Enable Savings Plan accounts, enter the account numbers you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 17. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 17. For questions about the Enable Savings Plan, go to <a href="https://treasurer.nebraska.gov">treasurer.nebraska.gov</a>, or contact the State Treasurer's Office at 402-471-2455.</p>
<b>Line 18</b>	<p><b>More info . . .</b> <b>S Corporation and LLC Non-Nebraska Income.</b> Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC. For additional information, see <a href="#">Revenue Ruling 25-94-1</a>.</p>
<b>Line 19</b>	<p><b>Nonresident Military Servicemember Active Duty Pay.</b> Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2019 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. <b>Only active duty military service compensation can be deducted on line 19.</b></p>
<b>Line 20</b>	<p><b>Income Earned by a Native American Indian in Indian Country.</b> Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income on line 20.</p>
<b>Line 21</b>	<p><b>Claim of Right Repayment.</b> Enter the amount required to be included on your federal return for a claim of right repayment.</p>
<b>Line 22</b>	<p><b>Nebraska NOL Carryforward.</b> Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The <a href="#">Nebraska Net Operating Loss Worksheet, Form NOL</a>, must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.</p>
<b>Line 23</b>	<p><b>Nebraska Agricultural Revenue Bond Interest.</b> Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.</p>
<b>Line 24</b>	<p><b>Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest.</b> Enter total federally taxable NIFA bond income included in federal AGI.</p>
<b>Line 25</b>	<p><b>More info . . .</b> <b>Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</b></p>
<b>Line 26</b>	<p><b>Social Security Income.</b> If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 5b, Federal Form 1040 or 1040-SR, page 2. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR to your Nebraska return.</p>
<b>Line 27</b>	<p><b>Military Retirement.</b> Enter the amount of military retirement income allowable as a deduction based on your previously filed <a href="#">Form 1040N-MIL</a>. Multiply the amount of military pension shown on line 4d, Federal Form 1040 or 1040-SR, page 1, by 40%. Only individuals who filed a Form 1040N-MIL within two years after the retirement date from the uniformed services may claim this exclusion.</p> <p><b>Note:</b> Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2019 tax return only if you filed your Form 1040N-MIL prior to January 1, 2020.</p>
<b>Line 28</b>	<p><b>Dividends Received from Corporations not Subject to the IRC.</b> This deduction is generally limited to dividends received from foreign corporations. Dividends received from domestic corporations are not deductible.</p>
<b>Line 29</b>	<p><b>Total Adjustments Decreasing Federal AGI.</b> Total lines 10 and 13 through 28, enter here, and on line 13, <a href="#">Form 1040N</a>.</p>



## Nebraska Schedule II Instructions

Full-year Nebraska residents claiming a credit for income tax paid to another state, political subdivision of another state, or the District of Columbia must complete [Nebraska Schedule II](#). Partial-year residents must use [Nebraska Schedule III](#).

A separate Schedule II must be completed for each state where income tax was paid. The total credits cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a political subdivision in that state, complete only one Nebraska Schedule II and combine the state and political subdivision income taxes paid.

**Credit for Income Tax Paid to Another State.** A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's tax return, including all schedules. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or political subdivision showing the income and the tax paid. For political subdivisions not requiring a return, attach the Form W-2 showing the subdivision's tax withheld.

**Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.**

**Note:** When completing lines 2 and 5 of Nebraska Schedule II, refer to the [Conversion Chart](#) on DOR's website.

<b>Line 1</b>	<b>Total Nebraska Tax.</b> Enter the amount from line 17, Form 1040N.
<b>Line 2</b>	<b>Adjusted Gross Income Derived From Another State.</b> Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 18, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
<b>Line 3</b>	<b>Calculate the Ratio.</b> Calculate the ratio to six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
<b>Line 4</b>	<b>Calculated Tax Credit.</b> Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
<b>Line 5</b>	<b>Tax Due and Paid to Another State.</b> Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require filing an annual income tax return, enter the income tax withholding for that subdivision.  If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
<b>Line 6</b>	<b>Allowable Tax Credit.</b> Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is <b>least</b> . Also enter this amount on line 19 of Form 1040N.

## Nebraska Schedule III Instructions

Taxpayers filing a nonresident or partial-year resident return must complete [Nebraska Schedule III](#) to calculate the tax on their income derived from or connected with Nebraska sources.

<b>Line 1</b>	<b>Income Derived from Nebraska Sources.</b> Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska.  Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on DOR's website. A partial list is shown below: <ul style="list-style-type: none"><li>◆ Wages, salaries, tips, and commissions;</li><li>◆ Nebraska unemployment payments;</li></ul>
---------------	--

---

**Line 1 (cont.)**

- ◆ Severance pay associated with Nebraska employment;
- ◆ Dividends, interest, and other passive income;
- ◆ Business income;
- ◆ Farming and ranching income;
- ◆ Partnership, S corporation, LLC, estate, or trust income;
- ◆ Gain or loss;
- ◆ Rent and royalty income;
- ◆ Lottery prizes;
- ◆ Net operating loss carryforward; and
- ◆ Financial institution tax credit claimed.

**Income of a Servicemember's Spouse.** Under the federal Servicemembers Civil Relief Act (SCRA), Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in this state only in support of the servicemember. The Veterans Benefits and Transition Act of 2018 amended the SCRA by adding an election to allow the military servicemember spouse to claim the military servicemember's state of residency for tax purposes for any taxable year of the marriage if the spouse is in Nebraska only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

---

**Line 2****More info . . .**

**Adjustments as Applied to Nebraska Income.** If you claimed adjustments to income on lines 10-21 on Schedule 1, Federal Form 1040 or 1040-SR, a portion of these amounts may be allowable as a deduction on line 2, [Schedule III](#). List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III.

---

**Line 4**

**Ratio, Nebraska's Share of the Total Income.** Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000.

---

**Line 5**

**Nebraska Taxable Income.** Enter the amount from line 14, [Form 1040N](#).

---

**Line 6**

**Nebraska Tax Calculation.** Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income.

**Partial-year residents** enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 20, 23, and 32, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete line 12, Form 2441N, to calculate the amount to enter on line 32, Form 1040N.

Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III.

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

---

**Line 7**

**Personal Exemption Credit.** Enter your credit for personal exemptions. (\$137 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N.

---

**Line 8**

**Tax After Personal Exemption Credit.** Line 6, Schedule III, minus line 7, Schedule III.

---

**Line 9**

**Nebraska Income Tax.** Multiply line 8, Schedule III, by the ratio you computed on line 4, Schedule III.

---

**Line 10**

**Nebraska Other Tax.** Complete all of lines 10a-f, Schedule III, that are applicable to your tax calculation. See line 16, Form 1040N instructions.

---

**Lines 11 and 12**

**Earned Income Credit.** Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III, and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III, and on line 34, Form 1040N. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

**Nebraska Individual Income Tax Return**  
for the taxable year January 1, 2019 through December 31, 2019 or other taxable year:  
, 2019 through ,

Your First Name and Initial	Last Name	<b>Please Do Not Write In This Space</b>
If a Joint Return, Spouse's First Name and Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City	State	

<b>Important: SSN(s) must be entered below.</b>	<b>High School District Code</b>	
Your Social Security Number	Spouse's Social Security Number	

(1)  Farmer/Rancher      (2)  Active Military      (1)  Deceased Taxpayer(s)  
(first name & date of death): \_\_\_\_\_

**1 Federal Filing Status:**  
 (1)  Single      (3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_ (4)  Head of Household  
 (2)  Married, filing jointly and Full Name      (5)  Widow(er) with dependent children

**2a** Check if YOU were: (1)  65 or older      (2)  Blind      **2b** Check here if someone (such as your parent) can claim you or  
 SPOUSE was: (3)  65 or older      (4)  Blind      your spouse as a dependent: (1)  You      (2)  Spouse

**3 Type of Return:**  
 (1)  Resident      (2)  Partial-year resident from \_\_\_\_\_, 2019 to \_\_\_\_\_, 2019 (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)


**4 Nebraska personal exemptions.** (Enter 1 in each line of 4a or 4b that applies):  
**a Yourself.** If someone can claim you as a dependent, leave blank. . . . . **4 a** \_\_\_\_\_  
**b Spouse.** Married filing jointly returns, if someone can claim your spouse as a dependent leave blank. . . . . **4 b** \_\_\_\_\_  
**c**

Dependents, if more than three, see instructions	Dependent's	
First Name	Social Security Number	
Last Name		

Total number of dependents listed . . . . . **4 c** \_\_\_\_\_

Total Nebraska personal exemptions – add lines 4a, 4b, and 4c . . . . . **4** \_\_\_\_\_

<b>5</b> Federal adjusted gross income (AGI) (line 8b, Federal Form 1040 or 1040-SR) Do not leave blank . . . . .	<b>5</b>		00
<b>6</b> Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,900 if single; \$13,800 if married, filing jointly or qualified widow[er]; \$6,900 if married, filing separately; or \$10,100 if head of household)	<b>6</b>		00
<b>7</b> Total itemized deductions (line 17, Federal Schedule A – see instructions) . . . . .	<b>7</b>		00
<b>8</b> State and local income taxes (line 5a, Schedule A, Federal Form 1040 or 1040-SR)	<b>8</b>		00
<b>9</b> Nebraska itemized deductions (line 7 minus line 8) . . . . .	<b>9</b>		00
<b>10</b> Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) . . . . .	<b>10</b>		00
<b>11</b> Nebraska income before adjustments (line 5 minus line 10) . . . . .	<b>11</b>		00
<b>12</b> Adjustments increasing federal AGI (line 9, from attached Nebraska Schedule I) . . . . .	<b>12</b>		00
<b>13</b> Adjustments decreasing federal AGI (line 29, from attached Nebraska Schedule I) . . . . .	<b>13</b>		00
<b>14</b> Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebr. Sch. III before continuing . . . . .	<b>14</b>		00
<b>15</b> Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .	<b>15</b>		00
<b>16</b> Nebraska other tax calculation: <b>a</b> Federal Tax on Lump-Sum Distributions (Federal Form 4972) <b>16 a</b> \$ _____ <b>b</b> Federal tax on early distributions (lesser of Federal Form 5329 or line 6, Sch. 2, Federal Form 1040 or 1040-SR) <b>16 b</b> \$ _____ <b>c Total</b> (add lines 16a and 16b) . . . . . <b>16 c</b> \$ _____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III . . . . .	<b>16</b>		00
<b>17</b> Total Nebraska tax before Nebraska personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 42. . . . .	<b>17</b>		00

18	Nebr. personal exemption credit for residents only (\$137 times the number on line 4)	18		00
19	Credit for tax paid to another state, line 6, Nebraska Schedule II (attach Nebraska Schedule II and a copy of the other state's return)	19		00
20	Credit for the elderly or disabled (attach copy of Federal Schedule R)	20		00
21	Community Development Assistance Act credit (attach Form CDN)	21		00
22	Form 3800N nonrefundable credit (attach Form 3800N)	22		00
23	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	23		00
24	Credit for financial institution tax (attach Form NFC)	24		00
25	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	25		00
26	School Readiness Tax Credit for providers (see instructions)	26		00
27	Total nonrefundable credits (add lines 18 through 26)	27		00
28	Nebraska tax after nonrefundable credits. Subtract line 27 from line 17 (if line 27 is more than line 17, enter -0-). If the result is greater than your federal tax liability, see page 10 in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return	28		00
29	Total Nebraska income tax withheld (attach 2019 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, or others \$ _____	29		00
30	2019 estimated income tax payments (include any 2018 overpayment credited to 2019 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	32		00
33	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)	33		00
34	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%) (attach pages 1-2 of federal return)	34		00
35	Angel Investment Tax Credit (see instructions)	35		00
36	Credit for qualified Volunteer Emergency Responders (see instructions)	36		00
37	School Readiness Tax Credit for qualified staff members (see instructions)	37		00
38	Total refundable credits (add lines 29 through 37)	38		00
39	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	39		00
40	<b>Total tax and penalty.</b> Add lines 28 and 39	40		00
41	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of _____ %) 95 Local code _____ (see local rate schedule); Add state and local taxes and enter on line 41. If no use tax is due, enter -0- on line 41.	41		00
42	<b>Total amount due.</b> If line 38 is less than total of lines 40 and 41, subtract line 38 from the total of lines 40 and 41. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	42		00
43	<b>Overpayment.</b> If line 38 is more than total of lines 40 and 41, subtract total of lines 40 and 41 from line 38	43		00
44	Amount of line 43 you want applied to your 2020 estimated tax	44		00
45	Wildlife Conservation Fund donation of \$1 or more 	45		00
46	Amount of line 43 you want <b>refunded</b> to you (line 43 minus lines 44 and 45) <b>Your refund will generally be issued by July 15, if your paper return is filed by April 15</b> (see instructions)	46		00

47a Routing Number  47b Type of Account  1 = Checking 2 = Savings

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



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 true, correct, and complete.

**sign here**

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_

Keep a copy of this return for your records.

Spouse's Signature (if filing jointly, both must sign) \_\_\_\_\_ Daytime Phone \_\_\_\_\_

**paid**

**preparer's use only**

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

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

Mail returns **requesting a refund** to: **Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.**  
Mail returns **not requesting a refund** to: **Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.**

Name on Form 1040N

Social Security Number

**Nebraska Schedule I —**  
**Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents**  
• Attach additional pages if necessary.

**Part A—Adjustments Increasing Federal AGI**

<b>1</b> Interest income from all state and local obligations exempt from federal tax <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total interest income exempt from federal tax. Enter total of lines 1b .....	<b>1</b>	00
<b>2</b> Exempt interest income from Nebraska obligations <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total exempt interest income from Nebraska obligations. Enter total of lines 2b .....	<b>2</b>	00
<b>3</b> Total taxable interest income. Enter the result of line 1 minus line 2 .....	<b>3</b>	00
<b>4</b> Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N .....	<b>4</b>	00
<b>5</b> Nebraska College Savings Program recapture (see instructions) .....	<b>5</b>	00
<b>6</b> Nebraska Enable plan recapture .....	<b>6</b>	00
<b>7</b> Federal net operating loss deduction .....	<b>7</b>	00
<b>8</b> S corporation or LLC Non-Nebraska loss .....	<b>8</b>	00
<b>9</b> Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N .....	<b>9</b>	00

**Part B—Adjustments Decreasing Federal AGI**

<b>10</b> State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR .....	<b>10</b>	00
<b>11</b> U.S. government obligations exempt for state purposes (list below or attach schedule) <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total U.S. government obligations exempt for state purposes. Enter total of lines 11b .....	<b>11</b>	00
<b>12</b> List fund name, total dividend, and percent of regulated investment company dividends from <b>a</b> U.S. obligation: _____ <b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____ Total regulated investment company dividends. Enter total of lines 12d .....	<b>12</b>	00
<b>13</b> Total U.S. government obligations. Enter total of lines 11 and 12 .....	<b>13</b>	00
<b>14</b> Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach pages 1 and 2 of your federal income tax return and all Forms 1099 and W-2 from the RRB. <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b .....	<b>14</b>	00
<b>15</b> Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions) ...	<b>15</b>	00
<b>16</b> Nebraska College Savings Program contribution (see instructions) .....	<b>16</b>	00
<b>17</b> Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule) <b>a</b> Account Number: _____ <b>b</b> Amount: \$ _____ Total Nebraska Enable plan contributions .....	<b>17</b>	00
<b>18</b> S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions) .....	<b>18</b>	00
<b>19</b> Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions) .....	<b>19</b>	00
<b>20</b> Income earned by a Native American Indian in Indian country .....	<b>20</b>	00
<b>21</b> Claim of right repayment .....	<b>21</b>	00
<b>22</b> Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line) .....	<b>22</b>	00
<b>23</b> Nebraska agricultural revenue bond interest .....	<b>23</b>	00
<b>24</b> Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds .....	<b>24</b>	00
<b>25</b> Interest from federally taxable Build America Bonds issued by Nebraska governmental units .....	<b>25</b>	00
<b>26</b> Social Security included in Federal AGI (see instructions; attach pages 1 and 2 of your federal income tax return) .....	<b>26</b>	00
<b>27</b> Military retirement. Form 1040N-MIL must be on file with DOR (see instructions) .....	<b>27</b>	00
<b>28</b> Dividends received or deemed to be received from corporations not subject to the IRC .....	<b>28</b>	00
<b>29</b> Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N .....	<b>29</b>	00

Name on Form 1040N

Social Security Number

**Nebraska Schedule II —  
Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY**

- Complete a separate Schedule II for each state.
- A complete copy of the 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. Name of state:

1 Total Nebraska tax (line 17, Form 1040N) .....	1		00								
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <a href="#">Conversion Chart</a> on the DOR's website) .....	2		00								
3 Ratio  <div style="display: flex; align-items: center; justify-content: center;"> <div style="text-align: center; margin-right: 10px;">Line 2</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">+</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> </div> (Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; padding: 2px 10px;"></span> + <span style="border: 1px solid black; padding: 2px 10px;"></span> - <span style="border: 1px solid black; padding: 2px 10px;"></span> = <span style="border: 1px solid black; padding: 2px 10px;"></span>	3	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">.</td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>	.								
.											
4 Calculated tax credit. Line 1 multiplied by line 3 ratio .....	4		00								
5 Tax due and paid to another state (do not enter amount withheld for the other state – use <a href="#">Conversion Chart</a> on the DOR's website) .....	5		00								
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N.....	6		00								

Name on Form 1040N

Social Security Number

**Nebraska Schedule III —**

**Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY**

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<p><b>1</b> Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____  List type: _____ Amount: _____  Total income derived from Nebraska sources. Enter total of lines 1b.....</p>	<b>1</b>	00										
<p><b>2</b> Adjustments as applied to Nebraska income, if any (see instructions)</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____  List type: _____ Amount: _____  Total adjustment as applied to Nebraska income. Enter total of lines 2b.....</p>	<b>2</b>	00										
<p><b>3</b> Nebraska adjusted gross income (line 1 minus line 2).....</p>	<b>3</b>	00										
<p><b>4</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....</p> <p style="text-align: center;">Line 3 <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> / <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span></p> <p>(Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> + <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> - <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span></p>	<b>4</b>	<table border="1" style="border-collapse: collapse; width: 100px; height: 20px;"> <tr> <td style="width: 10%; text-align: center;">.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	.									
.												
<p><b>5</b> Nebraska Taxable Income (line 14, Form 1040N)</p>	<b>5</b>	00										
<p><b>6</b> Nebraska tax calculation (see instructions)</p> <p><b>a</b> Tax on Nebraska Taxable Income from line 5..... <b>6 a</b> \$ _____  <b>b</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... <b>6 b</b> \$ _____  <b>c</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ..... <b>6 c</b> \$ _____  <b>d</b> Subtotal credits (add lines 6b and 6c) ..... <b>6 d</b> \$ _____  Line 6a minus line 6d .....</p>	<b>6</b>	00										
<p><b>7</b> Multiply Nebraska personal exemption credit of \$137 by the number of Nebraska personal exemptions on line 4, Form 1040N .....</p>	<b>7</b>	00										
<p><b>8</b> Tax after Nebraska personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused Nebraska personal exemption credit against that tax on line 10e ...</p>	<b>8</b>	00										
<p><b>9</b> Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N .....</p>	<b>9</b>	00										
<p><b>10</b> Nebraska other tax calculation:</p> <p><b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>10 a</b> \$ _____  <b>b</b> Federal tax on early distributions (lesser of Form 5329 or line 6, Schedule 2, Federal Form 1040 or 1040-SR)..... <b>10 b</b> \$ _____  <b>c</b> Subtotal (add lines 10a and 10b)..... <b>10 c</b> \$ _____  <b>d</b> Tax calculation. Multiply line 10c by 29.6% (x .296)..... <b>10 d</b> \$ _____  <b>e</b> Enter any unused Nebraska personal exemption credit from the calculation on line 8 <b>10 e</b> \$ _____  <b>f</b> Subtract line 10e from line 10d..... <b>10 f</b> \$ _____  Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N. ....</p>	<b>10</b>	00										
<p><b>11</b> Earned income credit (Partial-Year Residents Only)</p> <p><b>a</b> Number of qualifying children. Enter here and on line 34, box 97, Form 1040N..... <b>11 a</b> _____  <b>b</b> Enter federal earned income credit from federal tax return here and on line 34, box 98, Form 1040N ..... <b>11 b</b> \$ _____  Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions). ....</p>	<b>11</b>	00										
<p><b>12</b> Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach a copy of federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N.....</p>	<b>12</b>	00										

# 2019 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2019, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2019 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** where you live.
3. Find the seven-digit code for your high school district.
4. Enter the **seven-digit code** for your high school district on Form 1040N.

If you fail to include your high school district code on your return, processing of your return and any refund may be delayed.

High school district code information is required by law so the Nebraska Department of Education can determine state aid allocations to Nebraska's K-12 school systems.

**Example:** Matt and Jill live in Banner County and the Bayard 21 high school district.

County of Residence	High School District	7-digit code for Form 1040N
<b>Banner</b>		
Banner County 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
<b>Adams</b>			<b>Brown</b>			<b>Cedar (continued)</b>			<b>Cuming (continued)</b>		
Adams Central 90		0101090	Ainsworth 10		0909010	Laurel-Concord-Coleridge 54		1414054	West Point 1		2020001
Blue Hill 74		0191074	Keya Paha County 100		0952100	Randolph 45		1414045	Wisner-Pilger 30		2020030
Doniphan-Trumbull 126		0140126	Rock County 100		0975100	Wausa 576		1454576	<b>Custer</b>		
Hastings 18		0101018	Sandhills 71		0905071	Wynot 101		1414101	Anselmo-Merna 15		2121015
Kenesaw 3		0101003	Valentine 6		0916006	<b>Chase</b>			Ansley 44		2121044
Lawrence-Nelson 5		0165005	<b>Buffalo</b>			Chase County Schools 10		1515010	Arcadia 21		2188021
Minden 503		0150503	Amherst 119		1010119	Perkins County Schools 20		1568020	Arnold 89		2121089
Sandy Creek 501		0118501	Ansley 44		1021044	Wauneta-Palisade 536		1515536	Broken Bow 25		2121025
Shelton 19		0110019	Centura 100		1047100	<b>Cherry</b>			Callaway 180		2121180
Silver Lake 123		0101123	Elm Creek 9		1010009	Cody-Kilgore 30		1616030	Cozad 11		2124011
<b>Antelope</b>			Gibbon 2		1010002	Gordon-Rushville 10		1681010	Gothenburg 20		2124020
Boone Central 1		0206001	Kearney 7		1010007	Hyannis 11		1638011	Litchfield 15		2182015
Clearwater 6		0202006	Pleasanton 105		1010105	Mullen 1		1646001	Loup County 25		2158025
Creighton 13		0254013	Ravenna 69		1010069	Thedford 1		1686001	Ord 5		2188005
Elgin 18		0202018	Shelton 19		1010019	Valentine 6		1616006	Sandhills 71		2105071
Elkhorn Valley 80		0259080	Sumner-Eddyville-Miller 101		1024101	<b>Cheyenne</b>			Sargent 84		2121084
Ewing 29		0245029	<b>Burt</b>			Creek Valley 25		1725025	Sumner-Eddyville-Miller 101		2124101
Neligh-Oakdale 9		0202009	Bancroft-Rosalie 20		1120020	Leyton 3		1717003	<b>Dakota</b>		
Orchard 49		0202049	Logan View 594		1127594	Potter-Dix 9		1717009	Allen 70		2226070
Plainview 5		0270005	Lyons-Decatur Northeast 20		1111020	Sidney 1		1717001	Emerson-Hubbard 561		2226561
<b>Arthur</b>			Oakland-Craig 14		1111014	<b>Clay</b>			Homer 31		2222031
Arthur County 500		0303500	Tekamah-Herman 1		1111001	Adams Central 90		1801090	Ponca 1		2226001
<b>Banner</b>			<b>Butler</b>			Blue Hill 74		1891074	South Sioux City 11		2222011
Banner County 1		0404001	Centennial 567		1280567	Davenport 47		1885047	<b>Dawes</b>		
Bayard 21		0462021	Columbus 1		1271001	Doniphan-Trumbull 126		1840126	Chadron 2		2323002
Potter-Dix 9		0417009	David City 56		1212056	Harvard 11		1818011	Crawford 71		2323071
<b>Blaine</b>			East Butler 502		1212502	Lawrence-Nelson 5		1865005	Hay Springs 3		2381003
Anselmo-Merna 15		0521015	Lakeview Community 5		1271005	Sandy Creek 501		1818501	Hemingford 10		2307010
Loup County 25		0558025	Raymond Central 161		1255161	Shickley 54		1830054	Sioux County 500		2383500
Sandhills 71		0505071	Schuyler Central 123		1219123	Sutton 2		1818002	<b>Dawson</b>		
Sargent 84		0521084	Seward 9		1280009	<b>Colfax</b>			Callaway 180		2421180
<b>Boone</b>			Shelby-Rising City 32		1272032	Clarkson 58		1919058	Cozad 11		2424011
Boone Central 1		0606001	<b>Cass</b>			Howells-Dodge 70		1919070	Elm Creek 9		2410009
Central Valley 60		0639060	Ashland-Greenwood 1		1378001	Leigh 39		1919039	Elwood 30		2437030
Elgin 18		0602018	Conestoga 56		1313056	North Bend Central 595		1927595	Eustis-Farnam 95		2432095
Elkhorn Valley 80		0659080	Elmwood-Murdock 97		1313097	Schuyler Central 123		1919123	Gothenburg 20		2424020
Fullerton 1		0663001	Louisville 32		1313032	<b>Cuming</b>			Lexington 1		2424001
Newman Grove 13		0659013	Nebraska City 111		1366111	Bancroft-Rosalie 20		2020020	Overton 4		2424004
Riverside 75		0606075	Plattsmouth 1		1313001	Howells-Dodge 70		2019070	Sumner-Eddyville-Miller 101		2424101
St. Edward 17		0606017	Syracuse-Dunbar-Avoca 27		1366027	Logan View 594		2027594	<b>Deuel</b>		
<b>Box Butte</b>			Waverly 145		1355145	Lyons-Decatur Northeast 20		2011020	Creek Valley 25		2525025
Alliance 6		0707006	Weeping Water 22		1313022	Oakland-Craig 14		2011014	South Platte 95		2525095
Bayard 21		0762021	<b>Cedar</b>			Pender 1		2087001	<b>Dixon</b>		
Bridgeport 63		0762063	Bloomfield 586		1454586	Scribner-Snyder 62		2027062	Allen 70		2626070
Hemingford 10		0707010	Crofton 96		1454096	<b>Dakota</b>			Emerson-Hubbard 561		2626561
<b>Boyd</b>			Hartington-Newcastle 8		1414008	<b>Dawes</b>			Hartington-Newcastle 8		2614008
Keya Paha County 100		0852100									
Boyd County 51		0808051									



# 2019 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	
<b>Dixon (continued)</b>			<b>Gage (continued)</b>			<b>Holt</b>			<b>Lancaster</b>			
	Laurel-Concord-Coleridge 54	2614054		Norris 160	3455160		Boyd County 51	4508051		Lincoln 1	5555001	
	Ponca 1	2626001		Southern 1	3434001		Burwell 100	4536100		Crete 2	5576002	
	Wakefield 560	2690560		Tri County 300	3448300		Chambers 137	4545137		Freeman 34	5534034	
	Wayne 17	2690017		Wilber-Clatonia 82	3476082		Clearwater 6	4502006		Malcolm 148	5555148	
	Wynot 101	2614101		<b>Garden</b>				Ewing 29	4545029		Milford 5	5580005
<b>Dodge</b>				Creek Valley 25	3525025		O'Neill 7	4545007		Norris 160	5555160	
	Arlington 24	2789024		Garden County 1	3535001		Orchard 49	4502049		Palmyra 501	5566501	
	Howells-Dodge 70	2719070		South Platte 95	3525095		Stuart 44	4545044		Raymond Central 161	5555161	
	Fremont 1	2727001		<b>Garfield</b>				Verdigre 583	4554583		Waverly 145	5555145
	Logan View 594	2727594		Burwell 100	3636100		West Holt 239	4545239		Wilber-Clatonia 82	5576082	
	North Bend			Chambers 137	3645137		<b>Hooker</b>			<b>Lincoln</b>		
	Central 595	2727595		Ord 5	3688005		Mullen 1	4646001		Arnold 89	5621089	
	Oakland-Craig 14	2711014		Wheeler Central 45	3692045		<b>Howard</b>				Brady 6	5656006
	Scribner-Snyder 62	2727062		<b>Gosper</b>				Central Valley 60	4739060		Eustis-Farnam 95	5632095
	West Point 1	2720001		Arapahoe 18	3733018		Centura 100	4747100		Gothenburg 20	5624020	
<b>Douglas</b>				Bertrand 54	3769054		Elba 103	4747103		Hershey 37	5656037	
	Omaha 1	2828001		Cambridge 21	3733021		Loup City 1	4782001		Maxwell 7	5656007	
	Arlington 24	2889024		Elwood 30	3737030		Northwest 82	4740082		Maywood 46	5632046	
	Bennington 59	2828059		Eustis-Farnam 95	3732095		Palmer 49	4761049		McPherson County 90	5660090	
	Douglas County West Community 15	2828015		Lexington 1	3724001		St. Paul 1	4747001		Medicine Valley 125	5632125	
	Elkhorn 10	2828010		Southern Valley 540	3733540		<b>Jefferson</b>				North Platte 1	5656001
	Fremont 1	2827001		<b>Grant</b>				Diller-Odell 100	4834100		Paxton Consolidated 6	5651006
	Fort Calhoun 3	2889003		Hyannis 11	3838011		Fairbury 8	4848008		Perkins County Schools 20	5668020	
	Gretna 37	2877037		<b>Greeley</b>				Meridian 303	4848303		Stapleton 501	5657501
	Millard 17	2828017		Central Valley 60	3939060		Tri County 300	4848300		Sutherland 55	5656055	
	Ralston 54	2828054		Ord 5	3988005		<b>Johnson</b>				Wallace 565	5656565
	Westside 66	2828066		Riverside 75	3906075		Freeman 34	4934034		<b>Logan</b>		
<b>Dundy</b>				St. Paul 1	3947001		Humboldt-Table Rock-Steinauer 70	4974070		Arnold 89	5721089	
	Chase County Schools 10	2915010		Wheeler Central 45	3992045		Johnson-Brock 23	4964023		Sandhills 71	5705071	
	Dundy County 117	2929117		<b>Hall</b>				Johnson Co Central 50	4949050		Stapleton 501	5757501
	Wauneta-Palisade 536	2915536		Adams Central 90	4001090		Lewiston 69	4967069		<b>Loup</b>		
<b>Fillmore</b>				Aurora 504	4041504		Sterling 33	4949033		Loup County 25	5858025	
	Bruning 94	3085094		Centura 100	4047100		Syracuse-Dunbar-Avoca 27	4966027		Sandhills 71	5805071	
	Davenport 47	3085047		Doniphan-Trumbull 126	4040126		<b>Kearney</b>				Sargent 84	5821084
	Exeter-Milligan 1	3030001		Grand Island 2	4040002		Adams Central 90	5001090		<b>Madison</b>		
	Fillmore Central 25	3030025		Kenesaw 3	4001003		Axtell 501	5050501		Battle Creek 5	5959005	
	Friend 68	3076068		Northwest 82	4040082		Gibbon 2	5010002		Elkhorn Valley 80	5959080	
	Heartland 96	3093096		Shelton 19	4010019		Kearney 7	5010007		Humphrey 67	5971067	
	McCool Junction 83	3093083		Wood River Rural 83	4040083		Kenesaw 3	5001003		Madison 1	5959001	
	Meridian 303	3048303		<b>Hamilton</b>				Minden 503	5050503		Newman Grove 13	5959013
	Shickley 54	3030054		Aurora 504	4141504		Shelton 19	5010019		Norfolk 2	5959002	
	Sutton 2	3018002		Central City 4	4161004		Silver Lake 123	5001123		<b>McPherson</b>		
<b>Franklin</b>				Doniphan-Trumbull 126	4140126		Wilcox-Hildreth 1	5050001		Arthur County 500	6003500	
	Alma 2	3142002		Giltner 2	4141002		<b>Keith</b>				McPherson County 90	6060090
	Franklin 506	3131506		Hampton 91	4141091		Arthur County 500	5103500		Stapleton 501	6057501	
	Minden 503	3150503		Harvard 11	4118011		Garden County 1	5135001		<b>Merrick</b>		
	Red Cloud 2	3191002		Heartland 96	4193096		Ogallala 1	5151001		Central City 4	6161004	
	Silver Lake 123	3101123		High Plains Community 75	4172075		Paxton Consolidated 6	5151006		Fullerton 1	6163001	
	Wilcox-Hildreth 1	3150001		Sutton 2	4118002		Perkins County Schools 20	5168020		Grand Island 2	6140002	
<b>Frontier</b>				<b>Harlan</b>				South Platte 95	5125095		High Plains Community 75	6172075
	Arapahoe 18	3233018		Alma 2	4242002		<b>Keya Paha</b>				Northwest 82	6140082
	Cambridge 21	3233021		Franklin 506	4231506		Keya Paha County 100	5252100		Palmer 49	6161049	
	Elwood 30	3237030		Holdrege 44	4269044		<b>Kimball</b>				Twin River 30	6163030
	Eustis-Farnam 95	3232095		Loomis 55	4269055		Kimball 1	5353001		<b>Morrill</b>		
	Hayes Center 79	3243079		Southern Valley 540	4233540		Potter-Dix 9	5317009		Alliance 6	6207006	
	Maywood 46	3232046		Wilcox-Hildreth 1	4250001		<b>Knox</b>				Banner County 1	6204001
	McCook 17	3273017		<b>Hayes</b>				Bloomfield 586	5454586		Bayard 21	6262021
	Medicine Valley 125	3232125		Dundy County 117	4329117		Boyd County 51	5408051		Bridgeport 63	6262063	
	Southwest 179	3273179		Hayes Center 79	4343079		Creighton 13	5454013		Garden County 1	6235001	
<b>Furnas</b>				Maywood 46	4332046		Crofton 96	5454096		Leyton 3	6217003	
	Alma 2	3342002		McCook 17	4373017		Niobrara 501	5454501		Scottsbluff 32	6279032	
	Arapahoe 18	3333018		Wallace 565	4356565		Orchard 49	5402049		<b>Nance</b>		
	Cambridge 21	3333021		Wauneta-Palisade 536	4315536		Osmond 542	5470542		Central Valley 60	6339060	
	Southern Valley 540	3333540		<b>Hitchcock</b>				Plainview 5	5470005		Fullerton 1	6363001
	Southwest 179	3373179		Dundy County 117	4429117		Santee 505	5454505		High Plains Community 75	6372075	
<b>Gage</b>				Hayes Center 79	4443079		Verdigre 583	5454583		Palmer 49	6361049	
	Beatrice 15	3434015		Hitchcock County 70	4444070		Wausa 576	5454576		Riverside 75	6306075	
	Crete 2	3476002		McCook 17	4473017		<b>Lancaster</b>				St. Edward 17	6306017
	Freeman 34	3434034		Wauneta-Palisade 536	4415536		<b>Lancaster</b>			Twin River 30	6363030	
	Diller-Odell 100	3434100		<b>Lancaster</b>			<b>Lancaster</b>					
	Lewiston 69	3467069		<b>Lancaster</b>			<b>Lancaster</b>					

# 2019 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
<b>Nemaha</b>			<b>Platte</b>			<b>Saunders (continued)</b>			<b>Thomas</b>		
Auburn 29		6464029	Clarkson 58		7119058	Waverly 145		7855145	Mullen 1		8646001
Falls City 56		6474056	Columbus 1		7171001	Yutan 9		7878009	Sandhills 71		8605071
Humboldt-Table Rock-Steinauer 70		6474070	David City 56		7112056	<b>Scotts Bluff</b>			Thedford 1		8686001
Johnson-Brock 23		6464023	Humphrey 67		7171067	Banner County 1		7904001	<b>Thurston</b>		
Johnson Co Central 50		6449050	Lakeview			Bayard 21		7962021	Bancroft-Rosalie 20		8720020
Nebraska City 111		6466111	Community 5		7171005	Gering 16		7979016	Emerson-Hubbard 561		8726561
<b>Nuckolls</b>			Leigh 39		7119039	Minatare 2		7979002	Homer 31		8722031
Davenport 47		6585047	Madison 1		7159001	Mitchell 31		7979031	Lyons-Decatur		
Deshler 60		6585060	Newman Grove 13		7159013	Morrill 11		7979011	Northeast 20		8711020
Lawrence-Nelson 5		6565005	St. Edward 17		7106017	Scottsbluff 32		7979032	Pender 1		8787001
Sandy Creek 501		6518501	Twin River 30		7163030	<b>Seward</b>			Umo N Ho Nation		
Superior 11		6565011	<b>Polk</b>			Centennial 567		8080567	School 16		8787016
Thayer Central			Centennial 567		7280567	Crete 2		8076002	Wakefield 560		8790560
Community 70		6585070	Columbus 1		7271001	David City 56		8012056	Winthill 13		8787013
<b>Otoe</b>			Cross County 15		7272015	Dorchester 44		8076044	Winnebago 17		8787017
Conestoga 56		6613056	High Plains			East Butler 502		8012502	<b>Valley</b>		
Freeman 34		6634034	Community 75		7272075	Exeter-Milligan 1		8030001	Arcadia 21		8888021
Elmwood-Murdock 97		6613097	Osceola 19		7272019	Friend 68		8076068	Burwell 100		8836100
Johnson-Brock 23		6664023	Shelby-Rising City 32		7272032	Malcolm 148		8055148	Central Valley 60		8839060
Johnson Co Central 50		6649050	Twin River 30		7263030	Milford 5		8080005	Loup City 1		8882001
Nebraska City 111		6666111	<b>Red Willow</b>			Raymond Central 161		8055161	Ord 5		8888005
Norris 160		6665160	Cambridge 21		7333021	Seward 9		8080009	<b>Washington</b>		
Palmyra 501		6666501	Hitchcock County 70		7344070	<b>Sheridan</b>			Arlington 24		8989024
Sterling 33		6649033	McCook 17		7373017	Alliance 6		8107006	Bennington 59		8928059
Syracuse-Dunbar-Avooca 27		6666027	Southwest 179		7373179	Chadron 2		8123002	Blair 1		8989001
Waverly 145		6655145	<b>Richardson</b>			Hyannis 11		8138011	Fort Calhoun 3		8989003
<b>Pawnee</b>			Auburn 29		7464029	Gordon- Rushville 10		8181010	Logan View 594		8927594
Diller-Odell 100		6734100	Falls City 56		7474056	Hay Springs 3		8181003	Tekamah-Herman 1		8911001
Humboldt-Table Rock-Steinauer 70		6774070	Humboldt-Table Rock-Steinauer 70		7474070	Hemingford 10		8107010	<b>Wayne</b>		
Johnson-Brock 23		6764023	Johnson-Brock 23		7464023	<b>Sherman</b>			Laurel-Concord-		
Johnson Co Central 50		6749050	Pawnee City 1		7467001	Arcadia 21		8288021	Coleridge 54		9014054
Lewiston 69		6767069	<b>Rock</b>			Central Valley 60		8239060	Norfolk 2		9059002
Pawnee City 1		6767001	Ainsworth 10		7509010	Centura 100		8247100	Pender 1		9087001
Southern 1		6734001	Rock County 100		7575100	Elba 103		8247103	Pierce 2		9070002
<b>Perkins</b>			<b>Saline</b>			Litchfield 15		8282015	Randolph 45		9014045
Hayes Center 79		6843079	Crete 2		7676002	Loup City 1		8282001	Wakefield 560		9090560
Ogallala 1		6851001	Dorchester 44		7676044	Pleasanton 105		8210105	Wayne 17		9090017
Paxton Consolidated 6		6851006	Exeter-Milligan 1		7630001	Ravenna 69		8210069	Winside 595		9090595
Perkins County			Friend 68		7676068	<b>Sioux</b>			Wisner-Pilger 30		9020030
Schools 20		6868020	Meridian 303		7648303	Crawford 71		8323071	<b>Webster</b>		
South Platte 95		6825095	Milford 5		7680005	Mitchell 31		8379031	Adams Central 90		9101090
Wallace 565		6856565	Tri County 300		7648300	Morrill 11		8379011	Blue Hill 74		9191074
<b>Phelps</b>			Wilber-Clatonia 82		7676082	Sioux County 500		8383500	Lawrence-Nelson 5		9165005
Axtell 501		6950501	<b>Sarpy</b>			<b>Stanton</b>			Red Cloud 2		9191002
Bertrand 54		6969054	Ashland-Greenwood 1		7778001	Clarkson 58		8419058	Silver Lake 123		9101123
Elm Creek 9		6910009	Bellevue 1		7777001	Howells-Dodge 70		8419070	Superior 11		9165011
Holdrege 44		6969044	Gretna 37		7777037	Leigh 39		8419039	<b>Wheeler</b>		
Kearney 7		6910007	Louisville 32		7713032	Madison 1		8459001	Chambers 137		9245137
Loomis 55		6969055	Millard 17		7728017	Norfolk 2		8459002	Clearwater 6		9202006
Overton 4		6924004	Omaha 1		7728001	Stanton 3		8484003	Elgin 18		9202018
Wilcox-Hildreth 1		6950001	Papillion-LaVista 27		7777027	Winside 595		8490595	Ewing 29		9245029
<b>Pierce</b>			Springfield Platteview 46		7777046	Wisner-Pilger 30		8420030	Riverside 75		9206075
Battle Creek 5		7059005	<b>Saunders</b>			<b>Thayer</b>			Wheeler Central 45		9292045
Creighton 13		7054013	Ashland-Greenwood 1		7878001	Bruning 94		8585094	<b>York</b>		
Elkhorn Valley 80		7059080	Cedar Bluffs 107		7878107	Davenport 47		8585047	Centennial 567		9380567
Neligh-Oakdale 9		7002009	David City 56		7812056	Deshler 60		8585060	Cross County 15		9372015
Norfolk 2		7059002	East Butler 502		7812502	Fairbury 8		8548008	Exeter-Milligan 1		9330001
Osmond 542		7070542	Fremont 1		7827001	Meridian 303		8548303	Hampton 91		9341091
Pierce 2		7070002	Mead 72		7878072	Shickley 54		8530054	Heartland 96		9393096
Plainview 5		7070005	North Bend			Superior 11		8565011	High Plains		
Randolph 45		7014045	Central 595		7827595	Thayer Central			Community 75		9372075
Wausa 576		7054576	Raymond Central 161		7855161	Community 70		8585070	McCool Junction 83		9393083
			Schuyler Central 123		7819123				Sutton 2		9318002
			Wahoo 39		7878039				York 12		9393012







# Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Fairbury (179)	2.00%	Oakland (358)	beginning 4/1/2019 1.50%
Albion (004)	1.50	Fairfield (180)	1.50		1/1/2019 to 3/31/2019 1.00
Alliance (008)	1.50	Falls City (182)	1.50	Oconto (360)	1.00
Alma (009)	2.00	Farnam (183)	1.00	Odell (362)	1.00
Arapahoe (016)	1.00	Fort Calhoun (188)	1.50	Ogallala (363)	1.50
Ansley (015)	beginning 4/1/2019 1.00	Franklin (190)	1.00	Omaha (365)	1.50
Arcadia (017)	1.00	Fremont (191)	1.50	O'Neill (366)	1.50
Arlington (018)	1.50	Friend (192)	1.00	Orchard (368)	beginning 10/1/2019 1.50
Arnold (019)	1.00	Fullerton (193)	beginning 4/1/2019 2.00	Ord (369)	beginning 4/1/2019 2.00
Ashland (021)	1.50		1/1/2019 to 3/31/2019 1.50		1/1/2019 to 3/31/2019 1.50
Atkinson (023)	1.50	Geneva (198)	1.50	Osceola (371)	2.00
Auburn (025)	1.00	Genoa (199)	1.50	Oshkosh (372)	2.00
Bancroft (030)	1.50	Gering (200)	1.50	Osmond (373)	beginning 4/1/2019 1.50
Bassett (035)	1.50	Gibbon (201)	1.00		1/1/2019 to 3/31/2019 1.00
Battle Creek (036)	1.50	Gordon (206)	1.00	Oxford (376)	1.50
Bayard (037)	1.00	Gothenburg (207)	1.50	Palmyra (380)	1.00
Beatrice (039)	beginning 4/1/2019 2.00	Grand Island (210)	beginning 4/1/2019 2.00	Papillion (382)	2.00
	1/1/2019 to 3/31/2019 1.50		1/1/2019 to 3/31/2019 1.50	Pawnee City (383)	2.00
Beaver City (040)	1.00	Grant (211)	1.00	Paxton (384)	beginning 4/1/2019 2.00
Beaver Crossing (041)	1.00	Greeley (212)	1.00		1/1/2019 to 3/31/2019 1.00
Beemer (043)	1.50	Greenwood (213)	1.00	Pender (385)	beginning 4/1/2019 1.50
Bellevue (046)	1.50	Gresham (214)	1.50		1/1/2019 to 3/31/2019 0.00
Bellwood (047)	1.50	Gretna (215)	1.50	Peru (386)	1.00
Benedict (049)	1.50	Guide Rock (217)	1.00	Petersburg (387)	1.00
Benkelman (050)	1.50	Harrison (227)	beginning 4/1/2019 1.50	Pierce (390)	1.00
Bennet (051)	1.00		1/1/2019 to 3/31/2019 1.00	Pilger (391)	1.50
Bennington (052)	1.50	Hartington (228)	1.00	Plainview (392)	1.50
Bertrand (053)	1.00	Harvard (229)	1.00	Platte Center (393)	1.50
Big Springs (055)	1.00	Hastings (230)	1.50	Plattsmouth (394)	1.50
Blair (057)	1.50	Hay Springs (231)	1.00	Pleasanton (396)	beginning 4/1/2019 1.00
Bloomfield (058)	1.00	Hebron (235)	1.00	Plymouth (397)	1.50
Blue Hill (060)	1.50	Hemingford (236)	1.50	Ponca (399)	1.50
Brainard (066)	1.00	Henderson (237)	1.50	Ralston (407)	1.50
Bridgeport (068)	1.00	Hickman (242)	1.50	Randolph (408)	beginning 1/1/2019 2.00
Broken Bow (072)	1.50	Hildreth (243)	1.00	Ravenna (409)	1.50
Brownville (073)	1.00	Holdrege (245)	1.50	Red Cloud (411)	1.50
Burwell (081)	1.50	Hooper (248)	1.00	Republican City (412)	1.00
Cairo (085)	1.00	Howells (251)	1.50	Rushville (425)	1.50
Callaway (086)	1.00	Hubbard (252)	beginning 4/1/2019 1.50	St. Edward (452)	beginning 7/1/2019 1.50
Cambridge (087)	1.50	Hubbell (253)	1.00		1/1/2019 to 6/30/2019 1.00
Cedar Rapids (092)	1.00	Humphrey (255)	1.50	St. Paul (454)	1.00
Central City (094)	1.50	Hyannis (257)	1.00	Sargent (428)	beginning 4/1/2019 2.00
Ceresco (095)	1.50	Imperial (258)	1.00		1/1/2019 to 3/31/2019 1.50
Chadron (096)	2.00	Jackson (263)	1.50	Schuyler (430)	1.50
Chambers (097)	1.00	Jansen (264)	1.00	Scottsbluff (432)	1.50
Chappell (099)	2.00	Juniata (268)	1.00	Scribner (433)	1.50
Chester (100)	1.00	Kearney (269)	1.50	Seward (435)	1.50
Clarks (101)	1.00	Kimball (273)	1.50	Sidney (441)	2.00
Clarkson (102)	1.50	Laurel (276)	beginning 4/1/2019 1.00	Silver Creek (442)	1.00
Clay Center (104)	beginning 4/1/2019 1.50	LaVista (274)	2.00	South Sioux City (446)	1.50
	1/1/2019 to 3/31/2019 1.00	Lawrence (277)	1.00	Spencer (448)	1.00
Clearwater (105)	1.50	Leigh (279)	1.50	Springfield (450)	1.50
Coleridge (108)	beginning 7/1/2019 1.00	Lewellen (281)	1.00	Springview (451)	1.00
Columbus (110)	1.50	Lexington (283)	1.50	Stanton (456)	1.50
Cordova (114)	1.00	Lincoln (285)	beginning 10/1/2019 1.75	Sterling (462)	1.00
Cortland (116)	1.00		1/1/2019 to 9/30/2019 1.50	Stromsburg (467)	1.50
Cozad (119)	1.50	Linwood (287)	1.00	Stuart (468)	1.50
Crawford (122)	1.50	Loomis (291)	1.00	Superior (470)	1.00
Creighton (123)	1.00	Louisville (293)	1.50	Sutton (473)	1.50
Crete (125)	2.00	Loup City (294)	beginning 4/1/2019 2.00	Syracuse (475)	1.00
Crofton (126)	1.00		1/1/2019 to 3/31/2019 1.50	Tecumseh (481)	1.50
Curtis (129)	1.00	Lyons (298)	1.50	Tekamah (482)	2.00
Dakota City (131)	beginning 4/1/2019 1.00	Madison (299)	1.50	Terrytown (483)	1.00
	1/1/2019 to 3/31/2019 0.50	Malcolm (302)	1.00	Tilden (487)	1.50
Dakota County (922)	0.50	Marquette (305)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Maywood (311)	1.50	Upland (495)	0.50
David City (138)	2.00	McCook (312)	1.50	Utica (496)	1.50
Daykin (140)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
Decatur (141)	1.00	Meadow Grove (317)	1.50	Valley (498)	1.50
DeWeese (144)	1.00	Milford (322)	1.00	Verdigre (502)	1.50
DeWitt (145)	beginning 4/1/2019 1.00	Minden (327)	2.00	Wahoo (506)	beginning 1/1/2019 2.00
Diller (147)	1.00	Mitchell (328)	1.50	Wakefield (507)	1.00
Dodge (150)	1.50	Monroe (330)	1.50	Waterloo (512)	2.00
Doniphan (151)	1.00	Morrill (332)	1.00	Wauneta (513)	beginning 7/1/2019 1.00
Douglas (153)	1.50	Mullen (334)	1.00	Wausa (514)	1.00
Duncan (156)	1.50	Murray (336)	1.00	Waverly (515)	1.00
Eagle (159)	1.00	Nebraska City (339)	2.00	Wayne (516)	1.50
Edgar (161)	1.00	Nehawka (340)	beginning 7/1/2019 1.00	Weeping Water (517)	1.50
Edison (162)	1.00	Neligh (341)	1.00	West Point (519)	1.50
Elgin (164)	1.00	Nelson (342)	1.00	Wilber (523)	1.50
Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wisner (530)	2.00
Elmwood (168)	1.50	Niobrara (349)	1.00	Wood River (533)	1.50
Elwood (170)	1.00	Norfolk (351)	1.50	Wymore (534)	1.50
Eustis (176)	1.00	North Bend (353)	1.50	York (536)	2.00
Exeter (178)	1.50	North Platte (355)	1.50		