

Nebraska Individual Income Tax Return
for the taxable year January 1, 2025 through December 31, 2025 or other taxable year:
, 2025 through ,

FORM 1040N

2025

Please Type or Print

Your First Name and Middle Initial

Last Name

Please Do Not Write In This Space

If a Joint Return, Spouse's First Name and Middle Initial

Last Name

Current Mailing Address (Number and Street or PO Box)

City

State

ZIP Code

Your Social Security Number

Spouse's Social Security Number

High School District Code

Amended Return ☐During 2025, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? ☐ Yes ☐ NoIs the taxpayer claiming any benefits or tax credits from a business that is, or is owned in whole or part, by a foreign adversarial company? ☐ Yes ☐ No

(See instructions)

(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) ☐ Qualifying surviving spouse (QSS)**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) ☐ Blindyour spouse as a dependent: (1) ☐ You (2) ☐ Spouse**3 Type of Return:**(1) ☐ Resident(2) ☐ Partial-year resident from _____, 2025 to _____, 2025 (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** _____

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

Total number of dependents listed . . . **4 c** _____Total Nebraska personal exemptions – add lines 4a, 4b, and 4c **4** _____**5 Federal adjusted gross income (AGI) (line 11a, Federal Form 1040 or 1040-SR) Do not leave blank****5**

00

6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$8,600 if single; \$17,200 if married, filing jointly or qualifying surviving spouse; \$8,600 if married, filing separately; or \$12,600 if head of household)**6**

00

7 Total itemized deductions (line 17, Federal Schedule A – see instructions)**7**

00

8 State and local income taxes (line 5a, Schedule A, Federal Form 1040 or 1040-SR)**8**

00

9 Nebraska itemized deductions (line 7 minus line 8)**9**

00

10 Nebraska standard deduction or the Nebraska itemized deductions, the larger of line 6 or line 9**10**

00

11 Nebraska income before adjustments (line 5 minus line 10)**11**

00

12 Adjustments increasing federal AGI (line 13, from attached Nebraska Schedule I)**12**

00

13 Adjustments decreasing federal AGI (line 44, from attached Nebraska Schedule I)**13**

00

14 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 NE Sch. III before continuing**14**

00

15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, NE Sch. III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)**15**

00

16 Nebraska other tax calculation:**a Federal Tax on Lump-Sum Distributions (Federal Form 4972) 16 a \$** _____**b Federal tax on early distributions (lesser of Federal Form 5329 or line 8, Sch. 2, Federal Form 1040 or 1040-SR) 16 b \$** _____**c Total (add lines 16a and 16b) 16 c \$** _____

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, NE Sch. III

16

00

17 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 59****17**

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| | | | |
|---|-----------|--|----|
| 18 NE personal exemption credit for residents only (\$171 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 Designated extremely blighted area tax credit (attach Form 1040N-EB) | 26 | | 00 |
| 27 NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A _____ | 27 | | 00 |
| 28 School Readiness Tax Credit for providers. Enter certificate number from Form SR-3604 _____ | 28 | | 00 |
| 29 Child Care Tax Credit for Contributors. Enter certificate number from Form CCTC-A _____ | 29 | | 00 |
| 30 Opportunity Scholarships Act credit for contributors. | 30 | | 00 |
| 31 Creating High Impact Economic Futures (CHIEF) credit. | 31 | | 00 |
| 32 Family Caregiver Tax Credit Act. Enter certificate number from Form 3165 _____ | 32 | | 00 |
| 33 Nebraska Pregnancy Help Act Credit for contributors. | 33 | | 00 |
| 34 Total nonrefundable credits (add lines 18 through 33) | 34 | | 00 |
| 35 Nebraska tax after nonrefundable credits. Subtract line 34 from line 17 (if line 34 is more than line 17, enter -0-) If the result is greater than your federal tax liability, see instructions. If entering federal tax, check box <input type="checkbox"/> | 35 | | 00 |
| 36 Total Nebraska income tax withheld from Federal Forms W-2 (attach 2025 Forms, see instructions). | 36 | | 00 |
| 37 Total Nebraska income tax withheld from Federal Forms W-2G, 1099-R, 1099-MISC, 1099-NEC, etc. (attach 2025 Forms, see instructions). | 37 | | 00 |
| 38 Total Nebraska income tax withheld from Nebraska Schedules K-1N (attach 2025 Forms, see instructions). | 38 | | 00 |
| 39 Total Pass-Through Entity Tax (PTET) credit from Schedules K-1N (attach 2025 Schedules K-1N, see instructions) a Name: _____ b Nebraska ID Number: _____ c Amount: _____ | 39 | | 00 |
| 40 2025 estimated income tax payments (include any 2024 overpayment credited to 2025 and any payments submitted with an extension request). | 40 | | 00 |
| 41 Form 3800N refundable credit (attach Form 3800N). | 41 | | 00 |
| 42 Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N) | 42 | | 00 |
| 43 Beginning Farmer credit from Form 1099 BFC (NDA NextGen). | 43 | | 00 |
| 44 Nebraska earned income credit. Enter number of qualifying children 97 _____ Federal credit 98 \$ _____ .00 x .10 (10%) (see instructions). | 44 | | 00 |
| 45 Credit for community college property taxes (attach Form PTC) | 45 | | 00 |
| 46 Credit for qualified Volunteer Emergency Responders (see instructions) | 46 | | 00 |
| 47 Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions) | 47 | | 00 |
| 48 Child Care Tax Credit for parent or legal guardian. Enter certificate number from Form 7203 _____ | 48 | | 00 |
| 49 School Readiness Tax Credit for qualified staff member. Enter certificate number from Form SR-3605 _____ | 49 | | 00 |
| 50 Reverse Osmosis System Tax Credit. Enter certificate number from Form 1040N-OS _____ | 50 | | 00 |
| 51 Intellectual and Developmental Disabilities Direct Support Professional Tax Credit. Enter certificate number from Form 3157-A _____ | 51 | | 00 |
| 52 Amount paid with original return, plus additional tax payments made after it was filed (Amended Return Only). | 52 | | 00 |
| 53 Total payments and refundable credits (add lines 36 through 52). | 53 | | 00 |
| 54 Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed (Amended Return Only). | 54 | | 00 |
| 55 Actual tax paid, line 53 minus line 54 (Original returns enter line 53). | 55 | | 00 |

Complete FOR AMENDED RETURNS ONLY

| | | |
|--|---|--|
| Reasons for Amending | | |
| <input type="checkbox"/> Only Federal change (no NE change) | <input type="checkbox"/> Childcare Credit Change | <input type="checkbox"/> Dependent or personal exemption count change (line 4) |
| <input type="checkbox"/> Federal Filing Status change (single, MFJ, MFS, HOH, QSS) | <input type="checkbox"/> Other Credit Adjustment | <input type="checkbox"/> Earned Income Credit Change |
| <input type="checkbox"/> K-1N Change | <input type="checkbox"/> Property Tax Credit Change (include previously claimed parcels on Form PTC). Use Form PTCX if this is the only change. | <input type="checkbox"/> Other Reason for Amending (explain below) |

| | | | | | | | |
|------------|---|---|------------|-----------------|----------------------|--------------|-------------|
| 64a | Routing Number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 64b | Type of Account | <input type="text"/> | 1 = Checking | 2 = Savings |
| 64c | Account Number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | | | | |
| 64d | <input type="checkbox"/> Check this box if this refund will go to a bank account outside the United States. | | | | | | |

sign here 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.

Keep a copy of this return for your records.

| | | |
|---|---------------|-----------------|
| Your Signature | Date | Email Address |
| Spouse's Signature (if filing jointly, both must sign) | Daytime Phone | |
| Preparer's Signature | Date | Preparer's PTIN |
| Print Firm's Name (or your name if self-employed), Address and ZIP Code | EIN | Daytime Phone |

paid preparer's use only

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