

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 No

Is 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?
(See instructions) Yes No

(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:

SPOUSE was: (1) 65 or older (2) Blind
(3) 65 or older (4) Blind

2b Check here if someone (such as your parent) can claim you or your 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 _____

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

Total number of dependents listed 4 c _____

4

Total Nebraska personal exemptions – add lines 4a, 4b, and 4c

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 _____ 00

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	

56 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 <input checked="" type="checkbox"/> 56	00
57 Total tax and penalty for underpayment of estimated tax. Add lines 35 and 56	57 00
58 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 58. If no use tax is due, enter -0- on line 58	58 00
59 Total amount due. If line 55 is less than total of lines 57 and 58, subtract line 55 from total of lines 57 and 58	59 00
60 Overpayment. If line 55 is more than the total of lines 57 and 58, subtract the total of lines 57 and 58 from line 55	60 00
61 Amount of line 60 to be applied to your 2026 estimated tax (Original return only) 61	00
62 Wildlife Conservation Fund donation of \$1 or more (Original return only) 62	00
63 Amount of line 60 you want refunded to you (line 60 minus lines 61 and 62) Your refund will generally be issued by July 15, if your paper return is filed by April 15 (see instructions). Allow three months for an amended return	63 00

Complete FOR AMENDED RETURNS ONLY

Are you filing this amended return because:

a. The Nebraska Department of Revenue (DOR) has YES NO notified you that your return will be audited?
b. The Internal Revenue Service (IRS) has corrected YES NO your federal return?

If Yes, identify office: _____
Attach a copy of changes from the Internal Revenue Service.

Are you filing for a refund based on:

a. The filing of a federal amended return or claim for refund? YES NO
Attach copies of Federal Form 1045 or 1040X and supporting schedules.
b. Carryback of a net operating loss or IRC § 1256 loss? YES NO
If Yes, year of loss: _____ Amount: \$ _____
Attach copies of Federal Form 1045 or 1040X with supporting schedules, and a completed Nebraska NOL Worksheet.

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, <input type="checkbox"/> 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)

Explanation of Changes (Reference change and line number. If necessary attach additional sheets for explanation):

64a Routing Number

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64b Type of Account

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1 = Checking

2 = Savings



64c Account Number

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64d 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

Keep a copy of this return for your records.

**paid
preparer's
use only**

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

A copy of the federal return and schedules must be attached to this return.

E-file your return. [NebFile](#) offers **FREE** e-filing of your original state return for most Nebraska residents.

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.