

2025 Nebraska

Individual Income Tax and Amended Return Booklet

This booklet is no longer mailed and may be obtained from
DOR's website.

E-file your return.

[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 an authorized tax return preparer.

When electronically submitting the return, use the electronic payment option to schedule a payment to pay the balance due or make estimated income tax payments. Or use the DOR e-pay system to schedule payments after e-filing the return.

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

What's New?

E-file Nebraska Amended Individual Income Tax Returns. Starting with the 2025 tax year, amended returns can be electronically filed using the Form 1040N. The Form 1040N has been revised to be used for filing original returns, and by checking the Amended Return box, used to amend previously filed 2025 returns. E-filed amended returns are more efficient and encouraged.

Individual Income Tax Rate Change ([LB 754](#), 2023). For the 2025 taxable year, the highest rate for Nebraska taxable income is reduced to 5.20%.

Affordable Housing Tax Credit Act ([LB 182](#), 2025). The definition of taxpayer was updated to classify nonprofit corporations as taxpayers eligible for the credit.

If an owner of a qualified project is a pass-through entity, the credit shall be allocated to some or all the partners, members, or shareholders of the owner of the qualified project. Any pass-through entity that receives an allocation of the credit, either from the owner of the qualified project or from another pass-through entity, may further allocate the tax credit among some or all of the partners, members, or shareholders, or transfer, sell, or assign all or a portion of the tax credit to a taxpayer. A pass-through entity may allocate the tax credit in any manner agreed to by its partners, members, or shareholders. A partner, member, or shareholder of a pass-through entity may transfer, sell, or assign all or part of his or her ownership interest, including his or her interest in the tax credits authorized. A taxpayer may transfer, sell, or assign all or a portion of the tax credit to another taxpayer.

Bullion - Gain or Loss on the Sale or Exchange of Bullion ([LB 1317](#), 2024). Individuals, corporations, and fiduciaries must add to federal adjusted gross income or federal taxable income any net capital loss from the sale or exchange of gold or silver bullion to the extent included in federal adjusted gross income or federal taxable income. Individuals, corporations, and fiduciaries must subtract from federal adjusted gross income or federal taxable income any net capital gain from the sale or exchange of gold or silver bullion to the extent included in federal adjusted gross income or federal taxable income. The adjustments do not apply to a taxable distribution of a gain or loss on the sale of bullion from a retirement plan account.

Cast and Crew Nebraska Act ([LB 937](#), 2023 and [LB 650](#), 2024). Beginning with tax year 2025, a production company may be eligible to receive refundable income tax credits equal to 20% of the qualifying expenditures incurred by the production company directly attributable to a qualified production activity. The tax credit may be increased by an additional 15% if certain qualifications are met. Qualified production activity means a full-length film, made-for-television movie, television series of at least five episodes, or streaming television series.

The total amount of tax credits allowed for each State fiscal year is \$500,000. The maximum allowable tax credit claimed under the Act in any single taxable year for any qualified production activity that is a full-length film, made-for-television movie, television series of at least five episodes, or streaming television series shall not exceed \$500,000.

A production company must file an application for qualification with the Nebraska Department of Economic Development (DED) prior to the start of principal production photography to determine eligibility of the production activity. Applications are considered in the order they are received. If DED approves the application, it notifies the production company and issues a screen credit that can be used to meet the requirement for the tax credit.

To receive tax credits, the production company must submit an application for the tax credit to DED after completing the qualified production activity. Applications are considered in the order they are received. If DED determines the application is complete and the production company qualifies for the tax credits, it will approve the application, notify the production company of the approval, and conduct an audit of each qualified production activity. Once the audit has been completed, DED will determine the value of the tax credit and issue a tax credit certification. A production company claims the tax credit by attaching the tax credit certification to its tax return for the taxable year in which the certificate was issued, or in the three taxable years immediately following the taxable year in which it was issued. The tax credits can be transferred to any Nebraska taxpayer at any time during the taxable year in which the certificate was issued, or in the three taxable years immediately following the year of issuance. The transferee must pay the transferor at least 85% of the value of the transferred credits in order to acquire the credits.

For more information, visit [Cast and Crew Nebraska Act \(CCNA\) - Nebraska Department of Economic Development](#).

Child Care Tax Credit Act ([LB 182](#), 2025). The definition of taxpayer under the Child Care Tax Credit Act (Act) was expanded to include insurance companies subject to premium and retaliatory taxes imposed by Neb. Rev. Stat. §§ [44-150](#), [77-908](#), or [81-523](#) and financial institutions subject to the franchise tax imposed by Neb. Rev. Stat. §§ [77-3801](#) to [77-3807](#). The nonrefundable tax credit for contributors allowed under the Act can be used to offset any premium and retaliatory taxes or any franchise tax due under the above-noted statutes.

Community Development Assistance Act (CDAA) (LB 650, 2025). Beginning January 1, 2026, the Community Development Assistance Act (CDAA) is reestablished and replaces the Creating High Impact Economic Futures (CHIEF) Act. Under the CDAA, business firms and individuals that contribute to a community betterment organization's program which is certified for tax credit status by the Nebraska Department of Economic Development (DED) during a tax year are eligible for the nonrefundable credit. Applications are approved by DED. The credit for each approved business firm or individual is limited to 40% of the contribution. Any unused credits may be carried forward to the next five tax years after the credit was first allowed. The total amount of approved credits is limited to \$350,000 each State fiscal year.

Creating High Impact Economic Futures (CHIEF) Act (LB 650, 2025). The tax credits established under the CHIEF Act will not be allowed for calendar year 2026 or any year thereafter, except the tax credits allowed for calendar year 2025 that are unused may be carried forward for five years.

Food Bank, Food Pantry, Food Rescue Donation Tax Credit (LB 937, 2023; LB 208, 2025; and LB 650, 2025). For taxable years beginning on or after January 1, 2025, and before January 1, 2026, any grocery store retailer or restaurant that donates food or any agricultural producer that makes a qualifying agricultural food donation to a food bank, food pantry, or food rescue during the taxable year may be eligible for a nonrefundable tax credit. The nonrefundable credit equals the lesser of:

- ◆ 50% of the value of the food donations or qualifying agricultural food donations made during the taxable year; or
- ◆ \$2,500.

If the donation was deducted as a charitable contribution on the taxpayer's federal return, the donation must be added back in the determination of Nebraska adjusted gross income or Nebraska taxable income before the certified credit amount can be claimed. The total amount of approved tax credits is limited to \$500,000 for State fiscal year 2025-2026. Credit requests received on the day the annual limit is exceeded will be prorated and no additional credit requests will be approved for such fiscal year.

Foreign Adversarial Company (LB 644, 2025). A foreign adversarial company is ineligible to receive any benefits under an incentive program of the State of Nebraska.

Credits distributed from a foreign adversarial company are also ineligible for tax credit benefits.

See [DOR's Foreign Adversarial Company Notice](#) for additional information.

Individuals with Intellectual and Developmental Disabilities Support Act (LB 937, 2024). Beginning with tax year 2025, direct support professionals may be eligible for a refundable credit and employers may be eligible for three nonrefundable credits.

Direct support professionals may be eligible for a \$500 refundable credit. A direct support professional is any individual who is employed in Nebraska and provides direct care support or any other form of treatment, services, or care for individuals with intellectual and developmental disabilities.

The credit is available to direct support professionals who:

- ◆ Are employed as a direct support professional for at least 6 months during the taxable year; and
- ◆ Worked at least 500 hours as a direct support professional during the taxable year.

The three nonrefundable employer credits are:

1. Employers of one or more direct support professionals may apply for a nonrefundable income tax credit that equals \$500 for each direct support professional who:
 - ◆ Is employed by the employer for at least six months during the taxable year; and
 - ◆ Worked at least 500 hours for the employer during the taxable year.
2. Employers of one or more individuals receiving services pursuant to a Medicaid home and community-based services waiver may apply for a nonrefundable income tax credit that equals \$1,000 for each qualified employee who:
 - ◆ Is employed by the employer for at least six months during the taxable year; and
 - ◆ Worked at least 200 hours for the employer during the taxable year.
3. Employers that provide any of the following services to one or more individuals pursuant to a Medicaid home and community-based services waiver during the taxable year may apply for a nonrefundable income tax credit equal to \$1,000 for each eligible individual who received such services from the employer during the taxable year:
 - ◆ Prevocational;
 - ◆ Supported employment – individual;
 - ◆ Small group vocational support; or
 - ◆ Supported employment – follow along.

Direct support professionals and employers must first apply to the DOR to receive approval of the credit prior to claiming it on their income tax return. The total amount of credits that may be approved for all tax credits under this act (including the refundable credit for direct support professionals) is limited to [statutory limit](#) established for each State fiscal year.

If an employer receiving the credit is a partnership, a limited liability company, an S corporation, or an estate or trust, the tax credit may be distributed in the same manner and proportion as the partner, member, shareholder, or beneficiary reports the partnership, limited liability company, subchapter S corporation, estate, or trust income.

[Nebraska Biodiesel Tax Credit Act \(LB 208, 2025 and LB 650, 2025\)](#). The Nebraska Department of Revenue (DOR) may approve up to \$1 million in tax credits in State fiscal year 2024-25 and each fiscal year thereafter. Credit requests received on the day the annual limit is exceeded will be prorated and no additional credit requests will be approved for such fiscal year.

[Nebraska Pregnancy Help Act \(LB 937, 2024\)](#). Beginning with tax year 2025, individuals and entities that make cash contributions to pregnancy help organizations approved by DOR as eligible charitable organizations (approved PHOs) during the taxable year may qualify for a nonrefundable tax credit.

Taxpayers must notify the approved PHO of their intent to make a contribution and the amount to be claimed as a tax credit. The approved PHO notifies DOR of the intended contribution. If tax credits are available, DOR will notify the approved PHO of the approved credit amount. Provided the contribution is timely made, the approved PHO should issue a receipt for the contribution made by the taxpayer to take the nonrefundable tax credit. The nonrefundable tax credit equals the lesser of:

- ◆ The total amount of the contributions made to any approved PHO during the tax year and approved by DOR; or
- ◆ 50% of the income tax liability of the taxpayer for such year.

Any unused credit may be carried forward five years. The credit cannot be carried back. A taxpayer may only claim a credit on the portion of the contribution not claimed as a charitable contribution on their federal return.

Married filing separate taxpayers may each claim one-half of the credit.

When the contribution is made by a partnership, limited liability company, or a subchapter S corporation, the credit must be attributed to each partner, member, or shareholder in the same proportion used to report the partnership's, limited liability company's, or S corporation's income or loss. Any credit not used by an estate or trust may be attributed to each beneficiary in the same proportion used to report the beneficiary's income from the estate or trust.

[Nebraska Shortline Rail Modernization Act \(LB 937, 2024 and LB 650, 2025\)](#). Beginning with tax year 2025, the Nebraska Shortline Rail Modernization Act provides a nonrefundable tax credit against income tax, franchise tax imposed by [Neb. Rev. Stat. §§ 77-3801 to 77-3807](#), and premium taxes imposed by [Neb. Rev. Stat. §§ 77-907 to 77-918](#) for qualified maintenance expenditures incurred by a Class III railroad. The credit is 50% of the qualified shortline railroad maintenance expenditures incurred during the tax year by the Class III railroad.

Qualified shortline railroad maintenance expenditures do not include expenditures used to generate a federal tax credit or expenditures funded by a federal grant. The amount of the credit cannot exceed an amount equal to \$1,500 multiplied by the number of miles of railroad track owned or leased in the state by the applicant at the end of the taxable year. The total amount of tax credits allowed is limited to \$500,000 in each State fiscal year.

To receive the tax credit, the Class III railroad must submit an application to the DOR after incurring the relevant qualified shortline railroad maintenance expenditures. The application must be submitted no later than May 1 of the calendar year immediately following the calendar year in which the expenditures were incurred. DOR will issue a tax credit certificate to the Class III railroad with an approved application. The Class III railroad will claim the credit by attaching the certification to the tax return. Any unused credit is carried forward and can be applied against the tax liability for the next five taxable years immediately following the taxable year in which the credit was first allowed. The tax credits are transferable to another taxpayer by written agreement. No new applications for tax credits can be filed after December 31, 2033.

Relocation Incentive Act ([LB 1023, 2024](#) and [LB 650, 2025](#)). Beginning with tax year 2025, a refundable credit is available to employers who pay relocation expenses for a qualified employee. A qualified employee is an individual who moves to Nebraska for the purpose of accepting a position of employment and receives an annual salary within the statutory annual wage income range for the applicable tax year. The credit is equal to the lesser of:

- ◆ 50% of the relocation expenses paid during the tax year; or
- ◆ \$5,000 for each qualified employee.

Employers must first apply to the DOR to receive approval of the credit prior to claiming it on their income tax return. DOR may approve credits until the total amount of credits approved for the year reaches \$1 million.

The refundable credit may be used to offset income taxes, franchise taxes imposed under [Neb. Rev. Stat. §§ 77-3801 to 77-3807](#), and premium taxes, including retaliatory taxes under [Neb. Rev. Stat. §§ 44-150, 77-908, or 81-523](#).

The credit may be recaptured from the employer if the qualified employee moves out of Nebraska within two years after the employer claimed the credit. The recaptured amount is an underpayment of tax and is due and payable on the tax return due immediately following the qualified employee's loss of residency.

Employee Nebraska Wage Exclusion

A qualified employee may make a one-time election to exclude his or her Nebraska source wages within two calendar years of becoming a Nebraska resident. A qualified employee is an individual who moves to Nebraska for the purpose of accepting a position of employment. The exclusion is available to qualified employees if the:

- ◆ Election is made within two calendar years of becoming a Nebraska resident;
- ◆ Wages were included in the employee's federal adjusted gross income;
- ◆ Annual wage income of the position accepted is from \$70,000 to \$250,000 (2025 tax year); and
- ◆ Employee was not a resident of Nebraska in the year prior to the year in which residency is claimed for the purposes of the exclusion.

For tax years beginning on or after January 1, 2026, the annual wage thresholds will be adjusted each tax year by the same percentage used to adjust the individual income tax brackets.

Any tax reduction resulting from the exclusion may be recaptured if the qualified employee does not maintain residency in Nebraska for two full calendar years following the calendar year in which the exclusion was taken. The recaptured amount is an underpayment of tax and is due and payable on the tax return due immediately following the loss of residency.

Important Information For All Nebraska Filers

Notification of Scam Text Messages

The Nebraska Department of Revenue (DOR) has been notified of scam text messages being sent asking individuals to click a link to receive their refund. While the cited Nebraska Revised Statute adds validity to the message, the embedded link will direct the taxpayer to a bogus site to enter their personal and/or banking information.

This scam has been reported in other parts of the country.

The DOR will never send a text to ask for personal tax return information.

If you receive a text message of this kind, DO NOT REPLY and please delete it.

If you have questions on the status of your State of Nebraska tax refund, please go to: <https://revenue.nebraska.gov/individuals/refund-information>

As scammers develop more sophisticated schemes, staying informed is your best defense. The Nebraska Attorney General's Office offers free resources to help consumers recognize and avoid scams.

Visit ProtectTheGoodLife.Nebraska.gov.

Identity theft is a persistent, evolving threat. 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.](#)

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

Federal Return. A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to the Nebraska return.

Digital assets. Do not leave the question blank on the Nebraska return regarding transactions involving digital assets. If, in 2025, you engaged in any transaction involving digital assets, check the "Yes" box next to the question on digital assets on page 1 of Form 1040N directly below the social security number fields. Nebraska generally follows federal definitions. For additional information see the instructions for Federal Form 1040.

Complete Only the Lines on [Nebraska Individual Income Tax Return, Form 1040N](#), That Apply to You. Leave the line blank if a line does not apply to your filing, 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, 1099-MISC, and 1099-NEC. 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. Check your receipts for online purchases to see if tax was collected by the retailers. See the [instructions for line 52, Form 1040N](#) if the appropriate Nebraska and local sales taxes were not collected by a retailer on any of the purchases.

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.

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.

Filing a false or fraudulent return is subject to penalty, even if the amounts reported are taken from your federal return. Unpaid tax is subject to interest at 8% from the original due date to the date the tax is paid. See the DOR Interest Rate Assessed on State Taxes [Revenue Ruling](#) for applicable interest rates.

Amended Nebraska Individual Income Tax Return, Form 1040N with the Amended Return Box Checked. Beginning with the 2025 tax year use the Form 1040N if the information on a previously-filed Nebraska income tax return is incorrect, you must file the Nebraska Individual Income Tax Return, Form 1040N and check the "Amended Return" box, to report the corrected amounts.

An amended Form 1040N is filed when:

- ◆ The 2025 federal income tax return, or another state's 2025 income tax return, is amended or corrected; or
- ◆ The information on the 2025 Nebraska income tax return that was previously filed is not correct.

Form 1040N with the "Amended Return" box checked may only be filed after an original Nebraska individual income tax return has been filed.

An amended Nebraska income tax return must be filed within 60 days after filing an amended federal income tax return. However, if the amended federal income tax return requests a credit or refund, the amended Nebraska income tax return must be filed within 60 days after receipt of proof of federal acceptance of the credit or refund.

An amended Nebraska income tax return reporting a change or correction to another state's income tax return must also be filed within 60 days after the amended income tax return is filed with the other state, or the correction becomes final.

To establish timeliness of the refund claim, attach dated copies of:

- ◆ The federal claim for refund;
- ◆ The IRS audit determination; or
- ◆ The amended federal or state income tax return.

Filing an amended Form 1040N to Claim a Credit or Refund. Unless otherwise provided by statute:

When claiming a credit or refund due to overpayment, an amended Form 1040N must be filed:

- ◆ Within three years of the due date, the actual date of filing under an approved extension, or the date the original income tax return was filed; or
- ◆ Within two years from the time the tax was paid; whichever is later.

When claiming a credit or refund of a refundable credit, an amended Form 1040N must be filed within three years of the due date, or the actual date of filing under an approved extension of the income tax return (whichever is later) for the year in which the refundable credit was allowable.

An amended Form 1040N must be filed to claim a refund resulting from a federal or state change within two years and 60 days following the final determination of the change (but not more than 10 years from the due date of the original income tax return in the case of a change made by another state).

If you file an amended federal income tax return which will result in a credit or refund, do not submit the Nebraska amended income tax return until you can attach proof of federal acceptance.

A hearing may be requested when filing for a refund on an amended Form 1040N by indicating the request in the Explanation of Changes section of the form or by attaching a request for hearing to the amended Form 1040N.

Federal Return. A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to the amended Nebraska return.

Protective Claim. When an amended federal income tax return has been filed as a protective claim, an amended Nebraska income tax return filed as a protective claim is not necessary and should not be filed. The payment of a refund by the IRS on a protective claim is a federal change that must be reported within 60 days of the refund.

Nebraska Net Operating Loss (NOL). When carrying back a Nebraska NOL, you must attach a copy of the completed Nebraska Net Operating Loss Worksheet, Form NOL, and a copy of either Federal Form 1045 or 1040X and all supporting schedules. The Nebraska Net Operating Loss Worksheet, Form NOL, must be completed for the loss year and retained in your records until the loss is used. When the loss is used, you must attach a Form NOL for each previously established loss year being used. Any federal NOL deduction is entered on line 7 of the amended Schedule I, Form 1040N, and the amount of the Nebraska NOL deduction is entered on line 27 of Schedule I.

Amending an E-filed Return. E-filed income tax returns can be amended beginning with the 2025 tax year by e-filing or filing a paper Form 1040N with the Amended Return box checked. Amounts and other information needed for completing the amended income tax return should be available on saved or printed copies of the original Form 1040N return. If help is needed in completing the amended income tax return, contact Taxpayer Assistance (see contact information).

Taxpayer Assistance. Call Taxpayer Assistance at 800-742 7474 (NE and IA), or 402-471 5729. Visit the DOR's website for additional information.

Confidential Tax Information. Confidential tax information will be released only by a return telephone call, after the caller's identity has been established. A representative of a taxpayer requesting confidential tax information must have a Power of Attorney, Form 33, on file with the DOR before any information is released. An income tax return signed by the preparer is considered a limited power of attorney authorizing the DOR to release only the information contained on that tax return to the tax preparer.

If you paid but did not claim on your original return the community college property taxes on Nebraska real estate and this is the only change to your Nebraska individual income tax return, file an amended Nebraska Property Tax Incentive Act Credit Computation, Form PTCX. Do not file an amended Nebraska return.

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 interest from accruing 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 if a federal extension was not 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.

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 2026 Income Tax. The [2026 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 2025 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 2025 Nebraska return;
- ◆ 100% of the tax shown on your 2024 return; or
- ◆ 110% of the tax shown on your 2024 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

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](#).

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 or domicile. 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.

The federal Veterans Auto and Education Improvement Act of 2022 amended the federal Servicemembers Civil Relief Act (SCRA) to provide an election to **married** servicemembers and spouses of servicemembers. The election applies to any taxable year of marriage, regardless of the date of the marriage for taxable years beginning on or after January 1, 2023. Military servicemembers and spouses of the servicemembers may elect to use for purposes of taxation: (a) the residence or domicile of the service member; (b) the residence or domicile of the spouse; or (c) the permanent duty station of the servicemember.

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 24, Nebraska Schedule I](#).

The federal SCRA provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse is a nonresident 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 24, Nebraska Schedule I](#), [line 1, Nebraska Schedule III](#), and on DOR's website.

Foreign Income. Income earned by a Nebraska resident while living in another country is taxable by Nebraska. Individuals who previously filed as Nebraska residents continue to be Nebraska residents until they abandon their Nebraska domicile and a new domicile is established. Most taxpayers remain Nebraska residents and are required to file Nebraska returns, even while living in another country.

Deceased Taxpayer. A tax return must be filed and any liability must be 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 2025 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 11](#).

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, 2025, the [2025 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. 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 following the end of the taxable year.

Refer to [instructions for line 36](#), 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. If the required SSNs are not provided the return is not considered to be filed.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2025, 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, 2025, 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.

Amended Return. Check the box "Amended Return" to the right of the High School District Code if you need to amend the previously filed Nebraska return. See additional information on page 7.

Digital Asset. Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If a particular asset has the characteristics of a digital asset, it will be treated as a digital asset for federal income tax purposes. Check the "Yes" box next to the question on digital assets on page 1 of Form 1040N if at any time during 2025, you (a) received (as a reward, award, or payment for property or services); or (b) sold, exchanged, or otherwise disposed of a digital asset (or any financial interest in any digital asset).

Foreign Adversarial Company. A foreign adversarial company is ineligible to receive incentive benefits. Credits distributed from a foreign adversarial company are ineligible for tax credit benefits. Failing to answer will result in denial or delay in processing the credits claimed. If you answer yes, see [Foreign Adversarial Company](#) Notice for additional information regarding the benefits and credits impacted.

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 2025 Form 1040N and pays the Nebraska income tax due on or before March 1, 2026, is not required to make estimated income tax payments during 2025; otherwise, the entire amount of estimated income tax must be paid by January 15, 2026. If you file or pay after March 1, 2026, 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 2025. This includes National Guard/Reservists called to active duty during 2025.

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:
 - 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	<p>Federal Filing Status. Your Nebraska filing status is the same as your federal filing status.</p> <p>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.</p> <p>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.</p> <p>Nonresident military servicemembers should review line 24, Nebraska Schedule I instructions.</p> <p>Amended Return to Change Filing Status. If filing an amended return, a married couple, with different residences, who filed separate Nebraska returns may elect, either before or after the original return is due, to file a married, filing jointly return in Nebraska. They are then taxed as though both were Nebraska residents during the time either was a resident.</p> <p>A married couple with different residences who originally filed a married, filing jointly Nebraska return and wish to amend to married, filing separately returns must satisfy the following conditions:</p> <ol style="list-style-type: none"> Both spouses must file a separate Nebraska return with a "married, filing separately" status. <ul style="list-style-type: none"> The spouse whose Social Security number was listed first on the original return must file an amended Nebraska Individual Income Tax Return, Form 1040N. The spouse whose Social Security number was listed as the spouse on the original return must file a Nebraska Individual Income Tax Return, Form 1040N. A copy of the actual federal married, filing jointly return and copies of federal returns recalculated on a married, filing separately basis must be attached to each of the spouse's returns. Each Nebraska return as required in "1" above, must include the full name and Social Security number of the other spouse. Both spouses must sign each Nebraska return as required in "1".
Line 2a	<p>Check the appropriate boxes if, during 2025:</p> <p>Box 1. You were 65 or older (taxpayers born before January 2, 1961);</p> <p>Box 2. You were blind;</p> <p>Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1961); or</p> <p>Box 4. Your spouse was blind.</p>
Line 2b	Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.
Line 3	<p>Type of Return. Check the appropriate box if, during 2025:</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 Form 1040N, Schedule III, 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 Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide. Military servicemembers and their spouses can refer to the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces information guide on DOR's website.</p>
Line 4a	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.
Line 4b	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 federal child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.
Line 4c	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.

Line 4

Total Nebraska Personal Exemptions. Add lines 4a, 4b, and 4c and enter the result on line 4.

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 that can be claimed on each married, filing separately Nebraska return.

Line 5

Federal Adjusted Gross Income (AGI). This is the amount reported on your federal return as AGI. Enter the amount from Federal Form 1040 or 1040-SR, page 1, line 11a. Do not leave line 5 blank on the Nebraska individual income tax return.

Special Circumstances.

If you were **not required to file a federal return**, but must file a Nebraska return to report **state and local bond interest of \$5,000 or more**, 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.).

Nonresidents and partial-year residents 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.

Line 6

Nebraska Standard Deduction. Enter your Nebraska standard deduction. **If you use the standard deduction on the federal return, you must use the Nebraska standard deduction on the Nebraska return.** 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.

If you or your spouse cannot be claimed by another taxpayer for the federal 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.

If you or your spouse can be claimed by another taxpayer for federal child tax credit or dependent tax credit purposes, your standard deduction is the smaller of the federal standard deduction allowed on line 12e of the Federal Form 1040 or 1040-SR, or the Nebraska standard deduction from the following chart.

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	\$8,600
	1	\$10,600
	2	\$12,600
Married, Filing Jointly	0	\$ 17,200
	1	\$18,850
	2	\$20,500
	3	\$22,150
	4	\$23,800
Qualifying surviving spouse	0	\$ 17,200
	1	\$18,850
	2	\$20,500
Married, Filing Separately	0	\$8,600
	1	\$10,250
	2	\$11,900
	3	\$13,550
	4	\$15,200
If married, filing separately, the additional amounts for spouse 65 and over and blind apply only if the primary taxpayer can claim a personal exemption for his or her spouse.		
Head of Household	0	\$12,600
	1	\$14,600
	2	\$16,600

Line 7	Total Itemized Deductions. If you itemized deductions on your federal return, enter the amount from line 17 of Schedule A, Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10. State and local personal property taxes are limited to the amount of motor vehicle taxes paid upon registration. Only motor vehicle tax based on the value of the vehicle and paid every year upon renewal of the vehicle registration is allowable. For Nebraska residents, the statement or registration receipt from the county treasurer shows the amount of motor vehicle tax paid.
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 \$40,000 (\$20,000 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 13 of Nebraska Schedule I . See Schedule I instructions for additional information.
Line 13	Adjustments Decreasing Federal AGI. Enter the amount from line 44 of Nebraska Schedule I. See Schedule I instructions for additional information. Amended Return. Must include amended Schedule I when an amount different from the amount reported on the previous return filed.
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: <ul style="list-style-type: none"> ◆ Federal tax on lump-sum distributions of qualified retirement plans; and/or ◆ Federal tax on early distributions of qualified retirement plans. <p>The Nebraska other tax is 29.6% of the federal other tax on the items shown above.</p> <p>Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.</p> <p>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.</p> <p>Amended Return. Paper filers attach a copy of your Federal Form 4972 or Form 5329 if you are amending the tax previously reported. If Form 5329 is not required, attach Form 1040 and Federal Schedule 2.</p>
Line 17	Total Nebraska Tax. Enter the total of lines 15 and 16. Amended Return. If line 17 is changed, and you had previously claimed a credit for tax paid to another state, enter the revised tax amount on line 1 of the amended Nebraska Schedule II, Form 1040N and complete the rest of the Nebraska Schedule II.
Line 18	Nebraska Personal Exemption Credit for Residents Only. Residents may claim a \$171 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Multiply \$171 by the number of Nebraska exemptions on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III .
Line 19	Credit for Tax Paid to Another State. Enter the amount from line 6, Nebraska Schedule II . 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 Conversion Chart 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 Special Conversion Chart instructions to properly calculate tax paid to another state. The Special Conversion Chart instructions must be used when Nebraska residents claiming the decreasing adjustment for S corporation or LLC non-Nebraska income are taxed in several states and the apportionment computations for the taxing states exceed 100% of the S corporation or LLC non-Nebraska income.

Please note: This situation is rare and generally, the adjustment on Nebraska Schedule I removing the non-Nebraska income from being taxed by Nebraska is sufficient and apportionment will not exceed 100% in the other states.

Amended Return. If line 19 is changed, complete an amended Nebraska Schedule II, Form 1040N to determine the amount to enter on line 19. If the other state's income tax return is amended or changed by the other state, file an amended Form 1040N including an amended Schedule II to report the change. Explain any change in detail in the Explanation of Changes section. Include a complete copy of the other state's income tax return. (see Schedule II instructions).

Line 20

Credit for the Elderly or the Disabled. Residents enter the amount of Credit for the Elderly or the Disabled included in line 6d of Schedule 3, Federal Form 1040. 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.

Amended Return. If you are correcting this credit, the change must be explained in detail in the Explanation of Changes section. Paper filers attach a copy of the corrected Federal Schedule R.

Line 21

Community Development Assistance Act (CDAA) Credit. Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (NDED). [Nebraska Community Development Assistance Act Credit Computation, Form CDN](#), must be attached to the [Form 1040N](#).

Amended Return. Paper filers claiming an amount or amending the amount previously claimed, must attach the Form CDN.

Line 22

Form 3800N Nonrefundable Credit. Enter the total of nonrefundable credits from the [Nebraska Incentives Credit Computation, 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. 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.

Amended Return. If you are correcting the amount of any of the nonrefundable Form 3800N credits, copies of the original and corrected credit computations (Form 3800N) must be attached if you are a paper filer. E-filed returns submit as an attached PDF document if your software supports these types of attachments.

Line 23

Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with AGI greater than \$29,000 can claim this credit (if AGI is \$29,000 or less, see line 48 instructions). Multiply the amount on line 2 of Schedule 3, Federal Form 1040 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.

Amended Return. Paper filers correcting this credit, must attach the Federal Form 2441 to substantiate the amount claimed. The change must be explained in detail in the Explanation of Changes section.

Line 24

Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the [2025 Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), supplied by the financial institution in which you are a shareholder. You must include a copy of the 2025 Form NFC to claim the credit. This credit amount must also be added back to your income on line 4 of Nebraska Schedule I and included on line 1 of Nebraska Schedule III, if applicable. 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 when processing your return. This may result in a delayed refund.

Amended Return. Paper filers attach supporting documentation if this credit is changed. E-filed returns attach the documentation as a PDF attachment.

Line 25

Employer's Credit for Expenses Incurred for TANF (ADC) Recipients. 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](#). Attach the Form TANF.

Line 26 **Designated Extremely Blighted Area Tax Credit.** An individual may claim a \$5,000 tax credit in the year the individual purchased a residence upon meeting all the following requirements:

- ◆ Residence is located in a designated extremely blighted area;
- ◆ Residence is the buyer's primary residence;
- ◆ Buyer did not purchase the residence from a family member or spouse's family member.

Complete and attach the [Form 1040N-EB](#). The buyer may carryforward any unused credit to subsequent years until the credit is used. The credit allowed is subject to recapture if the individual claiming the credit sells or transfers the residence or no longer uses the residence as a primary residence within five years after the end of the taxable year the credit was claimed. When the nonrefundable tax credit is recaptured, the individual must file an amended return for the initial year the credit was claimed and each subsequent year the tax credit was carried forward and used. If it is a recapture event, do not enter an amount. Leave the line blank to remove the credit previously claimed.

Line 27 **Nebraska Employer Tax Credit for Employing Convicted Felons.** Enter the certified credit amount and the certificate number from the Nebraska Employer Tax Credit Application for Employing Convicted Felons, Form ETC-A. The employer must file an application with DOR and be approved to receive the tax credit prior to claiming the credit. If approved for more than one certificate number, you must attach a schedule listing each certificate number and approved amount.

Line 28 **School Readiness Tax Credit for providers.** This nonrefundable income tax credit is available to an individual or may be distributed to an individual who is a shareholder, partner, beneficiary or member of an S corporation, partnership, fiduciary or limited liability company that owns or operates an eligible childcare or education program that serves children who participate in the childcare subsidy program established in Neb. Rev. Stat. § 68-1202. Applications for the School Readiness Tax Credit for Childcare and Education Provider, Form SR-3604, must be submitted electronically through the Electronic Document & Application Submission Hub (eDASH). DOR will publicize on our website the date the applications will be available for submission. Sign up for a free subscription service at the DOR's website to receive email updates regarding the applications availability. The credit may only be claimed after the application has been approved in writing by DOR. Enter the certificate number and the credit amount from your approved Form SR-3604. If the tax credit was distributed, enter the certificate number and credit amount from the Schedule K-1N. Paper filers attach the Schedule K-1N from the distributing entity. When e-filing a return, submit the Schedule K-1N as an attached PDF document. For more information about this credit, go to [School Readiness Tax Credit Act](#).

Line 29 **Child Care Tax Credit for contributors.** The nonrefundable credit may only be claimed after the application has been approved in writing by DOR. Enter the approved child care tax credit amount and certificate number from Form CCTC-A. An individual may only claim a credit on the portion of the contribution that was not deducted as a charitable contribution on their federal return. The taxpayer may carry forward the excess credit for up to five taxable years after the taxable year in which the credit was first allowed. Taxpayers must use the carryover credit in the earliest taxable year possible.

Line 30 **Opportunity Scholarships Act credit for contributors.** Enter the carryforward credit not used on the 2024 Form 1040N. The granting of the tax credit for the contributions was limited to the 2024 tax year. The unused tax credits granted in 2024 may be carried forward five years from the year granted. Taxpayers must use the carryover credit in the earliest taxable year possible.

Line 31 **Creating High Impact Economic Futures (CHIEF) Credit.** This nonrefundable credit is allowable for contributions to community betterment organization programs or projects certified for tax credit status by the Nebraska Department of Economic Development. The credit must be claimed on the tax return for the year in which the contribution was made. The granting of the tax credit for the contributions was limited to the 2025 tax year. The unused tax credits granted in 2025 may be carried forward five years from the year granted. Attach Form 1879NTC.

More detailed information on this credit can be obtained by contacting:

Nebraska Department of Economic Development

245 Fallbrook Blvd, Suite 002

Lincoln NE 68521

<https://opportunity.nebraska.gov/programs/incentives/chief/>

Line 32 **Family Caregiver Tax Credit Act.** The nonrefundable tax credit is for eligible family caregivers providing care and support to an eligible family member. The family caregiver must apply for the tax credit with DOR. The credit may only be claimed after the Family Caregiver Tax Credit Application, Form 3165 has been approved in writing by DOR. The approved tax credit must be claimed in the year the uncompensated expenses were incurred. Enter the certificate number and amount from the approved application. Any unused credit cannot be carried forward.

Line 33 **Pregnancy Help Act Credit for contributors.** Enter the lesser of the amount of contributions made to an approved Pregnancy Help Organization and verified by DOR or 50% of the income tax liability (line 15, Form 1040N). Any unused credit may be carried forward for the next five years after the credit was first allowed. The tax credit cannot be carried back. A taxpayer may only claim a credit on the portion of the contribution that was not claimed as a charitable contribution on their federal return.

Line 34 **Total Nonrefundable Credits.** Add lines 18 through 33.

Line 35 **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 35, 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 35 of Form 1040N must be the mathematical result of line 17 minus line 34.
2. Nebraska Tax after Nonrefundable Credits
 - a. Nebraska tax, line 17 of Form 1040N 2a. \$ _____
 - b. Total Nonrefundable Credits, line 34 of Form 1040N. 2b. _____
 - Line 2a minus line 2b. 2. _____
 - If the amount on line 2 is zero or less, enter -0- on line 35 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**
3. Federal tax before credits:
 - a. Line 16 of Form 1040 or 1040-SR, page 2 3a. _____
 - b. Line 2 of Form 1040 Schedule 2 3b. _____
 - c. Line 8 of Form 1040 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 35, 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 36 **Nebraska Income Tax Withheld on Federal Forms W-2.** Use line 36 to enter the total Nebraska income tax withholding from Federal Forms W-2. 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.**

*You **MUST** attach all Forms W-2.*

A fiscal year taxpayer who receives Federal Forms W-2 issued on a calendar-year basis must attach any 2025 Federal Forms W-2 to the 2025 Form 1040N for the fiscal year beginning in 2025. If you receive any 2026 Federal Forms W-2 before filing your 2025 Form 1040N, save them to attach to the 2026 Form 1040N.

Amended Return. Paper filers changing the amount of income tax withheld and claimed on line 36, must attach a Nebraska copy of any additional or corrected Wage and Tax Statements, Federal Forms W-2. When e-filing a return submit the additional or corrected Wage and Tax Statements, Federal Forms W-2 as an attached PDF document.

Line 37 **Nebraska Income Tax Withheld on Federal Forms W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.** Use line 37 to enter the total Nebraska income tax withholding from federal forms other than Form W-2. Must attach all federal forms that show Nebraska income tax withheld.

*You **MUST** attach all Forms W-2G, 1099-R, 1099-MISC, 1099-NEC.*

Amended Return. Paper filers correcting the amount of income tax withheld and claimed on line 37, must attach a Nebraska copy of any additional or corrected federal forms.

Line 38 <i>You MUST attach all the Schedules K-1N.</i>	Nebraska Income Tax Withheld from Nebraska Schedules K-1N. Nonresidents claiming credit for Nebraska income tax withholding reported 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.
Line 39 <i>You MUST attach a copy of the Schedule K-1N.</i>	Pass-Through Entity Tax (PTET). Individuals claiming credit for the PTET credit received from an electing partnership or S corporation in which you hold an ownership interest, must attach a copy of the appropriate Schedule K-1N. Enter the pass-through entity's name in 39a, Nebraska ID Number in 39b, and the amount of the credit in 39c. If the PTET credit was received from multiple pass-through entities, attach a schedule listing the name, Nebraska ID number, and amount of credit from each PTET. 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.
Line 40	2025 Estimated Tax Payments. Report your 2025 estimated income tax payments and any tax year 2024 carryover on this line. Include any payments submitted with an extension request. If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2025 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 DOR's e-pay system, or the EFW option when e-filing your 2025 Nebraska return, 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 pay electronically. Distributors and operators of cash devices will enter the total of their required quarterly income tax payments made with the total of any estimated tax payments made.
Line 41 <i>Attach Form 3800N</i>	Form 3800N Refundable Credit. Enter the total of refundable credits calculated on 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 in order to process your return. This may result in a delayed refund. Your income tax refund may also be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.
Line 42	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. If Form 2441N is not received, the credit will be disallowed. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. 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 43	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 .
Line 44	Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 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 27a (Form 1040 or 1040-SR, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040). If you are a nonresident, you cannot claim this credit. If you file a Nebraska married, filing separately return, your ability to claim this credit depends on whether you are allowed the federal EIC on your federal married, filing separately return. 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 27a,
Form 1040 or 1040-SR instructions, Step 5, line 5.1. \$ _____
2. Federal Net Operating Loss (NOL) Carryforward,
from line 8a, Schedule 1, Federal Form 1040.2. \$ _____
3. Earned income plus Federal NOL Carryforward.
Line 1 plus line 2.3. \$ _____

If line 3 is less than:

\$61,555 (\$68,675 if married, filing jointly) for three or more qualifying children;
\$57,310 (\$64,430 if married, filing jointly) for two qualifying children;
\$50,434 (\$57,554 if married, filing jointly) for one qualifying child; or
\$19,104 (\$26,214 if married, filing jointly) for no qualifying children,
calculate the Nebraska earned income credit on line 44, Form 1040N using
the amount from line 27a, 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 44, Form 1040N should be -0-.

Line 45 **Credit for Community College Property Taxes.** Enter the credit calculated on line 1 of the [Form PTC](#). The completed Form PTC is required to be filed with the return when claiming the credit.

Line 46 **Credit for Qualified Volunteer Emergency Responders.** A \$250 income tax credit is available to each qualified volunteer who has been certified by the volunteer department's certification administrator and this certification has been sent to DOR by February 15 of the year following qualification. DOR must have received certification of the qualified volunteer for at least two years to claim the tax credit. 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. Additional information can be found on DOR's [Volunteer Emergency Responders Incentive Act General Information](#) page.

Line 47 **Stillborn Child Tax Credit.** A parent who experienced the stillbirth of a child in Nebraska may qualify for a \$2,000 income tax credit upon meeting all the following requirements:

- ◆ The parent would have been eligible to claim the stillborn child as dependent if the child had been born alive.
- ◆ The Birth Resulting in a Stillbirth Certificate issued by the Nebraska Department of Health & Human Services must be attached when claiming the credit.
- ◆ The stillborn child advanced to at least the twentieth week of gestation.
- ◆ This credit must be claimed for the taxable year in which the stillbirth occurred.

Only one credit is allowed per stillborn child. If you experienced more than one birth of a stillborn child, attach the Birth Resulting in a Stillbirth Certificate for each child and allow \$2,000 for each stillborn child, entering the total on line 47.

Line 48 **Child Care Tax Credit for parent or legal guardian.** Prior to claiming the tax credit, the parent or legal guardian must submit the [Child Care Refundable Tax Credit Application, Form 7203](#) to DOR. After the Form 7203 is reviewed, DOR will notify the parent or legal guardian of the reserved tax credit and the assigned certificate number to claim the tax credit. To claim the tax credit, the certificate number must be entered. The information on the individual income tax return must support the information submitted on the Form 7203. The tax credit amount claimed cannot exceed the amount reserved from the submitted Form 7203. Do not claim this credit if your federal AGI reported on line 5 exceeds \$150,000.

Line 49 **School Readiness tax credit for qualified staff member.** An income tax credit is available to an individual who is employed with, or who is a self-employed individual providing child care and early childhood education for, an eligible program for at least six months during the taxable year and who is classified in the Nebraska Early Childhood Professional Record System. Applications for the School Readiness Tax Credit - Staff Member, Form SR-3605, must be submitted electronically through the Electronic Document & Application Submission Hub (eDASH). DOR will publicize on our website the date the applications will be available for submission. Sign up for a free subscription service at the DOR's website to receive email updates regarding the applications availability. The credit may only be claimed after the application has been approved in writing by DOR. Enter the certificate number and the credit amount from your approved Form SR-3605. For additional information, see [DOR's website](#).

Line 50	Reverse Osmosis System Tax Credit. The credit may only be claimed after the application has been approved in writing by DOR. Enter the certificate number from the approved Form 1040N-OS . Additional information may be found on DOR's website .
Line 51	Intellectual and Developmental Disabilities Direct Support Professional Tax Credit. This is a refundable credit for an individual that worked at least six months and 500 hours during the taxable year as a direct support professional. The Intellectual and Developmental Disabilities Direct Support Professional Tax Credit Application, Form 3157-A and the Intellectual and Developmental Disabilities Direct Support Professional Employer Verification, Form 3157-E must be submitted to apply for the credit. Enter the certificate number and credit amount from your approved Form 3157-A. The application forms must be submitted electronically through the Electronic Document & Application Submission Hub (eDASH). DOR will publicize on our website the date the applications will be available for submission. Sign up for a free subscription service at the DOR's website to receive email updates regarding the applications availability. See DOR's website for additional information.
Line 54	<p>Amended Return Only. Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed. Enter the amount of overpayment allowed on your original income tax return, previous amended income tax returns, or as later corrected by the DOR. This includes:</p> <ul style="list-style-type: none"> ♦ Amounts refunded; ♦ Amount applied to 2025 estimated income tax; and ♦ Donations to the Wildlife Conservation Fund. <p>Do not include interest received on any refund.</p>
Line 55	Actual tax paid , line 53 minus line 54 (Original returns enter line 53).
Line 56	<p>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 8 of these instructions. If you are required to calculate a Form 2210N penalty, report it on line 56, check the box, and attach Form 2210N to your return. Do not include any late filing penalty on this line.</p> <p>Amended Return Only. A penalty for underpayment of estimated tax calculated on Form 2210N and reported on an original income tax return cannot be changed unless an amended return is filed on or before the due date of the original income tax return (including any extended due date). Any change being made by the due date should be entered here.</p>
Line 57	Total Tax and Penalty for Underpayment of Estimated Tax. Add lines 35 and 56.
Line 58	<p>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. See the Nebraska Use Tax Information Guide for additional information.</p> <p>Enter your total taxable 2025 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 50 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 58. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.</p> <div style="background-color: #f0f0f0; padding: 10px; margin: 10px 0;"> <p>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 X 5.5% = \$83) and the local tax is \$23 (\$1,500 X 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 54 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.</p> </div> <p>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.</p> <p>Special state sales and use tax rates apply for your taxable purchases if made inside a good life district (GLD) that is within city boundaries. If Nebraska sales tax was not collected by the seller for purchases in the GLD within city limits, file the Nebraska Individual Use Tax Return, Form 3 to report the correct GLD code and calculate the applicable state use tax.</p>

Amended Return Only. Use Tax Reported on original return cannot be changed on an amended Form 1040N. Enter the same amount of use tax reported on the original Form 1040N. An amended Form 1040N cannot be used to change the amount of Nebraska or local use tax reported on the original Form 1040N. Review the following options for changing the use tax reported, and choose the instructions that apply to your situation:

- ♦ If use tax was not reported on the Form 1040N, but you have use tax to report, file the [Nebraska Individual Use Tax Return, Form 3](#);
- ♦ If the amount of use tax reported on the Form 1040N needs to be increased, file the [Nebraska Individual Use Tax Return, Form 3](#), and write “Amended” across the top of the return;
- ♦ If the amount of use tax reported on the Form 1040N needs to be decreased and has not yet been paid, file the [Nebraska Individual Use Tax Return, Form 3](#), and write “Amended” across the top of the return; or
- ♦ If the amount of use tax reported and paid on the Form 1040N needs to be decreased, file a [Claim for Overpayment of Sales and Use Tax, Form 7](#).

Line 59

Total Amount Due. If line 55 is less than the total of lines 57 and 58, subtract line 55 from the total of lines 57 and 58. Enter the amount owed, including the applicable underpayment of estimated income tax penalty. A balance due of less than \$2 need not be paid. Unpaid tax is subject to interest at 8% from the original due date to the date the tax is paid. See the DOR Interest Rate Assessed on State Taxes [Revenue Ruling](#) for applicable interest rates.

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 (NE and IA) or 402-471-5729 before 4:00 pm Central Time at least 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 ACI Payments, Inc.

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 ACI Payments, Inc. at [acipayonline.com](#); or via phone at 800-272-9829. A convenience fee 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.

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.

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. Interest on unpaid tax will accrue.

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

Line 60

Overpayment. If line 55 is more than the total of lines 57 and 58, subtract this total from line 55 and enter your overpayment.

Line 61

2026 Estimated Tax. Original Returns Only, skip line 61 if you are filing an amended return. Enter the amount of overpayment from line 60 you want applied to your 2026 estimated income tax.

Line 62



Wildlife Conservation Fund. Original Returns Only, skip line 62 if you are filing an amended return. 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](#). 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](#).

Line 63

Amount You Want Refunded to You. For original returns, line 60 minus lines 61 and 62. For amended return, enter amount from line 60. Amounts less than \$2 will not be refunded. Refunds on amended returns are not applied to estimated tax. If you are owed interest on a refund, it will be calculated by the DOR and added to the amount shown on line 63.

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

You can check the status of your refund at revenue.nebraska.gov/individuals/refund-information or by calling DOR's refund line 800-742-7474 (NE and IA) or 402-471-5729.

Refunds resulting from **paper-filed** returns **will not** be paid interest. Unless prohibited by statute, refunds not processed within 90 days on e-filed amended returns may qualify for interest payable.

Nebraska law provides:

"If the Tax Commissioner approves and implements an electronic form or method for filing the return and the return is not filed electronically, no interest shall be allowed under this section on overpayment." [Neb. Rev. Stat. § 77-2794\(3\)\(b\)](#).

The Tax Commissioner has approved and implemented e-filing methods for original individual income tax returns.

Amended Returns. Complete the section after line 63 before completing the direct deposit information. Select the boxes to identify reasons for amending the previous return filed. Amended returns must complete the Explanation of Changes section.

Line 64

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 64b, 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 64d 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
here** ▶

Sign and Date Your Tax Return. Include a daytime phone number in case DOR needs to contact you about your account.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

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, Form 33](#) 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.

Paid Preparer's Use Only. Any person who is paid for preparing a taxpayer's return must sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN). See DOR's website for preparer e-file mandates.

Filing on Behalf of a Deceased Taxpayer. A spouse claiming a refund on a married, filing jointly return with a deceased spouse should not file Form 1310N. Paper filers sign the Form 1040N as "surviving spouse" for the deceased taxpayer. All others must submit the Form 1310N if a refund is being claimed on behalf of a deceased taxpayer.

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 1	<p>Interest Income from All State and Local Obligations Exempt from Federal Tax. List the name of each state or local obligation exempt from federal tax on line 1a, Schedule I. For Nebraska bonds, enter the total amount of interest or dividend income from the obligation listed on line 1a. For non-Nebraska obligations enter the total interest or dividend income, less the related expenses that were not previously deducted. Add the amounts on lines 1b and enter the total on line 1, Schedule I. Attach a schedule, if necessary, listing all the obligations. The information and related amounts entered on lines 1a and 1b must also include amounts from a regulated investment company (including certain mutual funds) attributable to state and local obligations.</p> <p>To determine whether or not specific bond interest is taxable, you should contact the local government entity or underwriter of the bond issuance. The prospectus is required to contain information regarding tax status. Generally, tax increment financing (TIF) bonds are considered local government obligations and are not taxable federally.</p>
Line 2	<p>Exempt Interest Income from Nebraska Obligations. List the name of each 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.</p> <p>Build America Bonds. Any federally taxable interest received in 2025 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 30, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</p> <p>Nebraska Highway Bond Act. Any federally taxable interest received in 2025 under the Nebraska Highway Bond Act may be deducted on line 37, Schedule I.</p>
Line 3	<p>Total Taxable Interest Income. Enter the result of line 1 minus line 2.</p>
Line 4	<p>Financial Institution Tax Credit Claimed. Shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC, must enter the amount of the tax credit available to you as stated on the 2025 Form NFC 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.</p>
Line 5	<p>Nebraska 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) the 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.</p>
Line 6	<p>Nebraska Enable Plan 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 withdrawals of funds. Enter the calculated recapture amount on line 6.</p>
Line 7	<p>Federal Net Operating Loss Deduction. Enter the amount of the federal net operating loss carryforward deduction claimed on your federal return. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 27, Nebraska Schedule I.</p>
Line 8	<p>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.</p>

Line 9	Nebraska PTET Deduction. Enter the Nebraska state and local income, sales, and use taxes deducted under section 164 of the IRC from the Nebraska Schedules K-1N.
Line 10	Relocation Incentive Act (Act) Employee Recapture. If you previously excluded Nebraska source wages under the Act but did not maintain your residence in Nebraska for two full calendar years, the exclusion is subject to recapture. Enter the recaptured amount. The recaptured amount is an underpayment of tax and is due and payable on the tax return due immediately following the loss of residency.
Line 11	Loss on the sale or exchange of gold or silver bullion included in Federal AGI. Add the amount of any net capital loss that is derived from the sale or exchange of gold or silver bullion to the extent included in the federal AGI. Do not add if the loss is derived from the sale of bullion as a taxable distribution from any retirement plan account that holds gold or silver bullion.
Line 12	Food Bank, Food Pantry, Food Rescue Donation amount deducted as a charitable contribution on the federal return. If the food donation was deducted as a charitable contribution on the taxpayer's federal return and you are claiming the food donation tax credit for the same donation, the donation amount used to calculate the certified credit must be added back as an increase to the federal AGI.
Line 13	Total Adjustments Increasing Federal AGI. Add lines 3 through 12, enter here and on line 13, Form 1040N .

Part B — Adjustments Decreasing Federal AGI

Line 14	State Income Tax Refund Deduction. Enter the amount shown on line 1, Schedule 1, of your Federal Form 1040.
Line 15	<p>U.S. Government Obligations Exempt for State Purposes. 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 15a and the associated amounts of interest or dividend income received from each on line 15b. Then calculate the total by adding all amounts on lines 15b. 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 Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide.</p>
Line 16	<p>Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government.</p> <p>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 16a, the total amount of the dividend paid by the fund on line 16b, and the percentage of dividend attributable to U.S. government obligations on line 16c. You then calculate the amount of dividend attributable to U.S. government obligations on line 16d.</p> <p>Total all calculated dividend amounts on lines 16d and enter the result on line 16. Attach a schedule, if necessary, listing all the obligations and calculations.</p>
Line 18	<p>Benefits Paid by the Railroad Retirement Board. 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 18a and the related amount on line 18b. 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 pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return.</p> <p>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 6b of the Federal Form 1040 or 1040-SR.</p> <p>Use the total amount of Tier I benefits divided by the total benefit amount reported on line 6a 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 6b of the Federal Form 1040 or 1040-SR. Enter the result for the Tier I amount on the Nebraska Schedule I.</p>

Line 19	<p>Special Capital Gains/Extraordinary Dividend Deduction. This deduction is available only to Nebraska residents, or partial-year resident while a resident. Enter the amount of the special capital gains or extraordinary dividend. Refer to the Special Capital Gains Election and Computation, Form 4797N, for additional information. The Form 4797N, a copy of Federal Schedule D, and either Sales and Other Dispositions of Capital Assets, Federal Form 8949 or Part IV of Form 4797N, must be attached to your Form 1040N to document your deduction.</p> <p>Note: If claiming the Extraordinary Dividend Deduction, a copy of Federal Schedule B is required.</p> <p>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 when processing your return. This may result in a delayed refund.</p>
Line 20	<p>Nebraska College Savings Program Contribution. If during 2025 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 20. The Nebraska Educational Savings Plan Trust includes the following Plans:</p> <ul style="list-style-type: none"> ◆ NEST Direct College Savings Plan; ◆ NEST Advisor College Savings Plan; ◆ Bloomwell 529 Education Savings Plan; and ◆ State Farm 529 Savings Plan. <p>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 20. 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.</p> <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 under federal law.</p> <p>Qualified withdrawals from the Nebraska College Savings Program accounts must be used to pay qualified expenses at an eligible educational institution (college, university, technical school, trade school, graduate program). In addition, qualified apprenticeship program expenses and payments on qualified education loans of the beneficiary or the beneficiary's sibling (subject to an aggregate lifetime limit of \$10,000 per individual) are treated as qualified expenses. For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 21	<p>Employer Contribution to the Nebraska Educational Savings Plan. Enter the amount included in federal AGI of the contribution made by your employer into a Nebraska educational savings plan trust account owned by you. The employer contribution amount entered on line 21 cannot exceed \$10,000 (\$5,000 if married, filing separately).</p> <p>For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 22	<p>Nebraska Enable Plan Contributions. If during 2025, you made contributions to one or more Enable Savings Plan accounts, enter the account numbers or UGift codes you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 22. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 22. For questions about the Enable Savings Plan, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-450-3134.</p>
Line 23	<p>S Corporation and LLC Non-Nebraska Income. 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. Non-Nebraska income from disregarded LLCs may also be included here. In this instance, there will not be a Federal Schedule K-1 issued. Non-Nebraska income from partnerships, limited liability partnerships, trusts, and other entities cannot be deducted.</p>

Line 24	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2025 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 only be allowed if filing a nonresident return with a filing status of married, filing jointly, and the servicemember and their spouse elect under the federal Veterans Auto and Education Improvement Act of 2022 to use for tax purposes the residence or domicile of the servicemember or spouse; or the permanent duty station of the servicemember that is a state other than Nebraska. Only active duty military service compensation can be deducted on line 24.
Line 25	Income Earned by a Native American Indian in Indian Country. Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income on line 25.
Line 26	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 27	Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The Nebraska Net Operating Loss Worksheet, Form NOL , 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.
Line 28	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 29	Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 30	Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units. Enter the amount of interest from these bonds that is included in federal AGI. This includes interest from NPPD taxable General Revenue Bonds issued June, 2009, 2010 Series A. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide .
Line 31	<p>Social Security Income. Enter the amount of Social Security income included in federal AGI. The entire social security benefit amount included in the federal AGI can be excluded and no longer has a federal AGI threshold.</p> <p>The amount claimed cannot exceed the amount shown on line 6b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return.</p>
Line 32	<p>Military Retirement. All military retirees are allowed to exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI. Enter the amount of military pension included on line 5b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal 1040-SR to your Nebraska return.</p> <p>Military retirement benefits attributable to service in uniformed services include military retirement benefits reported on the IRS Form 1099-R issued by either the U.S. Department of Defense or the U.S. Office of Personnel Management (OPM).</p> <p>If the Form 1099-R was issued by OPM, attach documentation from the U.S. Government to support the amount of retirement benefits related to your uniformed service versus your civilian service.</p> <p>Military retirees of the U.S. Coast Guard, an officer of the Commissioned Corps of the U.S. Public Health Service (USPHS), and an officer of the U.S. National Oceanic and Atmospheric Administration Commissioned Officer Corps (NOAA) may receive qualifying military retirement benefits. The retirement benefit income for U.S. Coast Guard, USPHS, and NOAA retirees may be reported by a payor other than the U.S. Department of Defense or OPM. For example, a Form 1099-R received from the Commanding Officer (RAS), USCG Pay & Personnel Center for military retirement benefits from the U.S. Coast Guard qualifies for the exclusion.</p>

Line 33	Dividends Received or Deemed to be Received from Corporations not Subject to the IRC. This deduction is generally limited to dividends received or deemed to be received from foreign corporations. Attach statement or tax form issued by the payor supporting this deduction. Dividends received from domestic corporations are not deductible.
Line 34	Segal AmeriCorp Education Award. Enter the amount of the Segal AmeriCorp Education Award included in federal AGI. The Form 1099-MISC must be attached to Form 1040N when your education award and interest payments total more than \$600 in a calendar year. All education award and interest payments are subject to federal income tax, even if they do not total \$600.
Line 35	Firefighter Cancer Benefits Act. Attach supporting documentation for amounts received by or on behalf of a firefighter for cancer benefits paid under the Firefighter Cancer Benefits Act.
Line 36	Health Insurance Premiums Paid by Retired Law Enforcement Officers and Professional Firefighters. This deduction requires the retired individual to have been employed full time as a firefighter or certified law enforcement officer for at least 20 years and who is at least 60 years of age as of the end of the 2025 taxable year. Must attach documentation from the human resource department indicating number of years employed full time as a certified law enforcement officer or firefighter and position held, or similar documentation from employers. In addition to proof of full time employment as a certified law enforcement officer or firefighter, the retiree must submit a copy of the health insurance premium notice or other documentation substantiating the amount of the deduction entered. The deduction amount must not have reduced your income reported on the federal individual income tax return.
Line 37	Interest from Federally Taxable Bonds Issued under the Nebraska Highway Bond Act (Act). Interest from the Nebraska Highway Bonds issued under the Act may be deducted on this line if taxed federally.
Line 38	<p>Civil Service Retirement Annuities received for being employed by federal government. The decreasing adjustment is limited to annuities received under the Civil Service Retirement System (CSRS) that were earned from employment with the federal government to the extent included in the federal AGI. The amount claimed must be included on line 5b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return. Also, documentation identifying the annuity benefits from CSRS must be attached.</p> <p>Generally, if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number on your CSA-1099, if you received one.</p> <ul style="list-style-type: none"> ◆ If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS. Attach the Form CSA1099-R to your return. ◆ If the first digit is 7 or 9, the benefits are paid out of FERS and don't qualify. ◆ If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. <p>Only the portion paid from CSRS qualifies for this deduction. Attach the Notice of Annuity Adjustment from the Office of Personnel Management and your calculation to your return.</p> <p>Note: The exclusion does not apply to annuities received under the Federal Employees Retirement System (FERS). Do not include income from FERS annuities.</p>
Line 39	Interest and principal balance of medical debt discharged under the Medical Debt Relief Act (Act). Under the Act, the Nebraska State Treasurer (STO) contracts with a medical debt relief coordinator to negotiate discharge of medical debt. Only the interest and principal balance discharged under the Act and included in federal AGI qualifies for the decreasing adjustment. The amount must be included in the federal AGI and documentation indicating the debt was canceled under the Act must be attached.
Line 40	Contributions to the Medical Debt Relief Fund. Only contributions made under the Act administered by the STO may take the decreasing adjustment. Attach information from STO indicating the contribution.

Line 41	<p>Nebraska National Guard income exclusion included in Federal AGI. The 100% National Guard income exclusion is limited to Nebraska National Guard members to the extent the income is included in the federal AGI and the income is received from one of the following sources:</p> <ul style="list-style-type: none"> ◆ Serving in a 32 U.S.C. duty status such as members attending drills, annual training, and military schools and members who are serving in a 32 U.S.C. active guard reserve or active duty for operational support duty status; ◆ Employment as a 32 U.S.C. federal dual-status technician with the Nebraska National Guard; or ◆ A state active duty (SAD) status. <p>The exclusion does not include other state's National Guard. Do not include income from Title 10 military duty. Submit official documentation from the Nebraska National Guard to support the exclusion taken on the Nebraska Schedule I. Income received under 10 U.S.C. cannot be excluded. If your tax statement includes income received for both Title 32 and Title 10, you must do a computation to determine the Title 32 adjustment amount claimed on the Nebraska Schedule I and attach documentation to support the amount claimed on this line for the exclusion.</p>
Line 42	<p>Relocation Incentive Act employee wage exclusion. An individual must have moved to Nebraska for the purpose of accepting a position of employment and meet all the requirements to be a qualified employee under the Relocation Incentive Act (Act). The qualified employee can make the one-time election and take the exclusion, if all of the following requirements have been met:</p> <ul style="list-style-type: none"> ◆ Election is made within two calendar years of becoming a Nebraska resident; ◆ Wages were included in the employee's federal AGI; ◆ Annual wage income of the position accepted is from \$70,000 to \$250,000 (2025 tax year); and ◆ Employee was not a resident of Nebraska in the year prior to the year in which residency is claimed for the purposes of the exclusion. <p>If the Nebraska source income on Form W-2 is not between \$70,000 to \$250,000, a letter from the employer's human resources department must be submitted verifying the annual wage income amount meets the wage requirement under the Act and to support the exclusion of the wages included in the employee's federal AGI.</p> <p>Note: Provisions in the Relocation Incentive Act are impacted by Neb. Rev. Stat. § 77-3,114. An employee that is employed by a foreign adversarial company cannot take this exclusion. See the Foreign Adversarial Company Notice on DOR's website.</p> <p>The exclusion is subject to recapture if the qualified employee does not maintain residency in Nebraska for two full calendar years following the calendar year in which the exclusion was taken.</p>
Line 43	<p>Gain on the Sale or Exchange of Bullion. Subtract the amount of any net capital gain that is derived from the sale or exchange of gold or silver bullion to the extent included in the federal AGI. Submit Form 1099-B or other documentation to support the excluded amount and identify the sale or exchange as gold or silver bullion. Do not subtract if the gain is derived from the sale of bullion as a taxable distribution from any retirement plan account that holds gold or silver bullion.</p>
Line 44	<p>Total Adjustments Decreasing Federal AGI. Total lines 14 and 17 through 43, enter here, and on line 13, Form 1040N.</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 that do not require 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.

The Special Conversion Chart instructions must be used when Nebraska residents claiming the decreasing adjustment for S corporation or LLC non-Nebraska income is taxed in several states and the apportionment computations for the taxing states exceed 100% of the S corporation or LLC non-Nebraska income.

Please note: This situation is rare and generally, the adjustment on Nebraska Schedule I removing the non-Nebraska income from being taxed by Nebraska is sufficient and apportionment will not exceed 100% in the **other** states.

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

Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	Adjusted Gross Income Derived From Another State. 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 23, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. 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%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	Tax Due and Paid to Another State. 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.
Line 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . 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.

Line 1

Income Derived from Nebraska Sources. 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:

- ◆ Wages, salaries, tips, and commissions;
- ◆ 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 is a nonresident of Nebraska and is in this state only in support of the servicemember. The Veterans Auto and Education Improvement Act of 2022 amended the SCRA to provide an election for married military servicemembers and spouses of servicemembers that applies to any taxable year of marriage, regardless of the date of the marriage, for taxable years beginning on or after January 1, 2023. Military servicemembers and spouses of military servicemembers may elect to use for purposes of taxation: (a) the residence or domicile of the military service member; (b) the residence or domicile of the spouse; or (c) the permanent duty station of the military servicemember. The income earned from services performed by the nonresident spouse 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

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on Part II, Schedule 1, Federal Form 1040, 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. For additional information see the Additional Schedule III Instructions beginning on page 32 of these instructions.

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 1.00000.

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 42, 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 42, 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

Nebraska Personal Exemption Credit. Enter your credit for personal exemptions. (\$171 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N.

Line 8	Tax After Nebraska 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 44, 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.

Additional Schedule III Instructions

Adjustments as Applied to Nebraska Income

(Schedule III, line 2, page 30)

If you filed Federal Form 1040, Schedule 1 you may also claim the following adjustments on line 2:

Form 1040, Schedule 1 Adjustments Line Reference	Line Description	Nebraska Adjustments Allowed
Line 11	Educator expenses	Only as it relates to educational wages reported on line 1.
Line 12	Certain business expenses of military reservists, performing artists, and fee-basis government officials	Only if directly related to Nebraska income reported on line 1.
Line 13	Health savings account deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 14	Moving expenses for members of the Armed Forces	Only by partial-year residents who moved into Nebraska.
Line 15	Deductible part of self-employment tax	Only as it relates to Nebraska source income.
Line 16	Self-employed SEP, SIMPLE, and qualified plans	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 17	Self-employed health insurance deduction	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
Line 18	Penalty on early withdrawal of savings	Only if directly related to Nebraska income reported on line 1.
Line 19	Alimony paid	Based on a ratio of line 1 income to total income of the taxpayer.
Line 20	IRA deduction	As a ratio of Nebraska self-employed income and wages to total self-employed income and wages.
Line 21	Student loan interest deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 22	Reserved for future use	Do not use.
Line 23	Archer MSA deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
Line 24	Other adjustments	
Line 24a	Jury duty pay	Only as it relates to Nebraska source income.

Line 24b	Deductible expenses related to income reported on line 8l of the Federal Form 1040, Schedule 1 from the rental of personal property engaged in for profit	Only if directly related to Nebraska income reported on line 1.
Line 24c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m of the Federal Form 1040, Schedule 1	Only if directly related to Nebraska income reported on line 1.
Line 24d	Reforestation amortization and expenses	Only if directly related to Nebraska income reported on line 1.
Line 24e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	Deduction is limited to the amount included in Nebraska source income reported on a prior year Nebraska return.
Line 24f	Contributions to section 501(c)(18)(D) pension plans	Only as it relates to the pension plan contributions from employee wages reported on line 1.
Line 24g	Contributions by certain chaplains to section 403(b) plans	Calculated on a ratio of the contributions based on Nebraska wages or self-employment income to total wages or income for which the payments were made.
Line 24h	Attorney fees and court costs for actions involving certain unlawful discrimination claims	Only if directly related to Nebraska income reported on line 1.
Line 24i	Attorney fees and court costs you paid in connection with an Award from the IRS for information you provided that helped the IRS detect tax law violations	Only if directly related to Nebraska income reported on line 1.
Line 24k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	Only if directly related to Nebraska income reported on line 1.
Line 24z	Other adjustments. List type and amount.	Only if directly related to Nebraska income reported on line 1.

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 your spouse as a dependent:** (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older(4) ☐ Blind**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).** **17** _____ **00****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

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.

Nebraska Schedule I — Nebraska Adjustments to Income
(Nebraska Schedule II reverse side.)
• Attach this page to Form 1040N.

FORM 1040N
Schedule I
2025

Name on Form 1040N

Social Security Number

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax		
a List type: _____	b Amount: \$ _____	
Total interest income exempt from federal tax. Enter total of lines 1b.....		1 00
2 Exempt interest income from Nebraska obligations		
a List type: _____	b Amount: \$ _____	
Total exempt interest income from Nebraska obligations. Enter total of lines 2b.....		2 00
3 Total taxable interest income. Enter the result of line 1 minus line 2.....		3 00
4 Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N.....		4 00
5 Nebraska College Savings Program recapture (see instructions)		5 00
6 Nebraska Enable plan recapture		6 00
7 Federal net operating loss deduction.....		7 00
8 S corporation or LLC Non-Nebraska loss		8 00
9 Nebraska PTET deducted under section 164 of the IRC (from Schedules K-1N)		9 00
10 Relocation Incentive Act employee recapture (see instructions).....		10 00
11 Loss on the sale or exchange of gold or silver bullion included in Federal AGI (see instructions).....		11 00
12 Food Bank, Food Pantry, Food Rescue Donation amount deducted as a charitable contribution on the federal return (see instructions)		12 00
13 Total adjustments increasing federal AGI (total lines 3 through 12). Enter here and on line 12, Form 1040N.....		13 00

Part B—Adjustments Decreasing Federal AGI

14 State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR.....		14 00
15 U.S. government obligations exempt for state purposes (list below or attach schedule)		
a List type: _____	b Amount: \$ _____	
Total U.S. government obligations exempt for state purposes. Enter total of lines 15b.....		15 00
16 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
Total regulated investment company dividends. Enter total of lines 16d.....		16 00
17 Total U.S. government obligations. Enter total of lines 15 and 16.....		17 00
18 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 & W-2 from the RRB.		
a List type: _____	b Amount: \$ _____	
Total benefits paid by the RRB included in federal AGI. Enter total of lines 18b.....		18 00
19 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)		19 00
20 Nebraska College Savings Program contribution (see instructions).....		20 00
21 Employer contribution to the Nebraska Educational Savings Plan (see instructions)		21 00
22 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)		
a Account Number: _____	b Amount: \$ _____	
Enter total Nebraska Enable plan contributions.....		22 00
23 S corp and LLC Non-Nebraska income (attach Federal schedules K-1 and Nebraska Schedules K-1N)		23 00
24 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions).....		24 00
25 Income earned by a Native American Indian in Indian country		25 00
26 Claim of right repayment.....		26 00
27 Nebraska NOL carryforward (attach the Nebraska NOL Worksheet for each loss year claimed on this line)		27 00
28 Nebraska agricultural revenue bond interest		28 00
29 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds.....		29 00
30 Interest from federally taxable Build America Bonds issued by Nebraska governmental units		30 00
31 Social Security included in Federal AGI (see instructions).....		31 00
32 Military retirement benefits (Attach supporting documentation, see instructions)		32 00
33 Dividends received or deemed to be received from corporations not subject to the IRC (Attach supporting documentation)		33 00
34 Segal AmeriCorps Education Award (attach Form 1099-MISC, see instructions).....		34 00
35 Cancer benefits received from the Firefighter Cancer Benefits Act (Attach supporting documentation, see instructions)		35 00
36 Health insurance premiums paid by retired law enforcement officers and professional firefighters (see instructions)		36 00
37 Interest from federally taxable bonds issued under the Nebraska Highway Bond Act		37 00
38 Civil Service Retirement annuities received for being employed by federal gov't (Documentation needed - see instructions)		38 00
39 Interest and principal balance of medical debt discharged under the Medical Debt Relief Act.....		39 00
40 Contributions made to the Medical Debt Relief Fund.....		40 00
41 Nebraska National Guard income exclusion included in Federal AGI (see instructions)		41 00
42 Relocation Incentive Act employee wage exclusion (see instructions)		42 00
43 Gain on the sale or exchange of bullion.....		43 00
44 Total adjustments decreasing federal AGI (total lines 14 and 17 through 43). Enter here and on line 13, Form 1040N		44 00

Nebraska Schedule II — Credit for Tax Paid to Another State

Name on Form 1040N	Social Security Number
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**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 <u>Conversion Chart</u> on the DOR's website)	2		00
3 Ratio <div style="display: flex; align-items: center; justify-content: space-between;"> <div> <div style="text-align: right; margin-right: 10px;">Line 2</div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="text-align: left; margin-top: 5px;">(Form 1040N, Line 5 + Line 12 – Line 13)</div> </div> <div style="text-align: center;"> <div> <div style="border: 1px solid black; width: 60px; height: 1.2em; margin: 0 auto;"></div> <div style="margin: 0 5px;">=</div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="margin: 0 5px;">+</div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="margin: 0 5px;">–</div> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="margin: 0 5px;">=</div> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div> </div> </div>	3	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; width: 20px; height: 1.2em; margin-right: 5px;"></div> <div style="margin-right: 5px;">.</div> <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> <div style="border: 1px solid black; width: 20px; height: 1.2em;"></div> </div> </div>	
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 <u>Conversion Chart</u> 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

Nebraska Schedule III — Computation of Nebraska Tax

FORM 1040N
Schedule III
2025

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.

1 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-. a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 1b.....			1		00
2 Adjustments as applied to Nebraska income, if any (see instructions) a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 2b.....			2		00
3 Nebraska adjusted gross income (line 1 minus line 2)			3		00
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):..... <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px;">Line 3</div> <div style="margin: 0 10px;">=</div> <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; width: 100px;"></div> </div> <div style="margin: 0 10px;">=</div> <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; width: 100px;"></div> </div> <div style="margin: 0 10px;">=</div> <div style="border: 1px solid black; padding: 2px;"> <div style="border-bottom: 1px solid black; width: 100px;"></div> </div> </div> <div style="margin-top: 5px;"> (Form 1040N, Line 5 + Line 12 – Line 13) = + – = </div>			4	<div style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px; height: 20px;"></div>	
5 Nebraska Taxable Income (line 14, Form 1040N)			5		00
6 Nebraska tax calculation (see instructions) a Tax on Nebraska Taxable Income from line 5..... 6 a \$ _____ b Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... 6 b \$ _____ c Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 c \$ _____ d Subtotal credits (add lines 6b and 6c) 6 d \$ _____ Line 6a minus line 6d			6		00
7 Multiply Nebraska personal exemption credit of \$171 by the number of Nebraska personal exemptions on line 4, Form 1040N			7		00
8 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 ...			8		00
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N			9		00
10 Nebraska other tax calculation: a Federal Tax on Lump Sum Distributions (Form 4972)..... 10 a \$ _____ b Federal tax on early distributions (lesser of Form 5329 or line 8, Schedule 2, Federal Form 1040 or 1040-SR)..... 10 b \$ _____ c Subtotal (add lines 10a and 10b)..... 10 c \$ _____ d Tax calculation. Multiply line 10c by 29.6% (x .296) 10 d \$ _____ e Enter any unused Nebraska personal exemption credit from the calculation on line 8 10 e \$ _____ f Subtract line 10e from line 10d..... 10 f \$ _____ Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.			10		00
11 Earned income credit (Partial-Year Residents Only) a Number of qualifying children. Enter here and on line 44, box 97, Form 1040N..... 11 a _____ b Enter the federal earned income credit from federal tax return on line 11b and on line 44, box 98, Form 1040N 11 b \$ _____ Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).			11		00
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4. Enter result here and on line 44, Form 1040N			12		00

Instructions

If you paid Nebraska property taxes yourself directly or through your monthly payments into escrow, use this form to claim the property tax credit. Look up your parcel in the Nebraska Property Tax Look-up Tool (Look-up Tool) to complete line 2. Enter the line 2a amount on line 1.

Purpose. The Nebraska Property Tax Credit, Form PTC, is used to identify parcels and compute a tax credit for Nebraska community college property taxes (qualified property taxes) paid.

Nebraska Property Tax Look-up Tool. You can determine the amount of qualified property taxes paid on a parcel in the 2025 calendar year, by using the Nebraska Department of Revenue's (DOR's) Nebraska Property Tax Look-up Tool. DOR strongly recommends using this Look-up tool.

Qualified Property Taxes Paid. The qualified property taxes are paid on the date received by the county treasurer. The date qualified property taxes were received is affected by the following rules.

1. **Mortgage Escrow Accounts.** When your payment to a mortgage company includes an escrow for property taxes, the date the county treasurer receives payment from the escrow account is the date the qualified property taxes were paid;
2. **Parcel Sales – Property Taxes Funded.** When you fund property taxes at closing, the related qualified property taxes were paid when received by the county treasurer. You may claim the allowable credit only for the calendar year that the county received the money from the escrow agent;
3. **Parcel Sales – Property Taxes Reimbursed.** When the buyer reimburses the seller for property taxes that were already paid, the buyer cannot take the credit on any portion of the reimbursement because the county treasurer already received the taxes paid by the seller.
4. **County Treasurer Escrow Accounts.** When you make partial property tax payments that are held in escrow by the county treasurer, qualified property taxes are paid when applied to the parcel in the records of the county treasurer.
5. **Tax Sale Certificate.** The qualified property taxes are received by the county treasurer when collected from the person that purchased the tax sale certificate. Persons who redeem the tax certificate are repaying a loan to obtain a lien release. The redeemer cannot take the credit for the redemption.

The DOR obtains property tax data from each county treasurer. That data includes the amount of property taxes received during a calendar year. The DOR will use the county treasurer receipt data, unless you can show the county treasurer's data is incorrect.

Limitation on Qualified Property Taxes. Qualified property taxes paid do not include property taxes levied for bonded indebtedness, taxes levied as a result of an override of the limits on property tax levies approved by voters, or credits applied to the property taxes levied. The Look-up Tool automatically takes these items into account in computing the qualified property taxes paid.

Qualified property taxes paid do not include property taxes that were five years or more delinquent at the time of payment.

Enter All Qualified Property Tax Amounts as Whole Dollars. 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.

Records. All taxpayers must retain records for at least three years after filing the tax return claiming the credit for qualified property taxes paid. Taxpayers using the DOR's Look-up Tool should print or save the information provided by the Look-up Tool.

Who Must File. Form PTC must be filed by the individual, corporation, partnership, LLC, fiduciary, or financial institution that paid the tax and is claiming the credit.

When and Where to File. Form PTC must be filed with the Nebraska income tax or financial institution tax return on which the credit is claimed.

How to Complete the Form PTC

Taxpayers claiming the credit should complete Part B before completing Part A. This form can be completed quickly and easily using the Look-up Tool.

Part A – Computation of the Credit

Part A is used to compute the credit for qualified property taxes paid and reported in Part B.

Part B – Community College Property Taxes Paid in 2025

Part B is used by individuals, C corporations, S corporations, partnerships, LLCs, financial institutions, and fiduciaries that paid qualified property taxes in 2025.

Fiscal Year and Short Year Filers. The credit may be claimed in the first income tax year that begins in the calendar year the qualified property taxes were paid.

Fiscal Year Filers. Taxpayer's with a fiscal year beginning in 2025 and ending in 2026 may complete Part B for qualified property taxes paid during the entire 2025 calendar year. The credit claimed in this fiscal year cannot include any qualified property taxes paid in 2026.

Short Year Filers. Taxpayers with a short period beginning in 2025 and ending in 2026. If this is the first short year beginning in 2025, complete Part B for qualified property taxes paid during the entire 2025 calendar year.

Taxpayers with a short period beginning and ending in 2025. If this is the first short year beginning in 2025, complete Part B for the qualified property taxes paid during the entire 2025 calendar year. You may have to file an extension to be sure that the information will be available in Look-up Tool at the time you file the first short year return. Taxpayers filing for the second short period beginning in 2025 cannot claim the credit on the second short period return.

Information must be entered separately for each parcel for which qualified property taxes were paid in calendar year 2025. A separate entry must also be made for each property tax year for which qualified property taxes were paid in 2025. If Part B does not have enough rows to include all the parcels or years for which you paid qualified property taxes, attach a schedule in the same format as Part B.

Example 1. Joe Pear owns two parcels in Lancaster County and paid property taxes on those parcels for the 2024 and 2025 property tax year during the 2025 calendar year. Joe owned parcel 17-12-345-678-000 for the entire 2025 calendar year and purchased parcel 17-87-654-321-000 on July 1, 2024. The total property taxes paid were:

Property Tax Year	Parcel ID Number	Total Property Taxes Paid
2024	17-12-345-678-000	\$5,760
2025	17-12-345-678-000	\$6,100
2024	17-87-654-321-000	\$2,650
2025	17-87-654-321-000	\$5,490

Joe used the Property Tax Look-up Tool to compute the qualified property taxes he paid. Joe entered in the Look-up Tool the total property taxes he paid for the “Actual payments made by Joe Pear to Lancaster County Treasurer in calendar year 2025.” Part B of Form PTC should be completed as follows:

Property Tax Year	Nebraska County Number (Do not enter county numbers from license plates.)	Parcel ID Number (Include the dashes for Lancaster County.)	Nebraska Community College Property Taxes You Paid	
2024	55	17-12-345-678-000	259	00
2025	55	17-12-345-678-000	275	00
2024	55	17-87-654-321-000	119	00
2025	55	17-87-654-321-000	247	00
Total eligible community college property taxes you paid in 2025			2a	900 00

Property Tax Year. Enter the property tax year for which the qualified property taxes were levied. Most taxpayers pay their property taxes in the year after the taxes were levied. If more than one year of property taxes were paid in the 2025 calendar year, a separate entry must be made for each property tax year. See example 1 above.

Nebraska County Number. Enter the number assigned to the county where the parcel is located. This number is provided by the Look-up Tool or may be found on the [County Parcel ID Search](#). This number is not the same as the county number used for license plates. Do not enter the county number from a license plate.

Parcel ID Number. Enter the parcel ID number assigned by the county assessor to the parcel. This number may be found on the Real Estate Tax Statement issued by the county treasurer where the parcel is located. The parcel ID number may also be found using the Look-up Tool. Some counties use the term “property ID” rather than “parcel ID”. Parcel ID numbers assigned by Lancaster County include dashes. The parcel ID number entered on Form PTC for parcels located in Lancaster County must include the dashes. The parcel ID numbers for the other 92 counties have either 9 or 10 digits and no dashes.

Qualified Property Taxes Paid. Enter the amount of qualified property taxes you paid on the parcel during the 2025 calendar year. This amount may be computed using the Look-up Tool or the taxpayer’s records. Those records include, but are not be limited to, the Real Estate Tax Statement issued by the county treasurer where the parcel is located. Any property taxes paid that were delinquent for five years or more at the time of payment cannot be included in the tax credit calculation.

LB 34 enacted in the 2024 special session created the School District Property Tax Relief Act. This act provides property tax relief for school district taxes directly on the property tax statement reducing property taxes before they are paid, instead of refunding taxes after they are paid.

For tax years beginning on or after January 1, 2024, the Form PTC will only be used to claim a credit for community college property taxes paid.

Total Community College Property Taxes Paid in 2025. On line 2a enter the sum of the community college property taxes paid on the parcel or parcels listed in Part B.

2025 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2025, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2025 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
Banner		
Banner 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
Adams			Brown			Cedar (continued)			Cuming (continued)		
Adams Central High 90		0101090	Ainsworth 10		0909010	Laurel-Concord-Coleridge 54		1414054	Scribner-Snyder 62		2027062
Blue Hill 74		0191074	Keya Paha Co High 100		0952100	Randolph 45		1414045	West Point 1		2020001
Doniphan-Trumbull 126		0140126	Rock Co High 100		0975100	Wausa 76R		1454576	Wisner-Pilger 30		2020030
Hastings 18		0101018	Sandhills 71		0905071	Wynot 101		1414101	Custer		
Kenesaw 3		0101003	Valentine High 6		0916006	Chase			Anselmo-Merna 15		2121015
Lawrence/Nelson 5		0165005	Buffalo			Chase County Schools 10		1515010	Ansley 44		2121044
Minden R3		0150503	Amherst 119		1010119	Perkins County Schools 20		1568020	Arcadia 21		2188021
Sandy Creek 1C		0118501	Ansley 44		1021044	Wauneta-Palisade 536		1515536	Arnold 89		2121089
Shelton 19		0110019	Centura 100		1047100	Cherry			Broken Bow 25		2121025
Silver Lake 123		0101123	Elm Creek 9		1010009	Cody-Kilgore 30		1616030	Callaway 180		2121180
Antelope			Gibbon 2		1010002	Gordon-Rushville High Sch 10		1681010	Cozad 11		2124011
Boone Central 1		0206001	Kearney 7		1010007	Hyannis 11		1638011	Gothenburg 20		2124020
Creighton 13		0254013	Pleasanton 105		1010105	Mullen 1		1646001	Litchfield 15		2182015
Elgin 18		0202018	Ravenna 69		1010069	Thedford High 1		1686001	Loup Co 25		2158025
Elkhorn Valley 80		0259080	Shelton 19		1010019	Valentine High 6		1616006	Ord 5		2188005
Neligh-Oakdale 9		0202009	Burt			Cheyenne			Sandhills 71		2105071
Plainview 5		0270005	Bancroft-Rosalie 20		1120020	Creek Valley 25		1725025	Sargent 84		2121084
Summerland 115		0202115	Logan View 594		1127594	Leyton 3		1717003	Sumner-Eddyville-Miller 101		2124101
Arthur			Lyons-Decatur Northeast 20		1111020	Potter-Dix 9		1717009	Dakota		
Arthur Co High 500		0303500	Oakland-Craig 14		1111014	Sidney 1		1717001	Allen 70		2226070
Banner			Tekamah-Herman 1		1111001	Clay			Emerson-Hubbard 561		2226561
Banner 1		0404001	Butler			Adams Central High 90		1801090	Homer 31		2222031
Bayard 21		0462021	Centennial 67R		1280567	Blue Hill 74		1891074	Ponca 1		2226001
Potter-Dix 9		0417009	Columbus 1		1271001	Davenport 47		1885047	So Sioux City 11		2222011
Blaine			David City 56		1212056	Doniphan-Trumbull 126		1840126	Dawes		
Anselmo-Merna 15		0521015	East Butler 2R		1212502	Harvard 11		1818011	Chadron 2		2323002
Loup Co 25		0558025	Lakeview Community 5		1271005	Lawrence/Nelson 5		1865005	Crawford 71		2323071
Sandhills 71		0505071	Raymond Central 161		1255161	Sandy Creek 1C		1818501	Hay Springs 3		2381003
Sargent 84		0521084	Schuyler Central High 123		1219123	Shickley 54		1830054	Hemingford 10		2307010
Boone			Seward 9		1280009	Sutton 2		1818002	Sioux Co High 500		2383500
Boone Central 1		0606001	Shelby-Rising City 32		1272032	Colfax			Dawson		
Central Valley 60		0639060	Cass			Clarkson 58		1919058	Callaway 180		2421180
Elgin 18		0602018	Ashland-Greenwood 1		1378001	Howells-Dodge 70		1919070	Cozad 11		2424011
Elkhorn Valley 80		0659080	Conestoga 56		1313056	Leigh 39		1919039	Elm Creek 9		2410009
Fullerton 1		0663001	Elmwood-Murdock 97		1313097	North Bend Central 595		1927595	Elwood 30		2437030
Newman Grove 13		0659013	Louisville 32		1313032	Schuyler Central High 123		1919123	Eustis-Farnam 95		2432095
Riverside 75		0606075	Nebraska City 111		1366111	Cuming			Gothenburg 20		2424020
St. Edward 17		0606017	Plattsmouth 1		1313001	Bancroft-Rosalie 20		2020020	Lexington 1		2424001
Box Butte			Syracuse-Dunbar-Avoca 27		1366027	Howells-Dodge 70		2019070	Overton 4		2424004
Alliance 6		0707006	Waverly 145		1355145	Logan View 594		2027594	Sumner-Eddyville-Miller 101		2424101
Bayard 21		0762021	Weeping Water 22		1313022	Lyons-Decatur Northeast 20		2011020	Deuel		
Bridgeport 63		0762063	Cedar			Oakland-Craig 14		2011014	Creek Valley 25		2525025
Hemingford 10		0707010	Bloomfield 86R		1454586	Pender 1		2087001	South Platte 95		2525095
Boyd			Crofton 96		1454096	Dixon			Allen 70		2626070
Keya Paha Co High 100		0852100	Hartington-Newcastle 8		1414008	Emerson-Hubbard 561		2626561	Emerson-Hubbard 561		2626561
Boyd County Sch 51		0808051				Hartington-Newcastle 8		2614008	Hartington-Newcastle 8		2614008

2025 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
Dixon (continued)			Gage (continued)			Holt			Lancaster		
Laurel-Concord-Coleridge 54		2614054	Norris 160		3455160	Boyd County Sch 51		4508051	Lincoln 1		5555001
Ponca 1		2626001	Southern 1		3434001	Burwell High 100		4536100	Crete 2		5576002
Wakefield 60R		2690560	Tri County 300		3448300	Chambers 137		4545137	Freeman 34		5534034
Wayne 17		2690017	Wilber-Clatonia 82		3476082	O'Neill 7		4545007	Malcolm 148		5555148
Wynot 101		2614101	Garden			Stuart 44		4545044	Milford 5		5580005
Dodge			Creek Valley 25		3525025	Summerland 115		4502115	Norris 160		5555160
Arlington 24		2789024	Garden Co High 1		3535001	Verdigre 83R		4554583	Palmyra OR1		5566501
Howells-Dodge 70		2719070	South Platte 95		3525095	West Holt Public Sch 239		4545239	Raymond Central 161		5555161
Fremont 1		2727001	Garfield			Wheeler Central 45		4592045	Waverly 145		5555145
Logan View 594		2727594	Burwell High 100		3636100	Hooker			Wilber-Clatonia 82		5576082
North Bend			Chambers 137		3645137	Mullen 1		4646001	Lincoln		
Central 595		2727595	Ord 5		3688005	Howard			Arnold 89		5621089
Oakland-Craig 14		2711014	Wheeler Central 45		3692045	Central Valley 60		4739060	Brady 6		5656006
Scribner-Snyder 62		2727062	Gosper			Centura 100		4747100	Eustis-Farnam 95		5632095
West Point 1		2720001	Arapahoe 18		3733018	Elba 103		4747103	Gothenburg 20		5624020
Douglas			Bertrand 54		3769054	Loup City 1		4782001	Hershey 37		5656037
Omaha 1		2828001	Cambridge 21		3733021	Northwest High 82		4740082	Maxwell 7		5656007
Arlington 24		2889024	Elwood 30		3737030	Palmer 49		4761049	Maywood 46		5632046
Bennington 59		2828059	Eustis-Farnam 95		3732095	St. Paul 1		4747001	McPherson Co High 90		5660090
Douglas Co West Community 15		2828015	Lexington 1		3724001	Jefferson			Medicine Valley 125		5632125
Elkhorn 10		2828010	Southern Valley 540		3733540	Diller-Odell 100		4834100	North Platte 1		5656001
Fremont 1		2827001	Grant			Fairbury 8		4848008	Paxton 6		5651006
Fort Calhoun 3		2889003	Hyannis 11		3838011	Meridian 303		4848303	Perkins County Schools 20		5668020
Gretna 37		2877037	Greeley			Tri County 300		4848300	Stapleton R1		5657501
Millard 17		2828017	Central Valley 60		3939060	Johnson			Sutherland 55		5656055
Ralston 54		2828054	Ord 5		3988005	Freeman 34		4934034	Wallace 65R		5656565
Westside 66		2828066	Riverside 75		3906075	Humboldt-Table Rock-Steinauer 70		4974070	Logan		
Dundy			St. Paul 1		3947001	Johnson-Brock 23		4964023	Arnold 89		5721089
Chase County Schools 10		2915010	Wheeler Central 45		3992045	Johnson Co Central 50		4949050	Sandhills 71		5705071
Dundy Co 117		2929117	Hall			Lewiston 69		4967069	Stapleton R1		5757501
Wauneta-Palisade 536		2915536	Adams Central High 90		4001090	Sterling 33		4949033	Loup		
Fillmore			Aurora 4R		4041504	Syracuse-Dunbar-Avoca 27		4966027	Loup Co 25		5858025
Bruning 94		3085094	Centura 100		4047100	Kearney			Sandhills 71		5805071
Davenport 47		3085047	Doniphan-Trumbull 126		4040126	Adams Central High 90		5001090	Sargent 84		5821084
Exeter-Milligan-Friend 90		3076090	Grand Island 2		4040002	Axtell R1		5050501	Madison		
Fillmore Central 25		3030025	Kenesaw 3		4001003	Gibbon 2		5010002	Battle Creek 5		5959005
Heartland 96		3093096	Northwest High 82		4040082	Kearney 7		5010007	Elkhorn Valley 80		5959080
McCool Junction 83		3093083	Shelton 19		4010019	Kenesaw 3		5001003	Humphrey 67		5971067
Meridian 303		3048303	Wood River High 83		4040083	Minden R3		5050503	Madison 1		5959001
Shickley 54		3030054	Hamilton			Shelton 19		5010019	Newman Grove 13		5959013
Sutton 2		3018002	Aurora 4R		4141504	Silver Lake 123		5001123	Norfolk 2		5959002
Franklin			Central City 4		4161004	Wilcox-Hildreth 1		5050001	McPherson		
Alma 2		3142002	Doniphan-Trumbull 126		4140126	Keith			Arthur Co High 500		6003500
Franklin R6		3131506	Giltner 2		4141002	Arthur High Co 500		5103500	McPherson Co High 90		6060090
Minden R3		3150503	Hampton 91		4141091	Garden Co High 1		5135001	Stapleton R1		6057501
Red Cloud 2		3191002	Harvard 11		4118011	Ogallala 1		5151001	Merrick		
Silver Lake 123		3101123	Heartland 96		4193096	Paxton 6		5151006	Central City 4		6161004
Wilcox-Hildreth 1		3150001	High Plains Community 75		4172075	Perkins County Schools 20		5168020	Fullerton 1		6163001
Frontier			Sutton 2		4118002	South Platte 95		5125095	Grand Island 2		6140002
Arapahoe 18		3233018	Harlan			Keya Paha			High Plains Community 75		6172075
Cambridge 21		3233021	Alma 2		4242002	Keya Paha Co High 100		5252100	Northwest High 82		6140082
Elwood 30		3237030	Franklin R6		4231506	Kimball			Palmer 49		6161049
Eustis-Farnam 95		3232095	Holdrege 44		4269044	Kimball 1		5353001	Twin River 30		6163030
Hayes Center 79		3243079	Loomis 55		4269055	Potter-Dix 9		5317009	Morrill		
Maywood 46		3232046	Southern Valley 540		4233540	Knox			Alliance 6		6207006
McCook 17		3273017	Wilcox-Hildreth 1		4250001	Bloomfield 86R		5454586	Banner 1		6204001
Medicine Valley 125		3232125	Hayes			Boyd County Sch 51		5408051	Bayard 21		6262021
Southwest 179		3273179	Dundy Co 117		4329117	Creighton 13		5454013	Bridgeport 63		6262063
Furnas			Hayes Center 79		4343079	Crofton 96		5454096	Garden Co High 1		6235001
Alma 2		3342002	Maywood 46		4332046	Niobrara 1R		5454501	Leyton 3		6217003
Arapahoe 18		3333018	McCook 17		4373017	Osmond 42R		5470542	Scottsbluff 32		6279032
Cambridge 21		3333021	Wallace 65R		4356565	Plainview 5		5470005	Nance		
Southern Valley 540		3333540	Wauneta-Palisade 536		4315536	Isanti C5		5454505	Central Valley 60		6339060
Southwest 179		3373179	Hitchcock			Summerland 115		5402115	Fullerton 1		6363001
Gage			Dundy Co 117		4429117	Verdigre 83R		5454583	High Plains Community 75		6372075
Beatrice 15		3434015	Hayes Center 79		4443079	Wausa 76R		5454576	Palmer 49		6361049
Crete 2		3476002	Hitchcock County Schools 70		4444070				Riverside 75		6306075
Freeman 34		3434034	McCook 17		4473017				St. Edward 17		6306017
Diller-Odell 100		3434100	Wauneta-Palisade 536		4415536				Twin River 30		6363030
Lewiston 69		3467069									

2025 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
Nemaha			Platte			Saunders (continued)			Thomas		
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	Scotts Bluff			Thedford High 1		8686001
Johnson-Brock 23		6464023	Humphrey 67		7171067	Banner 1		7904001	Thurston		
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
Nuckolls			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 1C		6518501	Twin River 30		7163030	Seward			Umo N Ho Nation		
Superior 11		6565011	Polk			Centennial 67R		8080567	Sch 16		8787016
Thayer Central			Centennial 67R		7280567	Crete 2		8076002	Wakefield 60R		8790560
Comm 70		6585070	Columbus 1		7271001	David City 56		8012056	Winthill 13		8787013
Otoe			Cross County 15		7272015	Dorchester 44		8076044	Winnebago 17		8787017
Conestoga 56		6613056	High Plains			East Butler 2R		8012502	Valley		
Freeman 34		6634034	Community 75		7272075	Exeter-Milligan-Friend 90		8076090	Arcadia 21		8888021
Elmwood-Murdock 97		6613097	Osceola 19		7272019	Malcolm 148		8055148	Burwell High 100		8836100
Johnson-Brock 23		6664023	Shelby-Rising City 32		7272032	Milford 5		8080005	Central Valley 60		8839060
Johnson Co Central 50		6649050	Twin River 30		7263030	Raymond Central 161		8055161	Loup City 1		8882001
Nebraska City 111		6666111	Red Willow			Seward 9		8080009	Ord 5		8888005
Nebraska City 111		6666111	Cambridge 21		7333021	Sheridan			Washington		
Norris 160		6655160	Hitchcock County			Alliance 6		8107006	Arlington 24		8989024
Palmyra OR1		6666501	Schools 70		7344070	Chadron 2		8123002	Bennington 59		8928059
Sterling 33		6649033	McCook 17		7373017	Hyannis 11		8138011	Blair 1		8989001
Syracuse-Dunbar-Avoca 27		6666027	Southwest 179		7373179	Gordon- Rushville			Fort Calhoun 3		8989003
Waverly 145		6655145	Richardson			High 10		8181010	Logan View 594		8927594
Pawnee			Auburn 29		7464029	Hay Springs 3		8181003	Tekamah-Herman 1		8911001
Diller-Odell 100		6734100	Falls City 56		7474056	Hemingford 10		8107010	Wayne		
Humboldt-Table Rock-Steinauer 70		6774070	Humboldt-Table Rock-Steinauer 70		7474070	Sherman			Laurel-Concord-Coleridge 54		9014054
Johnson-Brock 23		6764023	Johnson-Brock 23		7464023	Arcadia 21		8288021	Norfolk 2		9059002
Johnson Co Central 50		6749050	Pawnee City 1		7467001	Central Valley 60		8239060	Pender 1		9087001
Lewiston 69		6767069	Rock			Centura 100		8247100	Pierce 2		9070002
Pawnee City 1		6767001	Ainsworth 10		7509010	Elba 103		8247103	Randolph 45		9014045
Southern 1		6734001	Rock Co High 100		7575100	Litchfield 15		8282015	Wakefield 60R		9090560
Perkins			Saline			Loup City 1		8282001	Wayne 17		9090017
Hayes Center 79		6843079	Crete 2		7676002	Pleasanton 105		8210105	Winside 595		9090595
Ogallala 1		6851001	Dorchester 44		7676044	Ravenna 69		8210069	Wisner-Pilger 30		9020030
Paxton 6		6851006	Exeter-Milligan-Friend 90		7676090	Sioux			Webster		
Perkins County			Meridian 303		7648303	Crawford 71		8323071	Adams Central High 90		9101090
Schools 20		6868020	Milford 5		7680005	Mitchell 31		8379031	Blue Hill 74		9191074
South Platte 95		6825095	Tri County 300		7648300	Morrill 11		8379011	Lawrence/Nelson 5		9165005
Wallace 65R		6856565	Wilber-Clatonia 82		7676082	Sioux Co High 500		8383500	Red Cloud 2		9191002
Phelps			Sarpy			Stanton			Silver Lake 123		9101123
Axtell R1		6950501	Ashland-Greenwood 1		7778001	Clarkson 58		8419058	Superior 11		9165011
Bertrand 54		6969054	Bellevue 1		7777001	Howells-Dodge 70		8419070	Wheeler		
Elm Creek 9		6910009	Gretna 37		7777037	Leigh 39		8419039	Chambers 137		9245137
Holdrege 44		6969044	Louisville 32		7713032	Madison 1		8459001	Elgin 18		9202018
Kearney 7		6910007	Millard 17		7728017	Norfolk 2		8459002	Riverside 75		9206075
Loomis 55		6969055	Omaha 1		7728001	Stanton 3		8484003	Summerland 115		9202115
Overton 4		6924004	Papillion-LaVista 27		7777027	Winside 595		8490595	Wheeler Central 45		9292045
Wilcox-Hildreth 1		6950001	Springfield Platteview 46		7777046	Wisner-Pilger 30		8420030	York		
Pierce			Saunders			Thayer			Centennial 67R		9380567
Battle Creek 5		7059005	Ashland-Greenwood 1		7878001	Bruning 94		8585094	Cross County 15		9372015
Creighton 13		7054013	Cedar Bluffs 107		7878107	Davenport 47		8585047	Exeter-Milligan-Friend 90		9376090
Elkhorn Valley 80		7059080	David City 56		7812056	Deshler 60		8585060	Hampton 91		9341091
Neligh-Oakdale 9		7002009	East Butler 2R		7812502	Fairbury 8		8548008	Heartland 96		9393096
Norfolk 2		7059002	Fremont 1		7827001	Meridian 303		8548303	High Plains		
Osmond 42R		7070542	Mead 72		7878072	Shickley 54		8530054	Community 75		9372075
Pierce 2		7070002	North Bend			Superior 11		8565011	McCool Junction 83		9393083
Plainview 5		7070005	Central 595		7827595	Thayer Central			Sutton 2		9318002
Randolph 45		7014045	Raymond Central 161		7855161	Comm 70		8585070	York 12		9393012
Wausa 76R		7054576	Schuyler Central								
			High 123		7819123						
			Wahoo 39		7878039						

2025 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

Only taxpayers filing paper returns may use the Nebraska Tax Table. If your Nebraska taxable income is more than the highest amount in the tax table, see instructions at the end of the table.

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60						6,560						13,060					
60	160	\$3	\$3	\$3	\$3	6560	6660	\$190	\$163	\$190	\$163	13060	13160	\$418	\$376	\$418	\$381
160	260	\$5	\$5	\$5	\$5	6660	6760	\$193	\$165	\$193	\$165	13160	13260	\$421	\$379	\$421	\$385
260	360	\$8	\$8	\$8	\$8	6760	6860	\$197	\$168	\$197	\$168	13260	13360	\$425	\$383	\$425	\$388
360	460	\$10	\$10	\$10	\$10	6860	6960	\$200	\$170	\$200	\$170	13360	13460	\$428	\$386	\$428	\$392
460	560	\$13	\$13	\$13	\$13	6960	7060	\$204	\$172	\$204	\$172	13460	13560	\$432	\$390	\$432	\$395
560	660	\$15	\$15	\$15	\$15	7060	7160	\$207	\$175	\$207	\$175	13560	13660	\$435	\$393	\$435	\$399
660	760	\$17	\$17	\$17	\$17	7160	7260	\$211	\$177	\$211	\$177	13660	13760	\$439	\$397	\$439	\$402
760	860	\$20	\$20	\$20	\$20	7260	7360	\$214	\$180	\$214	\$180	13760	13860	\$442	\$400	\$442	\$406
860	960	\$22	\$22	\$22	\$22	7360	7460	\$218	\$182	\$218	\$182	13860	13960	\$446	\$404	\$446	\$409
960	1060	\$25	\$25	\$25	\$25	7460	7560	\$221	\$185	\$221	\$185	13960	14060	\$449	\$407	\$449	\$413
1060	1160	\$27	\$27	\$27	\$27	7560	7660	\$225	\$187	\$225	\$188	14060	14160	\$453	\$411	\$453	\$416
1160	1260	\$30	\$30	\$30	\$30	7660	7760	\$228	\$190	\$228	\$192	14160	14260	\$456	\$414	\$456	\$420
1260	1360	\$32	\$32	\$32	\$32	7760	7860	\$232	\$192	\$232	\$195	14260	14360	\$460	\$418	\$460	\$423
1360	1460	\$35	\$35	\$35	\$35	7860	7960	\$235	\$195	\$235	\$199	14360	14460	\$463	\$421	\$463	\$427
1460	1560	\$37	\$37	\$37	\$37	7960	8060	\$239	\$197	\$239	\$202	14460	14560	\$467	\$425	\$467	\$430
1560	1660	\$40	\$40	\$40	\$40	8060	8160	\$242	\$200	\$242	\$206	14560	14660	\$470	\$428	\$470	\$434
1660	1760	\$42	\$42	\$42	\$42	8160	8260	\$246	\$204	\$246	\$209	14660	14760	\$474	\$432	\$474	\$437
1760	1860	\$45	\$45	\$45	\$45	8260	8360	\$249	\$207	\$249	\$213	14760	14860	\$478	\$435	\$478	\$441
1860	1960	\$47	\$47	\$47	\$47	8360	8460	\$253	\$211	\$253	\$216	14860	14960	\$481	\$439	\$481	\$444
1960	2060	\$49	\$49	\$49	\$49	8460	8560	\$256	\$214	\$256	\$220	14960	15060	\$485	\$442	\$485	\$448
2060	2160	\$52	\$52	\$52	\$52	8560	8660	\$260	\$218	\$260	\$223	15060	15160	\$488	\$446	\$488	\$452
2160	2260	\$54	\$54	\$54	\$54	8660	8760	\$263	\$221	\$263	\$227	15160	15260	\$492	\$449	\$492	\$455
2260	2360	\$57	\$57	\$57	\$57	8760	8860	\$267	\$225	\$267	\$230	15260	15360	\$495	\$453	\$495	\$459
2360	2460	\$59	\$59	\$59	\$59	8860	8960	\$270	\$228	\$270	\$234	15360	15460	\$499	\$456	\$499	\$462
2460	2560	\$62	\$62	\$62	\$62	8960	9060	\$274	\$232	\$274	\$237	15460	15560	\$502	\$460	\$502	\$466
2560	2660	\$64	\$64	\$64	\$64	9060	9160	\$277	\$235	\$277	\$241	15560	15660	\$506	\$463	\$506	\$469
2660	2760	\$67	\$67	\$67	\$67	9160	9260	\$281	\$239	\$281	\$244	15660	15760	\$509	\$467	\$509	\$473
2,760						9,260						15,760					
2760	2860	\$69	\$69	\$69	\$69	9260	9360	\$284	\$242	\$284	\$248	15760	15860	\$513	\$471	\$513	\$476
2860	2960	\$72	\$72	\$72	\$72	9360	9460	\$288	\$246	\$288	\$251	15860	15960	\$516	\$474	\$516	\$480
2960	3060	\$74	\$74	\$74	\$74	9460	9560	\$291	\$249	\$291	\$255	15960	16060	\$520	\$478	\$520	\$483
3060	3160	\$77	\$77	\$77	\$77	9560	9660	\$295	\$253	\$295	\$258	16060	16160	\$523	\$481	\$523	\$487
3160	3260	\$79	\$79	\$79	\$79	9660	9760	\$299	\$256	\$299	\$262	16160	16260	\$527	\$485	\$527	\$490
3260	3360	\$81	\$81	\$81	\$81	9760	9860	\$302	\$260	\$302	\$265	16260	16360	\$530	\$488	\$530	\$494
3360	3460	\$84	\$84	\$84	\$84	9860	9960	\$306	\$263	\$306	\$269	16360	16460	\$534	\$492	\$534	\$497
3460	3560	\$86	\$86	\$86	\$86	9960	10060	\$309	\$267	\$309	\$272	16460	16560	\$537	\$495	\$537	\$501
3560	3660	\$89	\$89	\$89	\$89	10060	10160	\$313	\$270	\$313	\$276	16560	16660	\$541	\$499	\$541	\$504
3660	3760	\$91	\$91	\$91	\$91	10160	10260	\$316	\$274	\$316	\$280	16660	16760	\$544	\$502	\$544	\$508
3760	3860	\$94	\$94	\$94	\$94	10260	10360	\$320	\$277	\$320	\$283	16760	16860	\$548	\$506	\$548	\$511
3860	3960	\$96	\$96	\$96	\$96	10360	10460	\$323	\$281	\$323	\$287	16860	16960	\$551	\$509	\$551	\$515
3960	4060	\$99	\$99	\$99	\$99	10460	10560	\$327	\$284	\$327	\$290	16960	17060	\$555	\$513	\$555	\$518
4060	4160	\$102	\$101	\$102	\$101	10560	10660	\$330	\$288	\$330	\$294	17060	17160	\$558	\$516	\$558	\$522
4160	4260	\$105	\$104	\$105	\$104	10660	10760	\$334	\$292	\$334	\$297	17160	17260	\$562	\$520	\$562	\$525
4260	4360	\$109	\$106	\$109	\$106	10760	10860	\$337	\$295	\$337	\$301	17260	17360	\$565	\$523	\$565	\$529
4360	4460	\$112	\$108	\$112	\$108	10860	10960	\$341	\$299	\$341	\$304	17360	17460	\$569	\$527	\$569	\$532
4460	4560	\$116	\$111	\$116	\$111	10960	11060	\$344	\$302	\$344	\$308	17460	17560	\$572	\$530	\$572	\$536
4560	4660	\$119	\$113	\$119	\$113	11060	11160	\$348	\$306	\$348	\$311	17560	17660	\$576	\$534	\$576	\$539
4660	4760	\$123	\$116	\$123	\$116	11160	11260	\$351	\$309	\$351	\$315	17660	17760	\$579	\$537	\$579	\$543
4760	4860	\$127	\$118	\$127	\$118	11260	11360	\$355	\$313	\$355	\$318	17760	17860	\$583	\$541	\$583	\$546
4860	4960	\$130	\$121	\$130	\$121	11360	11460	\$358	\$316	\$358	\$322	17860	17960	\$586	\$544	\$586	\$550
4960	5060	\$134	\$123	\$134	\$123	11460	11560	\$362	\$320	\$362	\$325	17960	18060	\$590	\$548	\$590	\$553
5060	5160	\$137	\$126	\$137	\$126	11560	11660	\$365	\$323	\$365	\$329	18060	18160	\$593	\$551	\$593	\$557
5160	5260	\$141	\$128	\$141	\$128	11660	11760	\$369	\$327	\$369	\$332	18160	18260	\$597	\$555	\$597	\$560
5260	5360	\$144	\$131	\$144	\$131	11760	11860	\$372	\$330	\$372	\$336	18260	18360	\$600	\$558	\$600	\$564
5360	5460	\$148	\$133	\$148	\$133	11860	11960	\$376	\$334	\$376	\$339	18360	18460	\$604	\$562	\$604	\$567
5460	5560	\$151	\$136	\$151	\$136	11960	12060	\$379	\$337	\$379	\$343	18460	18560	\$607	\$565	\$607	\$571
5560	5660	\$155	\$138	\$155	\$138	12060	12160	\$383	\$341	\$383	\$346	18560	18660	\$611	\$569	\$611	\$574
5660	5760	\$158	\$140	\$158	\$140	12160	12260	\$386	\$344	\$386	\$350	18660	18760	\$614	\$572	\$614	\$578
5760	5860	\$162	\$143	\$162	\$143	12260	12360	\$390	\$348	\$390	\$353	18760	18860	\$618	\$576	\$618	\$581
5860	5960	\$165	\$145	\$165	\$145	12360	12460	\$393	\$351	\$393	\$357	18860	18960	\$621	\$579	\$621	\$585
5960	6060	\$169	\$148	\$169	\$148	12460	12560	\$397	\$355	\$397	\$360	18960	19060	\$625	\$583	\$625	\$588
6060	6160	\$172	\$150	\$172	\$150	12560	12660	\$400	\$358	\$400	\$364	19060	19160	\$628	\$586	\$628	\$592
6160	6260	\$176	\$153	\$176	\$153	12660	12760	\$404	\$362	\$404	\$367	19160	19260	\$632	\$590	\$632	\$595
6260	6360	\$179	\$155	\$179	\$155	12760	12860	\$407	\$365	\$407	\$371	19260	19360	\$635	\$593	\$635	\$599
6360	6460	\$183	\$158	\$183	\$158	12860	12960	\$411	\$369	\$411	\$374	19360	19460	\$639	\$597	\$639	\$602
6460	6560	\$186	\$160	\$186	\$160	12960	13060	\$414	\$372	\$414	\$378	19460	19560	\$642	\$600	\$642	\$606

*A qualifying surviving spouse must also use this column.

Continued on next page

2025 Nebraska Tax Table—continued

If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is —						Your Nebraska tax is —						Your Nebraska tax is —					
19,560						26,460						33,360					
19560	19660	\$646	\$604	\$646	\$609	26460	26560	\$924	\$846	\$924	\$852	33360	33460	\$1,270	\$1,088	\$1,270	\$1,094
19660	19760	\$650	\$607	\$650	\$613	26560	26660	\$929	\$850	\$929	\$855	33460	33560	\$1,275	\$1,092	\$1,275	\$1,097
19760	19860	\$653	\$611	\$653	\$616	26660	26760	\$934	\$853	\$934	\$859	33560	33660	\$1,280	\$1,095	\$1,280	\$1,101
19860	19960	\$657	\$614	\$657	\$620	26760	26860	\$939	\$857	\$939	\$862	33660	33760	\$1,285	\$1,099	\$1,285	\$1,104
19960	20060	\$660	\$618	\$660	\$623	26860	26960	\$944	\$860	\$944	\$866	33760	33860	\$1,290	\$1,102	\$1,290	\$1,108
20060	20160	\$664	\$621	\$664	\$627	26960	27060	\$949	\$864	\$949	\$869	33860	33960	\$1,295	\$1,106	\$1,295	\$1,111
20160	20260	\$667	\$625	\$667	\$631	27060	27160	\$954	\$867	\$954	\$873	33960	34060	\$1,300	\$1,109	\$1,300	\$1,115
20260	20360	\$671	\$628	\$671	\$634	27160	27260	\$959	\$871	\$959	\$876	34060	34160	\$1,305	\$1,113	\$1,305	\$1,118
20360	20460	\$674	\$632	\$674	\$638	27260	27360	\$964	\$874	\$964	\$880	34160	34260	\$1,310	\$1,116	\$1,310	\$1,122
20460	20560	\$678	\$635	\$678	\$641	27360	27460	\$969	\$878	\$969	\$883	34260	34360	\$1,315	\$1,120	\$1,315	\$1,125
20560	20660	\$681	\$639	\$681	\$645	27460	27560	\$974	\$881	\$974	\$887	34360	34460	\$1,320	\$1,123	\$1,320	\$1,129
20660	20760	\$685	\$643	\$685	\$648	27560	27660	\$979	\$885	\$979	\$890	34460	34560	\$1,325	\$1,127	\$1,325	\$1,132
20760	20860	\$688	\$646	\$688	\$652	27660	27760	\$984	\$888	\$984	\$894	34560	34660	\$1,330	\$1,130	\$1,330	\$1,136
20860	20960	\$692	\$650	\$692	\$655	27760	27860	\$989	\$892	\$989	\$897	34660	34760	\$1,335	\$1,134	\$1,335	\$1,139
20960	21060	\$695	\$653	\$695	\$659	27860	27960	\$994	\$895	\$994	\$901	34760	34860	\$1,340	\$1,137	\$1,340	\$1,143
21060	21160	\$699	\$657	\$699	\$662	27960	28060	\$999	\$899	\$999	\$904	34860	34960	\$1,345	\$1,141	\$1,345	\$1,146
21160	21260	\$702	\$660	\$702	\$666	28060	28160	\$1,004	\$902	\$1,004	\$908	34960	35060	\$1,350	\$1,144	\$1,350	\$1,150
21260	21360	\$706	\$664	\$706	\$669	28160	28260	\$1,009	\$906	\$1,009	\$911	35060	35160	\$1,355	\$1,148	\$1,355	\$1,154
21360	21460	\$709	\$667	\$709	\$673	28260	28360	\$1,014	\$909	\$1,014	\$915	35160	35260	\$1,360	\$1,151	\$1,360	\$1,157
21460	21560	\$713	\$671	\$713	\$676	28360	28460	\$1,019	\$913	\$1,019	\$918	35260	35360	\$1,365	\$1,155	\$1,365	\$1,161
21560	21660	\$716	\$674	\$716	\$680	28460	28560	\$1,024	\$916	\$1,024	\$922	35360	35460	\$1,370	\$1,158	\$1,370	\$1,164
21660	21760	\$720	\$678	\$720	\$683	28560	28660	\$1,029	\$920	\$1,029	\$925	35460	35560	\$1,375	\$1,162	\$1,375	\$1,168
21760	21860	\$723	\$681	\$723	\$687	28660	28760	\$1,034	\$923	\$1,034	\$929	35560	35660	\$1,380	\$1,165	\$1,380	\$1,171
21860	21960	\$727	\$685	\$727	\$690	28760	28860	\$1,039	\$927	\$1,039	\$932	35660	35760	\$1,385	\$1,169	\$1,385	\$1,175
21960	22060	\$730	\$688	\$730	\$694	28860	28960	\$1,044	\$930	\$1,044	\$936	35760	35860	\$1,390	\$1,173	\$1,390	\$1,178
22060	22160	\$734	\$692	\$734	\$697	28960	29060	\$1,049	\$934	\$1,049	\$939	35860	35960	\$1,395	\$1,176	\$1,395	\$1,182
22160	22260	\$737	\$695	\$737	\$701	29060	29160	\$1,054	\$937	\$1,054	\$943	35960	36060	\$1,400	\$1,180	\$1,400	\$1,185
22260	22360	\$741	\$699	\$741	\$704	29160	29260	\$1,059	\$941	\$1,059	\$946	36060	36160	\$1,405	\$1,183	\$1,405	\$1,189
22360	22460	\$744	\$702	\$744	\$708	29260	29360	\$1,064	\$944	\$1,064	\$950	36160	36260	\$1,410	\$1,187	\$1,410	\$1,192
22460	22560	\$748	\$706	\$748	\$711	29360	29460	\$1,069	\$948	\$1,069	\$953	36260	36360	\$1,415	\$1,190	\$1,415	\$1,196
22560	22660	\$751	\$709	\$751	\$715	29460	29560	\$1,074	\$951	\$1,074	\$957	36360	36460	\$1,420	\$1,194	\$1,420	\$1,199
22,660						29,560						36,460					
22660	22760	\$755	\$713	\$755	\$718	29560	29660	\$1,079	\$955	\$1,079	\$960	36460	36560	\$1,425	\$1,197	\$1,425	\$1,203
22760	22860	\$758	\$716	\$758	\$722	29660	29760	\$1,084	\$958	\$1,084	\$964	36560	36660	\$1,430	\$1,201	\$1,430	\$1,206
22860	22960	\$762	\$720	\$762	\$725	29760	29860	\$1,089	\$962	\$1,089	\$967	36660	36760	\$1,435	\$1,204	\$1,435	\$1,210
22960	23060	\$765	\$723	\$765	\$729	29860	29960	\$1,094	\$965	\$1,094	\$971	36760	36860	\$1,440	\$1,208	\$1,440	\$1,213
23060	23160	\$769	\$727	\$769	\$732	29960	30060	\$1,099	\$969	\$1,099	\$974	36860	36960	\$1,445	\$1,211	\$1,445	\$1,217
23160	23260	\$772	\$730	\$772	\$736	30060	30160	\$1,104	\$972	\$1,104	\$978	36960	37060	\$1,450	\$1,215	\$1,450	\$1,220
23260	23360	\$776	\$734	\$776	\$739	30160	30260	\$1,109	\$976	\$1,109	\$982	37060	37160	\$1,455	\$1,218	\$1,455	\$1,224
23360	23460	\$779	\$737	\$779	\$743	30260	30360	\$1,114	\$979	\$1,114	\$985	37160	37260	\$1,460	\$1,222	\$1,460	\$1,227
23460	23560	\$783	\$741	\$783	\$746	30360	30460	\$1,119	\$983	\$1,119	\$989	37260	37360	\$1,465	\$1,225	\$1,465	\$1,231
23560	23660	\$786	\$744	\$786	\$750	30460	30560	\$1,124	\$986	\$1,124	\$992	37360	37460	\$1,470	\$1,229	\$1,470	\$1,234
23660	23760	\$790	\$748	\$790	\$753	30560	30660	\$1,129	\$990	\$1,129	\$996	37460	37560	\$1,475	\$1,232	\$1,475	\$1,238
23760	23860	\$793	\$751	\$793	\$757	30660	30760	\$1,134	\$994	\$1,134	\$999	37560	37660	\$1,480	\$1,236	\$1,480	\$1,241
23860	23960	\$797	\$755	\$797	\$760	30760	30860	\$1,139	\$997	\$1,139	\$1,003	37660	37760	\$1,485	\$1,239	\$1,485	\$1,245
23960	24060	\$800	\$758	\$800	\$764	30860	30960	\$1,144	\$1,001	\$1,144	\$1,006	37760	37860	\$1,490	\$1,243	\$1,490	\$1,248
24060	24160	\$804	\$762	\$804	\$767	30960	31060	\$1,149	\$1,004	\$1,149	\$1,010	37860	37960	\$1,495	\$1,246	\$1,495	\$1,252
24160	24260	\$809	\$765	\$809	\$771	31060	31160	\$1,154	\$1,008	\$1,154	\$1,013	37960	38060	\$1,500	\$1,250	\$1,500	\$1,255
24260	24360	\$814	\$769	\$814	\$774	31160	31260	\$1,160	\$1,011	\$1,160	\$1,017	38060	38160	\$1,505	\$1,253	\$1,505	\$1,259
24360	24460	\$819	\$772	\$819	\$778	31260	31360	\$1,165	\$1,015	\$1,165	\$1,020	38160	38260	\$1,510	\$1,257	\$1,510	\$1,262
24460	24560	\$824	\$776	\$824	\$781	31360	31460	\$1,170	\$1,018	\$1,170	\$1,024	38260	38360	\$1,515	\$1,260	\$1,515	\$1,266
24560	24660	\$829	\$779	\$829	\$785	31460	31560	\$1,175	\$1,022	\$1,175	\$1,027	38360	38460	\$1,520	\$1,264	\$1,520	\$1,269
24660	24760	\$834	\$783	\$834	\$788	31560	31660	\$1,180	\$1,025	\$1,180	\$1,031	38460	38560	\$1,525	\$1,267	\$1,525	\$1,273
24760	24860	\$839	\$786	\$839	\$792	31660	31760	\$1,185	\$1,029	\$1,185	\$1,034	38560	38660	\$1,530	\$1,271	\$1,530	\$1,277
24860	24960	\$844	\$790	\$844	\$795	31760	31860	\$1,190	\$1,032	\$1,190	\$1,038	38660	38760	\$1,535	\$1,274	\$1,535	\$1,282
24960	25060	\$849	\$793	\$849	\$799	31860	31960	\$1,195	\$1,036	\$1,195	\$1,041	38760	38860	\$1,540	\$1,278	\$1,540	\$1,287
25060	25160	\$854	\$797	\$854	\$803	31960	32060	\$1,200	\$1,039	\$1,200	\$1,045	38860	38960	\$1,545	\$1,281	\$1,545	\$1,292
25160	25260	\$8															

2025 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
40,260						47,160						54,060					
40260	40360	\$1,618	\$1,330	\$1,618	\$1,362	47160	47260	\$1,977	\$1,573	\$1,977	\$1,708	54060	54160	\$2,336	\$1,903	\$2,336	\$2,053
40360	40460	\$1,623	\$1,334	\$1,623	\$1,367	47260	47360	\$1,982	\$1,576	\$1,982	\$1,713	54160	54260	\$2,341	\$1,908	\$2,341	\$2,058
40460	40560	\$1,629	\$1,337	\$1,629	\$1,372	47360	47460	\$1,987	\$1,580	\$1,987	\$1,718	54260	54360	\$2,346	\$1,913	\$2,346	\$2,063
40560	40660	\$1,634	\$1,341	\$1,634	\$1,377	47460	47560	\$1,993	\$1,583	\$1,993	\$1,723	54360	54460	\$2,351	\$1,918	\$2,351	\$2,068
40660	40760	\$1,639	\$1,345	\$1,639	\$1,382	47560	47660	\$1,998	\$1,587	\$1,998	\$1,728	54460	54560	\$2,357	\$1,923	\$2,357	\$2,073
40760	40860	\$1,644	\$1,348	\$1,644	\$1,387	47660	47760	\$2,003	\$1,590	\$2,003	\$1,733	54560	54660	\$2,362	\$1,928	\$2,362	\$2,078
40860	40960	\$1,649	\$1,352	\$1,649	\$1,392	47760	47860	\$2,008	\$1,594	\$2,008	\$1,738	54660	54760	\$2,367	\$1,933	\$2,367	\$2,083
40960	41060	\$1,655	\$1,355	\$1,655	\$1,397	47860	47960	\$2,013	\$1,597	\$2,013	\$1,743	54760	54860	\$2,372	\$1,938	\$2,372	\$2,088
41060	41160	\$1,660	\$1,359	\$1,660	\$1,402	47960	48060	\$2,019	\$1,601	\$2,019	\$1,748	54860	54960	\$2,377	\$1,943	\$2,377	\$2,093
41160	41260	\$1,665	\$1,362	\$1,665	\$1,407	48060	48160	\$2,024	\$1,604	\$2,024	\$1,753	54960	55060	\$2,383	\$1,948	\$2,383	\$2,098
41260	41360	\$1,670	\$1,366	\$1,670	\$1,412	48160	48260	\$2,029	\$1,608	\$2,029	\$1,758	55060	55160	\$2,388	\$1,953	\$2,388	\$2,103
41360	41460	\$1,675	\$1,369	\$1,675	\$1,417	48260	48360	\$2,034	\$1,612	\$2,034	\$1,763	55160	55260	\$2,393	\$1,958	\$2,393	\$2,108
41460	41560	\$1,681	\$1,373	\$1,681	\$1,422	48360	48460	\$2,039	\$1,617	\$2,039	\$1,768	55260	55360	\$2,398	\$1,963	\$2,398	\$2,113
41560	41660	\$1,686	\$1,376	\$1,686	\$1,427	48460	48560	\$2,045	\$1,622	\$2,045	\$1,773	55360	55460	\$2,403	\$1,968	\$2,403	\$2,118
41660	41760	\$1,691	\$1,380	\$1,691	\$1,432	48560	48660	\$2,050	\$1,627	\$2,050	\$1,778	55460	55560	\$2,409	\$1,973	\$2,409	\$2,123
41760	41860	\$1,696	\$1,383	\$1,696	\$1,437	48660	48760	\$2,055	\$1,632	\$2,055	\$1,783	55560	55660	\$2,414	\$1,978	\$2,414	\$2,128
41860	41960	\$1,701	\$1,387	\$1,701	\$1,442	48760	48860	\$2,060	\$1,637	\$2,060	\$1,788	55660	55760	\$2,419	\$1,983	\$2,419	\$2,133
41960	42060	\$1,707	\$1,390	\$1,707	\$1,447	48860	48960	\$2,065	\$1,642	\$2,065	\$1,793	55760	55860	\$2,424	\$1,988	\$2,424	\$2,138
42060	42160	\$1,712	\$1,394	\$1,712	\$1,452	48960	49060	\$2,071	\$1,647	\$2,071	\$1,798	55860	55960	\$2,429	\$1,993	\$2,429	\$2,143
42160	42260	\$1,717	\$1,397	\$1,717	\$1,457	49060	49160	\$2,076	\$1,652	\$2,076	\$1,803	55960	56060	\$2,435	\$1,998	\$2,435	\$2,148
42260	42360	\$1,722	\$1,401	\$1,722	\$1,462	49160	49260	\$2,081	\$1,657	\$2,081	\$1,808	56060	56160	\$2,440	\$2,003	\$2,440	\$2,153
42360	42460	\$1,727	\$1,404	\$1,727	\$1,467	49260	49360	\$2,086	\$1,662	\$2,086	\$1,813	56160	56260	\$2,445	\$2,008	\$2,445	\$2,158
42460	42560	\$1,733	\$1,408	\$1,733	\$1,472	49360	49460	\$2,091	\$1,667	\$2,091	\$1,818	56260	56360	\$2,450	\$2,013	\$2,450	\$2,163
42560	42660	\$1,738	\$1,411	\$1,738	\$1,477	49460	49560	\$2,097	\$1,672	\$2,097	\$1,823	56360	56460	\$2,455	\$2,018	\$2,455	\$2,168
42660	42760	\$1,743	\$1,415	\$1,743	\$1,482	49560	49660	\$2,102	\$1,677	\$2,102	\$1,828	56460	56560	\$2,461	\$2,023	\$2,461	\$2,173
42760	42860	\$1,748	\$1,418	\$1,748	\$1,487	49660	49760	\$2,107	\$1,682	\$2,107	\$1,833	56560	56660	\$2,466	\$2,028	\$2,466	\$2,178
42860	42960	\$1,753	\$1,422	\$1,753	\$1,492	49760	49860	\$2,112	\$1,687	\$2,112	\$1,838	56660	56760	\$2,471	\$2,033	\$2,471	\$2,183
42960	43060	\$1,759	\$1,425	\$1,759	\$1,497	49860	49960	\$2,117	\$1,692	\$2,117	\$1,843	56760	56860	\$2,476	\$2,038	\$2,476	\$2,188
43060	43160	\$1,764	\$1,429	\$1,764	\$1,502	49960	50060	\$2,123	\$1,697	\$2,123	\$1,848	56860	56960	\$2,481	\$2,043	\$2,481	\$2,193
43160	43260	\$1,769	\$1,432	\$1,769	\$1,507	50060	50160	\$2,128	\$1,702	\$2,128	\$1,853	56960	57060	\$2,487	\$2,048	\$2,487	\$2,198
43260	43360	\$1,774	\$1,436	\$1,774	\$1,512	50160	50260	\$2,133	\$1,707	\$2,133	\$1,858	57060	57160	\$2,492	\$2,053	\$2,492	\$2,204
43,360						50,260						57,160					
43360	43460	\$1,779	\$1,439	\$1,779	\$1,517	50260	50360	\$2,138	\$1,712	\$2,138	\$1,863	57160	57260	\$2,497	\$2,058	\$2,497	\$2,209
43460	43560	\$1,785	\$1,443	\$1,785	\$1,522	50360	50460	\$2,143	\$1,717	\$2,143	\$1,868	57260	57360	\$2,502	\$2,063	\$2,502	\$2,214
43560	43660	\$1,790	\$1,446	\$1,790	\$1,527	50460	50560	\$2,149	\$1,722	\$2,149	\$1,873	57360	57460	\$2,507	\$2,068	\$2,507	\$2,219
43660	43760	\$1,795	\$1,450	\$1,795	\$1,532	50560	50660	\$2,154	\$1,727	\$2,154	\$1,878	57460	57560	\$2,513	\$2,073	\$2,513	\$2,224
43760	43860	\$1,800	\$1,453	\$1,800	\$1,537	50660	50760	\$2,159	\$1,732	\$2,159	\$1,883	57560	57660	\$2,518	\$2,078	\$2,518	\$2,229
43860	43960	\$1,805	\$1,457	\$1,805	\$1,542	50760	50860	\$2,164	\$1,737	\$2,164	\$1,888	57660	57760	\$2,523	\$2,083	\$2,523	\$2,234
43960	44060	\$1,811	\$1,460	\$1,811	\$1,547	50860	50960	\$2,169	\$1,742	\$2,169	\$1,893	57760	57860	\$2,528	\$2,088	\$2,528	\$2,239
44060	44160	\$1,816	\$1,464	\$1,816	\$1,552	50960	51060	\$2,175	\$1,747	\$2,175	\$1,898	57860	57960	\$2,533	\$2,093	\$2,533	\$2,244
44160	44260	\$1,821	\$1,467	\$1,821	\$1,557	51060	51160	\$2,180	\$1,752	\$2,180	\$1,903	57960	58060	\$2,539	\$2,098	\$2,539	\$2,249
44260	44360	\$1,826	\$1,471	\$1,826	\$1,562	51160	51260	\$2,185	\$1,757	\$2,185	\$1,908	58060	58160	\$2,544	\$2,103	\$2,544	\$2,255
44360	44460	\$1,831	\$1,474	\$1,831	\$1,567	51260	51360	\$2,190	\$1,762	\$2,190	\$1,913	58160	58260	\$2,549	\$2,108	\$2,549	\$2,260
44460	44560	\$1,837	\$1,478	\$1,837	\$1,572	51360	51460	\$2,195	\$1,767	\$2,195	\$1,918	58260	58360	\$2,554	\$2,113	\$2,554	\$2,265
44560	44660	\$1,842	\$1,481	\$1,842	\$1,577	51460	51560	\$2,201	\$1,772	\$2,201	\$1,923	58360	58460	\$2,559	\$2,118	\$2,559	\$2,270
44660	44760	\$1,847	\$1,485	\$1,847	\$1,582	51560	51660	\$2,206	\$1,777	\$2,206	\$1,928	58460	58560	\$2,565	\$2,123	\$2,565	\$2,275
44760	44860	\$1,852	\$1,488	\$1,852	\$1,587	51660	51760	\$2,211	\$1,783	\$2,211	\$1,933	58560	58660	\$2,570	\$2,128	\$2,570	\$2,281
44860	44960	\$1,857	\$1,492	\$1,857	\$1,592	51760	51860	\$2,216	\$1,788	\$2,216	\$1,938	58660	58760	\$2,575	\$2,133	\$2,575	\$2,286
44960	45060	\$1,863	\$1,495	\$1,863	\$1,597	51860	51960	\$2,221	\$1,793	\$2,221	\$1,943	58760	58860	\$2,580	\$2,138	\$2,580	\$2,291
45060	45160	\$1,868	\$1,499	\$1,868	\$1,602	51960	52060	\$2,227	\$1,798	\$2,227	\$1,948	58860	58960	\$2,585	\$2,143	\$2,585	\$2,296
45160	45260	\$1,873	\$1,502	\$1,873	\$1,607	52060	52160	\$2,232	\$1,803	\$2,232	\$1,953	58960	59060	\$2,591	\$2,148	\$2,591	\$2,301
45260	45360	\$1,878	\$1,506	\$1,878	\$1,612	52160	52260	\$2,237	\$1,808	\$2,237	\$1,958	59060	59160	\$2,596	\$2,153	\$2,596	\$2,307
45360	45460	\$1,883	\$1,509	\$1,883	\$1,617	52260	52360	\$2,242	\$1,813	\$2,242	\$1,963	59160	59260	\$2,601	\$2,158	\$2,601	\$2,312
45460	45560	\$1,889	\$1,513	\$1,889	\$1,622	52360											

2025 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60,960						66,560						72,160					
60960	61060	\$2,695	\$2,248	\$2,695	\$2,405	66560	66660	\$2,986	\$2,529	\$2,986	\$2,697	72160	72260	\$3,277	\$2,810	\$3,277	\$2,988
61060	61160	\$2,700	\$2,253	\$2,700	\$2,411	66660	66760	\$2,991	\$2,534	\$2,991	\$2,702	72260	72360	\$3,282	\$2,815	\$3,282	\$2,993
61160	61260	\$2,705	\$2,258	\$2,705	\$2,416	66760	66860	\$2,996	\$2,539	\$2,996	\$2,707	72360	72460	\$3,287	\$2,820	\$3,287	\$2,998
61260	61360	\$2,710	\$2,263	\$2,710	\$2,421	66860	66960	\$3,001	\$2,544	\$3,001	\$2,712	72460	72560	\$3,293	\$2,825	\$3,293	\$3,003
61360	61460	\$2,715	\$2,268	\$2,715	\$2,426	66960	67060	\$3,007	\$2,549	\$3,007	\$2,717	72560	72660	\$3,298	\$2,830	\$3,298	\$3,009
61460	61560	\$2,721	\$2,273	\$2,721	\$2,431	67060	67160	\$3,012	\$2,554	\$3,012	\$2,723	72660	72760	\$3,303	\$2,835	\$3,303	\$3,014
61560	61660	\$2,726	\$2,278	\$2,726	\$2,437	67160	67260	\$3,017	\$2,559	\$3,017	\$2,728	72760	72860	\$3,308	\$2,840	\$3,308	\$3,019
61660	61760	\$2,731	\$2,284	\$2,731	\$2,442	67260	67360	\$3,022	\$2,564	\$3,022	\$2,733	72860	72960	\$3,313	\$2,845	\$3,313	\$3,024
61760	61860	\$2,736	\$2,289	\$2,736	\$2,447	67360	67460	\$3,027	\$2,569	\$3,027	\$2,738	72960	73060	\$3,319	\$2,850	\$3,319	\$3,029
61860	61960	\$2,741	\$2,294	\$2,741	\$2,452	67460	67560	\$3,033	\$2,574	\$3,033	\$2,743	73060	73160	\$3,324	\$2,855	\$3,324	\$3,035
61960	62060	\$2,747	\$2,299	\$2,747	\$2,457	67560	67660	\$3,038	\$2,579	\$3,038	\$2,749	73160	73260	\$3,329	\$2,860	\$3,329	\$3,040
62060	62160	\$2,752	\$2,304	\$2,752	\$2,463	67660	67760	\$3,043	\$2,584	\$3,043	\$2,754	73260	73360	\$3,334	\$2,865	\$3,334	\$3,045
62160	62260	\$2,757	\$2,309	\$2,757	\$2,468	67760	67860	\$3,048	\$2,589	\$3,048	\$2,759	73360	73460	\$3,339	\$2,870	\$3,339	\$3,050
62260	62360	\$2,762	\$2,314	\$2,762	\$2,473	67860	67960	\$3,053	\$2,594	\$3,053	\$2,764	73460	73560	\$3,345	\$2,875	\$3,345	\$3,055
62360	62460	\$2,767	\$2,319	\$2,767	\$2,478	67960	68060	\$3,059	\$2,599	\$3,059	\$2,769	73560	73660	\$3,350	\$2,880	\$3,350	\$3,061
62460	62560	\$2,773	\$2,324	\$2,773	\$2,483	68060	68160	\$3,064	\$2,604	\$3,064	\$2,775	73660	73760	\$3,355	\$2,885	\$3,355	\$3,066
62560	62660	\$2,778	\$2,329	\$2,778	\$2,489	68160	68260	\$3,069	\$2,609	\$3,069	\$2,780	73760	73860	\$3,360	\$2,890	\$3,360	\$3,071
62660	62760	\$2,783	\$2,334	\$2,783	\$2,494	68260	68360	\$3,074	\$2,614	\$3,074	\$2,785	73860	73960	\$3,365	\$2,895	\$3,365	\$3,076
62760	62860	\$2,788	\$2,339	\$2,788	\$2,499	68360	68460	\$3,079	\$2,619	\$3,079	\$2,790	73960	74060	\$3,371	\$2,900	\$3,371	\$3,081
62860	62960	\$2,793	\$2,344	\$2,793	\$2,504	68460	68560	\$3,085	\$2,624	\$3,085	\$2,795	74060	74160	\$3,376	\$2,905	\$3,376	\$3,087
62960	63060	\$2,799	\$2,349	\$2,799	\$2,509	68560	68660	\$3,090	\$2,629	\$3,090	\$2,801	74160	74260	\$3,381	\$2,910	\$3,381	\$3,092
63060	63160	\$2,804	\$2,354	\$2,804	\$2,515	68660	68760	\$3,095	\$2,634	\$3,095	\$2,806	74260	74360	\$3,386	\$2,915	\$3,386	\$3,097
63160	63260	\$2,809	\$2,359	\$2,809	\$2,520	68760	68860	\$3,100	\$2,639	\$3,100	\$2,811	74360	74460	\$3,391	\$2,920	\$3,391	\$3,102
63260	63360	\$2,814	\$2,364	\$2,814	\$2,525	68860	68960	\$3,105	\$2,644	\$3,105	\$2,816	74460	74560	\$3,397	\$2,925	\$3,397	\$3,107
63360	63460	\$2,819	\$2,369	\$2,819	\$2,530	68960	69060	\$3,111	\$2,649	\$3,111	\$2,821	74560	74660	\$3,402	\$2,930	\$3,402	\$3,113
63460	63560	\$2,825	\$2,374	\$2,825	\$2,535	69060	69160	\$3,116	\$2,654	\$3,116	\$2,827	74660	74760	\$3,407	\$2,935	\$3,407	\$3,118
63560	63660	\$2,830	\$2,379	\$2,830	\$2,541	69160	69260	\$3,121	\$2,659	\$3,121	\$2,832	74760	74860	\$3,412	\$2,940	\$3,412	\$3,123
63660	63760	\$2,835	\$2,384	\$2,835	\$2,546	69260	69360	\$3,126	\$2,664	\$3,126	\$2,837	74860	74960	\$3,417	\$2,945	\$3,417	\$3,128
63760	63860	\$2,840	\$2,389	\$2,840	\$2,551	69360	69460	\$3,131	\$2,669	\$3,131	\$2,842	74960	75060	\$3,423	\$2,950	\$3,423	\$3,133
63860	63960	\$2,845	\$2,394	\$2,845	\$2,556	69460	69560	\$3,137	\$2,674	\$3,137	\$2,847	75060	75160	\$3,428	\$2,955	\$3,428	\$3,139
63960	64060	\$2,851	\$2,399	\$2,851	\$2,561	69560	69660	\$3,142	\$2,679	\$3,142	\$2,853	75160	75260	\$3,433	\$2,960	\$3,433	\$3,144
64060	64160	\$2,856	\$2,404	\$2,856	\$2,567	69660	69760	\$3,147	\$2,684	\$3,147	\$2,858	75260	75360	\$3,438	\$2,965	\$3,438	\$3,149
64160	64260	\$2,861	\$2,409	\$2,861	\$2,572	69760	69860	\$3,152	\$2,689	\$3,152	\$2,863	75360	75460	\$3,443	\$2,970	\$3,443	\$3,154
64260	64360	\$2,866	\$2,414	\$2,866	\$2,577	69860	69960	\$3,157	\$2,694	\$3,157	\$2,868	75460	75560	\$3,449	\$2,975	\$3,449	\$3,159
64360	64460	\$2,871	\$2,419	\$2,871	\$2,582	69960	70060	\$3,163	\$2,699	\$3,163	\$2,873	75560	75660	\$3,454	\$2,980	\$3,454	\$3,165
64460	64560	\$2,877	\$2,424	\$2,877	\$2,587	70060	70160	\$3,168	\$2,704	\$3,168	\$2,879	75660	75760	\$3,459	\$2,985	\$3,459	\$3,170
64560	64660	\$2,882	\$2,429	\$2,882	\$2,593	70160	70260	\$3,173	\$2,709	\$3,173	\$2,884	75760	75860	\$3,464	\$2,990	\$3,464	\$3,175
64660	64760	\$2,887	\$2,434	\$2,887	\$2,598	70260	70360	\$3,178	\$2,714	\$3,178	\$2,889	75860	75960	\$3,469	\$2,995	\$3,469	\$3,180
64760	64860	\$2,892	\$2,439	\$2,892	\$2,603	70360	70460	\$3,183	\$2,719	\$3,183	\$2,894	75960	76060	\$3,475	\$3,000	\$3,475	\$3,185
64860	64960	\$2,897	\$2,444	\$2,897	\$2,608	70460	70560	\$3,189	\$2,724	\$3,189	\$2,899	76060	76160	\$3,480	\$3,005	\$3,480	\$3,191
64960	65060	\$2,903	\$2,449	\$2,903	\$2,613	70560	70660	\$3,194	\$2,729	\$3,194	\$2,905	76160	76260	\$3,485	\$3,010	\$3,485	\$3,196
65060	65160	\$2,908	\$2,454	\$2,908	\$2,619	70660	70760	\$3,199	\$2,734	\$3,199	\$2,910	76260	76360	\$3,490	\$3,015	\$3,490	\$3,201
65160	65260	\$2,913	\$2,459	\$2,913	\$2,624	70760	70860	\$3,204	\$2,739	\$3,204	\$2,915	76360	76460	\$3,495	\$3,020	\$3,495	\$3,206
65260	65360	\$2,918	\$2,464	\$2,918	\$2,629	70860	70960	\$3,209	\$2,744	\$3,209	\$2,920	76460	76560	\$3,501	\$3,025	\$3,501	\$3,211
65360	65460	\$2,923	\$2,469	\$2,923	\$2,634	70960	71060	\$3,215	\$2,749	\$3,215	\$2,925	76560	76660	\$3,506	\$3,030	\$3,506	\$3,217
65460	65560	\$2,929	\$2,474	\$2,929	\$2,639	71060	71160	\$3,220	\$2,754	\$3,220	\$2,931	76660	76760	\$3,511	\$3,035	\$3,511	\$3,222
65560	65660	\$2,934	\$2,479	\$2,934	\$2,645	71160	71260	\$3,225	\$2,759	\$3,225	\$2,936	76760	76860	\$3,516	\$3,040	\$3,516	\$3,227
65660	65760	\$2,939	\$2,484	\$2,939	\$2,650	71260	71360	\$3,230	\$2,764	\$3,230	\$2,941	76860	76960	\$3,521	\$3,045	\$3,521	\$3,232
65760	65860	\$2,944	\$2,489	\$2,944	\$2,655	71360	71460	\$3,235	\$2,769	\$3,235	\$2,946	76960	77060	\$3,527	\$3,050	\$3,527	\$3,237
65860	65960	\$2,949	\$2,494	\$2,949	\$2,660	71460	71560	\$3,241	\$2,774	\$3,241	\$2,951	77060	77160	\$3,532	\$3,055	\$3,532	\$3,243
65960	66060	\$2,955	\$2,499	\$2,955	\$2,665	71560	71660	\$3,246	\$2,779	\$3,246	\$2,957	77160	77260	\$3,537	\$3,060	\$3,537	\$3,248
66060	66160	\$2,960	\$2,504	\$2,960	\$2,671	71660	71760	\$3,251	\$2,785	\$3,251	\$2,962	77260	77360	\$3,542	\$3,065	\$3,542	\$3,253
66160	66260	\$2,965	\$2,509	\$2,965	\$2,676	71760	71860	\$3,256	\$2,790	\$3,256	\$2,967	77360	77460	\$3,547	\$3,070	\$3,547	\$3,258
66260	66360	\$2,970	\$2,514	\$2,970	\$2,681	71860	71960	\$3,261	\$2,795	\$3,261	\$2,972	77460	77560	\$3,553	\$3,075	\$3,553	\$3,263
66360	66460	\$2,975	\$2,519	\$2,975	\$2,686	71960	72060	\$3,267	\$2,800	\$3,267	\$2,977	77560	77660	\$3,558	\$3,080	\$3,558	\$3,269
66460	66560	\$2,981	\$2,524	\$2,981	\$2,691	72060	72160	\$3,272	\$2,805	\$3,272	\$2,983	77660	77760	\$3,563	\$3,085	\$3,563	\$3,274

*A qualifying surviving spouse must also use this column.

Over \$77,760			
• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2025 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$77,760, the endpoint of the bracket.			
Single Add \$3,566 plus 5.20% of the amount over \$77,760.	Married, filing jointly or qualifying surviving spouse Add \$3,088 plus 5.20% of the amount over \$77,760.	Married, filing separately Add \$3,566 plus 5.20% of the amount over \$77,760.	Head of household Add \$3,276 plus 5.20% of the amount over \$77,760.
(Your taxable income - \$77,760) x .0520 + \$3,566 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,088 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,566 = Your Nebraska tax.	(Your taxable income - \$77,760) x .0520 + \$3,276 = Your Nebraska tax.

This is your Nebraska income tax.

(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)

Local Sales and Use Tax Codes and Rates

The use tax reported on the original return cannot be changed on an amended return, see instructions.

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Adams (002)	1.00%	Exeter (178)	1.50%	North Bend (353)	1.50%
Ainsworth (003)	1.50	Fairbury (179)	2.00	North Platte (355)	2.00
Albion (004)	1.50	Fairfield (180)	1.50	Oakland (358)	1.50
Alliance (008)	1.50	Falls City (182)	2.00	Oconto (360)	1.00
Alma (009)	2.00	Farnam (183)	1.00	Odell (362)	1.00
Ansley (015)	1.00	Fordyce (187)	1.00	Ogallala (363)	1.50
Arapahoe (016)	1.50	Fort Calhoun (188)	1.50	Omaha (365)	1.50
Arcadia (017)	1.00	Franklin (190)	1.00	O'Neill (366)	1.50
Arlington (018)	1.50	Fremont (191)	1.50	Orchard (368)	1.50
Arnold (019)	1.00	Friend (192)	2.00	Ord (369)	1.50
Ashland (021)	1.50		beginning 4/1/2025	Osceola (371)	1.50
Atkinson (023)	1.50		1/1/2025 to 3/31/2025	Oshkosh (372)	2.00
Auburn (025)	1.00	Fullerton (193)	2.00	Osmond (373)	1.50
Bancroft (030)	1.50	Gage County (934)	0.00	Oxford (376)	1.50
Bassett (035)	1.50	Geneva (198)	2.00	Palmer (379)	1.50
Battle Creek (036)	1.50	Genoa (199)	2.00	Palmyra (380)	1.00
Bayard (037)	1.00	Gering (200)	2.00	Papillion (382)	2.00
Beatrice (039)	2.00	Gibbon (201)	1.50	Pawnee City (383)	2.00
Beaver City (040)	1.00	Gordon (206)	1.50	Paxton (384)	2.00
Beaver Crossing (041)	1.00	Gothenburg (207)	1.50	Pender (385)	1.50
Beemer (043)	1.50	Grafton (208)	1.50	Peru (386)	1.00
Bellevue (046)	1.50	Grand Island (210)	2.00	Petersburg (387)	1.00
Bellwood (047)	1.50	Grant (211)	1.00	Pierce (390)	1.00
Benedict (049)	1.50	Greeley (212)	1.50	Pilger (391)	1.50
Benkelman (050)	1.50	Greenwood (213)	1.00	Plainview (392)	1.50
Bennet (051)	1.00	Gresham (214)	1.50	Platte Center (393)	1.50
Bennington (052)	1.50	Gretna (215)	2.00	Plattsmouth (394)	1.50
Bertrand (053)	1.50	Guide Rock (217)	1.50	Pleasanton (396)	1.00
Big Springs (055)	1.00	Hallam (221)	1.00	Plymouth (397)	1.50
Blair (057)	1.50	Halsey (222)	0.50	Ponca (399)	1.50
Bloomfield (058)	1.00	Harrison (227)	1.50	Ralston (407)	1.50
Blue Hill (060)	1.50	Hartington (228)	1.50	Randolph (408)	1.50
Brainard (066)	1.00	Harvard (229)	1.00	Ravenna (409)	1.50
Bridgeport (068)	1.00	Hastings (230)	1.50	Red Cloud (411)	1.50
Broken Bow (072)	1.50	Hay Springs (231)	1.00	Republican City (412)	1.00
Brownville (073)	1.00	Hebron (235)	1.50	Rising City (415)	1.00
Bruning (075)	1.50	Hemingford (236)	1.50	Roca (418)	1.50
Burwell (081)	1.50	Henderson (237)	1.50	Rulo (424)	beginning 4/1/2025 1.00
Byron (084)	1.00	Hickman (242)	1.50	Rushville (425)	1.50
Cairo (085)	1.00	Hildreth (243)	1.00	St. Edward (452)	1.50
Callaway (086)	1.00	Holdrege (245)	1.50	St. Paul (454)	1.50
Cambridge (087)	2.00	Hooper (248)	1.00	Sargent (428)	2.00
Cedar Rapids (092)	1.00	Howells (251)	1.50	Schuyler (430)	1.50
Central City (094)	1.50	Hubbard (252)	1.50	Scottsbluff (432)	1.50
Ceresco (095)	1.50	Hubbell (253)	1.00	Scribner (433)	1.50
Chadron (096)	2.00	Humboldt (254)	1.50	Seward (435)	2.00
Chambers (097)	1.00	Humphrey (255)	2.00	Shelby (436)	1.50
Chappell (099)	2.00	Hyannis (257)	1.00	Shickley (438)	beginning 4/1/2025 1.00
Chester (100)	1.00	Imperial (258)	1.00	Sidney (441)	2.00
Clarks (101)	1.50	Jackson (263)	1.50	Silver Creek (442)	1.00
Clarkson (102)	1.50	Jansen (264)	1.00	South Sioux City (446)	1.50
Clatonia (103)	0.50	Juniata (268)	1.50	Spalding (447)	1.50
Clay Center (104)	1.50	Kearney (269)	1.50	Spencer (448)	1.00
Clearwater (105)	1.50	Kenesaw (270)	1.50	Springfield (450)	1.50
Coleridge (108)	1.00	Kimball (273)	1.00	Springview (451)	1.00
Columbus (110)	1.50	Laurel (276)	1.00	Stanton (456)	1.50
Cordova (114)	1.00	LaVista (274)	2.00	Sterling (462)	1.00
Cortland (116)	1.00	Lawrence (277)	1.00	Stromsburg (467)	1.50
Cozad (119)	1.50	Leigh (279)	1.50	Stuart (468)	1.50
Crawford (122)	1.50	Lewellen (281)	1.00	Superior (470)	1.50
Creighton (123)	1.00	Lexington (283)	1.50	Sutherland (472)	1.50
Crete (125)	2.00	Lincoln (285)	1.75	Sutton (473)	1.50
Crofton (126)	1.50	Lindsay (286)	beginning 10/1/2025 1.50	Syracuse (475)	1.00
Curtis (129)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50	Linwood (287)	1.00	Tecumseh (481)	1.50
		Loomis (291)	1.00	Tekamah (482)	2.00
Dakota City (131)	1.00	Louisville (293)	1.50	Terrytown (483)	1.00
Dakota County (922)	0.50	Loup City (294)	2.00	Thedford (485)	beginning 4/1/2025 1.00
Dannebrog (134)	1.00	Lyons (298)	2.00	Tilden (487)	1.50
Davey (137)	1.50	Madison (299)	1.50	Trenton (489)	1.50
David City (138)	2.00	Malcolm (302)	1.00	Uehling (491)	1.00
Daykin (140)	1.00	Manley (304)	0.50	Unadilla (493)	1.50
Decatur (141)	2.00	Marquette (305)	1.50	Upland (495)	1.50
Deshler (143)	1.00	Maywood (311)	1.50	Utica (496)	1.50
DeWeese (144)	1.00	McCook (312)	2.00	Valentine (497)	1.50
DeWitt (145)	1.00	McCool Junction (313)	1.50	Valley (498)	1.50
Diller (147)	1.00	Meadow Grove (317)	1.50	Verdigre (502)	1.50
Dodge (150)	1.50	Milford (322)	1.00	Wahoo (506)	2.00
Doniphan (151)	1.00	Milligan (325)	1.50	Wakefield (507)	1.00
Dorchester (152)	1.50	Minatare (326)	beginning 1/1/2025 1.00	Waterloo (512)	2.00
Douglas (153)	1.50	Minden (327)	2.00	Wauneta (513)	1.00
Duncan (156)	1.50	Mitchell (328)	1.50	Wausa (514)	1.00
Eagle (159)	1.00	Monroe (330)	1.50	Waverly (515)	1.50
Edgar (161)	1.00	Morrill (332)	1.00	Wayne (516)	1.50
Edison (162)	1.00	Mullen (334)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50	Weeping Water (517)	1.50
Elgin (164)	1.00			West Point (519)	2.00
Elm Creek (167)	1.00	Murray (336)	1.00	Wilber (523)	beginning 7/1/2025 1/1/2025 to 6/30/2025 1.00
Elmwood (168)	1.50	Nebraska City (339)	1.50		
Elwood (170)	1.00	Nehawka (340)	1.00	Wisner (530)	2.00
Emerson (172)	1.50	Neligh (341)	1.00	Wood River (533)	1.50
Eustis (176)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.00	Nelson (342)	1.50	Wymore (534)	1.50
		Newman Grove (346)	1.50	Wynot (535)	1.50
Ewing (177)	1.50	Niobrara (349)	1.00	York (536)	2.00
		Norfolk (351)	beginning 4/1/2025 1/1/2025 to 3/31/2025 1.50		

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