

Name on Form 1040N

Social Security Number

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

**Part A—Adjustments Increasing Federal AGI**

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

**Part B—Adjustments Decreasing Federal AGI**

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

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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 <a href="#">Conversion Chart</a> on the DOR's website) .....	2		00								
3 Ratio  <div style="display: flex; align-items: center; justify-content: center;"> <div style="text-align: center; margin-right: 10px;">Line 2</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> <div style="border: 1px solid black; width: 100px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">+</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">-</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> <div style="border: 1px solid black; width: 60px; height: 15px; margin-right: 5px;"></div> <div style="margin: 0 5px;">=</div> </div> (Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; padding: 2px 10px;"></span> + <span style="border: 1px solid black; padding: 2px 10px;"></span> - <span style="border: 1px solid black; padding: 2px 10px;"></span> = <span style="border: 1px solid black; padding: 2px 10px;"></span>	3	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">.</td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> <td style="width: 20px;"></td> </tr> </table>	.								
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4 Calculated tax credit. Line 1 multiplied by line 3 ratio .....	4		00								
5 Tax due and paid to another state (do not enter amount withheld for the other state – use <a href="#">Conversion Chart</a> on the DOR's website) .....	5		00								
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N.....	6		00								

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

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

<p><b>1</b> Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____</p> <p>Total income derived from Nebraska sources. Enter total of lines 1b.....</p>	<b>1</b>	00										
<p><b>2</b> Adjustments as applied to Nebraska income, if any (see instructions)</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____</p> <p>Total adjustment as applied to Nebraska income. Enter total of lines 2b.....</p>	<b>2</b>	00										
<p><b>3</b> Nebraska adjusted gross income (line 1 minus line 2).....</p>	<b>3</b>	00										
<p><b>4</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....</p> <p style="text-align: center;">Line 3 <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> / <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span></p> <p>(Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> + <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> - <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span> = <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px; vertical-align: middle;"></span></p>	<b>4</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	.									
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<p><b>5</b> Nebraska Taxable Income (line 14, Form 1040N)</p>	<b>5</b>	00										
<p><b>6</b> Nebraska tax calculation (see instructions)</p> <p><b>a</b> Tax on Nebraska Taxable Income from line 5..... <b>6 a</b> \$ _____</p> <p><b>b</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... <b>6 b</b> \$ _____</p> <p><b>c</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ..... <b>6 c</b> \$ _____</p> <p><b>d</b> Subtotal credits (add lines 6b and 6c) ..... <b>6 d</b> \$ _____</p> <p>Line 6a minus line 6d .....</p>	<b>6</b>	00										
<p><b>7</b> Multiply Nebraska personal exemption credit of \$137 by the number of Nebraska personal exemptions on line 4, Form 1040N .....</p>	<b>7</b>	00										
<p><b>8</b> Tax after Nebraska personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused Nebraska personal exemption credit against that tax on line 10e ...</p>	<b>8</b>	00										
<p><b>9</b> Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N .....</p>	<b>9</b>	00										
<p><b>10</b> Nebraska other tax calculation:</p> <p><b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>10 a</b> \$ _____</p> <p><b>b</b> Federal tax on early distributions (lesser of Form 5329 or line 6, Schedule 2, Federal Form 1040 or 1040-SR)..... <b>10 b</b> \$ _____</p> <p><b>c</b> Subtotal (add lines 10a and 10b)..... <b>10 c</b> \$ _____</p> <p><b>d</b> Tax calculation. Multiply line 10c by 29.6% (x .296)..... <b>10 d</b> \$ _____</p> <p><b>e</b> Enter any unused Nebraska personal exemption credit from the calculation on line 8 <b>10 e</b> \$ _____</p> <p><b>f</b> Subtract line 10e from line 10d..... <b>10 f</b> \$ _____</p> <p>Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N. ....</p>	<b>10</b>	00										
<p><b>11</b> Earned income credit (Partial-Year Residents Only)</p> <p><b>a</b> Number of qualifying children. Enter here and on line 34, box 97, Form 1040N..... <b>11 a</b> _____</p> <p><b>b</b> Enter federal earned income credit from federal tax return here and on line 34, box 98, Form 1040N ..... <b>11 b</b> \$ _____</p> <p>Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions). ....</p>	<b>11</b>	00										
<p><b>12</b> Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach a copy of federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N.....</p>	<b>12</b>	00										