

Amended Nebraska Individual Income Tax Return

beginning

Taxable Year of Original Return
, 2022 and ending

Please Type or Print	Your First Name and Initial	Last Name	Please Do Not Write In This Space	
	If a Joint Return, Spouse's First Name and 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

- (1) Farmer/Rancher (3) Deceased Taxpayers (First Names and Dates of Death) _____
- (2) Active Military _____

<p>Are you filing this amended return because:</p> <p>a. The Nebraska Department of Revenue (DOR) has notified you that your return will be audited? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>b. The Internal Revenue Service has corrected your federal return? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="margin-left: 20px;">If Yes, identify office: _____</p> <p style="margin-left: 20px;">Attach a copy of changes from the Internal Revenue Service.</p>	<p>Are you filing for a refund based on:</p> <p>a. The filing of a federal amended return or claim for refund? <input type="checkbox"/> YES <input type="checkbox"/> NO Attach copies of Federal Form 1045 or 1040X and supporting schedules.</p> <p>b. Carryback of a net operating loss or IRC § 1256 loss? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, year of loss: _____ Amount: \$ _____</p> <p style="margin-left: 20px;">Attach copies of Federal Form 1045 or 1040X with supporting schedules, and a completed Nebraska NOL Worksheet.</p>
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<p>1 FEDERAL FILING STATUS (check only one for each return):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:70%;"></th> <th style="width:15%; text-align: center;">Original</th> <th style="width:15%; text-align: center;">Amended</th> </tr> <tr> <td>(1) Single</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(2) Married, filing jointly</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(3) Married, filing separately Spouse's SSN: _____</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(4) Head of household</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(5) Widow(er) with dependent child(ren)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Original	Amended	(1) Single	<input type="checkbox"/>	<input type="checkbox"/>	(2) Married, filing jointly	<input type="checkbox"/>	<input type="checkbox"/>	(3) Married, filing separately Spouse's SSN: _____	<input type="checkbox"/>	<input type="checkbox"/>	(4) Head of household	<input type="checkbox"/>	<input type="checkbox"/>	(5) Widow(er) with dependent child(ren)	<input type="checkbox"/>	<input type="checkbox"/>	<p>2 CHECK IF (on federal return):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:60%;"></th> <th style="width:10%; text-align: center;">Original</th> <th style="width:10%; text-align: center;">Amended</th> </tr> <tr> <td>(1) You were 65 or over</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(2) You were blind</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(3) Spouse was 65 or over</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(4) Spouse was blind</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(5) You or your spouse can be claimed as a dependent on another person's return</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Original	Amended	(1) You were 65 or over	<input type="checkbox"/>	<input type="checkbox"/>	(2) You were blind	<input type="checkbox"/>	<input type="checkbox"/>	(3) Spouse was 65 or over	<input type="checkbox"/>	<input type="checkbox"/>	(4) Spouse was blind	<input type="checkbox"/>	<input type="checkbox"/>	(5) You or your spouse can be claimed as a dependent on another person's return	<input type="checkbox"/>	<input type="checkbox"/>	<p>3 TYPE OF RETURN FILED (check only one for each return):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="width:70%;"></th> <th style="width:15%; text-align: center;">Original</th> <th style="width:15%; text-align: center;">Amended</th> </tr> <tr> <td>(1) Resident</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(2) Partial-year resident from _____ / _____ / _____ to _____ / _____ / _____</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(3) Nonresident</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Original	Amended	(1) Resident	<input type="checkbox"/>	<input type="checkbox"/>	(2) Partial-year resident from _____ / _____ / _____ to _____ / _____ / _____	<input type="checkbox"/>	<input type="checkbox"/>	(3) Nonresident	<input type="checkbox"/>	<input type="checkbox"/>
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- 4 Nebraska personal exemptions. (Enter 1 in each line of 4a or 4b that applies):**
- a Yourself.** If someone can claim you as a dependent, leave blank. **4 a** _____
- b Spouse.** Married filing jointly returns, if someone can claim your spouse as a dependent leave blank. **4 b** _____

c

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

Total number of dependents listed **4 c** _____


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

Computation of Tax	Correct Amount
5 Federal adjusted gross income (AGI)	5
6 Nebraska standard deduction (see Form 1040N instructions)	6
7 Total itemized deductions (see instructions)	7
8 State and local income taxes (line 5a, Schedule A, Federal Form 1040 - see instructions)	8
9 Nebraska itemized deductions (line 7 minus line 8)	9
10 Nebraska deduction (larger of line 6 or line 9)	10
11 Nebraska income before adjustments (line 5 minus line 10)	11
12 Adjustments increasing federal AGI (line 1, Nebraska Schedule I, Form 1040XN)	12
13 Adjustments decreasing federal AGI (line 8, Nebraska Schedule I, Form 1040XN)	13
14 Nebraska Taxable Income (line 11 plus line 12 minus line 13)	14
15 Nebraska income tax	15
16 Nebraska other tax	16
17 Total Nebraska tax before Nebraska personal exemption credit (line 15 plus line 16)	17

Complete Page 2.

Computation of Tax (Attach documentation for any change in credits to lines 20 through 34 – see instructions)	Correct Amount
18 Nebraska personal exemption credit for residents only (\$146 times the number on line 4)	18
19 Credit for tax paid to another state from line 6, Nebraska Schedule II, Form 1040XN (attach Nebraska Schedule II and a copy of the other state's dated return).	19
20 Credit for the elderly or the disabled (Claim only credit for the elderly or disabled, other federal credits are not allowed.)	20
21 Community Development Assistance Act (CDAA) credit	21
22 Form 3800N nonrefundable credit.	22
23 Nebraska child/dependent care nonrefundable credit. If line 5 is more than \$29,000	23
24 Credit for financial institution tax.	24
25 Employer's credit for expenses incurred for TANF (ADC) recipients (see instructions)	25
26 Designated extremely blighted area tax credit (see instructions)	26
27 Total nonrefundable credits (total of lines 18 through 26)	27
28 Nebraska tax after nonrefundable credits (line 17 minus line 27 - see instructions) If less than zero, enter -0-.	28
29 Total Nebraska income tax withheld (2022 Forms W-2, K-1N, W-2G, 1099-R, 1099-NEC, or others – see instr.)	29
30 2022 estimated income tax payments (including any 2021 amount carried over).	30
31 Form 3800N refundable credit.	31
32 Nebraska child/dependent care refundable credit if line 5 is \$29,000 or less	32
33 Beginning Farmer credit.	33
34 Nebraska earned income credit (EIC). Number of qualifying children 97 <input type="text"/> Federal credit 98 <input type="text"/> x .10 (10%). Enter the result on line 34. Partial-year residents should complete lines 12 and 13, Schedule III (new SSN holders see instructions)	34
35 Credit for school district property taxes (see Form PTC instructions)	35
36 Credit for community college property taxes	36
37 Credit for qualified Volunteer Emergency Responders	37
38 Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions)	38
39 Amount paid with original return, plus additional tax payments made after it was filed	39
40 Total payments (add lines 29 through 39)	40
41 Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed	41
42 Actual tax paid, line 40 minus line 41	42
43 Penalty for underpayment of estimated tax	43
44 Total tax and penalty for underpayment of estimated tax (total of lines 28 and 43).	44
45 Use tax reported on line 42 of Form 1040N	45
46 Total Amount Due. If line 44 is greater than line 42 minus line 45, subtract the result of line 42 minus line 45 from line 44. Otherwise, skip to line 50	46
47 Penalty (see instructions)	47
48 Interest (see instructions)	48
49 Total Balance Due (total of lines 46 through 48). Pay in full with this return. <input type="checkbox"/> Check this box if your payment is being made electronically	49
50 Refund to be received (If line 44 is less than line 42 minus line 45, subtract line 44 from the result of line 42 minus line 45.) Allow three months for your refund.	50

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

51a Routing Number 51b Type of Account Checking Savings 

51c Account Number

51d Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here ▶ Your Signature _____ Date _____ Email Address _____
 ▶ Spouse's Signature (if filing jointly, **both** must sign) _____ Daytime Phone _____

paid preparer's use only ▶ Preparer's Signature _____ Date _____ Preparer's PTIN _____ Email Address _____
 Print Firm's Name (or yours if self-employed), Address and ZIP Code _____ EIN _____ Daytime Phone _____

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 98911, Lincoln, NE 68509-8911.**

Name on Form 1040XN

Social Security Number

Nebraska Schedule I—Nebraska Adjustments to Income
for Nebraska Residents, Partial-Year Residents, and Nonresidents

PART A—Adjustments Increasing Federal Adjusted Gross Income (AGI)

	Correct Amount	
1 Total adjustments increasing federal AGI (include interest from non-Nebraska state and local obligations). Enter here and on line 12, Form 1040XN. See instructions, then list items being changed. _____	1	

PART B—Adjustments Decreasing Federal AGI

2 State income tax refund deduction.....	2	
3 Interest or dividend income from U.S. obligations	3	
4 Benefits paid by the Railroad Retirement Board (RRB) included in federal AGI.....	4	
5 Special capital gains/extraordinary dividends deduction (see instructions)	5	
6 Nebraska College Savings Program.....	6	
7 Other adjustments decreasing federal AGI (see instructions). List adjustments being changed and attach documentation _____	7	
8 Total adjustments decreasing federal AGI (add lines 2 through 7). Enter here and on line 13, Form 1040XN.....	8	

Nebraska Schedule II—Credit for Tax Paid to Another State for Full-Year Residents Only

• If line 2 or 3 is amended, a copy of the return filed with another state must be attached.

	Correct Amount	
1 Total Nebraska tax (line 17, Form 1040XN)	1	
2 AGI derived from another state (Do not enter the amount of taxable income from the other state. Use the Conversion Chart on the DOR's website.).....	2	
3 Ratio (Calculate to six decimal places, and round to five) $\frac{\text{Line 2}}{\text{From Form 1040XN, Line 5 + Line 12 - Line 13}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}} =$	3	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated Tax Credit. Line 1 multiplied by line 3 ratio	4	
5 Tax due and paid to another state (Do not enter the amount of income tax withheld for the other state. Use the Conversion Chart on the DOR's website.).....	5	
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040XN.....	6	

Nebraska Schedule III—Computation of Nebraska Tax

• Nonresidents and partial-year residents complete lines 1 through 13 below.

	Correct Amount	
1 Income derived from Nebraska sources.....	1	
2 Adjustments as applied to Nebraska income. Refer to Form 1040N instructions and list the items being changed _____	2	
3 Nebraska AGI (line 1 minus line 2)	3	
4 Ratio – Nebraska's share of the total income (Calculate to six decimal places, and round to five) $\frac{\text{Line 3}}{\text{From Form 1040XN, Line 5 + Line 12 - Line 13}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}} =$	4	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5 Nebraska Taxable Income (from line 14, Form 1040XN).....	5	
6 Nebraska total income tax (see instructions) \$ _____, minus credits: \$ _____. Enter difference here	6	
7 Enter Nebraska personal exemption credit (if any)	7	
8 Tax after personal exemption credit (line 6 minus line 7) If less than zero, enter -0-.....	8	
9 Nebraska share of line 8 (multiply line 8 by line 4 ratio). Enter here and on line 15, Form 1040XN.....	9	
10 Nebraska other tax (see instructions)	10	
11 Nebraska share of line 10. Subtract any unused personal exemption credit from line 7. Multiply the result by the line 4 ratio. Enter here and on line 16, Form 1040XN	11	
12 Earned income credit (partial-year residents only). Number of qualifying children <input type="text"/> Federal earned income credit <input type="text"/> x .10 (10%)	12	
13 Partial-year residents, multiply line 12 by line 4 ratio. Enter here and on line 34, Form 1040XN	13	

Amended Nebraska Individual Income Tax Return for Tax Year 2022

This Form 1040XN can **only** be used when amending tax year 2022.
Do not use Form 1040XN to change the amount of use tax reported (see instructions for line 45 below).

When to File

Form 1040XN is filed when:

- ◆ The 2022 federal income tax return, or another state's 2022 income tax return, is amended or corrected; or
- ◆ The information on the 2022 Nebraska income tax return that was previously filed is not correct.

Form 1040XN may only be filed after an original Nebraska 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 1040XN to Claim a Credit or Refund. Unless otherwise provided by statute:

- ◆ When claiming a credit or refund due to overpayment, Form 1040XN 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, Form 1040XN 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.

- ◆ Form 1040XN 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 Form 1040XN by writing the request in the Explanation of Changes section of the form or by attaching a request for hearing to the Form 1040XN.

Federal Return. A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to this 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 1 of Schedule I, Form 1040XN, and the amount of the Nebraska NOL deduction is entered on line 7 of Schedule I.

Amending an E-filed Return. E-filed income tax returns are amended by filing a paper Form 1040XN. 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 will be 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.

Specific Instructions

Line 1

Federal Filing Status. Check the Widow(er) with dependent children box on the Nebraska return if you checked the box "Qualifying surviving spouse (QSS)" on the federal return. The Nebraska filing status can only be changed when the federal filing status has been changed. Exceptions are made when a married, filing jointly federal income tax return was filed and the residences of the spouses are different.

Spouses' residences are different when, during all or part of the year, one spouse is a Nebraska resident and the other spouse is a nonresident at the same time. A couple with different residences may file original returns with Nebraska on either a married, filing jointly basis or a married, filing separately basis.

A 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.

A 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:

1. Both spouses must file a separate Nebraska return with a "married, filing separately" status.
 - ◆ The spouse whose Social Security number was listed first on the original return must file this [Amended Nebraska Individual Income Tax Return, Form 1040XN](#).
 - ◆ 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](#).
2. 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.
3. Each Nebraska return as required in "1" above, must include the full name and Social Security number of the other spouse.
4. Both spouses must sign each Nebraska return as required in "1."

- Line 2** Check the appropriate boxes if you or your spouse:
- ◆ Were 65 or over during the tax year;
 - ◆ Were blind; or
 - ◆ Could be claimed as a dependent on another person’s return.
-
- Line 3** **Type of Return Filed.** Residency is determined by using Form 1040N instructions and the information guide, [Determining Residency Status for Nebraska Individual Income Tax Filing](#). 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 the DOR’s website.
-
- Line 4** **Nebraska Personal Exemptions.** Nebraska allows a personal exemption for yourself, spouse (if filing married, filing jointly), and for each child and dependent for which you were allowed the child tax credit or dependent tax credit on the federal return. See [Form 1040N instructions](#) for more information.
-
- Line 5** **Federal AGI.** Enter adjusted gross income (AGI) from your federal return.
-
- Line 6** **Nebraska Standard Deduction.** Nebraska has its own standard deduction. If you used the standard deduction on the federal return, you must use the Nebraska standard deduction on the 1040XN. See [Form 1040N instructions](#) for more information.
-
- Lines 7 through 9** Only taxpayers who itemized deductions federally should complete these lines. Skip lines 7, 8, and 9 if you used the standard deduction on the federal return. Enter the amount of federal itemized deductions on line 7. Nebraska itemized deductions (line 9) are calculated by subtracting line 8 from line 7 (the result should not be less than -0-). For line 8, you must enter the amount of state and local income taxes reported on Federal Schedule A, line 5a even if the total amount of state and local taxes was limited to \$10,000 on the Federal Schedule A, line 5e (\$5,000 married, filing separately). If you entered general sales taxes on Federal Schedule A, line 5a, do not enter an amount on line 8. If the result on line 9 is less than the amount of the standard deduction you are entitled to on line 6, then enter the line 6 amount on line 10.
-
- Line 10** Enter the larger of line 6 or line 9. **NOTE:** You can only itemize deductions on the Nebraska return if you itemize deductions on the federal return.
-
- Line 12** **Adjustments Increasing Federal AGI.** Enter the amount from line 1, Nebraska Schedule I, Form 1040XN.
-
- Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 8, Nebraska Schedule I, Form 1040XN. **Schedule I must be attached when you enter an amount different from the amount reported on the previous return filed.**
-
- Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 6, Nebraska Schedule III, Form 1040XN. Taxpayers use the Nebraska Tax Table or the [Nebraska Tax Calculation Schedule](#) to calculate Nebraska tax on Nebraska taxable income.
-
- Line 16** **Nebraska Other Tax.** Use the following worksheet to calculate the amount of Nebraska other tax.

Nebraska Other Tax Worksheet	
1. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	_____
2. Tax on early distributions from an IRA or qualified retirement plan (enter federal tax amount).....	_____
3. SUBTOTAL (add lines 1 and 2)	_____
4. TOTAL (line 3 multiplied by .296).....	\$ _____
Enter this total on line 16, Form 1040XN.	
Nonresidents and partial-year residents should enter this result on line 10, Nebraska Schedule III, Form 1040XN.	

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.

Line 17	Total Nebraska Tax. Enter the sum of lines 15 and 16. 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 Nebraska Schedule II, Form 1040XN and complete the rest of the schedule.
Line 18	Nebraska Personal Exemption Credit. Nebraska resident individuals are allowed a personal exemption credit of \$146 for each Nebraska personal exemption entered on line 4. Multiply \$146 by the number of Nebraska exemptions on line 4, Form 1040XN. Nonresidents and partial-year residents must claim the Nebraska personal exemption credit on line 7 of Nebraska Schedule III, Form 1040XN.
Line 19	Credit for Tax Paid to Another State. If line 17 is changed, complete Nebraska Schedule II, Form 1040XN 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 Form 1040XN including Schedule II to report the change. Explain any change in detail in the Explanation of Changes section. Attach a complete copy of the other state's income tax return (see Schedule II instructions).
Line 20	Credit for the Elderly or the Disabled. Nebraska residents are allowed a nonrefundable credit equal to 100% of the allowable federal credit. Full-year residents should enter the credit on line 20, and partial-year residents should include the credit on line 6, Nebraska Schedule III, Form 1040XN. If you are correcting this credit, the change must be explained in detail in the Explanation of Changes section. Attach a copy of the corrected Federal Schedule R.
Line 21	Community Development Assistance Act (CDA) Credit. Individuals are allowed a credit for contributions made to a community betterment organization approved by Nebraska Department of Economic Development. Attach the Nebraska Community Development Assistance Act Credit Computation, Form CDN , to the Form 1040XN if this credit is being claimed or amended.
Line 22	Form 3800N Nonrefundable Credit. 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.
Line 23	Nebraska Child/Dependent Care Nonrefundable Credit. Nebraska residents and partial-year residents with a federal AGI of more than \$29,000 are allowed a nonrefundable credit equal to 25% of the allowable federal credit. Full-year residents should enter the credit on line 23 and partial-year residents should include the credit on line 6, Nebraska Schedule III, Form 1040XN. If correcting this credit, Federal Form 2441 must be attached 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. Attach supporting documentation if this credit is changed.
Line 25	Employer's credit for expenses incurred for TANF (ADC) recipients. Enter the total credit from line 2, Nebraska Schedule TANF.
Line 26	Designated Extremely Blighted Area Tax Credit. Complete and attach the Purchase of a Nebraska Residence in a Designated Extremely Blighted Area Credit, Form 1040N-EB. The tax credit is recaptured if the individual claiming the tax credit sells or otherwise transfers the residence or quits using the residence as his or her primary residence within five years after the end of the taxable year in which the residence was purchased and 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 28	Nebraska Tax After Nonrefundable Credits. If the result is more than your federal tax liability before credits, and the net amount of the increasing and decreasing adjustments (lines 1 and 8, Nebraska Schedule I, Form 1040XN) is less than \$5,000, see the Form 1040N instructions .
Line 29	Total Nebraska Income Tax Withheld. If you are correcting the amount of income tax withheld and claimed on line 29, you must attach a Nebraska copy of any additional or corrected Wage and Tax Statements, Federal Forms W-2.

Nonresidents must include the credit for Nebraska income tax paid on their behalf by a partnership, S corporation, LLC, estate, or trust on line 29, as reported on Schedule K-1N. The credit must be substantiated by attaching a copy of the completed K-1N.

Line 30	2022 Estimated Income Tax Payments. Enter the total Nebraska estimated income tax paid for tax year 2022. Include the overpayment from your previous year filing that was applied to your 2022 estimated tax credit. If you are claiming more estimated payments than you claimed on the original filing of Form 1040N, you must attach copies of all your payments (cancelled checks, money orders, e-pay or credit card confirmations).
Line 31	Form 3800N Refundable Credit. If you are correcting the amount of any of the Form 3800N refundable credits, you must attach copies of the original and corrected credit computations (Form 3800N).
Line 32	Nebraska Child/Dependent Care Refundable Credit. See the Form 1040N instructions and Form 2441N for information on this credit if the federal AGI is \$29,000 or less. Attach documentation if this credit is changed.
Line 33	Beginning Farmer Credit. Attach documentation if this credit is changed.
Line 34	Nebraska Earned Income Credit (EIC). Attach documentation of any change in this credit. Include a complete copy of your federal income tax return. If you are now claiming the EIC because a valid SSN has been received, copies of the Social Security cards for the taxpayer, spouse, and dependents qualifying for the EIC must be attached to Form 1040XN. Also, please provide the Individual Tax ID Number (ITIN) used when you filed your original Form 1040N. If you file a married, filing separately return, you cannot claim this credit. If you have a net operating loss (NOL), you must add the amount of the NOL to your earned income to determine if you still qualify to claim the Earned Income Credit with Nebraska. See the worksheet in the 2022 Individual Income Tax Booklet for additional information.
Line 35	Credit for School District Property Taxes. Attach Form PTC if this credit was not claimed on the original return or attach a revised Form PTC if the credit is changed. See Form PTC instructions for additional information. If you do not have any other changes to make on the amended return, use the Form PTCX if you filed an original 2022 Form 1040N and failed to claim the School District Property Tax credit on your original 2022 Form 1040N.
Line 36	Credit for Community College Property Taxes. Attach Form PTC if this credit was not claimed on the original return and you have additional changes to make on the amended return or attach a revised Form PTC if the credit is changed. See Form PTC instructions for additional information. If you do not have any other changes to make on the amended return, use the Form PTCX if you filed an original 2022 Form 1040N and failed to claim the community college property tax credit.
Line 37	Credit for qualified Volunteer Emergency Responders. Enter \$250 only if you qualified for this credit and the volunteer department's certification administrator included you on its annual certification lists for 2022 and a previous qualifying year. Married, Filing Jointly filers may enter \$500 if both spouses qualified and were included on the appropriate certification lists.
Line 38	Stillborn child tax credit. Attach the Birth Resulting in Stillbirth Certificate issued by the Nebraska Department of Health and Human Services.
Line 39	Amount Paid With Original Income Tax Return, Plus Additional Tax Payments Made After It Was Filed. Enter the amount of tax paid with the original income tax return, plus any tax payments for the same tax year made after your original income tax return was filed. Do not include the portion of a payment which was for interest or penalty.
Line 41	Overpayments Allowed on Original Income Tax 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: <ul style="list-style-type: none">◆ Amounts refunded;◆ Amount applied to 2023 estimated income tax; and◆ Donations to the Wildlife Conservation Fund. Do not include interest received on any refund.

Line 43

Penalty for Underpayment of Estimated Tax. 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.

Line 45

Use Tax Reported. Enter the same amount of use tax reported on the original Form 1040N. Form 1040XN cannot be used to change the amount of Nebraska or local use tax reported on 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 47

Penalty. If your original income tax return was not filed by the due date, or extended due date, and line 46 minus line 43 indicates tax due, you must calculate a penalty because you failed to file in a timely manner. Multiply the result of line 46 minus line 43 by 5% per month or fraction of a month (but not more than a total of 25%) from the due date or extended due date until the original return was filed. Enter the result on line 47.

If this amended return is being filed because of a change made by the IRS who assessed a penalty, multiply the result of line 46 minus line 43 by 5%. Enter the result on line 47.

If you failed to file in a timely manner and the IRS assessed a penalty, follow the instructions above to calculate each penalty, and enter the larger amount on line 47.

Additional penalties may be imposed by the DOR for:

1. Failing to pay tax when due;
2. Failing to file an amended return when required;
3. Preparing or filing a fraudulent income tax return;
4. Understating income on an income tax return; or
5. Underpaying estimated tax.

Line 48

Interest. If line 46 is greater than line 43, tax is due. Interest is also due on the result of line 46 minus line 43 at the statutory rate from the original due date to the date the tax is paid. Beginning January 1, 2023, the statutory interest rate is 5%. See [Rev. Rul. 99-22-1](#) for applicable interest rates for other years.

Line 49

Total Balance Due. Enter the total of lines 46 through 48.

Electronic Payment Options

Electronic Payments. For electronic payment options go to revenue.nebraska.gov. Under Online Services for Individuals follow the instructions to make a payment or request a payment plan. You can use Nebraska e-pay or pay with a credit card (ACI Payments, Inc. charges a convenience fee). If making the credit card payment by phone, call 800-272-9829 and use Nebraska Jurisdiction Code 3700.

Check or Money Order. If you are not using one of the electronic options described above, include a check or money order payable to the “Nebraska Department of Revenue” with the amended return. Checks written to the DOR may be presented for payment electronically.

Line 50 **Refund.** Enter the refund amount. Amounts less than \$2 will not be refunded. None of the refund will be 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 50.

If a taxpayer has an existing tax liability of any kind with the DOR, any refund shown on this return may be applied to satisfy that liability. The DOR will notify the taxpayer if the refund has been applied against another tax liability.

Explanation of Changes Print or type your explanation of changes on Form 1040XN, or attach a schedule for each change reported on this return for lines 5 through 38. Attach a copy of each federal form supporting the Nebraska change. Attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR and a copy of the Federal Form 1040X. If you are filing an amended return due to an audit by the IRS or the DOR, attach a dated copy of the audit determination. If you are filing for an income tax refund due to a carryback of a Nebraska net operating loss, copies of the following information must be attached to the Form 1040XN:

- ◆ Federal Form 1045 or 1040X and all supporting schedules; and
- ◆ A completed Nebraska Net Operating Loss Worksheet.

If you are filing an amended return due to a change in Nebraska credits claimed, attach the applicable schedule, form, other state’s return, or audit determination.

Direct Deposit 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 associated with the account.

Do not enter information found on deposit slips or from a debit card, as this information is not necessarily the routing and account information.

Line 51a Enter the routing number listed first. It must be nine digits.

Line 51b Check the type of account.

Line 51c Enter the account number listed to the right of the routing number including any leading zeroes. It can be up to 17 digits.

Line 51d Line 51d is used to comply with new banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States, or if a refund is sent to a bank account inside the territorial jurisdiction of the United States and 100% of the original refund is later transferred to a bank outside of the United States. These refunds cannot be processed as direct deposits and will be mailed instead.

Signatures Both spouses must sign their married, filing jointly return. If another person signs this 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 the DOR or attached to this return.

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

Any person who is paid for preparing a taxpayer’s return must also sign the return as preparer. Additionally, the tax preparer must enter the Preparer Tax ID Number (PTIN).

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](#). Instead, sign Form 1040XN as “surviving spouse” for the deceased taxpayer. All others, attach Form 1310N if a refund is being claimed on behalf of a deceased taxpayer.

See [Form 1040N instructions](#) and [Form 1310N instructions](#) for more information.

Nebraska Schedule I Instructions

Part A – Adjustments Increasing Federal AGI

- Line 1** **Total Adjustments Increasing Federal AGI.** Include on line 1:
1. Interest from non-Nebraska state and local municipal obligations;
 2. An S corporation's or LLC's loss distribution from non-Nebraska sources;
 3. Any federal NOL deduction used in calculating federal AGI on line 5, Form 1040XN;
 4. Any credit for financial institution tax reported on line 24, Form 1040XN;
 5. Any College Savings Program or Nebraska ABLE Program recapture.

Part B – Adjustments Decreasing Federal AGI

- Line 2** **State Income Tax Refund Deduction.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount.

- Line 3** **Interest or Dividend Income From U.S. Obligations.** A list of qualifying U.S. government obligations is included in [Regulation 22-002, Computing the Nebraska Individual Income Tax](#). Interest income derived from the following sources is subject to Nebraska income tax and cannot be included in the amount on line 3:

1. Savings and loan associations or credit unions;
2. Mortgage participation certificates issued by the Federal National Mortgage Association;
3. Washington D.C. Metropolitan Area Transit Authority bonds;
4. Interest on federal income tax refunds; and
5. Gains on the sale of tax-exempt municipal bonds and U.S. government obligations.

If the interest or dividend income from U.S. government obligations is derived from a partnership, fiduciary, or S corporation, then the partner, beneficiary, or shareholder claiming the Nebraska adjustment decreasing federal taxable income must attach the applicable Federal Schedule K-1.

- Line 4** **Benefits Paid by the Railroad Retirement Board.** Enter amount claimed previously, unless you are correcting the amount; then enter the corrected amount. For more information, see [Form 1040N instructions](#).

- Line 5** **Special Capital Gains/Extraordinary Dividends Deduction.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount. If you are correcting the amount of special capital gains/extraordinary dividends deduction, copies of the original and corrected [Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N](#), a copy of Federal Schedule D, and Federal Form 8949 must be attached. If the Federal Form 8949 is not attached, Part IV of the Form 4797N must be completed or the Federal Form 6252 must be attached.

- Line 6** **Nebraska College Savings Program.** Enter the amount claimed previously, unless you are correcting the amount; then enter the corrected amount.

- Line 7** **Other Adjustments Decreasing Federal AGI.** Enter other adjustments decreasing income.
- ◆ An S corporation's or LLC's income distribution from non-Nebraska sources decreases income. Attach Federal Schedule K-1 and Nebraska Schedule K-1N.
 - ◆ A Nebraska NOL deduction is reported. A completed Nebraska Form NOL must be attached.
 - ◆ Employer contribution to the taxpayer's Nebraska Educational Savings Plan Trust.
 - ◆ Contributions to the Nebraska ABLE program may be included here. Indicate the ABLE account number and the total amount of your contributions for this tax year in the space provided on Form 1040XN.

- ◆ Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income.
- ◆ Taxpayers whose line 5 amount is \$61,760 or less for a married, filing jointly return, or \$45,790 or less for all other filing statuses, may enter the amount of Social Security income included in federal AGI. If line 5 of Form 1040XN exceeds \$61,760 for a married, filing jointly return or \$45,790 for all other filing statuses, multiply the amount of Social Security income shown on line 6b, Federal Form 1040 or 1040-SR, page 1, by 40% and enter on line 7. If you made a change to your federal AGI because your taxable amount of social security benefits changed, please attach any applicable forms to support the changes.
- ◆ Nonresident military servicemember active duty pay. Must attach active duty Form W-2, identifying the income as attributable to another state, not Nebraska, Resident military servicemembers cannot deduct active duty military service compensation.
- ◆ All military retirees are allowed to exclude 100% of the military retirement benefits from income subject to Nebraska income tax to the extent included in federal AGI. Attach a complete copy of the federal return and copies of the 1099-R.
- ◆ Dividends received or deemed to be received from corporations not subject to the IRC.
- ◆ Segal AmeriCorps Education Award (attach Form 1099-MISC).
- ◆ Claim of right repayment.
- ◆ Cancer benefits received from the Firefighter Cancer Benefits Act. Attach supporting documentation.
- ◆ Teach in Nebraska Today Act student loan repayment assistance. Attach supporting documentation.

For more information, see [Form 1040N instructions](#).

Residents are not allowed to deduct income earned or derived outside Nebraska except for S corporation's or LLC's income distribution from non-Nebraska sources. However, a resident may be entitled to a credit for income tax paid to another state. See the instructions for [Credit for Tax Paid to Another State, Nebraska Schedule II](#).

Line 8

Total Adjustments Decreasing Income. Enter the total of lines 2 through 7.

Nebraska Schedule II Instructions

A credit for tax paid to another state is allowed only for full-year Nebraska residents. A change on line 17, Total Nebraska Tax, Form 1040XN, requires Credit for Tax Paid to Another State, Schedule II, to be recalculated. If the amended Schedule II on the back of Form 1040XN is not completed, adequate supporting schedules must be attached.

If another state's return is amended or changed by the other state, Form 1040XN must be filed to report the change in the credit for tax paid to the other state. Attach a complete **dated** copy of the corrected return, including schedules and attachments, or a copy of a letter or statement from the other state or subdivision, indicating the amount of income reported and corrected tax paid. If the subdivision does not require that an income tax return be filed, attach a copy of the statement from the employer showing the corrected amount of income tax withheld. Failure to attach supporting documents may cause this credit to be disallowed.

Refer to the instructions on [Schedule II of Form 1040N](#) for more details on the calculation and limitations of this credit.

Dual state residents must refer to the [Special Conversion Chart instructions](#) to properly calculate tax paid to another state.

Line 2

AGI Derived From Another State. If lines 2 or 5 on Nebraska Schedule II are changed, a complete **dated** copy of the corrected 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.

Nebraska Schedule III Instructions

Nonresidents and Partial-Year Residents. If you have income derived from Nebraska sources and Nebraska adjustments to income, you must first complete lines 1 through 8, Nebraska Schedule I before completing the Nebraska Schedule III. Use the copy of your original return and instructions to make the necessary tax computations. Enter the amounts from lines 1 and 8 of Schedule I on lines 12 and 13 of Form 1040XN, respectively.

Line 1 **Income Derived From Nebraska Sources.** This includes income from wages, interest, dividends, business, farming, partnerships, S corporations, LLCs, estates and trusts, gains or losses, rents and royalties, and personal services provided in Nebraska by nonresidents.

Line 4 **Ratio.** Nebraska's share of the total income. Calculate the ratio to six decimal places and round to five decimal places. For example, if your division result is .123464, round to .12346 and enter 0.12346 (12.346%).

Line 6 **Nebraska Total Income Tax.** Use the [Nebraska Tax Table](#) or the [Nebraska Tax Calculation Schedule](#) to calculate Nebraska tax on Nebraska taxable income.

Partial-year residents should enter Nebraska credit for the elderly or disabled or credit for child/dependent care expenses. See applicable instructions for lines 16, 20, 23, and 32 of Form 1040XN. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here and must complete the line 32, Form 1040N worksheet to calculate the amount to enter on line 32. Calculate the Nebraska earned income credit on lines 12 and 13, Nebraska Schedule III, Form 1040XN.

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

Line 7 **Nebraska Personal Exemption Credit.** Nonresidents and partial-year residents multiply the Nebraska personal exemption credit amount of \$146 by the number of Nebraska personal exemptions line 4, Form 1040XN.

Line 10 **Nebraska Other Tax.** To calculate the Nebraska other tax, see the worksheet provided with the line 16, Form 1040XN instructions.

Line 11 **Nebraska share of line 10.** Reduce the calculated Nebraska other tax by any unused personal exemption credit from line 7. Multiple the result by the line 4 ratio. Enter here and on line 16, Form 1040XN.

Lines 12 and 13 **Partial-year residents** should use lines 12 and 13 to calculate their Nebraska earned income credit. Enter this result here and on line 34, Form 1040XN. **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**