

Amended Nebraska Individual Income Tax Return

beginning

Taxable Year of Original Return
, 2023 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 _____

Are you filing this amended return because:

- a. The Nebraska Department of Revenue (DOR) has notified you that your return will be audited? YES NO
- b. The Internal Revenue Service has corrected your federal return? YES NO
- If Yes, identify office: _____
- Attach a copy of changes from the Internal Revenue Service.

Are you filing for a refund based on:

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

| 1 FEDERAL FILING STATUS (check only one for each return): | Original | Amended | 2 CHECK IF (on federal return): | Original | Amended | 3 TYPE OF RETURN FILED (check only one for each return): |
|-----------------------------------------------------------|--------------------------|--------------------------|---------------------------------------------------------------------------------|--------------------------|--------------------------|----------------------------------------------------------|
| (1) Single | <input type="checkbox"/> | <input type="checkbox"/> | (1) You were 65 or over | <input type="checkbox"/> | <input type="checkbox"/> | (1) Resident |
| (2) Married, filing jointly | <input type="checkbox"/> | <input type="checkbox"/> | (2) You were blind | <input type="checkbox"/> | <input type="checkbox"/> | (2) Partial-year resident |
| (3) Married, filing separately Spouse's SSN: _____ | <input type="checkbox"/> | <input type="checkbox"/> | (3) Spouse was 65 or over | <input type="checkbox"/> | <input type="checkbox"/> | from _____ / _____ / _____ |
| (4) Head of household | <input type="checkbox"/> | <input type="checkbox"/> | (4) Spouse was blind | <input type="checkbox"/> | <input type="checkbox"/> | to _____ / _____ / _____ |
| (5) Qualifying surviving spouse | <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"/> | (3) Nonresident |

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 39 – see instructions) | Correct Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 18 Nebraska personal exemption credit for residents only (\$157 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 (CDAAs) 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 NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A <input type="text"/> | 27 |
| 28 Total nonrefundable credits (total of lines 18 through 27) | 28 |
| 29 Nebraska tax after nonrefundable credits (line 17 minus line 28 - see instructions) If less than zero, enter -0-. | 29 |
| 30 Total NE income tax withheld (2023 W-2, K-1N, W-2G, 1099-R, 1099-NEC, PTET credit from K-1N, etc. - see instructions). | 30 |
| 31 2023 estimated income tax payments (including any 2022 amount carried over). | 31 |
| 32 Form 3800N refundable credit. | 32 |
| 33 Nebraska child/dependent care refundable credit if line 5 is \$29,000 or less | 33 |
| 34 Beginning Farmer credit. | 34 |
| 35 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 35. Partial-year residents should complete lines 12 and 13, Schedule III (new SSN holders see instructions) | 35 |
| 36 Credit for school district property taxes (see Form PTC instructions) | 36 |
| 37 Credit for community college property taxes | 37 |
| 38 Credit for qualified Volunteer Emergency Responders | 38 |
| 39 Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions) | 39 |
| 40 Amount paid with original return, plus additional tax payments made after it was filed | 40 |
| 41 Total payments (add lines 30 through 40) | 41 |
| 42 Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed | 42 |
| 43 Actual tax paid, line 41 minus line 42 | 43 |
| 44 Penalty for underpayment of estimated tax | 44 |
| 45 Total tax and penalty for underpayment of estimated tax (total of lines 29 and 44). | 45 |
| 46 Use tax reported on line 43 of Form 1040N | 46 |
| 47 Total Amount Due. If line 45 is greater than line 43 minus line 46, subtract the result of line 43 minus line 46 from line 45. Otherwise, skip to line 51 | 47 |
| 48 Penalty (see instructions) | 48 |
| 49 Interest (see instructions) | 49 |
| 50 Total Balance Due (total of lines 47 through 49). Pay in full with this return. <input type="checkbox"/> Check this box if your payment is being made electronically | 50 |
| 51 Refund to be received (If line 45 is less than line 43 minus line 46, subtract line 45 from the result of line 43 minus line 46.) Allow three months for your refund. | 51 |

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

52a Routing Number 52b Type of Account Checking Savings Direct Deposit

52c Account Number

52d 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 _____
()

paid preparer's use only ▶ Spouse's Signature (if filing jointly, **both** must sign) _____ Daytime Phone _____
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 & Nebraska state and local income, sales and use taxes deducted under IRC section 164 from Schedules K-1N). The amount entered should include the prior adjustments claimed increasing federal AGI as reported on the previous return filed with DOR unless the amount previously claimed no longer applies. 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 5 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) Line 2 _____ = <input type="text"/> = <input type="text"/> = <input type="text"/> = <input type="text"/> = <input type="text"/> = <input type="text"/> | 3 | <input type="text"/> . <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) Line 3 _____ = <input type="text"/> + <input type="text"/> - <input type="text"/> = <input type="text"/> | 4 | <input type="text"/> . <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 35, Form 1040XN | 13 | |