# 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:

List type:
Total income derived from Nebraska sources. Enter total of lines 1b.
b Amount: \$

Adjustments as applied to Nebraska income, if any (see instructions)
a List type: $\qquad$ b Amount: \$
Amount:
Total adjustment as applied to Nebraska income. Enter total of lines 2b $\qquad$
3 Nebraska adjusted gross income (line 1 minus line 2) $\qquad$
4 Ratio - Nebraska's share of the total income (calculate to six decimal places, and round to five):


5 Nebraska Taxable Income (line 14, Form 1040N)
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 $\qquad$line 4, Form 1040N

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...
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N
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 810 e \$
f Subtract line 10e from line 10d.
10 f \$
Multiply line 10 f by line 4 ratio. Enter result here and on line 16, Form 1040N.
a Number of qualifying children. Enter here and on line 35, box 97, Form 1040N......... 11 a
11 Earned income credit (Partial-Year Residents Only)
b Enter federal earned income credit from federal tax return here on line 35, box 98, Form 1040N

11 b \$
Multiply line 11b amount by $10 \%$ ( $x .10$ ). Enter the result here (see instructions).
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4.
Enter result here and on line 35, Form 1040N


