



Amended Nebraska Individual Income Tax Return

FORM 1040XN

2015Taxable Year of Original Return
beginning _____, _____ 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 has notified you that your return will be audited? ☐ YES ☐ NOb. 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):		2 CHECK IF (on federal return):		Original	Amended	3 TYPE OF RETURN FILED (check only one for each return):	
	Original	Amended				Original	Amended
(1) Single	<input type="checkbox"/>	<input type="checkbox"/>	(1) You were 65 or over	<input type="checkbox"/>	<input type="checkbox"/>	(1) Resident	<input type="checkbox"/>
(2) Married, filing jointly	<input type="checkbox"/>	<input type="checkbox"/>	(2) You were blind	<input type="checkbox"/>	<input type="checkbox"/>	(2) Partial-year resident	<input type="checkbox"/>
(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) Widow(er) with dependent child(ren)	<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	<input type="checkbox"/>

4 Federal exemptions (correct number of exemptions claimed on your federal return)**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 included in line 7	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 9, 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 personal exemption credit (line 15 plus line 16)	17		


Complete Page 2.

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Computation of Tax (Attach documentation for any change in credits to lines 20 through 34 – see instructions)		Correct Amount
18 Amount from line 17 (total Nebraska tax)	18	
19 Nebraska personal exemption credit (\$130 x the number of exemptions on line 4)	19	
20 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).	20	
21 Credit for the elderly or the disabled (Claim only credit for the elderly or disabled, other federal credits are not allowed.)	21	
22 Community Development Assistance Act (CDAA) credit	22	
23 Form 3800N nonrefundable credit.	23	
24 Nebraska child/dependent care nonrefundable credit	24	
25 Credit for financial institution tax.	25	
26 Total nonrefundable credits (total of lines 19 through 25)	26	
27 Nebraska tax after nonrefundable credits (line 18 minus line 26 - see instructions) If less than zero, enter -0-.	27	
28 Total Nebraska income tax withheld (2015 Forms W-2, K-1N, W-2G, 1099-R, 1099-MISC, or others – see instr.)	28	
29 2015 estimated income tax payments (including any 2014 amount carried over)	29	
30 Form 3800N refundable credit.	30	
31 Nebraska child/dependent care refundable credit.	31	
32 Beginning Farmer credit (NDA NextGen)	32	
33 Nebraska earned income credit. Number of qualifying children 97 <input type="text"/> . Federal credit 98 <input type="text"/> x .10 (10%). Enter the result on line 33. Partial-year residents should complete lines 12 and 13, Schedule III. (new SSN holders see instructions).	33	
34 Angel Investment Tax Credit (see Form 1040N instructions)	34	
35 Amount paid with original return, plus additional tax payments made after it was filed	35	
36 Total payments (add lines 28 through 35)	36	
37 Overpayment allowed on original return, plus additional overpayments of tax allowed after it was filed	37	
38 Actual tax paid, line 36 minus line 37	38	
39 Penalty for underpayment of estimated tax	39	
40 Total tax and penalty for underpayment of estimated tax (total of lines 27 and 39).	40	
41 Use tax reported on line 38 of Form 1040N	41	
42 Total Amount Due. If line 40 is greater than line 38 minus line 41, subtract the result of line 38 minus line 41 from line 40. Otherwise, skip to line 46	42	
43 Penalty (see instructions)	43	
44 Interest (see instructions)	44	
45 Total Balance Due (total of lines 42 through 44). Pay in full with this return. <input type="checkbox"/> Check this box if your payment is being made electronically	45	
46 Refund to be received (If line 40 is less than line 38 minus line 41, subtract line 40 from the result of line 38 minus line 41.) Allow three months for your refund.	46	

Explanation of Changes

• Attach additional sheets or schedules if necessary. • Reference net change and line number.

47a Routing Number <input type="text"/>	47b Type of Account	Checking	Savings	
(Enter 9 digits. First two digits must be 01 through 12, or 21 through 32. Use an actual check or savings account number, not a deposit slip.)				
47c Account Number <input type="text"/>	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right.)			
47d <input type="checkbox"/> 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

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.**



NEBRASKA SCHEDULE I—Nebraska Adjustments to Income
NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State
NEBRASKA SCHEDULE III—Computation of Nebraska Tax

FORM 1040XN
Schedules
I, II, and III
2015

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 Nebraska Long-Term Care Savings Plan a Contributions: \$ _____ b Earnings: \$ _____ (Add amounts in a and b, and enter the result on line 7).....	7	
8 Other adjustments decreasing federal AGI (see instructions). List adjustments being changed and attach documentation _____	8	
9 Total adjustments decreasing federal AGI (add lines 2 through 8). Enter here and on line 13, Form 1040XN.....	9	

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 Department's website.).....	2	
3 Ratio (Calculate to six decimal places, and round to five) Line 2 _____ = <input type="text"/> = <input type="text"/> From Form 1040XN, Line 5 + Line 12 - Line 13 = <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"/>
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 Department's website.).....	5	
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, 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"/> = <input type="text"/> From Form 1040XN, Line 5 + Line 12 - Line 13 = <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"/>
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 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 33, Form 1040XN	13	