

Amended Nebraska Individual Income Tax Return for Tax Year 2015

This Form 1040XN can **only** be used when amending tax year 2015.
Do not use Form 1040XN to change the amount of use tax reported (see instructions for line 41 below).

When to File

Form 1040XN is filed when:

- ◆ The 2015 federal tax return, or another state's 2015 tax return, is amended or corrected; or
- ◆ The information on the 2015 Nebraska income tax return that was previously filed is not correct.

Form 1040XN may only be filed after an original Nebraska return has been filed using Form 1040N.

An amended Nebraska return must be filed within 60 days after filing an amended federal return, or after an IRS correction becomes final. A correction is final, even though the taxpayer and the IRS are still contesting the amount due, when one or more of the following has occurred:

1. The taxpayer has paid the tax;
2. The taxpayer has accepted the examining officer's findings;
3. The IRS has approved a closing argument; or
4. A court decision has become final.

An amended Nebraska return reporting a change or correction to another state's return must also be filed within 60 days after the amended 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 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 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 return 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 return in the case of a change made by another state).
- ◆ If you file an amended federal return past the statute of limitations, do not submit the Nebraska 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.

Protective Claim. An amended Nebraska return filed as a protective claim is not required when an amended federal return has been filed as a protective claim. 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 net operating loss, 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 8 of Schedule I.

Amending an E-filed Return. E-filed returns are amended by filing a paper Form 1040XN. Amounts and other information needed for completing the amended return should be available on saved or printed copies of the original Form 1040N return. If help is needed in completing the amended return, contact Taxpayer Assistance (see contact information).

Taxpayer Assistance. Taxpayer assistance is available at the Nebraska Department of Revenue (Department) offices in Lincoln and Omaha from 8 a.m. to 5 p.m., Monday through Friday. See the Department's website or call the Department at 800-742-7474 (NE and IA), or 402-471-5729.

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 Department before any information will be released. An income tax return signed by the preparer is considered a limited power of attorney authorizing the Department to release only the information contained on that tax return to the tax preparer.

Specific Instructions

Line 1

Federal Filing Status. 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 return was filed and the residences of the spouses are different.

Spouses' residences are different when, during all or some 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 has 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 Being Filed. Residency is determined by using Form 1040N instructions and the information guide, Determining Residency Status for Nebraska Individual Income Tax Filing . Military servicemembers can refer to the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces information guide on the Department's website.										
Line 5	Federal AGI. Enter adjusted gross income (AGI) from your federal return.										
Line 6	Nebraska Standard Deduction. Nebraska has its own standard deduction. See Form 1040N instructions for more information.										
Lines 7 through 9	Only taxpayers who itemized deductions federally should complete these lines. 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-). 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 9, Nebraska Schedule I, Form 1040XN. Complete Schedule I to change the state income tax refund deduction, even if Schedule I was not filed with your original return.										
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. If federal AGI is more than \$258,250 (single), \$309,900 (married, filing jointly and qualifying widow[er]), \$154,950 (married, filing separately), or \$284,050 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) and the Nebraska Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.										
Line 16	<p>Nebraska Other Tax. Use the following worksheet to calculate the amount of Nebraska other tax.</p> <table border="1"> <thead> <tr> <th colspan="2">Nebraska Other Tax Worksheet</th> </tr> </thead> <tbody> <tr> <td>1. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)</td> <td>_____</td> </tr> <tr> <td>2. Tax on early distributions from an IRA or qualified retirement plan (enter federal tax amount).....</td> <td>_____</td> </tr> <tr> <td>3. SUBTOTAL (add lines 1 and 2)</td> <td>_____</td> </tr> <tr> <td>4. TOTAL (line 3 multiplied by .296).....</td> <td>\$ _____</td> </tr> </tbody> </table> <p style="text-align: center;">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.</p> <p style="text-align: center;">Attach a copy of your Federal Form 4972 or Form 5329 (Form 1040 if Form 5329 is not required) if you are amending the tax previously reported.</p>	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).....	\$ _____
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).....	\$ _____										
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 19	<p>Nebraska Personal Exemption Credit. Nebraska resident individuals are allowed a personal exemption credit for each federal personal exemption. The amount is \$130 for 2015.</p> <p>Nonresidents and partial-year residents must claim the personal exemption credit on line 7 of Nebraska Schedule III, Form 1040XN.</p>										

Line 20	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 20. If the other state's 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 return (see Schedule II instructions).
Line 21	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 21, 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 22	Community Development Assistance Act (CDAA) Credit. Individuals are allowed a credit for contributions made to a community betterment organization approved by the 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 23	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 24	Nebraska Child/Dependent Care Nonrefundable Credit. Nebraska residents and partial-year residents with 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 24 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 25	Credit For Financial Institution Tax. Attach supporting documentation if this credit is changed.
Line 27	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 9, Nebraska Schedule I, Form 1040XN) is less than \$5,000, see the Form 1040N instructions .
Line 28	Total Nebraska Income Tax Withheld. If you are correcting the amount of income tax withheld and claimed on line 28, 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 28, as reported on Schedule K-1N . The credit must be substantiated by attaching a copy of the completed K-1N.
Line 29	2015 Estimated Tax Payments. Enter the total Nebraska estimated income tax paid for tax year 2015. Include the overpayment from your previous year filing that was applied to your 2015 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 30	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 31	Nebraska Child/Dependent Care Refundable Credit. See the Form 1040N instructions and Form 2441N for information on this credit if AGI is \$29,000 or less. Attach documentation if this credit is changed.
Line 32	Beginning Farmer Credit (NDA NextGen). Attach documentation if this credit is changed.

Line 33	Nebraska Earned Income Credit (EIC). Attach documentation of any change in this credit. Include pages 1 and 2 of your federal 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 2015 Individual Income Tax Booklet for additional information.
Line 34	Angel Investment Tax Credit. Attach documentation if this credit is changed.
Line 35	Amount Paid With the Original Return, Plus Additional Tax Payments Made After It Was Filed. Enter the amount of tax paid with the original return, plus any tax payments for the same tax year made after your original return was filed. Do not include the portion of a payment which was for interest or penalty.
Line 37	<p>Overpayments Allowed on Original Return, Plus Additional Overpayments of Tax Allowed After It Was Filed. Enter the amount of overpayment allowed on your original return, previous amended returns, or as later corrected by the Department. This includes:</p> <ul style="list-style-type: none"> ◆ Amounts refunded; ◆ Amount applied to 2016 estimated income tax; and ◆ Donations to the Wildlife Conservation Fund. <p>Do not include interest received on any refund.</p>
Line 39	Penalty for Underpayment of Estimated Tax. A penalty for underpayment of estimated tax calculated on Form 2210N and reported on an original return cannot be changed unless an amended return is filed on or before the due date of the original return (including any extended due date). Any change being made by the due date should be entered here.
Line 41	<p>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.</p> <p>Review the following options for changing the use tax reported, and choose the instructions that apply to your situation:</p> <ul style="list-style-type: none"> ◆ 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 43	<p>Penalty. If your original return was not filed by the due date, or extended due date, and line 42 minus line 39 indicates tax due, you must calculate a penalty for failure to file in a timely manner. Multiply the result of line 42 minus line 39 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 43.</p> <p>If this amended return is being filed because of a change made by the IRS who assessed a penalty, multiply the result of line 42 minus line 39 by 5%. Enter the result on line 43. If both the penalty for failure to file in a timely manner and the penalty because of an IRS assessment are calculated, enter the larger amount on line 43.</p>

Line 43 (Cont.)

Additional penalties may be imposed by the Department for:

1. Failure to pay tax when due;
2. Failure to file an amended return when required;
3. Preparing or filing a fraudulent income tax return;
4. Understatement of income on an income tax return; or
5. Underpayment of estimated tax.

Line 44

Interest. If line 42 is greater than line 39, tax is due. Interest is also due on the result of line 42 minus line 39 at the statutory rate from the original due date to the date the tax is paid. Beginning January 1, 2013, the statutory interest rate is 3%. See [Rev. Rul. 99-14-2](#) for applicable interest rates for other years.

Line 45

Total Balance Due. Enter the total of lines 42 through 44.

Electronic Payment Options

[Nebraska e-pay.](#) Nebraska e-pay is the Department's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

[Credit Card.](#) Secure credit card payments can be initiated through Official Payments at [officialpayments.com](#); via phone at 800-272-9829; or by downloading the OPAY app from your smart phone's app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment to the Department. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.

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

Line 46

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 Department and added to the amount shown on line 46.

If a taxpayer has an existing tax liability of any kind with the Department, any refund shown on this return may be applied to that liability. The Department 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 34. Attach a copy of each federal form used to report the change. If you are filing an amended return due to an audit by the IRS or the Department, 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, you must attach a copy of either:

- ◆ Federal Form 1045 or 1040X;
- ◆ All supporting schedules; or
- ◆ 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 47a

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

Line 47b	Check the type of account.
Line 47c	Enter the account number listed to the right of the routing number including any leading zeroes. It can be up to 17 digits.
Line 47d	Line 47d 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	<p>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 this Department or attached to this return.</p> <p>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).</p>
Filing on Behalf of a Deceased Taxpayer	<p>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.</p> <p>See Form 1040N instructions and Form 1310N instructions for more information.</p>

Nebraska Schedule I Instructions

Part A – Adjustments Increasing Federal AGI

Line 1	<p>Total Adjustments Increasing Income. Include on line 1:</p> <ol style="list-style-type: none"> 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 25, Form 1040XN; 5. Any College Savings Program or Long-Term Care Savings Plan recapture.
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Part B – Adjustments Decreasing Federal AGI

	<p>Adjustments decreasing Nebraska taxable income include:</p> <ol style="list-style-type: none"> 1. State income tax refund; 2. Interest or dividend income from U.S. government bonds and other U.S. obligations; and 3. Benefits paid by the Railroad Retirement Board included in federal AGI. <p>List the source of any adjustments on an attached schedule.</p>
Line 3	<p>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:</p> <ol style="list-style-type: none"> 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 5	Special Capital Gains/Extraordinary Dividends Deduction. 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.
Line 6	Nebraska College Savings Program. If you are amending the amount claimed for this plan, enter the corrected amount.
Line 7	Nebraska Long-Term Care Savings Plan. If you are correcting the amount claimed for the Nebraska Long-Term Savings Plan contribution or earnings, list the correct amounts.
Line 8	<p>Other Adjustments Decreasing Income. Enter other adjustments decreasing income.</p> <ul style="list-style-type: none">◆ An S corporation's or LLC's income distribution from non-Nebraska sources decreases income and is reported on line 8. Attach Federal Schedule K-1 and Nebraska Schedule K-1N.◆ A Nebraska NOL deduction is reported on line 8. A completed Nebraska Form NOL must be attached.◆ Native American Indians residing on a Nebraska reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 8.◆ Taxpayers whose line 5 amount is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, may enter the amount of Social Security income included in federal AGI on line 8.◆ Taxpayers who filed the Form 1040N-MIL timely, may deduct the appropriate portion of their military retirement income included in federal AGI. <p>For more information, see Form 1040N instructions.</p> <p>Resident military servicemembers cannot deduct active duty military service compensation as this is not an allowable adjustment decreasing federal taxable income.</p> <p>Also, residents are not allowed to deduct income earned or derived outside Nebraska. 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.</p>
Line 9	Total Adjustments Decreasing Income. Enter the total of lines 2 through 8.

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.

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.
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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 9, Nebraska Schedule I. Use the copy of your original return and instructions to make the necessary tax computations. Enter the amounts from lines 1 and 9 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 3	Ratio. 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 12.346%.
Line 6	<p>Nebraska Total Income Tax. Use the Nebraska Tax Table or the Nebraska Tax Calculation Schedule to calculate Nebraska tax on Nebraska taxable income. If federal AGI is more than \$258,250 (single), \$309,900 (married, filing jointly and qualifying widow[er]), \$154,950 (married, filing separately), or \$284,050 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) and the Nebraska Additional Tax Rate Schedule to calculate your total Nebraska tax.</p> <p>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, 21, 24, and 31 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 31, Form 1040XN worksheet to calculate the amount to enter on line 31. Calculate the Nebraska earned income credit on lines 12 and 13, Nebraska Schedule III, Form 1040XN.</p> <p>Nonresidents are not allowed any credits on the line 6, Nebraska Schedule III calculation.</p>
Line 7	Personal Exemption Credit. Nonresidents and partial-year residents should enter the 2015 personal exemption credit of \$130 for each federal personal exemption claimed on 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. Reduce the result by any unused exemption credit from line 8.
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 33, Form 1040XN. If you are a nonresident or file a married, filing separately return, you cannot claim this credit.