

**Nebraska Individual Income Tax Return**  
for the taxable year January 1, 2024 through December 31, 2024 or other taxable year:  
, 2024 through ,

Please Type or Print

Your First Name and Middle Initial	Last Name	<b>Please Do Not Write In This Space</b>
If a Joint Return, Spouse's First Name and Middle Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City	State	

Your Social Security Number	Spouse's Social Security Number	<b>High School District Code</b>

During 2024, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset?  Yes  No

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death):	/ /
			/ /

**1 Federal Filing Status:**

(1)  Single                      (3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_ (4)  Head of Household  
 (2)  Married, filing jointly                      and Full Name \_\_\_\_\_ (5)  Qualifying surviving spouse (QSS)

**2a Check if YOU were:** (1)  65 or older      (2)  Blind      **2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:** (1)  You      (2)  Spouse

**SPOUSE was:** (3)  65 or older      (4)  Blind

**3 Type of Return:**

(1)  Resident                      (2)  Partial-year resident from \_\_\_\_\_ / \_\_\_\_\_, 2024 to \_\_\_\_\_ / \_\_\_\_\_, 2024 (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)

**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** \_\_\_\_\_

<b>5 Federal adjusted gross income (AGI)</b> (line 11, Federal Form 1040 or 1040-SR) Do not leave blank . . . . .	<b>5</b>		00
<b>6 Nebraska standard deduction</b> (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$8,350 if single; \$16,700 if married, filing jointly or qualifying surviving spouse; \$8,350 if married, filing separately; or \$12,250 if head of household) . . . . .	<b>6</b>		00
<b>7 Total itemized deductions</b> (line 17, Federal Schedule A – see instructions) . . . . .	<b>7</b>		00
<b>8 State and local income taxes</b> (line 5a, Schedule A, Federal Form 1040 or 1040-SR) . . . . .	<b>8</b>		00
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) . . . . .	<b>9</b>		00
<b>10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater</b> (the larger of line 6 or line 9) . . . . .	<b>10</b>		00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) . . . . .	<b>11</b>		00
<b>12 Adjustments increasing federal AGI</b> (line 10, from attached Nebraska Schedule I) . . . . .	<b>12</b>		00
<b>13 Adjustments decreasing federal AGI</b> (line 39, from attached Nebraska Schedule I) . . . . .	<b>13</b>		00
<b>14 Nebraska Taxable Income</b> (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebr. Sch. III before continuing . . . . .	<b>14</b>		00
<b>15 Nebraska income tax</b> (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .	<b>15</b>		00
<b>16 Nebraska other tax calculation:</b>			
<b>a Federal Tax on Lump-Sum Distributions</b> (Federal Form 4972) <b>16 a</b> \$ _____			
<b>b Federal tax on early distributions</b> (lesser of Federal Form 5329 or line 8, Sch. 2, Federal Form 1040 or 1040-SR) <b>16 b</b> \$ _____			
<b>c Total</b> (add lines 16a and 16b) . . . . . <b>16 c</b> \$ _____			
Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III . . . . .	<b>16</b>		00
<b>17 Total Nebraska tax before Nebraska personal exemption credit</b> (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 53. . . . .	<b>17</b>		00

<b>18</b> Nebr. personal exemption credit for residents only (\$166 times the number on line 4)	<b>18</b>		00		
<b>19</b> Credit for tax paid to another state, line 6, Nebraska Schedule II <b>(attach Nebraska Schedule II and a copy of the other state's return)</b> . . . . .	<b>19</b>		00		
<b>20</b> Credit for the elderly or disabled (attach copy of Federal Schedule R) . . . . .	<b>20</b>		00		
<b>21</b> Community Development Assistance Act credit (attach Form CDN) . . . . .	<b>21</b>		00		
<b>22</b> Form 3800N nonrefundable credit (attach Form 3800N) . . . . .	<b>22</b>		00		
<b>23</b> Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 <b>(attach a copy of Federal Form 2441 and see instructions)</b> . . . . .	<b>23</b>		00		
<b>24</b> Credit for financial institution tax (attach Form NFC) . . . . .	<b>24</b>		00		
<b>25</b> Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.) . . .	<b>25</b>		00		
<b>26</b> Designated extremely blighted area tax credit (attach Form 1040N-EB) . . . . .	<b>26</b>		00		
<b>27</b> NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A _____ . . . . .	<b>27</b>		00		
<b>28</b> School Readiness Tax Credit for providers . . . . .	<b>28</b>		00		
<b>29</b> Child Care Tax Credit for Contributors. Enter certificate number from Form CCTC-A _____ . . . . .	<b>29</b>		00		
<b>30</b> Opportunity Scholarships Act credit for contributors. . . . .	<b>30</b>		00		
<b>31</b> Creating High Impact Economic Futures (CHIEF) credit. . . . .	<b>31</b>		00		
<b>32</b> Total nonrefundable credits (add lines 18 through 31) . . . . .		<b>32</b>			00
<b>33</b> Nebraska tax after nonrefundable credits. Subtract line 32 from line 17 (if line 32 is more than line 17, enter -0-). If the result is greater than your federal tax liability, see instructions. If entering federal tax, check box <input type="checkbox"/> . . . . .		<b>33</b>			00
<b>34</b> Total Nebraska income tax withheld from Federal Forms W-2 (attach 2024 Forms, see instructions). . . . .	<b>34</b>		00		
<b>35</b> Total Nebraska income tax withheld from Federal Forms W-2G, 1099-R, 1099-MISC, 1099-NEC, etc (attach 2024 Forms, see instructions). . . . .	<b>35</b>		00		
<b>36</b> Total Nebraska income tax withheld from Nebraska Schedules K-1N (attach 2024 Forms, see instructions). . . . .	<b>36</b>		00		
<b>37</b> Total Pass-Through Entity Tax (PTET) credit from Schedules K-1N (attach 2024 Schedules K-1N, see instructions) a Name: _____ b Nebraska ID Number: _____ c Amount: _____ . . . . .	<b>37</b>		00		
<b>38</b> 2024 estimated income tax payments (include any 2023 overpayment credited to 2024 and any payments submitted with an extension request). . . . .	<b>38</b>		00		
<b>39</b> Form 3800N refundable credit (attach Form 3800N). . . . .	<b>39</b>		00		
<b>40</b> Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N) . . . . .	<b>40</b>		00		
<b>41</b> Beginning Farmer credit from Form 1099 BFC (NDA NextGen). . . . .	<b>41</b>		00		
<b>42</b> Nebraska earned income credit. Enter number of qualifying children <b>97</b> _____ Federal credit <b>98</b> \$ _____ .00 x .10 (10%) (see instructions). . . . .	<b>42</b>		00		
<b>43</b> Credit for community college property taxes <b>(attach Form PTC)</b> . . . . .	<b>43</b>		00		
<b>44</b> Credit for qualified Volunteer Emergency Responders (see instructions) . . . . .	<b>44</b>		00		
<b>45</b> Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see instructions) . . . . .	<b>45</b>		00		
<b>46</b> Child Care Tax Credit for parent or legal guardian. Enter certificate number from Form 7203 _____ . . . . .	<b>46</b>		00		
<b>47</b> School Readiness Tax Credit for qualified staff member. . . . .	<b>47</b>		00		
<b>48</b> Reverse Osmosis System Tax Credit. Enter certificate number from Form 1040N-OS _____ . . . . .	<b>48</b>		00		
<b>49</b> Total refundable credits (add lines 34 through 48). . . . .		<b>49</b>			00

<b>50</b> Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box <b>96</b> <input type="checkbox"/> . . . . .	<b>50</b>		00
<b>51 Total tax and penalty.</b> Add lines 33 and 50 . . . . .	<b>51</b>		00
<b>52</b> Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax <b>91</b> \$ _____ State tax <b>92</b> \$ _____ (purchases x 5.5%); Enter purchases subject to local tax <b>93</b> \$ _____ Local tax <b>94</b> \$ _____ (purchases x local rate of _____ %) <b>95</b> Local code _____ (see local rate schedule); Add state and local taxes and enter on line 52. If no use tax is due, enter -0- on line 52 . . . . .	<b>52</b>		00
<b>53 Total amount due.</b> If line 49 is less than total of lines 51 and 52, subtract line 49 from total of lines 51 and 52 Pay this amount in full. For electronic or credit card payment check box here <input type="checkbox"/> and see instructions . . . . .	<b>53</b>		00
<b>54 Overpayment.</b> If line 49 is more than the total of lines 51 and 52, subtract the total of lines 51 and 52 from line 49. . . . .	<b>54</b>		00
<b>55</b> Amount of line 54 you want applied to your 2025 estimated tax . . . . .	<b>55</b>		00
<b>56</b> Wildlife Conservation Fund donation of \$1 or more . . . . . 	<b>56</b>		00
<b>57</b> Amount of line 54 you want <b>refunded</b> to you (line 54 minus lines 55 and 56) <b>Your refund will generally be issued by July 15, if your paper return is filed by April 15</b> (see instructions) . . . . .	<b>57</b>		00

**58a** Routing Number

**58b** Type of Account  1 = Checking  2 = Savings

**58c** Account Number

**58d**  Check this box if this refund will go to a bank account outside the United States.



**sign here** 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 true, correct, and complete.

Keep a copy of this return for your records.

**paid preparer's use only**

Your Signature _____	Date ( ) _____	Email Address _____
Spouse's Signature (if filing jointly, <b>both</b> must sign) _____	Daytime Phone _____	
Preparer's Signature _____	Date _____	Preparer's PTIN ( ) _____
Print Firm's Name (or yours if self-employed), Address and ZIP Code _____	EIN _____	Daytime Phone _____

A copy of the federal return and schedules must be attached to this return.  
 E-file your return. NebFile offers **FREE** e-filing of your state return for most Nebraska residents.  
 Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln NE 68509-8912.  
 Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.