

Name on Form 1040N

Social Security Number

**Nebraska Schedule I—  
Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents**  
• Attach additional pages if necessary.

**Part A—Adjustments Increasing Federal AGI**

<b>45</b> Interest income from all state and local obligations exempt from federal tax		
<b>a</b> List type: _____ <b>b</b> Amount: \$ _____		
List type: _____ Amount: _____		
Total interest income exempt from federal tax. Enter total of lines 45b .....	<b>45</b>	00
<b>46</b> Exempt interest income from Nebraska obligations		
<b>a</b> List type: _____ <b>b</b> Amount: \$ _____		
List type: _____ Amount: _____		
Total exempt interest income from Nebraska obligations. Enter total of lines 46b .....	<b>46</b>	00
<b>47</b> Total taxable interest income. Enter the result of line 45 minus line 46.....	<b>47</b>	00
<b>48</b> Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N.....	<b>48</b>	00
<b>49</b> Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions) .....	<b>49</b>	00
<b>50</b> Nebraska College Savings Program recapture (see instructions).....	<b>50</b>	00
<b>51</b> Federal net operating loss deduction.....	<b>51</b>	00
<b>52</b> S corporation or LLC Non-Nebraska loss.....	<b>52</b>	00
<b>53</b> Total adjustments increasing federal AGI (total lines 47 through 52). Enter here and on line 12, Form 1040N.....	<b>53</b>	00

**Part B—Adjustments Decreasing Federal AGI**

<b>54</b> State income tax refund deduction. Enter line 10, Federal Form 1040 .....	<b>54</b>	00
<b>55</b> U.S. government obligations exempt for state purposes (list below or attach schedule)		
<b>a</b> List type: _____ <b>b</b> Amount: \$ _____		
List type: _____ Amount: _____		
Total U.S. government obligations exempt for state purposes. Enter total of lines 55b .....	<b>55</b>	00
<b>56</b> List fund name, total dividend, and percent of regulated investment company dividends from		
<b>a</b> U.S. obligation: _____		
<b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____		
<b>a</b> U.S. obligation: _____		
<b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____		
Total regulated investment company dividends. Enter total of lines 56d .....	<b>56</b>	00
<b>57</b> Total U.S. government obligations. Enter total of lines 55 and 56. ....	<b>57</b>	00
<b>58</b> Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.		
<b>a</b> List type: _____ <b>b</b> Amount: \$ _____		
List type: _____ Amount: _____		
Total benefits paid by the RRB included in federal AGI. Enter total of lines 58b .....	<b>58</b>	00
<b>59</b> Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions) .....	<b>59</b>	00
<b>60</b> Nebraska College Savings Program contribution (see instructions).....	<b>60</b>	00
<b>61</b> Nebraska Long-Term Care Savings Plan contribution .....	<b>61</b>	00
<b>62</b> Nebraska Long-Term Care Savings Plan earnings.....	<b>62</b>	00
<b>63</b> S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions) .....	<b>63</b>	00
<b>64</b> Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions) .....	<b>64</b>	00
<b>65</b> Native American Indian Reservation income.....	<b>65</b>	00
<b>66</b> Claim of right repayment .....	<b>66</b>	00
<b>67</b> Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	<b>67</b>	00
<b>68</b> Nebraska agricultural revenue bond interest .....	<b>68</b>	00
<b>69</b> Federally taxable Nebraska Investment Finance Association (NIFA) bond interest.....	<b>69</b>	00
<b>70</b> Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....	<b>70</b>	00
<b>71</b> Total adjustments decreasing federal AGI (total lines 54 and 57 through 70). Enter here and on line 13, Form 1040N.	<b>71</b>	00



# Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N  
Schedule II  
**2014**

Name on Form 1040N

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## Nebraska Schedule II— Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the 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. Name of state:

72 Total Nebraska tax (line 17, Form 1040N) .....	72		00
73 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <u>Conversion Chart</u> on the Department's website) .....	73		00
74 Calculated tax credit: Line 73 Line 5 + Line 12 - Line 13 = <input type="text"/> + <input type="text"/> - <input type="text"/> = <input type="text"/> = <input type="text"/> % x Line 72 <input type="text"/> =	74		00
75 Tax due and paid to another state (do not enter amount withheld for the other state – use <u>Conversion Chart</u> on the Department's website) .....	75		00
76 Allowable tax credit (line 72, 74, or 75, whichever is least). Enter amount here and on line 20, Form 1040N .....	76		00

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**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.

<b>77</b> 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-. <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 77b.....			<b>77</b>		00
<b>78</b> Adjustments as applied to Nebraska income, if any (see instructions) <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 78b.....			<b>78</b>		00
<b>79</b> Nebraska adjusted gross income (line 77 minus line 78).....			<b>79</b>		00
<b>80</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five): Line 79 Line 5 + Line 12 - Line 13 = _____ + _____ - _____ = _____ =			<b>80</b>		
<b>81</b> Nebraska Taxable Income (line 14, Form 1040N).....			<b>81</b>		00
<b>82</b> Nebraska tax calculation (see instructions) <b>a</b> Tax on Nebraska taxable income from line 81 ..... <b>82 a</b> \$ _____ <b>b</b> Additional tax, if applicable, from Additional Tax Rate Schedule..... <b>82 b</b> \$ _____ <b>c</b> Subtotal tax (add lines 82a and line 82b) ..... <b>82 c</b> \$ _____ <b>d</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled. <b>82 d</b> \$ _____ <b>e</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit .... <b>82 e</b> \$ _____ <b>f</b> Subtotal credits (add lines 82d and 82e) ..... <b>82 f</b> \$ _____ Line 82c minus line 82f .....			<b>82</b>		00
<b>83</b> Multiply personal exemption credit of \$128 by the number of federal exemptions on line 4 .....			<b>83</b>		00
<b>84</b> Tax after personal exemption credit (line 82 minus line 83). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against it on line 86e .....			<b>84</b>		00
<b>85</b> Nebraska income tax. Multiply line 84 by the ratio you computed on line 80. Enter result here and on line 15, Form 1040N .....			<b>85</b>		00
<b>86</b> Nebraska other tax calculation: <b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>86 a</b> \$ _____ <b>b</b> Federal tax on early distributions (lesser of Form 5329 or line 58, Fed. Form 1040) ... <b>86 b</b> \$ _____ <b>c</b> Subtotal (add lines 86a and 86b)..... <b>86 c</b> \$ _____ <b>d</b> Tax calculation. Multiply line 86c by 29.6% (x .296) ..... <b>86 d</b> \$ _____ <b>e</b> Enter any unused personal exemption credit from the calculation on line 84..... <b>86 e</b> \$ _____ <b>f</b> Subtract line 86e from line 86d..... <b>86 f</b> \$ _____ Multiply line 86f by line 80 ratio. Enter result here and on line 16, Form 1040N. ....			<b>86</b>		00
<b>87</b> Earned income credit (Partial-Year Residents Only) <b>a</b> Number of qualifying children. Enter here and on line 33, box 97, Form 1040N..... <b>87 a</b> _____ <b>b</b> Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N ..... <b>87 b</b> \$ _____ Multiply line 87b amount by 10% (x .10). Enter the result here. (see instructions).....			<b>87</b>		00
<b>88</b> Nebraska earned income credit. Multiply line 87 by the ratio you computed on line 80 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....			<b>88</b>		00