

Type of Organization (Check only one.) <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation				<b>PLEASE DO NOT WRITE IN THIS SPACE</b>		
Taxable Year of Organization Beginning _____, 20____ and Ending _____, 20____						
Nonresident's Taxable Year Including Organization's Year End Beginning _____, 20____ and Ending _____, 20____						
Please Type or Print	<b>Nonresident Individual's or Nonresident Grantor's Name and Mailing Address</b>			<b>Organization's Name and Mailing Address</b>		
	Name			Name Doing Business As (dba)		
				Legal Name		
	Street or Other Mailing Address			Street or Other Mailing Address		
	City	State	Zip Code	City	State	Zip Code
	Social Security Number		Spouse's Social Security Number		Nebraska ID Number	
Federal ID Number						
Internal Revenue Service Center Where Nonresident Individual's Federal Return is Filed						

I declare that I was a nonresident of Nebraska for the tax year shown above, and agree that I will: timely file a Nebraska Individual Income Tax Return, Form 1040N; pay any income tax due; and that I will include in Nebraska adjusted gross income the portion of the above-named organization's Nebraska income attributable to my interest in that organization for the taxable year that includes the year end date of the organization.

This Agreement shall be binding upon my heirs, representatives, assignees, successors, executors, and administrators.

**sign  
here**

\_\_\_\_\_  
Signature of Nonresident Beneficiary, Member, Partner, or Shareholder

\_\_\_\_\_  
Date

## Instructions

**Who May File.** Any individual taxpayer who was a nonresident of Nebraska during any part of the organization's taxable year may complete Form 12N. A nonresident individual taxpayer includes a nonresident grantor of a grantor trust.

**When and Where to File.** A **signed** and **dated** Form 12N must be completed **each year** and delivered to the organization prior to the filing of the organization's Nebraska income tax return. The due date for the Nebraska income tax return for estates, trusts, partnerships, and certain limited liability companies (LLCs) is the 15th day of the fourth month following the close of the taxable year. The due date for the Nebraska income tax return of an S corporation and certain LLCs is the 15th day of the third month following the close of the taxable year.

**If Form 12N is Filed.** The nonresident individual who has filed the Form 12N is required to timely file a [Nebraska Individual Income Tax Return, Form 1040N](#). This return must report the nonresident's share of the organization's Nebraska income attributable to his or her interest in the organization during the taxable year, as well as any other income the nonresident has earned from Nebraska sources.

A nonresident individual taxpayer who has a taxable year different from the taxable year shown on the Form 12N for the estate, trust, S corporation, partnership, or LLC, must report the income on the Form 1040N that includes the tax year end date of the organization.

**If a Form 12N is Not Completed and Filed.** If a Form 12N is not properly completed and attached to the organization's return for a nonresident individual, the organization is **required** to report and remit 6.84% of the nonresident's share of the organization's income derived from, or attributable to, Nebraska sources. The income tax withholding must be reported on the [Nebraska Schedule K-1N - Shareholder's Share of Income, Deductions, Modifications, and Credits](#), and the organization's Nebraska return. When the nonresident individual files Form 1040N, the amount remitted by the organization will be allowed as a credit against the individual taxpayer's Nebraska income tax liability.

If the nonresident has no other Nebraska source income **and** the organization has filed a Schedule K-1N and remitted the appropriate income tax withholding for the nonresident, the nonresident is not required to file Form 1040N. The income tax withholding will be retained by Nebraska. The nonresident may still file a return and claim a refund if one is due.

Publicly-traded partnerships are not subject to the income tax withholding provision stated above.

**Attach this agreement to the organization's Nebraska tax return.**

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