NEBRASKA
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DEPARTMENT OF REVENUE

Nebraska Nonresident Income Tax Agreement

FORM 12N
2016

Type of Organization (Check only one.)

☐ Estate or Trust ☐ Limited Liability Company ☐ Partnership ☐ S Corporation

Taxable Year of Organization

Beginning _____ , 20_____ and Ending _____ , 20_____

Nonresident's Taxable Year Including Organization's Year End

Beginning _____ , 20_____ and Ending _____ , 20_____

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

Nonresident Individual's or Nonresident Grantor's Name and Mailing Address			Organization's Name and Mailing Address		
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	

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 and trusts, 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, partnership, and LLC filing as an S corporation or partnership is the 15th day of the third month following the close of the taxable year. When the organization is e-filing the Nebraska Return, Forms 12N may be sent as PDF attachments with the e-filed return or may be retained by the organization. The Forms 12N, if not sent with the return, must be available upon request from the Department. If any Form 12N is not provided when requested, the corresponding income tax withholding may be assessed.

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, trusts, 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, or completed and retained by the preparer when e-filing, 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, 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 Nebraska Schedule K-1N and remitted the appropriate income tax withholding for the nonresident, the nonresident is not required to file a Nebraska 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, or retain it in the organization's records if e-filing.

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