

Nebraska Form 1040n Instructions 2022

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Individual Income Tax Return
for the taxable year January 1, 2022 through December 31, 2022 or other taxable year:
2022 through

FORM 1040N
2022

Your First Name and Initial Last Name Please Do Not Write In This Space

If a Joint Return, Spouse's First Name and Initial Last Name

Current Mailing Address (Number and Street or PO Box)

City State Zip Code

Your Social Security Number Spouse's Social Security Number High School District Code

During 2022, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? ☐ Yes ☐ No

(1) Farmer/Producer (2) Active Military (3) ☐ Deceased Taxpayer(s)
(first name & date of death)

1 Federal Filing Status:
(1) Single (2) Married, filing jointly (3) Married, filing separately -- Spouse's SSN: (4) Head of Household
(5) Widow(er) with dependent children

2a Check if YOU were: (1) 65 or older (2) Blind (3) SPOUSE was: (3) 65 or older (4) Blind **2b** Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

3 Type of Return:
(1) ☐ Resident (2) Partial-year resident from / , 2022 to / , 2022 (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**

5 Federal adjusted gross income (AGI) (line 11, Federal Form 1040 or 1040-SR) Do not leave blank **5** 00

6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$7,350 if single; \$14,700 if married, filing jointly or qualified widow(er); \$7,350 if married, filing separately; or \$10,750 if head of household) **6** 00

7 Total itemized deductions (line 17, Federal Schedule A -- see instructions) **7** 00

8 State and local income taxes (line 5a, Schedule A, Federal Form 1040 or 1040-SR) **8** 00

9 Nebraska itemized deductions (line 7 minus line 8) **9** 00

10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) **10** 00

11 Nebraska income before adjustments (line 5 minus line 10) **11** 00

12 Adjustments increasing federal AGI (line 9, from attached Nebraska Schedule I) **12** 00

13 Adjustments decreasing federal AGI (line 33, from attached Nebraska Schedule I) **13** 00

14 Nebraska Taxable Income (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 **14** 00

15 Nebraska income tax (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.) **15** 00

16 Nebraska other tax calculation:
a Federal Tax on Lump-Sum Distributions (Federal Form 4972) **16 a** \$
b Federal tax on early distributions (lesser of Federal Form 5329 or line 8, Sch. 2, Federal Form 1040 or 1040-SR) **16 b** \$
c Total (add lines 16a and 16b) **16 c** \$
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 **16** 00

17 Total Nebraska tax before Nebraska personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 43. **17** 00

Complete Reverse Side 8-4-17-2022

Nebraska Form 1040N Instructions 2022 are crucial for residents of Nebraska who need to file their state income taxes effectively. This form is designed for individual income tax reporting and is necessary for those who earned income during the tax year. In this article, we will explore the comprehensive instructions for filling out the Nebraska Form 1040N for the year 2022, including eligibility requirements, filing procedures, deductions, credits, and more.

Understanding Nebraska Form 1040N

The Nebraska Form 1040N is the state's equivalent of the federal Form 1040. It is used by residents to report their income, calculate their tax liability, and determine whether they owe additional taxes or are eligible for a refund. The form must be filed annually, reflecting the tax year, which runs from

January 1 to December 31.

Who Must File Form 1040N?

Not every Nebraska resident is required to file a 1040N. Here are the criteria that determine whether you need to submit this form:

1. **Income Thresholds:** If your Nebraska adjusted gross income (NAGI) exceeds certain thresholds, you must file. For instance:
 - Single filers: \$9,000
 - Married filing jointly: \$18,000
 - Head of household: \$13,000
 - Married filing separately: \$9,000
2. **Self-Employment Income:** If you earned self-employment income of \$400 or more, you are required to file.
3. **Claiming Tax Credits:** If you intend to claim any Nebraska tax credits, you must file the 1040N.
4. **Refund Requests:** If you had taxes withheld from your paycheck and want to claim a refund, you will need to file.

Gathering Required Documentation

Before completing Form 1040N, it's essential to gather all necessary documentation to accurately report your income and deductions. Here's a checklist of what you may need:

- **W-2 Forms:** Wage and tax statement from your employer.
- **1099 Forms:** For any additional income such as freelance work, interest, or dividends.
- **Records of Other Income:** Such as rental income, unemployment compensation, or Social Security benefits.
- **Deduction Documentation:** Receipts and records for deductible expenses, such as medical bills, property taxes, and mortgage interest.
- **Previous Year's Tax Return:** Helps in reference and continuity.

Filling Out Nebraska Form 1040N

The process of filling out Form 1040N can be broken down into several steps. Here's a detailed guide on how to complete the form accurately:

Step 1: Personal Information

At the top of the form, you will need to provide personal details, including:

- Your name
- Social Security number
- Address
- Filing status (e.g., single, married filing jointly, head of household)

Step 2: Reporting Income

1. Enter Wages: Report the total wages from your W-2 forms on Line 1.
2. Other Income: Include income from 1099 forms and any other income sources on subsequent lines.
3. Total Income: Calculate your total income by summing all sources and report it on Line 9.

Step 3: Adjusted Gross Income (AGI)

- Adjustments: Subtract any adjustments to income, such as contributions to retirement accounts or student loan interest, to arrive at your NAGI.
- Line 11: Report your NAGI on this line.

Step 4: Deductions and Exemptions

1. Standard vs. Itemized Deductions: Decide whether to take the standard deduction or itemize. For 2022, the standard deduction amounts are:
 - Single: \$7,050
 - Married filing jointly: \$14,100
 - Head of household: \$10,350
2. Exemptions: Report any exemptions you qualify for, which may reduce your taxable income.

Step 5: Calculating Tax Liability

1. Tax Rates: Use the Nebraska tax tables to determine your tax liability based on your taxable income.
2. Line 30: Report the tax amount calculated.

Step 6: Tax Credits

- Identify Credits: Review available Nebraska tax credits, such as the Property Tax Credit or the Earned Income Tax Credit, which can reduce your overall tax liability.
- Report Credits: Enter any applicable credits on the designated lines.

Step 7: Payments and Refunds

1. Withholding: Report any state income tax withheld on Line 42.
2. Estimated Payments: If you made estimated tax payments, report these as well.
3. Calculate Total Payments: Sum all payments and any refundable credits to determine if you owe taxes or are due a refund.

Filing Options

Nebraska residents have several options for filing their Form 1040N:

1. Paper Filing: Download and print the form from the Nebraska Department of Revenue website, fill it out, and mail it to the appropriate address.
2. E-filing: Use an online tax preparation service or software that supports Nebraska state tax filing. E-filing is often quicker and can facilitate faster refunds.

Important Deadlines

- Filing Deadline: For 2022 tax returns, the deadline to file Form 1040N is April 18, 2023. If you are unable to file by this date, consider filing for an extension.
- Extension: You can file for an extension using Form 4868, which allows you an additional six months to file but does not extend the time to pay any taxes owed.

Common Mistakes to Avoid

To ensure your Nebraska Form 1040N is processed smoothly, avoid these common mistakes:

- Incorrect Social Security Number: Ensure all numbers are accurate to avoid delays.
- Mathematical Errors: Double-check all calculations for income, deductions, and credits.
- Missing Signatures: Don't forget to sign and date your return.
- Failure to Attach Documents: Attach any necessary supporting documents, such as W-2s and 1099s, if filing by mail.

Conclusion

Filing your taxes can be a daunting task, but understanding the Nebraska Form 1040N instructions for 2022 can simplify the process significantly. By following the steps outlined in this article, you can ensure that you accurately report your income, claim any relevant deductions and credits, and fulfill your tax obligations with confidence. Remember to stay informed about any changes to tax laws that could affect your filing in subsequent years. Happy filing!

Frequently Asked Questions

What is Nebraska Form 1040N used for?

Nebraska Form 1040N is used by residents of Nebraska to file their state income tax return for the tax year 2022.

What are the filing deadlines for Nebraska Form 1040N for 2022?

The filing deadline for Nebraska Form 1040N for the tax year 2022 is typically April 15, 2023. However, if it falls on a weekend or holiday, it may be extended to the next business day.

What income is reported on Nebraska Form 1040N?

Nebraska Form 1040N requires taxpayers to report all sources of income, including wages, interest, dividends, and any other taxable income received during the year.

Are there any specific deductions available on the Nebraska Form 1040N?

Yes, taxpayers filing Nebraska Form 1040N can take advantage of various deductions, including a standard deduction, personal exemptions, and specific itemized deductions as allowed by Nebraska tax law.

Can I e-file my Nebraska Form 1040N?

Yes, taxpayers can e-file their Nebraska Form 1040N through various approved electronic filing services and software that support Nebraska state tax returns.

What should I do if I made a mistake on my submitted Nebraska Form 1040N?

If you made a mistake on your Nebraska Form 1040N, you should file an amended return using Form 1040N, and clearly indicate the corrections made.

Where can I find the instructions for completing Nebraska Form 1040N for 2022?

The instructions for completing Nebraska Form 1040N for 2022 can be found on the Nebraska Department of Revenue's official website or by downloading the form and its accompanying instructions directly.

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