



Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents
for the taxable year January 1, 2004 through December 31, 2004

**FORM 1040NS
2004**

• Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

LABEL HERE	First Name(s) and Initial(s)	Last Name
Current Home Address (Number and Street or Rural Route and Box Number)		
City, Town, or Post Office	State	Zip Code

Please print numbers carefully as shown:

0	1	2	3	4	5	6	7	8	9
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DO NOT TYPE YOUR NUMBERS OR LETTERS. DO NOT USE DOLLAR SIGNS.

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number																			
Spouse's Social Security Number																			

High School District Code: (must be entered using high school codes beginning on page 17)

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FOLD • HERE

(2) Active Military (1) Deceased Taxpayer Name: _____ Date of Death: ____/____/____

1 Filing Status
 (1) Single (2) Married filing joint **2 Can your parents (or someone else) claim you (or your spouse) on their return?** Yes No If Yes, check applicable box(es): (1) You (2) Spouse

If you entered -0- tax on line K of the IRS TeleFile Tax Record, or on Federal Form 1040EZ, line 10, skip lines 3 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 16. Check box:

ATTACH STATE COPY OF W-2 HERE

3 Federal adjusted gross income (AGI) from line 1 of TeleFile Tax Record or line 4, Federal Form 1040EZ ...	3	
4 If you answered No on line 2 above, singles enter 4,850.00, married filers enter 8,140.00. If you answered Yes on line 2 above: Enter the standard deduction from line 5 of worksheet on the back of this form ...	4	
5 Number of personal exemptions. If you answered No on line 2 above, singles enter "1" and married filers enter "2". If you answered Yes on line 2: singles enter "0"; married filers enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked ...	5	
6 Nebraska tax table income (line 3 minus line 4) ...	6	
7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line. ...	7	
8 Nebraska personal exemption credit (line 5 multiplied by 101.00; if line 5 is -0-, enter -0-) (If single and federal AGI is over \$72,000, enter the credit from the table on page 11 of the Nebraska Individual Income Tax Booklet)	8	
9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-) ...	9	
10 Nebraska income tax withheld (attach state copy of Form[s] W-2) ...	10	
11 If line 9 is greater than line 10, subtract line 10 from line 9. This is the AMOUNT YOU OWE . Pay in full with return ...	11	
12 If line 10 is greater than line 9, subtract line 9 from line 10. This is the amount you OVERPAID ...	12	
13 Nongame and Endangered Species Fund donation of \$1.00 or more ...	13	
14 Nebraska Campaign Finance voluntary contribution of \$1.00 or more ...	14	
15 Nebraska State Fair Foundation contribution of \$1.00 or more ...	15	
16 Amount of line 12 to be REFUNDED (line 12 minus total of lines 13, 14, and 15). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	16	

Expecting a Refund? Have it sent directly to your bank account! See instructions

ATTACH CHECK OR MONEY ORDER HERE

17a Routing Number

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17b Type of Account

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 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip) (Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

17c Account Number

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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 correct and complete.

sign here

▶ Your Signature _____	Date _____	▶ Signature of Preparer if Other Than Taxpayer _____	Date _____
▶ Spouse's Signature (if filing jointly, both must sign) _____	Daytime Phone _____	Address _____	Daytime Phone _____

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

INSTRUCTIONS

WHO CAN FILE THE 2004 FORM 1040NS? You can file Form 1040NS only if you used the IRS TeleFile Program or filed the 2004 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2004 (your home was not located in Nebraska or you moved into or out of Nebraska in 2004).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, or a Form 829N credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you used the IRS TeleFile Program or filed a Federal Form 1040EZ. If you filed a 2004 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse is in the active military. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 15, 2005. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns, and P.O. Box 98934 if you are not requesting a refund.**

ROUNDING TO WHOLE DOLLARS. You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 10. If you calculated no federal tax on line 10 of Federal Form 1040EZ or line K of Federal TeleFile Tax Record, check the box provided. Do not complete lines 3 through 8. Enter zero on line 9 and complete lines 10 through 17. Caution: If you qualified to use the Federal TeleFile Program or file a Federal Form 1040EZ and had no federal

liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 4,850.00 if you are single, and 8,140.00 if you are married. If you answered "Yes" on line 2, and telefiled your federal return or filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

1. Enter amount from line A of the federal standard deduction worksheet for dependents, or enter standard deduction amount from line J of Federal TeleFile Tax Record (If allowed minimum federal standard deduction of \$800, enter only \$770)	1.	_____
2. Minimum state standard deduction	2.	\$770
3. Enter the larger of lines 1 and 2 here	3.	_____
4. State standard deduction for single, enter \$4,850 ; married-joint enter \$8,140	4.	_____
5. Enter the smaller of line 3 or line 4 here	5.	_____

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, and federal AGI is less than \$72,000 enter "101.00" on line 8. If "2" is entered on line 5, enter "202.00". See page 11 if you are single and your AGI is more than \$72,000.

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See instructions for Form 1040N on page 5. A tax due amount of less than \$2.00 need not be paid. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 13, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 12 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

LINE 14, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

LINE 15. NEBRASKA STATE FAIR IMPROVEMENT FUND. You can make a voluntary contribution of your overpayment to this fund. For more information contact State Fair Improvement Fund, P.O. Box 81223, Lincoln, NE 68501, or call 1-402-473-4136.

LINE 16. An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 17. See the line 41 instructions for Form 1040N on page 10.