

• Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

First Name(s) and Initial(s)	Last Name
PLACE LABEL HERE	
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.

Your Social Security Number	
Spouse's Social Security Number	

High School District Code: (must be entered using high school codes beginning on page 25)

FOLD HERE

(2) Active Military (1) Deceased Taxpayer(s)

Name: _____ Date of Death: _____

Name: _____ Date of Death: _____

1 Filing Status **2** Check here if someone (such as your parent) can claim you or your spouse as a dependent:

(1) Single (2) Married filing jointly (1) You (2) Spouse

ATTACH STATE COPY OF W-2 HERE

3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ	3		00
4 If you did not check a box on line 2, enter 5,450 if single and 10,900 if you are married. If you checked a box on line 2 enter amount from line E of the federal worksheet on the back of the 1040EZ	4		00
5 Number of personal exemptions. If you did not check a box on line 2 above, singles enter "1" and married filers enter "2". If you checked a box(es) 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 Tax table income (line 3 minus line 4)	6		00
7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 29-34 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	7		00
8 Nebraska personal exemption credit (line 5 multiplied by 113.00; if line 5 is -0-, enter -0-)	8		00
9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-)	9		00
10 Nebraska income tax withheld (attach state copy of Form[s] W-2)	10		00
11 Nebraska earned income credit. Federal credit 98 \$ _____ .00 x .10 (10%). Attach federal return, Form 1040EZ – see instructions	11		00
12 Add lines 10 and 11	12		00
13 If line 9 is greater than line 12, subtract line 12 from line 9. This is the AMOUNT YOU OWE . Pay in full with return. If over \$500, you must complete Form 2210N. See instructions.	13		00
14 If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you OVERPAID	14		00
15 Wildlife Conservation Fund donation of \$1.00 or more	15		00
16 Nebraska Campaign Finance contribution of \$1.00 or more	16		00
17 Amount of line 14 to be REFUNDED (line 14 minus total of lines 15 and 16). If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund.	17		00

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

ATTACH CHECK OR MONEY ORDER HERE

18a Routing Number	18b Type of Account	Checking	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)	Direct Deposit		
18c Account Number	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)		

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
E-mail Address				

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**

printed with soy ink on recycled paper

INSTRUCTIONS

WHO CAN FILE THE 2008 FORM 1040NS? You can file Form 1040NS only if you filed the 2008 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 2008 (your home was not located in Nebraska or you moved into or out of Nebraska in 2008).
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, the earned income 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, a Nebraska Charitable Endowment Tax credit, or a Financial Institution Tax 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 filed a Federal Form 1040EZ. If you filed a 2008 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. If a paper return is filed, 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 CODE IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 25 to 28 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse were on active duty anytime during 2008. See pages 5 and 21 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER(S). Check the box for deceased taxpayer(s) if the return is being filed for a deceased taxpayer(s) and enter the name of the deceased and the date of death. See page 5 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 15, 2009. 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 (or returns without a payment), and P.O. Box 98934 if you are making a payment.**

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

LINE 4, STANDARD DEDUCTION. If you did not check a box on line 2, then enter 5,450 if you are single, and 10,900 if you are married. If you checked one or both of the boxes on line 2, and filed Form 1040EZ, enter the amount from line E of the federal worksheet on the back of the Form 1040EZ.

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 29-34 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "113.00" on line 8. If "2" is entered on line 5, enter "226.00" on line 8.

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

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit equal to 10% (.10) of the federal credit. Enter the federal credit information from line 8a (Form 1040EZ). You **must attach** a copy of Federal Form 1040EZ to your Nebraska return.

LINE 13, AMOUNT YOU OWE. Use our e-pay system at www.revenue.ne.gov, or attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Payment may also be made by credit card. See page 17 of instructions for Form 1040N. A tax due amount of less than \$2.00 need not be paid. **If line 13 is \$500 or more, complete Nebraska Form 2210N and determine if you owe a penalty.** If so, you must file Form 1040N instead of Form 1040NS. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 15, WILDLIFE CONSERVATION FUND. You may make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Wildlife Conservation Fund, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, call (402) 471-0641, or visit www.ngpc.state.ne.us.

LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your line 14 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, call (402) 471-2522, or visit www.nadc.state.ne.us.

LINE 17. 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 18. See line 44 instructions for Form 1040N on page 18 of the Nebraska Individual Income Tax Booklet.