



**STATEMENT OF NEBRASKA INCOME TAX WITHHELD
FOR NONRESIDENT INDIVIDUAL**

**FORM 14N
2008**

•Read instructions on reverse side

ORGANIZATION'S NAME AND MAILING ADDRESS				NONRESIDENT INDIVIDUAL'S OR NONRESIDENT GRANTOR'S NAME AND MAILING ADDRESS			
Name Doing Business As (dba)				Name			
Legal Name							
Street or Other Mailing Address				Street or Other Mailing Address			
City, Town, or Post Office		State	Zip Code	City, Town, or Post Office		State	Zip Code
Nebraska Identification Number		Federal Identification Number		Social Security Number		Spouse's Social Security Number	
Taxable Year of Organization				Check One:			
Beginning _____, 20____ and Ending _____, 20____				<input type="checkbox"/> Estate or Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co.			
1 Income subject to withholding for nonresident individual (from Schedule II, column E, Form 1041N; Schedule III, column E, Form 1065N; or Schedule III, column E, Form 1120-SN)							\$
2 Amount of Nebraska income tax withheld and remitted (6.84% of the amount on line 1) (See instructions)							\$

TO BE FILED IN THE ABSENCE OF FORM 12N, NEBRASKA NONRESIDENT INCOME TAX AGREEMENT

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

**ATTACH TO ORGANIZATION'S NEBRASKA TAX RETURN
NONRESIDENT INDIVIDUAL — ATTACH A COPY TO FORM 1040N**

MAKE A COPY FOR YOUR RECORDS.

INSTRUCTIONS

WHO MUST FILE. Every estate, trust, S corporation, partnership which is not a publicly traded partnership, or limited liability company, must complete the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N, for each nonresident individual beneficiary, partner, member, or shareholder who did not complete a Nebraska Nonresident Income Tax Agreement, Form 12N. Do not file Form 14N for entities other than individuals. For the purposes of withholding, an individual includes a nonresident grantor of a grantor trust.

WHEN AND WHERE TO FILE. The Form 14N and remittance must accompany the organization's Nebraska income tax return when filed with the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911. The organization must also provide a copy of Form 14N to each nonresident individual for whom it remitted tax.

AMOUNT OF WITHHOLDING. The amount withheld is 6.84% of the amount subject to withholding. The total of line 2 entries from each Form 14N should equal the amount entered on the Nebraska Fiduciary Income Tax Return, Form 1041N; the Nebraska Partnership Return of Income, Form 1065N; or the Nebraska S Corporation Income Tax Return, Form 1120-SN.

NONRESIDENT INDIVIDUAL. Except as noted below, the nonresident taxpayer named on this Form 14N is required to file a Nebraska Individual Income Tax Return, Form 1040N, with

the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911. The amount entered on line 2, Form 14N, will be allowed as a credit against the taxpayer's Nebraska income tax liability and should be claimed as Nebraska income tax withheld on Form 1040N. Attach a copy of the Form 14N you received from the entity to your Form 1040N in the space otherwise provided for attaching Wage and Tax Statement, Federal Form W-2.

Nonresidents are not required to file Form 1040N if:

1. Their only connection with Nebraska is conduct of the business activities of the organization; and
2. The organization has withheld tax from all the Nebraska income attributable to the nonresident's share of the organization's income.

Instead, the full amount of the withholding may, at the taxpayer's option, be retained in lieu of the filing of Form 1040N.

A nonresident taxpayer who has a taxable year different from the taxable year shown on the Form 14N for the estate, trust, S corporation, partnership, or limited liability company, is to claim the income and withholding on Form 1040N by attaching the Form 14N with a taxable year ending during the individual's taxable year.