



FORM 1040NS
1997

Nebraska Resident Income Tax Return for
Single and Joint Filers with No Dependents ▲
for the taxable year January 1, 1997 through December 31, 1997

• Read instructions on
reverse side
before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do
not use the label.

Labels: LABEL HERE. Fields: 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

DO NOT TYPE YOUR NUMBERS OR
LETTERS. DO NOT USE DOLLAR SIGNS.

PUBLIC HIGH SCHOOL DISTRICT DATA

High School District County Name: [grid], County of Residence: [grid]

High School District Number: [grid]

Your Social Security Number: [grid], Spouse's Social Security Number: [grid]

FOLD HERE

CHECK THE BOX HERE IF YOU DO NOT WISH TO RECEIVE
A BOOKLET NEXT YEAR, BUT NEED ONLY A NAME AND
ADDRESS LABEL FOR FILING YOUR 1998 RETURN:

(2) Active Military

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: (1) You (2) Spouse

If you entered -0- on Federal Form 1040EZ, line 10, or line J of the IRS TeleFile Worksheet, skip lines 3 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 15. Check box:

ATTACH STATE COPY OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

Table with 3 columns: Description, Line Number, Amount (DOLLARS, CENTS). Rows 3-15 include AGI, exemptions, Nebraska tax, and refund amounts.

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.

Signature and Date fields for Taxpayer, Spouse, and Preparer. Includes Address and Daytime Phone fields for Preparer.

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818 ▲

printed with soy ink on recycled paper

INSTRUCTIONS

WHO CAN FILE THE 1997 FORM 1040NS? You can file Form 1040NS only if you filed the 1997 Federal Form 1040EZ or used the IRS TeleFile Program 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 1997 (your home was not located in Nebraska or you moved into or out of Nebraska in 1997).
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, or a credit for an overpayment of tax from the previous year's return.
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 apply to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ or used the IRS TeleFile Program. If you filed a 1997 Federal Form 1040 or Form 1040A, 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.

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the county name and high school identification number from the listing of districts on pages 13 to 16 of the Nebraska Individual Income Tax Booklet. Also enter your county of residence.

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, 1998.

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

LINE 1, FILING STATUS. Check the box which matches your marital status.

LINE 2, CAN YOUR PARENTS (OR SOMEONE ELSE) CLAIM YOU OR YOUR SPOUSE ON THEIR RETURN? If you checked the "Yes" box on line 5, Federal Form 1040EZ, or you checked either "Yes" box on line B of the Federal TeleFile Worksheet, answer "Yes" on line 2 and then check the appropriate box to indicate that you and/or your spouse can be claimed by someone else. Otherwise answer "No" and do not check either box.

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 J of Federal TeleFile Worksheet, check the box provided. Do not complete lines 3 through 8. Enter zero

(-0-) on line 9 and complete lines 10 through 15. Caution: If you qualified to file a Federal Form 1040EZ or use the Federal TeleFile Program 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 4,150.00 if you are single and 6,900.00 if you are married. If you answered "Yes" on line 2, and you filed a 1040EZ, enter the amount from line E of the federal worksheet on the back of the 1040EZ. If you answered "Yes" on line 2, and telefiled your federal return, enter the standard deduction from line I of the Federal TeleFile Worksheet.

LINE 5, PERSONAL EXEMPTIONS. If no one else can claim you (or your spouse) as a dependent, and you answered "No" on line 2, enter "1" if you are single and enter "2" if married.

If someone claims you as a dependent, you are single, and you answered "Yes" on line 2, enter "0". If you are married, and you answered "Yes" on line 2, enter "0" if both the "You" and the "Spouse" boxes on line 2 are checked and enter "1" if only one of these boxes is checked.

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 17-22 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, enter "86.00" on line 8. If "2" is entered on line 5, enter "172.00" on line 8.

LINE 9, TAX. Your Nebraska tax is determined by subtracting line 8 from line 7. If line 8 is larger than line 7, enter -0- on line 9.

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer. 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. A tax due amount of less than \$2.00 need not be paid.

LINE 13, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 12 overpayment to this fund. This fund helps protect and conserve over 500 nongame species. 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 (402) 471-0641.

LINE 14, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$2.00 of your overpayment, if single, and either \$2.00 or \$4.00, if married, to the Campaign Finance Limitation Cash Fund. The purpose of the Campaign Finance Limitation Act is to lessen the reliance of candidates on contributions from special interest organizations by providing contributed funds to assist in financing election campaigns. For more information on the Campaign Finance Limitation Act, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call (402) 471-2522.

LINE 15. 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.