



**Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents**  
for the taxable year January 1, 1999 through December 31, 1999

**FORM 1040NS**  
**1999** ▲

• Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

<b>LABEL HERE</b>	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.**

Your Social Security Number									
Spouse's Social Security Number									

High School District Code: (must be entered using high school codes beginning on page 15)

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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 2000 return

(2)  Active Military      (1)  Deceased Taxpayer      Name: \_\_\_\_\_ Date of Death: \_\_\_\_/\_\_\_\_/\_\_\_\_

**1** Filing Status      **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

(1)  Single      (2)  Married filing joint

**If you entered -0- on Federal Form 1040EZ, line 10, or line K 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 OF MONEY ORDER HERE

	DOLLARS	CENTS
<b>3</b> Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ or line I of TeleFile Worksheet		
<b>4</b> If you answered <b>No</b> on line 2 above, singles enter 4,300.00, married filers enter 7,200.00. If you answered <b>Yes</b> on line 2 above: <b>Federal Form 1040EZ filers</b> enter amount from line E of the federal worksheet on the back of the 1040EZ. <b>TeleFilers</b> enter the standard deduction from line J of the Federal TeleFile Worksheet		
<b>5</b> Number of personal exemptions. If you answered <b>No</b> on line 2 above, singles enter "1" and married filers enter "2". If you answered <b>Yes</b> on line 2: <b>singles</b> enter "0"; <b>married filers</b> 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		
<b>6</b> Nebraska tax table income (line 3 minus line 4)		
<b>7</b> Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 19-26 of the Nebraska Individual Income Tax Booklet). Enter tax on this line		
<b>8</b> Nebraska personal exemption credit (line 5 multiplied by 89.00; if line 5 is -0-, enter -0-)		
<b>9 TAX</b> (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-)		
<b>10</b> Nebraska income tax withheld ( <b>attach</b> state copy of Form[s] W-2)		
<b>11</b> If line 9 is greater than line 10, subtract line 10 from line 9. This is the <b>AMOUNT YOU OWE</b> . Pay in full with return		
<b>12</b> If line 10 is greater than line 9, subtract line 9 from line 10. This is the amount you <b>OVERPAID</b>		
<b>13</b> Nongame and Endangered Species Fund donation of \$1.00 or more		
<b>14</b> Nebraska Campaign Finance voluntary contribution of \$2.00 if single; either \$2.00 or \$4.00 if married		
<b>15</b> Amount of line 12 to be <b>REFUNDED</b> (line 12 minus total of lines 13 and 14). Allow 12 weeks for your refund		

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

**16a** Routing Number 

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**16b** 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)



**16c** Account Number 

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 (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 \_\_\_\_\_

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**  
**A copy of the Taxpayer Bill of Rights is available by calling any of our regional offices or visiting our Website.**

## INSTRUCTIONS

**WHO CAN FILE THE 1999 FORM 1040NS?** You can file Form 1040NS only if you filed the 1999 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 1999 (your home was not located in Nebraska or you moved into or out of Nebraska in 1999).
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 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 1999 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 high school identification code from the listing of districts on pages 15 to 18 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 5 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 5 of the Nebraska Individual Income Tax Booklet for additional information.

**DUE DATE.** Form 1040NS must be postmarked by April 17, 2000.

**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.

**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 K 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 16. 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 4,300.00 if you are single and 7,200.00 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 J 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 19-26 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 "89.00" on line 8. If "2" is entered on line 5, enter "178.00" 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(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. 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. This fund is used 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 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.