

56 Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	56		00
57 Total tax and penalty for underpayment of estimated tax. Add lines 35 and 56	57		00
58 Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of _____ %) 95 Local code _____ (see local rate schedule); Add state and local taxes and enter on line 58. If no use tax is due, enter -0- on line 58	58		00
59 Total amount due. If line 55 is less than total of lines 57 and 58, subtract line 55 from total of lines 57 and 58	59		00
60 Overpayment. If line 55 is more than the total of lines 57 and 58, subtract the total of lines 57 and 58 from line 55.....	60		00
61 Amount of line 60 to be applied to your 2026 estimated tax (Original return only)	61		00
62 Wildlife Conservation Fund donation of \$1 or more (Original return only)...	62		00
63 Amount of line 60 you want refunded to you (line 60 minus lines 61 and 62) Your refund will generally be issued by July 15, if your paper return is filed by April 15 (see instructions). Allow three months for an amended return.....	63		00

Complete FOR AMENDED RETURNS ONLY

Are you filing this amended return because:

- a. The Nebraska Department of Revenue (DOR) has notified you that your return will be audited? YES NO
- b. The Internal Revenue Service (IRS) has corrected your federal return? YES NO

If Yes, identify office: _____
Attach a copy of changes from the Internal Revenue Service.

Are you filing for a refund based on:

- a. The filing of a federal amended return or claim for refund? YES NO
Attach copies of Federal Form 1045 or 1040X and supporting schedules.
- b. Carryback of a net operating loss or IRC § 1256 loss? YES NO
If Yes, year of loss: _____ Amount: \$ _____

Attach copies of Federal Form 1045 or 1040X with supporting schedules, and a completed Nebraska NOL Worksheet.

Reasons for Amending

- Only Federal change (no NE change)
- Childcare Credit Change
- Dependent or personal exemption count change (line 4)
- Federal Filing Status change (single, MFJ, MFS, HOH, QSS)
- Other Credit Adjustment
- Earned Income Credit Change
- K-1N Change
- Property Tax Credit Change (include previously claimed parcels on Form PTC). Use Form PTCX if this is the only change.
- Other Reason for Amending (explain below)

Explanation of Changes (Reference change and line number. If necessary attach additional sheets for explanation):

64a Routing Number

64b Type of Account 1 = Checking 2 = Savings

64c Account Number



64d Check this box if this refund will go to a bank account outside the United States.

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 true, correct, and complete.

sign here

Keep a copy of this return for your records.

Your Signature _____ Date _____
Spouse's Signature (if filing jointly, **both** must sign) _____ Daytime Phone _____

Email Address _____

paid

preparer's

use only

Preparer's Signature _____ Date _____

Preparer's PTIN _____

Print Firm's Name (or your name if self-employed), Address and ZIP Code _____

EIN _____ Daytime Phone _____

A copy of the federal return and schedules must be attached to this return.

E-file your return. [NebFile](#) offers **FREE** e-filing of your original state return for most Nebraska residents.

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.

Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.