University of Nebraska Lincoln

Nonresident
Nebraska Income Tax
Tuition Credit Application
for Academic Year 2026-2027

Individuals who reside outside of Nebraska but paid Nebraska individual income tax in 2025, and the spouses and dependents of such individuals, are entitled to a tuition credit for the 2026-2027 academic year in the amount of taxes paid to Nebraska, not to exceed the cost of nonresident portion of tuition. Other nonresident tuition waivers will be taken into consideration before applying the Nonresident Nebraska Tuition Credit.

To apply for the Nonresident Nebraska Income Tax Tuition Credit, please follow these steps:

1. If you paid Nebraska Individual Income Tax for 2025, attach a copy of your 2025 Nebraska Individual Income Tax Return 1040N. Schedules filed with your return are NOT necessary.
2. If your parents paid Nebraska Individual Income Tax for 2025 and you were claimed as a dependent by your parents for 2025, attach a copy of your parents' 2024 U.S. Individual Income Tax Return, form 1040 AND 2025 Nebraska Income Tax Return, form 1040N. Schedules filed with the returns are NOT necessary.
3. Return this application form and copies of the income tax return(s) to:

University of Nebraska-Lincoln
Student Accounts
121 Canfield Administration Building
Lincoln, NE 68588-0413

Additional documentation may be required by the Student Accounts Office.

Student's Name: ____

Student's ID Number: ____

Student's Street Address: ____

Student's City, State, and Zip Code: ____

Please check the semester(s) you plan to attend: _____Fall 2026 _____Spring 2027 _____Summer 2027

If you check more than one semester, the benefit will be split evenly between semesters when possible.

For Tax purposes, were you claimed as a dependent by your parents in 2025? ______Yes _____No

$ _________If YES, then please list the amount of Nebraska Individual Income Tax paid by you and your parents during 2025.

$ _________If NO, then please list the amount of Nebraska Individual Income Tax paid by you and/or your spouse during 2025.

I understand the Nonresident Nebraska State Income Tax Tuition Credit will apply to the academic year 2026-2027 (Fall 2026, Spring 2027, Summer 2027). The tuition credit granted shall equal the amount of Nebraska Individual income tax paid for 2025 up to the amount of the nonresident portion of tuition remaining due after any other non-resident scholarships are posted. Combined nonresident tuition waivers cannot exceed the cost of the nonresident portion of the tuition.

Student's Signature: ____Date: _________________