



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

Waiver of the non-resident tuition differential (up to the amount of Nebraska income taxes paid) is available for a non-resident student (or their spouses) who paid Nebraska income tax for 2025 or, if a dependent student, whose parents paid Nebraska income tax for 2025.

To apply for the Non-resident Nebraska Income Tax Tuition Credit, please follow these steps:

- 1. Attach a signed copy of your 2025 Nebraska income tax return. If you were claimed as a dependent by your parents for 2025 and your parents paid Nebraska income tax for 2025, signed copies of **your parents'** 2025 federal income tax return AND 2025 Nebraska income tax return must be attached.
- 2. Return this application form and signed copies of income tax returns to:
University of Nebraska at Omaha
Cashiering/Student Accounts
109 Eppley Building
Omaha, NE 68182-0292

The Cashiering/Student Accounts Office may require additional documentation.

Student's Name: _____ Student's NUID: _____ - _____ - _____

Student's Last 4 of Social Security _____

Student's Street Address: _____

Students' City, State, Zip Code: _____

Please check the semester you plan to attend: Fall 2026 Spring 2027 Summer 2027

Please list all UNO, UNL, UNMC and UNK students in your household who have applied (or will be applying) for the Non-Resident Nebraska Income Tax Tuition Credit for the 2025-2026 academic year. Use the back of this form if necessary.

For tax purposes, did your parents claim you as a dependent in 2025?

- Yes**, then please list the amount of Nebraska income tax paid by you and your parents during 2025.
\$ _____ (Line #17 on Nebraska Form 1040N; Line #9 on Nebraska Form 1040NS)
- No**, then please list the amount of Nebraska income tax paid by you and/or your spouse during 2025.
\$ _____ (Line #17 on Nebraska Form 1040N; Line #9 on Nebraska Form 1040NS)

I understand a Non-resident Nebraska State Income Tax Tuition Credit would apply to the academic year 2026-2027 (Fall 2026, Spring 2027, Summer 2027). The tuition credit granted shall equal the amount of Nebraska income tax paid for 2025 except that the remaining tuition obligation cannot be less than the amount of the resident tuition.

Student's Signature: _____ Date: _____

I attest that the accompanying tax return was filed with the proper taxing authority.

Taxpayer's Signature: _____ Date: _____