



2004

NEBRASKA INDIVIDUAL INCOME TAX BOOKLET

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Questions?

Call Taxpayer Assistance

1-800-742-7474

(toll free in NE or IA)

or **1-402-471-5729.**

IMPORTANT:

You **MUST** enter your social security number(s) on the Form 1040NS or Form 1040N where indicated.

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Easier Filing – FASTER REFUNDS

You have other options to using the paper Forms 1040N and 1040NS provided in this booklet. **Electronic filing is the fastest way to get your refund, and it makes filing your tax return easier, faster, and more secure. See page 5 for details. Options include:**

- ▶ **Preparer e-file:** See your local electronic tax preparation professional displaying the e-file logo.
- ▶ **Commercially offered Internet e-file:** Access commercial tax preparation software from the department's Web site, the IRS Web site, or directly from the software company's site. Be sure to compare prices, discounts, and if the software supports state e-filing for Nebraska returns.
- ▶ **Commercial home computer software:** Purchase commercial tax preparation software over the Internet, by direct mail, or at retail outlets.
- ▶ **State provided Internet e-file:** Access the department's NebFile system for FREE e-file. Some eligibility restrictions apply.

E-FILE INFORMATION ON OUR WEB SITE

To link to the NebFile program, approved commercial e-file software, e-file preparer lists, and other e-file related information, visit our Web site at:

www.revenue.state.ne.us

If you want to file using Internet-based e-file software and do not have use of a personal computer, you may be able to access the Internet at your public library or school.

The Privacy Act of 1974 says that when we ask you for your social security number we must first tell you our legal right to ask for this information, why we are asking for it, and how it will be used. We must also tell you what would happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law. Our legal right to ask for the information is Nebraska Revised Statutes section 77-27,119. That law says that you must include your social security number with your return. Your response is mandatory under this section. We need the social security number so that we can identify you and process your return and other documents.

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Before you begin, note the following:

✓ NEW FOR 2004:

- The **personal exemption credit** is increased to \$101 for each federal exemption.
- For 2004, the maximum Nebraska standard deduction for most married-joint filers is \$8,140, for most singles, \$4,850; for heads of households, \$7,150; and for married-separate, \$4,070.
- **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**
- If you itemized your federal deductions and deducted **state income tax** on line 5a of Federal Schedule A, include this amount on line 8 of Form 1040N. If instead, you deducted **sales tax** on line 5b of Schedule A, then enter -0- on line 8.
- Eight-five percent of any federal bonus depreciation and 100% of any expensed Section 179 amount in excess of \$25,000 received in 2004 are adjustments increasing federal AGI. See pages 12 and 13 of this booklet.
- As a reminder, Nebraska law continues to require that you enter your **high school district code** on your tax form. Enter the high school district code from the codes on pages 17-20 of this booklet.
- **MAILING LABELS** are provided for your use. Affix the appropriate label (depending on whether or not you are requesting a refund) to the front of the enclosed envelope before mailing.



Most Nebraska filers have the option to file their 2004 Individual Income Tax Return electronically either through a qualified tax professional, or using home-based filing software. See inside

cover and page 5 of this booklet or visit the department's Web site at www.revenue.state.ne.us for more information.

- ✓ **IF YOU FILED FEDERAL FORM 1040EZ OR USED THE IRS TELEFILE PROGRAM**, be sure to review Form 1040NS and the instructions on the back of the form to see if you can file that short form. It follows page 14 in this booklet.
- ✓ **REFUND INFORMATION.** If you calculate a refund on your income tax return you can check on the status of the refund by calling the department's refund inquiry number or checking our Web site (www.revenue.state.ne.us). Please wait at least two months (or longer if you filed close to April 15) before calling 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729. Be sure to have a copy of your 2004 tax return available because you will be asked your primary social security number and anticipated refund amount.
- DIRECT DEPOSIT.** You can have your refund directly deposited into your bank account when you file using the enclosed Forms 1040NS or 1040N, or through one of the department's e-file programs. Direct deposit offers convenience and security, but does not necessarily guarantee faster refunds unless you select direct deposit in conjunction with e-file, where your refund will be deposited into your account within 7 to 10 days for an error-free return.
- ✓ **PUBLIC HIGH SCHOOL DISTRICT DATA** is required for all taxpayers with a permanent place of abode or a domicile in Nebraska on December 31, 2004. If you reside outside Nebraska but are still domiciled in Nebraska, this information is still required. **The processing of your return and any refund may be delayed without this information.** If you are a nonresident or a partial-year resident who does not reside in Nebraska on December 31, 2004, do not make any entry for the high school district code.

Enter the **seven-digit high school identification code** from the shaded column of public high school districts on pages 17 through 20 of this booklet. If you reside in an elementary-only school district, you must report the high school district you are affiliated or joined with. Do not use any school identification code not included in the list. If you are unsure of the district where you reside, you may get the information from a property

tax statement or by contacting the county assessor or county election officials. If you have property in more than one high school district, be sure to enter the high school identification code of the school district where your **home** is located.

- ✓ **COMPLETE YOUR FEDERAL RETURN OR TELEFILE TAX RECORD** before starting your Nebraska return so you will have the federal information needed to figure Nebraska tax. If you do not have to complete a federal return to report a federal liability, you may still have to file a Nebraska return to claim a state withholding credit, or because you have \$5,000 or more of adjustments increasing income, such as non-Nebraska state and local bond interest that must be reported to Nebraska. In either situation, complete your Nebraska return with the same information you would have had to use if you did file a federal return. See more information under line 5 instructions on page 6 in this booklet.
- ✓ **THE NAME AND ADDRESS LABEL** can be found attached to the return envelope in the center of this booklet. It has been provided for your convenience and allows your return to be handled more efficiently. If any label information is in error, make the correction on the label and place the label over the name and address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.** **If you have someone else prepare your return, take your label to the preparer to be placed on the return.** If you did not receive a name and address label, type or clearly print your name, current address, and social security number in the space provided. Include your spouse's name and social security number if filing a joint return.
- ✓ **DUE DATE.** Your Nebraska income tax return for calendar year 2004 must be postmarked by **April 15, 2005**. Mail your return to the Nebraska Department of Revenue, using the mailing labels provided in this booklet. **Use P.O. Box 98912 for refund returns, and P.O. Box 98934 if you are not requesting a refund.**
- ✓ **TAX ASSISTANCE** — See the back cover.
- ✓ **ADDITIONAL FORMS AND SCHEDULES** are available at banks, some public libraries, most federal buildings, including U.S. Post Offices, the Nebraska Department of Revenue, 301 Centennial Mall South, Lincoln, Nebraska, and the regional offices shown on the back cover. Forms are also available on the department's Web site at www.revenue.state.ne.us.
- ✓ **CONFIDENTIAL TAX INFORMATION** will be given only by return telephone call after the caller's identity has been confirmed. A taxpayer's representative requesting confidential information must have a power of attorney on file with the department before any information will be released. **A signed income tax return that is also signed by the preparer is considered to be a limited power of attorney** authorizing the department to release only the information contained on that return to the preparer.
- ✓ **FARMERS OR RANCHERS** deriving at least two-thirds of their yearly gross income from farming or ranching are to check the box below the social security number block. This allows the return to be properly processed.
- ✓ **ROUND TO WHOLE DOLLARS** the amounts on your return and schedules. Round any amount from 50 cents through 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.
- ✓ **SIGN AND DATE YOUR TAX RETURN.** An unsigned return cannot be processed. If you e-file through NebFile, you must provide your PIN. If you e-file through a tax preparer, you will need to sign a Form 8453N. Both husband and wife must sign their joint return. If another person signs this return for the taxpayer, a copy of a power of attorney or court order authorizing the person to sign the return must be on file with this department or be attached to the return. Include your daytime phone number in the space provided in case the department needs to contact you about your account. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. If the return is prepared by a firm or corporation, the return should also be signed in the name of the firm or corporation.

Who Must File

You must file a Form 1040N or 1040NS if you are required to file a federal return or use the Federal TeleFile Program and report a federal liability. You must also file if you have \$5,000 or more of Nebraska adjustments to federal adjusted gross income, including non-Nebraska state and local bond interest income exempt from federal tax.

Residents

FULL-YEAR RESIDENTS are subject to tax on their entire federal adjusted gross income, even if some of it may have been earned for services performed outside Nebraska. A credit is allowed for tax properly paid to another state. Credit for Tax Paid to Another State, Nebraska Schedule II, must be completed and attached to the Form 1040N with a copy of the other state's return, including all schedules, to receive the credit.

A resident individual is a person who is domiciled in Nebraska or who has maintained a permanent place of abode and spent over six months in Nebraska.

Permanent place of abode means a dwelling place permanently maintained by the taxpayer, whether or not it is owned. It does not include a vacation camp, cottage, or dwelling place kept only for a temporary purpose.

EXAMPLE: Cliff and Nancy own a drive-in restaurant in Grand Island, Nebraska. They operate the restaurant from April through October each year. They also own a house in Grand Island and live there during the seven months the restaurant is open. During the months the restaurant is closed, Cliff and Nancy return to their home in Texas. They consider Texas to be their domicile

because they own a home there, they register to vote in Texas, and they hold Texas driver's licenses. Even though Cliff and Nancy do not consider Nebraska to be their domicile, they are full-year Nebraska residents for Nebraska income tax purposes since they maintain a permanent place of abode and spend more than six months in Nebraska.

Domicile is the place an individual considers his or her permanent home, the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new, fixed, and permanent home is acquired. No change in domicile results from moving to a new location if the individual's intention is to remain only for a limited time, even if it is several years. A person declaring a change in residence must show an intention to assume a new domicile while physically present in the new location for other than a temporary purpose.

EXAMPLE: Don and Deb own a home in Gothenburg, Nebraska. They also rent a townhouse in Richmond, Virginia. Every year from May 1 to September 1, they go to Virginia and stay in the townhouse while Deb teaches at a local university. Don and Deb are full-year residents of Nebraska for income tax purposes because the yearly trips to Virginia are only temporary. Their domicile is in Nebraska.

Nonresidents

The calculation of tax for nonresidents and partial-year residents is **not** a matter of simply determining Nebraska source income and calculating tax based on that income. Nonresidents and partial-year residents must calculate a tax based on all income, and then determine actual tax liability based on the percentage of Nebraska source income to all income.

NONRESIDENT INDIVIDUALS who have income derived from or connected with Nebraska sources must file Form 1040N. They cannot file Form 1040NS.

A nonresident individual is a person who is domiciled for the entire year in a state other than Nebraska, and does not reside in Nebraska for over six months during the year. Nonresident individuals are subject to Nebraska income tax on all income included in federal gross income which is obtained from or connected with Nebraska sources. This includes wages, salaries, and other compensation earned in Nebraska. It includes the distributive share of income and deductions from partnerships, limited liability companies, S corporations, estates, and trusts. Only deductions which are related to income received from Nebraska sources are allowed. **Credit for personal exemption is claimed by nonresidents on line 65, Schedule III, and not on line 19, Form 1040N.** For more information, see instructions on Computation of Nebraska Tax, Nebraska Schedule III, on page 15.

Items of income, gain, loss, and deduction related to sources in this state include items directly associated with:

1. The ownership or sale of any interest in real or tangible personal property in Nebraska.
2. A business, trade, profession, or occupation carried on in this state.
3. The income from intangible personal property. This includes annuities, dividends, interest, and gains from the sale of intangible personal property to the extent that such income is from property used in a business, trade, profession, or occupation carried on in Nebraska.
4. Capital gains or losses and net operating losses, determined solely with respect to income, gains, losses, and deductions obtained or connected with sources in this state.
5. The income from fiduciary services performed for a resident estate or trust.
6. Amounts paid to a corporation controlled by a nonresident for personal services performed by the nonresident.

Nonresident partners, shareholders, or beneficiaries, whose only connection with this state is the conduct of the business activities of a partnership, limited liability company, S corporation, or trust, are not required to file a Nebraska income tax return if the organization has properly withheld and remitted tax from the nonresident's share of the organization's income. All of the withholding will be retained by the state in satisfaction of the liability. Any nonresident who files an agreement on Form 12N to avoid withholding must file Form 1040N.

Partial-Year Residents

PARTIAL-YEAR RESIDENTS OF NEBRASKA who have income derived from or connected with Nebraska sources must file Form 1040N. They cannot file Form 1040NS.

A partial-year resident is an individual who either establishes or ends his or her domicile in Nebraska during the tax year or resides in Nebraska for more than six months during the year. Partial-year residents are subject to Nebraska income tax on income included in federal gross income which is derived from or connected with Nebraska

sources while either a resident or nonresident of Nebraska. A partial-year resident will make those adjustments which relate to income subject to Nebraska tax. A partial-year resident may claim a Nebraska credit for the elderly or disabled and a Nebraska nonrefundable credit for child and dependent care expenses on line 64, Nebraska Schedule III, or a refundable child and dependent care credit on line 31, (see page 9). **The credit for personal exemption is claimed on line 65. Do not claim this credit on line 19, Form 1040N.** For more information, refer to Schedule III instructions on page 15.

Important Information for All Taxpayers

PROCESSING OF YOUR RETURN MAY BE DELAYED WITHOUT THE PUBLIC HIGH SCHOOL DISTRICT CODE.

Under the law, resident taxpayers must enter their high school district code on their returns. Without this information, the processing of your return and any refund may be delayed. See pages 17 through 20 of this booklet for instructions and a list of high school districts.

FEDERAL FORMS W-2, W-2G, 1099-R, and 1099-MISC, Nebraska copy, must be sent to you by your employer or payor by February 15. If you have not received the form by that date, you should immediately contact your employer or payor. Request that the form be issued to you. If the Form W-2, W-2G, 1099-R, or 1099-MISC is incorrect, obtain a corrected form from the employer or payor. Such statements should be clearly marked "Corrected by Employer/Payor." If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked "Reissued by Employer."

THE BALANCE OF THE TAX DUE must be paid in full with your return. Make your check or money order payable to the Nebraska Department of Revenue and type or print your social security number and the tax year on the face of your payment. See page 5 for details about electronic funds withdrawal and credit card payment options. An amount due of less than \$2.00 need not be paid unless the amount is for penalty or interest. Any overpayment of \$2.00 or more will be refunded. Any overpayment must be reported within three years of the original due date or timely filed date, or the overpayment will be denied.

CONSUMER'S USE TAX is imposed on the storage, use, or consumption of any tangible personal property purchased by the final consumer when the proper sales tax has not been paid, such as with deliveries into Nebraska from an out-of-state or mail order seller. Individual consumer's use tax is to be reported on Nebraska and Local Individual Consumer's Use Tax Return, Form 3. Contact the Nebraska Department of Revenue or check our Web site for a copy of Form 3.

CHANGES IN YOUR FEDERAL INCOME TAX RETURN OR IN A RETURN FILED WITH ANOTHER STATE made by an IRS Processing Center, district office, or by the other state **must be reported to the department within 90 days of the change.** Report these changes by filing an Amended Nebraska Individual Income Tax Return, Form 1040XN, for the tax year involved. When requesting forms, please specify the tax year being amended. File any amended return separately from any other return. Include payment for any additional tax. Any taxpayer, upon request by the department, must furnish a copy of his or her Federal Form 1040 and supporting schedules.

FORM 1040XN 2004 is used to amend the 2004 Nebraska Individual Income Tax Return, Forms 1040N, 1040NS, or Nebraska TeleFile. For years prior to 2004, contact the taxpayer assistance offices listed on the back of this booklet for the correct form. An amended return must be filed if information on a Nebraska income

tax return previously filed is not correct. Form 1040XN 2004 cannot be e-filed.

PENALTY AND INTEREST may be imposed under the following conditions:

1. Failure to file a Nebraska income tax return;
2. Failure to file a return and pay the tax due on or before the due date;
3. Failure to file an amended Nebraska income tax return to report changes made to your federal income tax return;
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

The amounts reported on your Nebraska return, even if taken from your federal return, will not relieve you from the penalty for an inaccurate return or for filing a false or fraudulent return. **Any unpaid tax is subject to interest at the statutory rate from the original due date to the date the tax is paid.**

A NEBRASKA EXTENSION OF TIME to file Forms 1040N or 1040NS may only be obtained by:

1. Attaching an **approved** copy of Application for Additional Extension of Time to File U.S. Individual Income Tax Return, Federal Form 2688, to the Nebraska return when filed;
2. Attaching a copy of a timely filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;
3. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card;
4. Filing a Nebraska Application for Extension of Time, Form 2688N, on or before the due date of the return, when you need to make a tentative Nebraska payment or a federal extension is not being requested;
5. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed; or
6. Attaching information to document a combat zone-related extension.

Failure to attach the applicable extension document will result in a late filing penalty. **Even when an extension of time is given, interest is still due on any unpaid tax.** An extension of time cannot exceed a total of seven months after the due date of the return.

You can make a tentative payment to stop interest from accruing. If such payment is made, Nebraska Application for Extension of Time, Form 2688N, must also be filed. When filing your Nebraska Individual Income Tax Return, Form 1040N, claim the tentative payment on line 29, Form 1040N, as an estimated tax payment.

Additional Information for Certain Taxpayers

IF YOU FILED FEDERAL FORM 1040EZ OR USED THE IRS TELEFILE PROGRAM, carefully review lines 4, 5, and 8, Form 1040NS instructions, or lines 4, 6, and 19, Form 1040N instructions. These instructions will tell you how to compute the number of personal exemptions you can claim on your Nebraska return.

IF YOU HAVE THE INTERNAL REVENUE SERVICE CALCULATE YOUR FEDERAL INCOME TAX, you may request that the Nebraska Department of Revenue calculate your Nebraska income tax. Your Form 1040N or Form 1040NS **must be filed by April 1** to allow time to calculate and bill you for any tax due. Interest will be assessed on any amount not paid by April 15, 2005.

Follow these instructions:

Form 1040NS

1. Complete the top portion of Form 1040NS through line 5, personal exemptions (be sure to complete your Public High School District Code).
2. Enter your withholding amount on line 10 and attach state copy of Forms W-2 from all employers.
3. Complete lines 17a, 17b, and 17c if you want your refund deposited directly into your bank account.
4. Sign and date your return. If married, both husband and wife must sign.

Form 1040N

1. Be sure to complete your Public High School District Code.

2. Complete the parts of your return through line 13 that apply to you. The line-by-line instructions that start on page 6 explain how to complete your return.
3. Read the instructions for lines 19 through 25, and lines 28 through 32, filling in the lines that apply to you. Please be sure to complete line 28 for Nebraska income tax withheld and attach withholding statements, W-2, W-2G, 1099-R, or 1099-MISC, from all employers or payors.
4. Complete any forms or schedules asked for on the lines you completed. Attach them when you file the return.
5. If you are claiming credit for taxes paid to another state, attach a **complete** copy of the income tax return, including all schedules, for each state for which credit is claimed. If tax was paid but no return filed for a subdivision of the other state, attach a W-2 statement supporting the tax paid.
6. Complete lines 42 through 46, Schedule I, if you have adjustments increasing Nebraska income such as interest income from state and local obligations or bonus depreciation add-back.
7. Complete lines 47 through 53, Schedule I, if you have U.S. bond interest or other adjustments decreasing Nebraska income. This includes any Tier I or II benefits paid by the Railroad Retirement Board included in federal adjusted gross income.
8. Credit for child and dependent care expenses. If you qualify to take this federal credit, and you are a full-year or partial-year resident, see lines 25 and 31 instructions on pages 8 and 9 of this booklet.
9. Credit for the elderly or the disabled. If you qualify to take this federal credit, and you are a full-year or partial-year resident, attach a copy of Federal Schedule R, Form 1040, or Federal Schedule 3, Form 1040A. If you want the department to calculate your state credit, supply the same information as required by the IRS when you ask them to calculate the federal credit. Refer to line 21 instructions on page 8 of this booklet.
10. Complete lines 41a, 41b, and 41c if you want your refund deposited directly into your bank account.
11. **Sign and date your return.** Both husband and wife must sign if a joint return is being filed.

ESTIMATED TAX PAYMENTS must be filed if your Nebraska income tax can reasonably be expected to exceed allowable credits by \$300 or more. Allowable credits for income tax include, but are not limited to, those listed on lines 19 through 25 of Form 1040N. Lines 28 through 32 of Form 1040N may also be used to offset income tax owed.

Payments of estimated tax ordinarily must be made in four equal installments on or before April 15, June 15, September 15, and January 15. Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES, is to be used to report this tax. If paying by check or money order, remit the Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES. See page 5 for details about paying your estimated tax by credit card.

PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. ARE YOU PAYING \$300 OR MORE? If line 27 exceeds your total payments on line 33 by \$300 or more and this difference is more than ten percent of your line 27 amount, you may owe a penalty. If you have underpaid your estimated tax for any period, obtain Form 2210N, Individual Underpayment of Estimated Tax, from the department to calculate any possible penalty. Enter any penalty in the space provided on line 34, include it in the line 34 total, and attach Form 2210N to your Form 1040N.

You do not owe Form 2210N penalty if you had no income tax liability for 2003, you were a U.S. citizen or resident for all of 2003, and your 2003 return was for 12 full months. Also, if the total of Nebraska tax withheld, line 28, and your estimated payments, line 29, is at least as much as your 2003 income tax liability, you will not owe a penalty. See Form 2210N for special instructions.

ESTIMATING YOUR 2005 INCOME TAX. If you need to estimate 2005 taxes, contact the department and request an estimated tax booklet. If you made estimated payments in 2004, a booklet will automatically be mailed to you.

MILITARY SERVICE PAY is subject to income tax only by the state where the service member is a legal resident. The place of legal residence at the time of entry into the service is presumed to be the state of legal residence. It remains so until legal residence in another state is established. The Nebraska income tax is imposed on all the federal adjusted gross income of a resident who is a member of the armed forces, regardless of where the income is received.

Be sure to check the box for active military on Forms 1040N or 1040NS, if you or your spouse are in the active military.

Military pay received by a nonresident service member stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a service member, such as income earned from a separate job not connected with the member's military service, is subject to Nebraska income tax. See special instructions on page 14.

A service member's spouse living in Nebraska more than six months is a resident. If the nonresident service member and the spouse who has become a resident file a joint Nebraska return, the service member has elected to have all income other than service pay taxed by Nebraska. More information is contained in the Form 1040N instructions for line 1 on page 6 and in the Nebraska Department of Revenue's information guide titled, "Nebraska Income Tax for Military Service Members." Visit our Web site or contact the department, or any of the regional offices listed on the back cover of this booklet, for copies.

DEATH OF TAXPAYER. If a taxpayer died before filing a return for 2004, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return must write "**DECEASED**" across the top of the return. The taxpayer's name and the date of death are to be noted in the filing status area of the return.

If your spouse died in 2004 and you did not remarry in 2004, you may file a joint return. You may also file a joint return if your spouse died in 2005 before filing a 2004 return. A joint return should show your spouse's 2004 income before death and your income for all of 2004. Write "filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

CLAIMING A REFUND FOR A DECEASED TAXPAYER. If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting a deceased taxpayer's refund must file the return and attach **Form 1310N** and proof of death.

FISCAL YEAR RETURNS. The taxable year used for Nebraska must be the same as the year used for federal income tax purposes. For fiscal years beginning after January 1, 2004, the 2004 Nebraska Tax Table and Additional Tax Rate Schedule, and Personal Exemption Credit Table are to be used without adjustment.

The due date for a fiscal year return is the 15th day of the fourth month of the following taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, you may file your return the first business day after the 15th day of the fourth month.

Refer to page 9, line 28 instructions for information on claiming withholding credit by a fiscal year taxpayer with a calendar year Federal Form W-2.

A FARMER OR RANCHER who files the 2004 Form 1040N and pays the Nebraska income tax due on or before March 1, 2005, is not required to make estimated tax payments during 2004; otherwise, the entire amount of estimated tax must be paid by January 15, 2005.

General Instructions for Electronic Filers

Filing Options

- ✓ **If using a paid tax preparer or commercial e-file software**, be sure that you can e-file both federal and Nebraska returns. Visit our Web site to view a list of e-file preparers in your community.
- ✓ **Many Nebraskans qualify to use the department's NebFile program.** NebFile provides a **FREE**, secure, state-only e-file option for Nebraska resident returns over the Internet. Some eligibility restrictions apply. Visit our Web site for eligibility information and a link to NebFile.
- ✓ **If using NebFile, you must provide your 5 digit Personal Identification Number (PIN).** You will be Instructed on how to get your PIN when accessing the NebFile system. Your PIN, with your social security number serves as your access key, and must be kept confidential. If you did not file a Nebraska return last year, you will not have a PIN this year. In this case, you cannot use NebFile.
- ✓ **You can use commercially offered e-file software to e-file from your home computer.** Software can be purchased at retail outlets, downloaded from the Internet, accessed through the software company's Web site, or can be linked to from the department's Web site.
- ✓ **Most Nebraskans can e-file their state returns.** Although certain credits (Form 1040N lines 22, 23, 24, and 32 and Schedule I, line 50) cannot be e-filed, over 98 percent of Nebraska returns are eligible.
- ✓ **Remember**, if you e-file your Nebraska return, you do not have to mail a return to the department.

Getting Your Refund FAST

- ✓ **Whether e-filing or filing a paper form, you can have your refund directly deposited into your bank account.** If you don't want to wait for a paper refund check, the department can deposit your refund for you. Using direct deposit with e-file means your refund will be processed within days rather than weeks. E-filers and paper filers both can use direct deposit as an optional convenience; however, paper filing may delay your direct deposit since your tax return information must still be manually entered.

Payment Options

- ✓ **Nebraska supports two electronic payment methods that makes filing your return completely paperless.** If you e-file and have a balance due, you can have the amount you owe automatically debited from your bank account using electronic funds withdrawal (EFW) or you can pay by credit card. See details below.
- ✓ **If you prefer to pay your balance due by check or money order and you file your Nebraska return electronically**, you can attach and mail your payment with a Nebraska Form 1040N-V, Payment Voucher. Form 1040N-V is provided by your tax preparer or by the software you use.
- ✓ **Payments can be made using EFW.** EFW is a payment option for remitting your balance due that is available **only with the Federal/State e-file program**, and is only for payments associated with Forms 1040N and 1040NS, (not for making estimated payments). To make your tax payment by EFW, you will be asked to provide information about your

financial institution, the amount you want to pay, and the date you want the payment made. This includes:

1. **Routing Number** identifies your financial institution. Your bank's Routing Number along with your Account Number are printed on your checks. The Routing Number is listed first and must be 9-digits.
 2. **Account Number** identifies your account at your financial institution. Account Numbers may be up to seventeen (17) characters, and varies from bank to bank.
 3. **Type of Account** identifies whether your account is a checking account or a savings account.
 4. **Debit Date** is the date you request to have your funds withdrawn from your account. Valid dates range from the date the return is filed up to the due date. If your requested debit date has already passed, your account will be debited on the next business day following receipt of your return by the department. Accounts can't be debited prior to the date you request.
 5. **Debit Amount** is the amount that will be withdrawn from your financial institution and applied as payment towards your tax liability, including any applicable underpayment of estimated tax penalty. Your Debit Amount can be less than the amount you owe; however, if less, you will be billed for the difference. If it is paid after the due date, penalty and interest will be applied.
- ✓ **Payments made by EFW will be cancelled if your bank information is missing or inaccurate.** In this case, a notice will be mailed to you with an explanation. **You may cancel your EFW** any time up to two (2) days prior to the Debit Date. To cancel, call the department's Taxpayer Assistance at 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.
 - ✓ **Payments can be made by credit card.** E-filers and paper filers both can use the credit card payment option. You can use a credit card to pay either your final tax liability, or to make estimated tax payments. Payments are originated through Official Payments Corporation (OPC), which also provides this service to the IRS for federal payments. **Eligible credit cards include American Express, Discover, MasterCard, and VISA.** A convenience fee of 2.5% of the tax payment (\$1 minimum) is charged to the card you use. This fee is paid to OPC and will appear on your credit card statement separately from the tax payment. You will be told what the fee is during the transaction, and you have the option of cancelling it.
 - ✓ **Secure credit card payments can be initiated over the Internet at www.officialpayments.com or via telephone at 1-800-2PAY-TAX.** If you initiate your credit card payment by telephone, you will need to provide the Nebraska Jurisdiction Code, which is 3700. Follow instructions when asked to provide further information. At the completion of your transaction, you will be given a confirmation number for your records. (This confirmation number is different than any other confirmation number received for e-filing your return). Your transaction must be made on or before the due date to avoid penalty and interest.
 - ✓ **If the amount you owe is \$300 or more, review the "Penalty for Underpayment of Estimated Tax" on page 4.** A tax due amount of less than \$2 need not be paid.

THIS YEAR, GO PAPERLESS!

Last year nearly one half of all Nebraska taxpayers filed their state income tax return electronically, whether they went to a professional tax preparer, or did it themselves over the Internet. Faster refunds, fewer errors, and a confirmation that your return was received are just a few of the advantages of e-filing your return.

E-FILE TIPS

- ▶ **Before starting, prepare by gathering all your records together.** This includes wage statements, and interest and dividend statements (Forms W-2 and 1099). If filing through **NebFile**, have a copy of your federal return available for reference.
- ▶ **If filing using Internet-based commercial e-file software, carefully follow instructions provided in the software to complete your return.** NOTE: If you should encounter problems with this software, you must report it to the software company, not the Nebraska Department of Revenue.
- ▶ **If you are unsure about what software to use, check our Web site for a list of approved commercial e-file software, including information about prices and capabilities.**
- ▶ **Verify that your banking information is correct if using refund direct deposit or making payment by electronic funds withdrawal.**
- ▶ **Regardless of how you e-file, make sure you get a confirmation number for your state return.**

Form 1040N Line Instructions

(for Form 1040NS instructions, see back of Form 1040NS)

LINE 1, FEDERAL FILING STATUS. Your Nebraska filing status must be the same as your federal filing status, unless a joint federal return was filed and the residency status of the two spouses is different. Check the box for the filing status actually used to calculate your Nebraska tax. Different residencies arise when one spouse is a resident while the other spouse is a nonresident at the same time. A couple with different residencies may file either a joint return or separate returns with Nebraska after filing a joint federal return.

The separate return must be calculated as if a federal separate return had been filed. The married filing separate income, deductions, and exemptions must be used. The spouse's social security number and name must be entered on the married filing separate line of the Nebraska separate return.

When a joint return for Nebraska is filed, the couple with different residencies has made an election for both to be treated as Nebraska residents while either is a resident. As residents, the income of both spouses is subject to Nebraska income tax. Follow the appropriate instructions for either full-year or partial-year residents. To change this election of a joint return to separate returns on an amended return, see the instructions on the amended return.

LINE 2a. Check the following if, during 2004:

- Box 1. **You** were 65 or older.
- Box 2. **You** were blind.
- Boxes 1 and 2. **You** were 65 or older **and** blind.
- Box 3. Your **spouse** was 65 or older.
- Box 4. Your **spouse** was blind.
- Boxes 3 and 4. Your **spouse** was 65 or older **and** blind.

LINE 2b. Check box 5 if someone (such as a parent) can claim you or your spouse as a dependent.

LINE 3, TYPE OF RETURN. Resident taxpayers check box 1. Partial-year resident taxpayers check box 2 and enter dates of their Nebraska residency. Nonresidents check box 3. Nonresident and partial-year resident taxpayers must complete and attach Nebraska Schedule III, even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident and they elect to file a joint return, a resident return must be filed and Schedule III cannot be used.

LINE 4, FEDERAL EXEMPTIONS, will be the same number of exemptions claimed on your federal return unless a different filing status is used for Nebraska. This includes the number of exemptions claimed on line 6d, Form 1040 or Form 1040A. **If you filed a Federal Form 1040EZ or used the Federal TeleFile Program,** and you checked the "no" box on line 5 of the 1040EZ or line B of the TeleFile Tax Record, enter "1" exemption if you are single, and enter "2" if married. If you checked the "yes" box on line 5 of the 1040EZ or if you checked either "yes" box on line B of the TeleFile Tax Record, enter "0" exemptions if you are single and enter "0" if you are married and both spouses can be claimed as dependents on another person's return. Enter "1" if you are married and only one of you can be claimed as a dependent on another person's return. **See the instructions for**

line 19, personal exemption credit, for information on claiming the credit for each personal exemption.

If one spouse is a resident and the other is a nonresident, and a separate Nebraska return is being filed, enter the number of federal exemptions allowable in computing the separate federal return for Nebraska purposes.

SPECIAL INSTRUCTIONS

CHECK THE BOX AFTER FEDERAL EXEMPTIONS only to show that **you had no federal liability**, had adjustments increasing Nebraska income of less than \$5,000, and are **not reporting a 2004 net operating loss**. If you checked this box, do not complete lines 5 through 16 and 19 through 26. Enter "0" on lines 17 and 27. Complete lines 28 through 41 as they apply. Generally, taxpayers checking this box are those filing to receive a refund of Nebraska income tax withholding, **not** to report a state tax liability.

EXAMPLE: Wesley and Sara are married, have three children, and have adjusted gross income for 2004 of \$23,000. Wesley's employer withheld \$240 for Nebraska income tax. Wesley and Sara filed a federal return, subtracted their **federal** standard deduction (\$9,700) and five federal exemptions (\$15,500), and found they had no **federal** taxable income. **Wesley and Sara have no federal liability. Therefore, they have no Nebraska liability.** They will want to file a Nebraska return to claim a refund of the income tax withheld by Wesley's employer.

If you did not have a federal liability, but have adjustments such as non-Nebraska tax-exempt state and local bond interest, see the line 5 instructions which follow.

LINE 5, FEDERAL ADJUSTED GROSS INCOME (AGI) is the amount reported on the federal return as adjusted gross income. Enter the amount from the following forms:

- TeleFile Tax Record **Line 1**
- Form 1040EZ **Line 4**
- Form 1040A **Line 21**
- Form 1040 **Line 36**

If you were not required to file a federal return but must file a Nebraska return to report state and local bond interest, enter on line 5 all income which would have been included in federal adjusted gross income.

EXAMPLE: George is retired and receives a pension and interest from a savings account which total \$5,650 in 2004. He also receives income from federally tax-exempt state and local bonds from sources outside Nebraska, totalling \$8,000. His 2004 income for federal purposes is \$5,650. He is not required to file a federal return; however, since his income from non-Nebraska state and local bonds exceeds \$5,000, George is required to file a Nebraska return.

He must include the \$5,650 of income on line 5 **as if he had completed a federal return.** He must include the \$8,000 of non-Nebraska, tax-exempt state and local bond interest income on line 12, Form 1040N, and lines 42 and 46 of Nebraska Schedule I. George completes the remainder of the return as it applies.

Nonresident and partial-year resident taxpayers are reminded to include their total federal adjusted gross income on line 5, not merely Nebraska source income.

If you have a **Nebraska net operating loss**, include any negative Federal AGI on line 5, and complete the rest of the form. Use Form NOL to compute the loss to carry back. A net operating loss carryback from a 2004 loss is not allowed unless the loss has been reported on a 2004 Form 1040N.

Any taxpayers who include as income on Federal Form 1040 their children’s interest and dividends (elected on Federal Form 8814) must include that income on line 5, Form 1040N.

LINE 6, NEBRASKA STANDARD DEDUCTION. Do not enter the amount of your federal itemized deductions.

If you are claimed as a dependent on another’s return,

✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

If you filed —

IRS TELEFILE PROGRAM. Complete the worksheet below to determine the amount to enter.

FEDERAL FORM 1040EZ. If you checked “no” on Federal Form 1040EZ, line 5, enter \$4,850 if single; or enter \$8,140 if married. If you checked “yes” on line 5, complete the worksheet below to determine the amount to enter.

FEDERAL FORM 1040A or 1040. If you claimed the federal standard deduction or you claimed itemized deductions on line 39 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

- ✓ Single – \$4,850
- ✓ Head of household – \$7,150
- ✓ Married filing jointly or qualifying widow – \$8,140
- ✓ Married filing separately – \$4,070
- ✓ 65 or over, and/or blind – married, add \$980 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,180 for each box checked
- ✓ If claimed as a dependent on another’s return – complete following worksheet:

1. Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from line C (Form 1040EZ); or enter standard deduction amount from line J of Federal TeleFile Tax Record. (If allowed minimum federal standard deduction of \$800, enter only \$770)	1. _____
2. Minimum standard deduction	2. 770
3. Enter the larger of line 1 or line 2	3. _____
4. State standard deduction for single, enter \$4,850 ; head of household, enter \$7,150 ; married-joint, enter \$8,140 (married-separate, enter \$4,070)	4. _____
5. a. Enter the smaller of line 3 or line 4 here. If under 65 and not blind, stop here and enter this amount on line 6, Form 1040N. Otherwise go to line 5b 5a.	5a. _____
b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$980 if married, or by \$1,180 if single	5b. _____
c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N	5c. _____

HIGHER INCOME TAXPAYERS with federal adjusted gross income in excess of \$142,700 (\$71,350 if married filing

separate) must also complete the Nebraska Standard Deduction Worksheet on page 11 of these instructions to determine their allowable Nebraska standard deduction.

LINE 7, FEDERAL ITEMIZED DEDUCTIONS. If you itemized deductions, enter the line 39 amount from Federal Form 1040. If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separate), complete the Nebraska Itemized Deduction Worksheet on page 12 to determine your line 7 entry. If you did not itemize deductions on your federal return, skip lines 7 through 9.

LINE 8, STATE AND LOCAL INCOME TAXES. Enter your state and local income taxes included on line 5a of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited). If instead, you deducted **sales tax** on line 5b of Federal Schedule A, enter -0- on line 8.

LINE 10. Enter line 6 or line 9, whichever is greater.

EXAMPLE: Ellen and Ray claim itemized deductions of \$9,800 on their federal return which included \$2,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$8,140
Line 7. Federal itemized deductions	\$9,800
Line 8. State and local income taxes	\$2,000
Line 9. Subtract line 8 from line 7	\$7,800
Line 10. Line 6 or line 9, whichever is greater ...	\$8,140

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless you are only reporting a state income tax refund.

LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI. You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on pages 12 and 13.

LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI. If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 13 and 14 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

LINE 14, NEBRASKA TAX TABLE INCOME. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your Nebraska tax table income. This is the amount used to determine your Nebraska income tax. **Go to the 2004 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.**

LINE 15, NEBRASKA INCOME TAX is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska

income tax liability. If federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 67, Nebraska Schedule III.

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 68, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-04-2 \$ _____
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972) _____
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 59 of Federal Form 1040) _____
4.	SUBTOTAL (Add lines 1 through 3) _____ x .296
5.	TOTAL (line 4 multiplied by 29.6%) \$ _____

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-04-3, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an “AMT Credit.” Nonresidents and partial-year residents claim this credit on line 64, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 46, of less than \$5,000, enter “0” on lines 17 and 27. Complete lines 28 through 41 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$101 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents claim the credit on line 65 of Nebraska Schedule III, not on line 19.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$101 x 3 = \$303. They enter \$303 on line 19 and include it in the line 26 total.

If your federal adjusted gross income is more than \$119,000 (married-joint), \$72,000 (single), \$99,000 (head of household), or \$59,500 (married-separate), use the chart on page 11 to determine the credit you are to claim.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 58 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete**

copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state’s return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 48 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter “0” on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 64, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2004 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N CREDIT, is the credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 64, Nebraska Schedule III, Form 1040N, and enter “0” on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the child care credit on line 31 and enter “0” on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 64 by multiplying the amount on line 29 of Federal Form 1040A, or line 47, Federal Form 1040, by 25% (.25).

LINE 27. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 46).

FEDERAL TAX LIABILITY WORKSHEET			
Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.			
1. Enter federal tax before credits:			
a.	IRS TeleFile Tax Record, line K, column 2	1a	\$ _____
b.	Form 1040EZ, line 10	1b	_____
c.	Form 1040A, line 28	1c	_____
d.	Form 1040, line 43		_____
	Form 1040, line 44		_____
	Form 1040, line 59		_____
	Total tax—Form 1040	1d	_____
Total federal tax (enter tax from 1a, 1b, 1c, or 1d)			
		1	_____
2.	Nebraska Form 1040N, line 18 minus line 26 . . .	2	\$ _____
Enter the smaller of lines 1 and 2 on line 27, Form 1040N, and check federal liability box if line 1 is used.			

LINE 28, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 28.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2004 W-2's to the 2004 Form 1040N for the fiscal year beginning in 2004. If you receive your 2005 W-2 before filing your 2004 Form 1040N, save it to attach to your 2005 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 28, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2004 to the 2004 Form 1040N.

LINE 29, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2004 plus any 2003 overpayment that you applied to your 2004 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 29.

If you made estimated tax payments for tax year 2004 in a joint status with your spouse, **or** if you had a carryover of

estimated credit from a married filing joint 2003 overpayment, **and** you are not filing a married filing joint 2004 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 30, NONHIGHWAY USE MOTOR VEHICLE FUELS CREDIT, is the credit for a portion of the Nebraska tax paid in this program. See the instructions on Form 4136N for information. Attach Form 4136N to Form 1040N if this credit is claimed. For more information, contact Taxpayer's Assistance 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.

LINE 31. REFUNDABLE CHILD CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete such form and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But	Percent	AGI	But	Percent
Over	not over		Over	not over	
\$0 or less-22,000	100%	\$25,000-26,000	60%
22,000-23,000	90%	26,000-27,000	50%
23,000-24,000	80%	27,000-28,000	40%
24,000-25,000	70%	28,000-29,000	30%

REFUNDABLE CHILD CARE CREDIT WORKSHEET			
1.	Enter line 9 amount from 2004 Schedule 2 (Form 1040A) or Federal Form 2441 , (Form 1040), (Enter the amount calculated on line 9 prior to the federal credit limitation)	1.	\$ _____
2.	Enter federal adjusted gross income (line 5, Form 1040N)	2.	_____
3.	Enter percentage from chart if AGI is \$29,000 or less	3.	_____ %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 25 instructions instead)			
4.	Multiply line 1 by line 3 percentage; residents, enter result on line 31, partial-year residents, complete lines 5 and 6	4.	_____
5.	Enter line 62 ratio from Schedule III	5.	_____
6.	Multiply line 4 by line 5, enter result on line 31	6.	_____

LINE 32. BEGINNING FARMER CREDIT, is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LB 608 CREDIT is the credit granted after filing an application with the department for added investment and jobs in certain rural areas and designated enterprise zones. Contact Taxpayer Assistance or check our Web site for more information.

LINE 34, AMOUNT YOU OWE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than \$2.00 need not be paid.** If the amount you owe is \$300 or more, review "Penalty for Underpayment of Estimated Tax" on page 4, and determine if you need to file Form 2210N. Payment options for the amount on line 34 include:

✓ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number

on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.

- ✓ **CREDIT CARD.** You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. See **Additional Instructions On Electronic Payment Options on page 5.**



- ✓ **ELECTRONIC FUNDS WITHDRAWAL.** Your payment can be automatically withdrawn from your bank account on the date you specify. **This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.**

LINE 36, 2005 ESTIMATED TAX. Enter on line 36 the amount of overpayment you want applied to your 2005 estimated tax.



LINE 37, NONGAME AND ENDANGERED SPECIES FUND. You can contribute \$1.00 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage nearly 500 kinds of nongame and endangered birds, mammals, amphibians, fish, and reptiles. The fund will help prevent species from becoming endangered by protecting their habitat.

If you are not entitled to a refund, you may send a contribution directly to the Nongame and Endangered Species Conservation Fund at the following address. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, or call 1-402-471-0641.

LINE 38, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your refund 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 of candidates seeking statewide offices. For more information, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.



LINE 39, STATE FAIR IMPROVEMENT FUND. You may contribute \$1.00 or more of your refund to help the Nebraska State Fair. Your contribution will improve the facilities and programs at State Fair Park, home of the 135 year-old Nebraska State Fair. Nebraska State Fair Park needs your help to continue the great tradition of competition, education, entertainment, and a celebration of Nebraska.

If you are not entitled to a refund, you may send a contribution directly to the State Fair Improvement Fund at the following address. For more information, contact State Fair Improvement Fund, P.O. Box 81223, Lincoln, NE 68501, or call 1-402-473-4136.

LINE 40, AMOUNT TO BE REFUNDED. Enter the amount of overpayment you want refunded to you on line 40 after subtracting lines 36, 37, 38, and 39 from line 35. **No amount less than \$2.00 will be refunded.**

If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, an overpayment reflected on this return may be applied to such liability. The department will then notify the taxpayer.

LINE 41, DIRECT DEPOSIT. In order to have your refund deposited directly into your checking or savings account, it is necessary to enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine (9) digits. The account number is listed to the right of the routing number and can be up to seventeen (17) digits. Enter these numbers in the boxes found on lines 41a and 41c. Also complete line 41b, Type of Account.

Nebraska Personal Exemption Credit, Line 19, Form 1040N (Residents)

Nonresidents and partial-year residents, use to complete Schedule III, line 65.

Use this table to determine the allowable personal exemption credit for your adjusted gross income category. Find your filing status in the columns; then find the line corresponding to your federal adjusted gross income reported on line 5, Form 1040N. Take the personal exemption credit amount you find and multiply by the number of federal exemptions reported on line 4, Form 1040N.

EXAMPLE: Earlene and Robert file a married-joint return. Their federal adjusted gross income is \$120,850. They look down the married filing joint column to the line where \$119,000-124,000 appears. They look across and see they have a \$96 personal exemption credit. Since they have a total of three federal exemptions, they multiply \$96 x 3 = \$288. The \$288 amount is then entered on line 19 of Form 1040N.

FEDERAL ADJUSTED GROSS INCOME				PERSONAL EXEMPTION CREDIT				
Single		Married Filing Joint (including qualifying widow[er])			Married Filing Separate		Head of Household	
Over	But not over	Over	But not over	Over	But not over	Over	But not over	
\$ 0	- 72,000	\$ 0	- 119,000	\$ 0	- 59,500	\$ 0	- 99,000	\$101
72,000	- 77,000	119,000	- 124,000	59,500	- 62,000	99,000	- 104,000	96
77,000	- 82,000	124,000	- 129,000	62,000	- 64,500	104,000	- 109,000	91
82,000	- 87,000	129,000	- 134,000	64,500	- 67,000	109,000	- 114,000	86
87,000	- 92,000	134,000	- 139,000	67,000	- 69,500	114,000	- 119,000	81
92,000	- 97,000	139,000	- 144,000	69,500	- 72,000	119,000	- 124,000	76
97,000	- 102,000	144,000	- 149,000	72,000	- 74,500	124,000	- 129,000	71
102,000	- 107,000	149,000	- 154,000	74,500	- 77,000	129,000	- 134,000	66
107,000	- 112,000	154,000	- 159,000	77,000	- 79,500	134,000	- 139,000	61
112,000	- 117,000	159,000	- 164,000	79,500	- 82,000	139,000	- 144,000	56
117,000	- 122,000	164,000	- 169,000	82,000	- 84,500	144,000	- 149,000	51
122,000	- 127,000	169,000	- 174,000	84,500	- 87,000	149,000	- 154,000	46
127,000	- 132,000	174,000	- 179,000	87,000	- 89,500	154,000	- 159,000	41
132,000	- 137,000	179,000	- 184,000	89,500	- 92,000	159,000	- 164,000	36
137,000	- 142,000	184,000	- 189,000	92,000	- 94,500	164,000	- 169,000	31
142,000	- 147,000	189,000	- 194,000	94,500	- 97,000	169,000	- 174,000	26
147,000	- 152,000	194,000	- 199,000	97,000	- 99,500	174,000	- 179,000	21
152,000	- 157,000	199,000	- 204,000	99,500	- 102,000	179,000	- 184,000	16
157,000	- 162,000	204,000	- 209,000	102,000	- 104,500	184,000	- 189,000	11
162,000	- 167,000	209,000	- 214,000	104,500	- 107,000	189,000	- 194,000	6
167,000	- 172,000	214,000	- 219,000	107,000	- 109,500	194,000	- 199,000	1
over 172,000		Over 219,000		Over 109,500		Over 199,000		0

Nebraska Standard Deduction Worksheet – Line 6, Form 1040N

Use if federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separate)

STANDARD DEDUCTION WORKSHEET	
1 Enter your Federal Adjusted Gross Income for 2004 (line 5, Form 1040N)	1
2 Enter \$142,700 (enter \$71,350 if married filing separate)	2
3 Difference (subtract line 2 from line 1). If less than zero, STOP; you do not have a limitation on your standard deduction.	3
4 Enter your 2004 Nebraska Standard Deduction (Single \$4,850, Married-Joint \$8,140, Head of Household \$7,150, Married-Separate \$4,070). If you have an additional standard deduction for being 65 or over and/or blind; married, add \$980 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,180 for each box checked (If claimed as a dependent on another return, enter value from line 5c of worksheet on page 7)	4
5 Enter 10% of line 3	5
6 2004 Nebraska Standard Deduction (subtract line 5 from line 4; if zero or less, enter -0- on this line). Enter result here and on line 6, Form 1040N.	6

Nebraska Itemized Deduction Worksheet – Lines 7 and 8, Form 1040N

Use if your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separate)

ITEMIZED DEDUCTION WORKSHEET	
1 Enter itemized deductions from Federal Schedule A. Include totals from lines 4, 9, 14, 18, 19, 26, and 27	1
2 Add from Federal Schedule A, the amounts on lines 4,13,18,19, plus any gambling losses included on line 27	2
3 If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 3 and on line 8, Form 1040N. If you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 3.....	3
4 Add lines 2 and 3	4
5 Difference (subtract line 4 from line 1). If the result is zero, STOP; enter the amount from line 1 above on line 7, Form 1040N	5
6 Multiply line 5 by 80% (.80)	6
7 Enter your federal adjusted gross income (line 5, Form 1040N)	7
8 Enter \$142,700 (enter \$71,350 if married filing separate)	8
9 Difference (subtract line 8 from line 7). If the result is zero or less, STOP; enter the amount from line 1 above on line 7, Form 1040N	9
10 Multiply line 9 by 10% (.10)	10
11 Compare line 6 and line 10 and enter the smaller of the two amounts here	11
12 Subtract line 11 from line 5	12
13 Add line 12 and line 4 (enter on line 7, Form 1040N, total itemized deductions)	13

Note: If your Nebraska itemized deductions on line 9, Form 1040N, are less than the Nebraska standard deduction for your filing status, complete the Nebraska standard deduction worksheet on page 11 to determine the larger of line 6 and line 9, Form 1040N (see instructions).

Nebraska Schedules I, II, and III Instructions

Nebraska Schedule I

PART A — ADJUSTMENTS INCREASING FEDERAL AGI

LINE 42. INTEREST INCOME RECEIVED FROM STATE AND LOCAL BONDS. You must report the income reported on line 8b of Federal Form 1040A, or line 8b of Federal Form 1040. List on line **42a** all state and local government interest that is federally exempt. While this income is exempt for federal tax purposes, it is an addition to income for Nebraska income tax purposes. This amount can be reduced by expenses not previously deducted which relate to the production of this income only if you claim federal itemized deductions.

LINE 42b. List bonds issued by Nebraska state and local government subdivisions. This includes bonds such as Nebraska municipal water bonds, NPPD bonds, **federally exempt** NIFA bonds, local city, or school district bond obligations.

Regulated investment company. You must include on **line 42a** any income from a regulated investment company (including certain mutual funds) which invests in state and local obligations. Any part of the fund dividend **attributable to Nebraska source bonds** may be used to reduce the total income amount. Enter such part on line **42b**.

Line 43. BONUS DEPRECIATION ADD-BACK.

Individual sole proprietors and other taxpayers must increase federal adjusted gross income by **eighty-five percent** of any amount of bonus depreciation received under either the *Jobs and Growth Tax Relief Reconciliation Act of 2003* for assets placed in service after May 5, 2003 and before January 1, 2005, or the *Job Creation and Worker Assistance Act of 2002* for assets placed in service after September 10, 2001, and before September 11, 2004 (sections 168(k) or 1400L of the Internal Revenue Code of 1986, as amended). This would include any such assets placed in service during the 2004 tax year and claimed on Federal Form 4562, Part II, line 14 and Part V, line 25 and/or Federal Form 2106, Section D, line 31 (not including any IRC section 179 deduction). See line 44 instructions that follow.

The amount of bonus depreciation added back for Nebraska purposes can be **reclaimed** in later taxable years. Twenty percent of the total amount of bonus depreciation added back for tax years 2003 or 2004 may be subtracted in the individual's first taxable year beginning or deemed to begin on or after January 1, 2006, as determined under the Internal Revenue Code of 1986, as amended, and twenty percent in each of the next four following taxable years. Twenty

percent of any tax year 2001 or 2002 bonus depreciation added back may be subtracted in the first taxable year beginning on or after January 1, 2005, and 20 percent in each of the next four taxable years.

Nonresident individuals. A nonresident filing a Nebraska return who operates a business in Nebraska must also add back any bonus depreciation received for assets acquired and placed into service in their business operations after the periods noted above. They must report on line 43, 85 percent of the bonus depreciation received which is then included on line 12, Adjustments Increasing Federal AGI. They must also include the depreciation add-back on Nebraska Schedule III, line 59, together with their other income derived from Nebraska sources. A nonresident with businesses in more than one state needs to see the following additional information for special instructions.

Nonresident individuals with activities in more than one state must add back on line 43, 85 percent of all special bonus depreciation claimed by the nonresident on his or her federal tax return. The nonresident would also include a **portion** of this depreciation in the numerator using the same ratio of their income from Nebraska sources to total income included in the line 62 computation for the business activity. A separate calculation is required for each separate business activity.

Line 44. ENHANCED SECTION 179 EXPENSE ADD-BACK. Resident and nonresident individual sole proprietors and other taxpayers must increase federal adjusted gross income for tax year 2004 by adding back 100 percent of the amount of any capital investment that is expensed under section 179 of the Internal Revenue Code of 1986, as amended, that is in **excess of \$25,000** that is allowed under the *Jobs and Growth Tax Relief Reconciliation Act of 2003*.

Twenty percent of the total amount of expense added back for tax years 2003 or 2004 may be subtracted in the first taxable year beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended, and twenty percent in each of the next four following tax years.

Nonresident individuals with activities in more than one state are to apportion the section 179 add-back in a manner similar to that noted above for the Line 43 add-back.

LINE 45. OTHER ADJUSTMENTS INCREASING FEDERAL AGI.

Federal net operating loss deduction. If you deducted a federal net operating loss carryforward in computing your federal AGI, you must include this amount as a positive number on line 45, Schedule I.

S corporation and Limited Liability Company (LLC) non-Nebraska loss. A loss from an S corporation or LLC that is not from Nebraska sources increases an individual's adjusted gross income. The loss should be entered on line 45, Schedule I, as a positive number.

Nebraska College Savings Plan. Include on line 45 any distribution from the Nebraska College Saving Plan resulting from the cancellation of a participation agreement refunded to the taxpayer to the extent previously deducted. This includes contributions previously claimed as exempt on the Nebraska income tax return.

Report any other allowable adjustments increasing federal adjusted gross income.

PART B — ADJUSTMENTS DECREASING FEDERAL AGI

LINE 47. STATE INCOME TAX REFUND DEDUCTION. If you received an individual income tax refund, credit, or offset of state or local individual income tax in 2004 that is included as taxable income on line 10 of your Federal Form 1040, you may deduct this amount on line 47 of Nebraska Schedule I.

If this is your *only* adjustment decreasing or increasing income, do not file Schedule I. Instead, check the box on line 13 of Form 1040N and enter the state income tax refund on line 13.

LINE 48. U.S. GOVERNMENT OBLIGATIONS EXEMPT FOR STATE PURPOSES. Interest or dividend income included in federal adjusted gross income from the following sources is deductible for Nebraska tax purposes. If you have income from one of these obligations, include the **type of bond** and the **amount received** from each on line 48a of Schedule I. Attach a schedule, if necessary, listing all the bonds for which a deduction is claimed. **Note: capital gains from the sale of U.S. obligations are not deductible.** Exempt U.S. government obligations include:

1. U.S. government bonds, such as series EE and HH savings bonds,
2. U.S. Treasury bills,
3. U.S. government notes,
4. U.S. government certificates,
5. Commodity Credit Corporation,
6. Federal Home Loan Banks,
7. Federal Reserve Banks,
8. Federal Savings and Loan Insurance Corporation,
9. Tennessee Valley Authority bonds,
10. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured after February 3, 1938,
11. Postal Service bonds,
12. Retirement bonds as provided by I.R.C. section 409,
13. Farm Credit Bank Consolidated System-wide bonds,
14. Farm Credit System including the following members unless noted elsewhere:
 - a. Federal Land Banks and Federal Land Bank Associations,
 - b. Federal Intermediate Credit Banks,
 - c. Federal Farm Mortgage Corporation, and
 - d. Any other institution chartered by and subject to the supervision of the Farm Credit Administration unless noted elsewhere,
15. General Service Administration Participation Certificates,
16. Federal Housing Finance Board,
17. Resolution Trust Corporation,
18. Reconstruction Finance Corporation.

Interest, but not dividend income, included in federal adjusted gross income from the following sources is deductible for Nebraska individual income tax purposes:

1. Federal Deposit Insurance Corporation (F.D.I.C.),
2. Student Loan Marketing Association,
3. Production Credit Association, or
4. Central Bank for Cooperatives.

Obligations which cannot be deducted for Nebraska tax purposes. Several quasi-governmental organizations issue bonds which are not considered to be backed by the full faith and credit of the U.S. government or whose licensing act did not specifically exempt them from state taxation.

These are NOT deductible for Nebraska purposes:

1. Federal or State Banks,
2. Federal or State Savings and Loan Associations,
3. Building and Loan Associations,
4. Postal Savings Accounts (discontinued in 1966),
5. Export Import Bank bonds,
6. Federal or State Credit Unions,
7. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
8. Interest on federal income tax refunds,
9. Farmers Home Administration,
10. New Community debentures,
11. Merchant Marine bonds,
12. Ship Financing bonds,
13. U.S. Merchant Marine Ship notes,
14. U.S. Merchant Marine Offshore Ship Services notes,
15. Federal Home Loan Mortgage Corporation,
16. World Bank,
17. International Bank for Reconstruction and Development bonds,
18. Asian Development Bank notes and bonds,
19. Inter-American Development Bank bonds,
20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
21. Bankers' Acceptance,
22. Certificates of Deposit,
23. Penn Central Transportation certificates,
24. Federal Financing Bank,
25. Federal National Mortgage Association (FNMA's),
26. Federal Mortgage Corporation (FMC's)
27. Government National Mortgage Association (GNMA's),
28. Chrysler Corporation secured notes,
29. Lockheed convertible bonds, and
30. Washington Metropolitan Area Transit Authority bonds.

LINE 48b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS. Certain government money market or mutual funds issued by regulated investment companies claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations**. To claim a deduction on line 48b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 48b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations is **not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 48. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 49. RAILROAD RETIREMENT BOARD PENSION PAYMENTS. List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

LINE 50. SPECIAL CAPITAL GAINS DEDUCTION. Nebraska resident individuals may elect to deduct from

their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 50.

LINE 51. NEBRASKA COLLEGE SAVINGS PLAN. Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 51. **Only the account owner may claim this deduction.**

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 51. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 52. Enter any other allowable adjustments decreasing federal adjusted gross income. E-filers are limited to claiming only those deductions listed below. Allowable deductions for paper filers may include, but are not limited to:

S corporation and Limited Liability Company non-Nebraska income. Income from an S corporation or limited liability company that is not from Nebraska sources is deductible on line 52. Attach Schedule K-1 received from the S corporation or limited liability company together with a copy of the Nebraska apportionment factor of the S corporation or limited liability company. Partnerships, LLP's, and other similar entities are not allowed a deduction for income from another state.

Nonresident military servicemember active duty pay. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the servicemember's federal adjusted gross income. Write "Nonresident military service compensation" together with the amount being deducted on line 52. The 2004 Form W-2 issued by the armed forces to the servicemember is to be attached to Form 1040N.

Native American Indian reservation income. Native American Indians residing on a Nebraska Native American Indian reservation with income derived from sources within the boundaries of the reservation may deduct such income on line 52.

Claim of right repayment. A taxpayer who is required on a federal return to take a credit for a claim of right repayment may deduct the amount of the repayment on line 52.

Nebraska net operating loss carryforward. A Nebraska net operating loss from an earlier year which is available for carryforward to 2004 is deducted on line 52.

Nebraska ag revenue and federally taxable NIFA bonds. Income from bonds which are subject to federal income tax but exempt from Nebraska tax by Nebraska law is deducted on line 52. List the name of the bond(s).

Nebraska Schedule II – Credit for Tax Paid to Another State

Complete this schedule if you were a Nebraska resident the entire year and are claiming credit for income tax paid to another state, political subdivision, or the District of Columbia. Partial-year residents, even though having established residency as of December 31, 2004, must use Nebraska Schedule III.

Prepare a separate Nebraska Schedule II to compute the allowable credit for each state in which you paid income tax. The total credits cannot exceed the Nebraska tax liability, however. If some income is subject to an income tax of both another state and a city in that state, complete only one Nebraska Schedule II and combine the city and state taxes paid.

Attach a copy of the complete income tax return, including schedules and attachments, filed with the state or city for which the credit is claimed. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or city showing the income and the tax paid. **If the returns, schedules or other documents are not attached to Nebraska Schedule II, the credit will not be allowed.** If you are claiming credit for income tax paid to a state's political subdivision not requiring the filing of an annual income tax return, attach a Form W-2 which shows the subdivision's tax withheld.

LINE 55. Enter the amount shown on the return filed with the other state as adjusted gross income, or gross income derived from sources within that state. **Do not** include any income from S corporations or LLC's reported on line 52 or income which is not included in federal adjusted gross income after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 56. Calculate the factor to at least five decimal places, and then round to four decimals. For example, if your division result is .12346, round to .1235 (12.35%).

LINE 57. Enter the amount actually paid to the other state. It is shown on the attached return of the other state after subtracting the other state's nonrefundable credits. **The total of the other state's tax withheld on the wage and tax statement is not to be claimed on this line**, except for a political subdivision of another state that does not require the filing of an annual income tax return.

If a husband and wife file separate Nebraska returns but a joint return in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.

Nebraska Schedule III – Computation of Nebraska Tax

Taxpayers filing a nonresident or partial-year resident return must complete Nebraska Schedule III to determine the tax on their income derived from or connected with Nebraska sources.

Bonus Depreciation Add-back and Enhanced Section 179 Expense Deduction. Eighty-five percent of any bonus depreciation claimed on your 2004 federal tax return must be included in line 59. Nonresident individual sole proprietors and other taxpayers must also increase federal adjusted gross income by the amount of any capital investment that is expensed under Section 179 of the Internal Revenue Code that is in **excess of \$25,000** and is allowed under the *Jobs and Growth Tax Relief Reconciliation Act of 2003*. If you had business activity in more than one state and any such activity had income from Nebraska sources and claimed federal bonus depreciation, then only a portion of the 85 percent bonus depreciation amount and the 100 percent enhanced Section 179 amount is included on line 59. The portion included will be based on the same ratio that income from Nebraska sources bears to total income for that business activity. A separate calculation is required for each separate business activity.

LINE 59. Enter the income derived from Nebraska sources, or attach a schedule with the sources and amounts of income and deductions, characterized as they were on the federal return. Nebraska income for a partial-year resident includes all items of Nebraska income for a nonresident plus all of the income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, the sale of intangibles, and wages earned outside Nebraska. Also see **Bonus Depreciation Add-back and Enhanced Section 179 Expense Deduction** information above.

Wages, salaries, tips, and commissions are the same amounts included in your federal income tax return derived from or connected with Nebraska sources. If the books and records do not clearly reflect specific identification of each income item, apportion the income to Nebraska based on

either the days worked in Nebraska to the total days worked, or the volume of business transacted. Attach an explanation.

Dividends, interest, and other passive income, such as gains or losses from the sale of stock or securities, are usually not considered income from Nebraska for a nonresident unless earned in a business carried on in Nebraska. Do not include income from U.S. obligations listed on line 48.

Business income is the amount of net income or loss from a business, trade, or profession in Nebraska. Activity both within and without Nebraska, where the income is taxable in another state, must be apportioned in the same manner as a corporation. Business income is multiplied by an apportionment factor to determine the amount taxable by Nebraska.

Farming income is the amount of net income or loss from farming operations carried on within Nebraska.

Partnership, S corporation, limited liability company, estate or trust income is the individual's share of the entity's income and deductions derived from Nebraska.

Gain or loss is the net amount of all capital gains and losses derived in Nebraska from the sale, exchange, or involuntary conversion of real or personal tangible or intangible property.

Rent and royalty income is the net amount of rent and royalty income derived from or connected with Nebraska sources.

Lottery prizes are derived from Nebraska sources when awarded in a lottery game conducted pursuant to the Nebraska Lottery Act.

A net operating loss carryforward may be deducted only if it resulted from Nebraska sources. (Attach Form NOL)

LINE 60. Include the adjustments reported on lines 16 through 19 of Federal Form 1040A, or lines 23 through 34

of Federal Form 1040, that apply to income from Nebraska sources. Educator expenses and penalty on early savings withdrawal are deductible only if directly related to Nebraska income reported on line 59. Payments to an IRA, a self-employed health insurance plan, or a SIMPLE or SEP plan attributed to Nebraska income included on line 59 are deductible only to the extent of the ratio of the payments based on the Nebraska wages or self-employment income to the total wages or income for which the payments were made. Identify the adjustment(s). A Roth IRA is **not** deductible on line 60. Alimony or a student loan interest deduction may be deducted based on the ratio of line 59 income reported to total income of the taxpayer. Moving expenses as reported on Federal Form 3903 may only be deducted by partial-year residents who moved into Nebraska.

LINE 62. Calculate the factor to at least five decimal places and then round to four decimals. For example, if the line 62 result is .12346, round to .1235 (12.35%) before computing line 67. Even if lines 5 and 59 are negative numbers, the ratio computed in line 62 cannot exceed 100 percent.

LINE 64. Enter, from the Nebraska Tax Table, the Nebraska tax on line 63 income. Also enter any tax from the Additional

Tax Rate Schedule if your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately — see instructions).

Partial-year residents enter any Nebraska credit for the elderly or disabled, credit for child and dependent care expenses, or credit for prior year minimum tax. See lines 16, 21, 25, or 31 instructions in this booklet. Partial-year residents with Federal AGI of \$29,000 or less do not claim their child care credit here. Instead, complete the line 31 worksheet on page 9 to figure your refundable credit for these expenses. Enter this result on line 31.

Nonresidents are not allowed a Nebraska credit for the elderly or disabled or a credit for child and dependent care expenses. Nonresidents enter credit for prior year minimum tax. See line 16 instructions on page 8 of this booklet.

Do not enter credits on lines 16, 21, or 25. Line 64 cannot be less than zero.

LINE 65. Enter your credit from the personal exemption chart on page 11 of the instructions. Multiply the credit listed in the chart by the number of exemptions reported on line 4. **Do not enter on line 19.**



NEBRASKA DEPARTMENT OF REVENUE

Automated Voice Response System

1-402-471-2971

- Press for Motor Fuels Assistance
- Press for Taxpayer's Assistance
- Press to order income tax forms
- Press for Nebraska Lottery

If you wish to speak with someone other than Taxpayer's Assistance or if you are calling from a rotary dial phone, please hold the line and someone will be with you.

Income Tax

Forms Order Line

1-800-626-7899*

- Press to order your income tax forms.

You will be asked to state your name and a daytime telephone number, then

- Press

Please state and spell your name or company name, then

- Press

Please state and spell your mailing address, including your zip code, then

- Press

Please state the title, form number, and the quantity of each income tax form you are requesting, then

- Press

*This number cannot be used with a rotary phone.

Tax Assistance

1-800-742-7474**

(outside Nebraska or Iowa, call 1-402-471-5729)

- Press to check status of 2004 individual income tax refund.
- Press for income tax forms order line.
- Press for assistance with individual income tax return and PIN information.
- Press for business tax.
- Press for annual sales tax return.
- Press for problems with refund status.
- Press to replay message.

**If you are calling from a rotary dial phone, please hold the line and someone will be with you.

2004 Public High School District Codes

The Public High School District Code on Forms 1040N and 1040NS is required to be entered by all taxpayers who are Nebraska residents as of December 31, 2004.

Review those districts listed under your county of residence. Enter the high school district code of the school district in which you reside. If you have property in more than one school district, enter the high school district code where your home is located. If you live in a Class 1 school district that is "affiliated with" a K-12 district or is "joined with" a Class 6 high school, enter your high school district. Do **not** include any school district code not on this listing.

Take the following steps:

1. On this 2004 Public High School District Codes listing, find your **county of residence**.
2. Find the high school district where you live.
Review the school listing and report the seven-digit code for your high school district.
3. Enter the **seven-digit code for your high school district**, on Form 1040N or 1040NS.

IF YOU FAIL TO INCLUDE YOUR HIGH SCHOOL DISTRICT CODE ON YOUR RETURN, PROCESSING OF YOUR RETURN AND ANY REFUND MAY BE DELAYED.

NOTE — If you do not know in which high school district you reside, take the following steps:

- a. Homeowners: review your latest property tax statement.

- b. Still don't know? Call your county assessor or election office.
- c. Still unsure? Call 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729 for assistance in determining your high school district code.

EXAMPLE: Matt and Jill, who live in Banner County and the Bayard 21 high school district, look at the Banner County listing below . . .

If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —
Banner		
Banner 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

. . . and enter the following:

(1) 1040N Example:

High School District Code						
0	4	6	2	0	2	1

(must be entered using high school codes beginning on page 17)

(2) 1040NS Example:

High School District Code:
(must be entered using high school codes beginning on page 17) ▶

0	4	6	2	0	2	1
---	---	---	---	---	---	---

as their high school district code.

If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —
ADAMS			BOONE (cont.)			BURT			CEDAR (cont.)		
Adams Central High 90		0101090	Elkhorn Valley 80		0659080	Bancroft-Rosalie 20		1120020	Wausa 76R		1454576
Blue Hill 74		0191074	Fullerton 1		0663001	Logan View 594		1127594	Wayne 17		1490017
Doniphan- Trumbull 126		0140126	Greeley-Wolbach 10		0639010	Lyons-Decatur Northeast 20		1111020	Wynot 101		1414101
Hastings 18		0101018	Newman Grove 13		0659013	Oakland-Craig 14		1111014	CHASE		
Kenesaw 3		0101003	Spalding 55		0639055	Tekamah-Herman 1		1111001	Chase County High 15		1515015
Lawrence 71		0165071	St. Edward 17		0606017	BUTLER			Grant 1		1568001
Minden R3		0150503	BOX BUTTE			Centennial 67R		1280567	Wauneta-Palisade 536		1515536
Sandy Creek 1C		0118501	Alliance 6		0707006	Columbus 1		1271001	Wheatland 112		1568112
Shelton 19		0110019	Bayard 21		0762021	David City 56		1212056	CHERRY		
Silver Lake 123		0101123	Bridgeport 63		0762063	East Butler 2R		1212502	Cody-Kilgore 30		1616030
ANTELOPE			Hemingford 10		0707010	Lakeview Community 5		1271005	Gordon High 4		1681004
Boone Central 1		0206001	BOYD			Raymond Central 161		1255161	Hyannis High 11		1638011
Clearwater 6		0202006	Butte 5		0808005	Rising City 32		1212032	Mullen 1		1646001
Creighton 13		0254013	Keya Paha County High 100		0852100	Schuyler Central High 123		1219123	Theford High 1		1686001
Elgin 18		0202018	Lynch 36		0808036	Seward 9		1280009	Valentine High 6		1616006
Elkhorn Valley 80		0259080	Spencer-Naper 38		0808038	Shelby 32		1272032	CHEYENNE		
Ewing 29		0245029	BROWN			CASS			Creek Valley 25		1725025
Neligh-Oakdale 9		0202009	Ainsworth 10		0909010	Ashland-Greenwood 1		1378001	Leyton 3		1717003
Orchard 49		0202049	Keya Paha County High 100		0952100	Conestoga 56		1313056	Potter-Dix 9		1717009
Plainview 5		0270005	Rock County High 100		0975100	Elmwood-Murdock 97		1313097	Sidney 1		1717001
ARTHUR			Sandhills 71		0905071	Louisville 32		1313032	CLAY		
Arthur Co. High 500		0303500	Valentine High 6		0916006	Nebraska City 111		1366111	Adams Central High 90		1801090
BANNER			BUFFALO			Plattsmouth 1		1313001	Blue Hill 74		1891074
Banner 1		0404001	Amherst 119		1010119	Syracuse-Dunbar- Avoca 27		1366027	Clay Center 70		1818070
Bayard 21		0462021	Ansley 44		1021044	Waverly 145		1355145	Davenport 47		1885047
Potter-Dix 9		0417009	Centura 100		1047100	Weeping Water 22		1313022	Doniphan- Trumbull 126		1840126
BLAINE			Elm Creek 9		1010009	CEDAR			Harvard 11		1818011
Anselmo-Merna 15		0521015	Gibbon 2		1010002	Bloomfield 86R		1454586	Lawrence 71		1865071
Loup County 25		0558025	Kearney 7		1010007	Coleridge 41R		1414541	Sandy Creek 1C		1818501
Sandhills 71		0505071	Pleasanton 105		1010105	Crofton 96		1454096	Shickley 54		1830054
Sargent 84		0521084	Ravenna 69		1010069	Hartington 8		1414008	Sutton 2		1818002
BOONE			Shelton 19		1010019	Laurel-Concord 54		1414054	COLFAX		
Boone Central 1		0606001	Sumner-Eddyville- Miller 101		1024101	Newcastle 24		1426024	Clarkson 58		1919058
Cedar Rapids 6		0606006				Randolph 45		1414045	Dodge 46		1927046
Elgin 18		0602018							Howells 59		1919059

2004 Public High School District Codes

If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —
COLFAX (cont.)			DODGE			GARDEN			HOLT		
Lakeview Community 5		1971005	Arlington 24		2789024	Creek Valley 25		3525025	Burwell High 100		4536100
Leigh 39		1919039	Dodge 46		2727046	Garden County High 1		3535001	Chambers 137		4545137
North Bend			Fremont 1		2727001	South Platte 95		3525095	Clearwater 6		4502006
Central 595		1927595	Logan View 594		2727594	GARFIELD			Ewing 29		4545029
Schuyler Central			North Bend			Burwell High 100		3636100	Lynch 36		4508036
High 123		1919123	Central 595		2727595	Chambers 137		3645137	O'Neill 7		4545007
CUMING			Oakland-Craig 14		2711014	Ord 5		3688005	Orchard 49		4502049
Bancroft-Rosalie 20		2020020	Scribner-Snyder 62		2727062	Wheeler Central 45		3692045	Spencer-Naper 38		4508038
Dodge 46		2027046	West Point 1		2720001	GOSPER			Stuart 44		4545044
Howells 59		2019059	DOUGLAS			Arapahoe 18		3733018	Verdigre 83R		4554583
Logan View 594		2027594	Omaha 1		2828001	Bertrand 54		3769054	West Holt High 25		4545025
Lyons-Decatur			Arlington 24		2889024	Cambridge 21		3733021	Wheeler Central 45		4592045
Northeast 20		2011020	Bennington 59		2828059	Elwood 30		3737030	HOOKER		
Oakland-Craig 14		2011014	Elkhorn 10		2828010	Eustis-Farnam 95		3732095	Mullen 1		4646001
Pender 1		2087001	Fremont 1		2827001	Lexington 1		3724001	HOWARD		
Scribner-Snyder 62		2027062	Ft. Calhoun 3		2889003	Southern Valley 540		3733540	Centura 100		4747100
West Point 1		2020001	Gretna 37		2877037	GRANT			Elba 103		4747103
Wisner-Pilger 30		2020030	Millard 17		2828017	Hyannis High 11		3838011	Greeley-Wolbach 10		4739010
CUSTER			Ralston 54		2828054	GREELEY			Loup City 1		4782001
Anselmo-Merna 15		2121015	Valley 33		2828033	Cedar Rapids 6		3906006	North Loup Scotia 1J		4739501
Ansley 44		2121044	Waterloo 11		2828011	Greeley-Wolbach 10		3939010	Northwest High 82		4740082
Arcadia 21		2188021	Westside 66		2828066	North Loup Scotia 1J		3939501	Palmer 49		4761049
Arnold 89		2121089	DUNDY			Ord 5		3988005	St. Paul 1		4747001
Broken Bow 25		2121025	Chase County High 15		2915015	Spalding 55		3939055	JEFFERSON		
Callaway 180		2121180	Dundy County 117		2929117	St. Paul 1		3947001	Diller-Odell 100		4834100
Cozad 11		2124011	Stratton 8		2944008	Wheeler Central 45		3992045	Fairbury 8		4848008
Gothenburg 20		2124020	Wauneta-Palisade 536		2915536	HALL			Meridian 303		4848303
Litchfield 15		2182015	FILLMORE			Adams Central High 90		4001090	Tri County 300		4848300
Loup County 25		2158025	Bruning 94		3085094	Aurora 4R		4041504	JOHNSON		
Ord 5		2188005	Davenport 47		3085047	Centura 100		4047100	Daniel Freeman 34		4934034
Sandhills 71		2105071	Exeter-Milligan 1		3030001	Doniphant			Humboldt-Table Rock-		
Sargent 84		2121084	Fillmore 25		3030025	Trumbull 126		4040126	Steinauer 70		4974070
Sumner-Eddyville-			Friend 68		3076068	Grand Island 2		4040002	Johnson-Brock 23		4964023
Miller 101		2124101	Heartland 96		3093096	Kenesaw 3		4001003	Lewiston 69		4967069
DAKOTA			McCool Junction 83		3093083	Northwest High 82		4040082	Nemaha Valley OJ1		4949501
Allen 70		2226070	Meridian 303		3048303	Shelton 19		4010019	Sterling 33		4949033
Emerson-Hubbard 561		2226561	Shickley 54		3030054	Wood River High 83		4040083	Syracuse-Dunbar-		
Homer 31		2222031	Sutton 2		3018002	HAMILTON			Avoca 27		4966027
Ponca 1		2226001	FRANKLIN			Aurora 4R		4141504	Tecumseh 32		4949032
South Sioux City 11		2222011	Alma 2		3142002	Central City 4		4161004	KEARNEY		
DAWES			Franklin R6		3131506	Doniphant			Adams Central High 90		5001090
Chadron 2		2323002	Minden R3		3150503	Trumbull 126		4140126	Axtell R1		5050501
Crawford 71		2323071	Red Cloud 2		3191002	Giltner 2		4141002	Gibbon 2		5010002
Hay Springs 3		2381003	Silver Lake 123		3101123	Hampton 91		4141091	Kearney 7		5010007
Hemingford 10		2307010	Wilcox-Hildreth 1		3150001	Harvard 11		4118011	Kenesaw 3		5001003
Sioux County High 500		2383500	FRONTIER			Heartland 96		4193096	Minden R3		5050503
DAWSON			Arapahoe 18		3233018	High Plains			Shelton 19		5010019
Callaway 180		2421180	Cambridge 21		3233021	Community 75		4172075	Silver Lake 123		5001123
Cozad 11		2424011	Elwood 30		3237030	Sutton 2		4118002	Wilcox-Hildreth 1		5050001
Elm Creek 9		2410009	Eustis-Farnam 95		3232095	HARLAN			KEITH		
Elwood 30		2437030	Hayes Center 79		3243079	Alma 2		4242002	Arthur County High 500		5103500
Eustis-Farnam 95		2432095	Maywood 46		3232046	Franklin R6		4231506	Garden County High 1		5135001
Gothenburg 20		2424020	McCook 17		3273017	Holdrege 44		4269044	Grant 1		5168001
Lexington 1		2424001	Medicine Valley 125		3232125	Loomis 55		4269055	Ogallala 1		5151001
Overton 4		2424004	Republican/Twin			Southern Valley 540		4233540	Paxton 6		5151006
Sumner-Eddyville-			Valley 179		3273179	Wilcox-Hildreth 1		4250001	South Platte 95		5125095
Miller 101		2424101	FURNAS			HAYES			Wheatland 112		5168112
DEUEL			Alma 2		3342002	Hayes Center 79		4343079	KEYA PAHA		
Creek Valley 25		2525025	Arapahoe 18		3333018	Maywood 46		4332046	Keya Paha		
South Platte 95		2525095	Cambridge 21		3333021	McCook 17		4373017	County High 100		5252100
DIXON			Republican/Twin			Stratton 8		4344008	KIMBALL		
Allen 70		2626070	Valley 179		3373179	Wallace 65R		4356565	Kimball 1		5353001
Emerson-Hubbard 561		2626561	Southern Valley 540		3333540	Wauneta-Palisade 536		4315536	Potter-Dix 9		5317009
Hartington 8		2614008	GAGE			HITCHCOCK			KNOX		
Laurel-Concord 54		2614054	Beatrice 15		3434015	Culbertson 1		4444001	Bloomfield 86R		5454586
Newcastle 24		2626024	Crete 2		3476002	Hayes Center 79		4443079	Creighton 13		5454013
Ponca 1		2626001	Daniel Freeman 34		3434034	McCook 17		4473017	Crofton 96		5454096
Wakefield 60R		2690560	Diller-Odell 100		3434100	Stratton 8		4444008	Lynch 36		5408036
Wayne 17		2690017	Lewiston 69		3467069	Trenton 11		4444011	Niobrara 1R		5454501
Wynot 101		2614101	Norris 160		3455160	Wauneta-Palisade 536		4415536	Orchard 49		5402049
			Southern 1		3434001				Osmond 42R		5470542
			Tri County 300		3448300						
			Wilber-Clatonia 82		3476082						

2004 Public High School District Codes

If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	
KNOX (cont.)			NANCE			PIERCE (cont.)			SAUNDERS (cont.)			
	Plainview 5	5470005		Cedar Rapids 6	6306006		Norfolk 2	7059002		Raymond Central 161	7855161	
	Santee C5	5454505		Fullerton 1	6363001		Osmond 42R	7070542		Schuyler		
	Verdigre 83R	5454583		Greeley-Wolbach 10	6339010		Pierce 2	7070002		Central High 123	7819123	
	Wausa 76R	5454576		High Plains Community 75	6372075		Plainview 5	7070005		Wahoo 39	7878039	
LANCASTER				Palmer 49	6361049		Randolph 45	7014045		Waverly 145	7855145	
	Lincoln 1	5555001		St. Edward 17	6306017		Wausa 76R	7054576		Yutan 9	7878009	
	Crete 2	5576002		Twin River 30	6363030	PLATTE			SCOTTS BLUFF			
	Daniel Freeman 34	5534034	NEMAHA				Columbus 1	7171001		Banner 1	7904001	
	Malcolm 148	5555148		Auburn 29	6464029		David City 56	7112056		Bayard 21	7962021	
	Milford 5	5580005		Falls City 56	6474056		Humphrey 67	7171067		Gering 16	7979016	
	Norris 160	5555160		Humboldt-Table Rock-Steinauer 70	6474070		Lakeview Community 5	7171005		Minatare 2	7979002	
	Palmyra OR1	5566501		Johnson-Brock 23	6464023		Leigh 39	7119039		Mitchell 31	7979031	
	Raymond Central 161	5555161		Nebraska City 111	6466111		Madison 1	7159001		Morrill 11	7979011	
	Waverly 145	5555145		Nemaha Valley OJ1	6449501		Newman Grove 13	7159013		Scottsbluff 32	7979032	
	Wilber-Clatonia 82	5576082		Southeast RN1	6474501	RED WILLOW			SEWARD			
LINCOLN				Tecumseh 32	6449032		Cambridge 21	7333021		Centennial 67R	8080567	
	Arnold 89	5621089	NUCKOLLS				Columbus 1	7271001		Crete 2	8076002	
	Brady 6	5656006		Davenport 47	6585047		High Plains Community 75	7272075		David City 56	8012056	
	Eustis-Farnam 95	5632095		Deshler 60	6585060		Osceola 19	7272019		Dorchester 44	8076044	
	Gothenburg 20	5624020		Guide Rock R1	6591501		Rising City 32	7212032		East Butler 2R	8012502	
	Hershey 37	5656037		Lawrence 71	6565071		Shelby 32	7272032		Exeter-Milligan 1	8030001	
	Maxwell 7	5656007		Nelson 15	6565015		Stromsburg-Benedict 15	7272015		Friend 68	8076068	
	Maywood 46	5632046		Sandy Creek 1C	6518501		Twin River 30	7263030		Malcolm 148	8055148	
	McPherson County High 90	5660090		Superior 11	6565011	POLK				Milford 5	8080005	
	Medicine Valley 125	5632125		Thayer Central Community 70	6585070		Centennial 67R	7280567		Raymond Central 161	8055161	
	North Platte 1	5656001	OTOE				Columbus 1	7271001		Seward 9	8080009	
	Paxton 6	5651006		Conestoga 56	6613056	RED WILLOW						
	Stapleton R1	5657501		Daniel Freeman 34	6634034		Cambridge 21	7333021		SHERIDAN		
	Sutherland 55	5656055		Elmwood-Murdock 97	6613097		Culbertson 1	7344001		Alliance 6	8107006	
	Wallace 65R	5656565		Johnson-Brock 23	6664023		McCook 17	7373017		Chadron 2	8123002	
	Wheatland 112	5668112		Nebraska City 111	6666111		Republican/Twin Valley 179	7373179		Gordon High 4	8181004	
LOGAN				Nemaha Valley OJ1	6649501	RICHARDSON				Hay Springs 3	8181003	
	Arnold 89	5721089		Norris 160	6655160		Falls City 56	7474056		Hemingford 10	8107010	
	Sandhills 71	5705071		Palmyra OR1	6666501		Humboldt-Table Rock-Steinauer 70	7474070		Hyannis High 11	8138011	
	Stapleton R1	5757501		Sterling 33	6664933		Johnson-Brock 23	7464023		Rushville High 6	8181006	
LOUP				Syracuse-Dunbar-Avoca 27	6666027	ROCK				SHERMAN		
	Loup County 25	5858025		Waverly 145	6655145		Ainsworth 10	7509010		Arcadia 21	8288021	
	Sandhills 71	5805071	PAWNEE				Rock County High 100	7575100		Centura 100	8247100	
	Sargent 84	5821084		Diller-Odell 100	6734100		SALINE				Elba 103	8247103
MADISON				Humboldt-Table Rock-Steinauer 70	6774070		Crete 2	7676002		Litchfield 15	8282015	
	Battle Creek 5	5959005		Johnson-Brock 23	6764023		Dorchester 44	7676044		Loup City 1	8282001	
	Elkhorn Valley 80	5959080		Lewiston 69	6767069		Exeter-Milligan 1	7630001		North Loup Scotia 1J	8239501	
	Humphrey 67	5971067		Pawnee City 1	6767001		Friend 68	7676068		Pleasanton 105	8210105	
	Madison 1	5959001		Southern 1	6734001		Meridian 303	7648303		Ravenna 69	8210069	
	Newman Grove 13	5959013		Tecumseh 32	6749032	STANTON				SIoux		
	Norfolk 2	5959002		PERKINS				Milford 5	7680005		Crawford 71	8323071
	Pierce 2	5970002		Grant 1	6868001		Tri County 300	7648300		Mitchell 31	8379031	
MCPHERSON				Hayes Center 79	6843079		Wilber-Clatonia 82	7676082		Morrill 11	8379011	
	Arthur County High 500	6003500		Ogallala 1	6851001	SARPY				Sioux County High 500	8383500	
	McPherson County High 90	6060090		Paxton 6	6851006		Ashland-Greenwood 1	7778001		STANTON		
	Stapleton R1	6057501		South Platte 95	6825095		Bellevue 1	7777001		Clarkson 58	8419058	
MERRICK				Wallace 65R	6856565		Gretna 37	7777037		Howells 59	8419059	
	Central City 4	6161004		Wheatland 112	6868112		Louisville 32	7713032		Leigh 39	8419039	
	Fullerton 1	6163001		PHelps				Millard 17	7728017		Madison 1	8459001
	Grand Island 2	6140002		Axtell R1	6950501		Omaha 1	7728001		Norfolk 2	8459002	
	High Plains Community 75	6172075		Bertrand 54	6969054		Papillion-LaVista 27	7777027		Stanton 3	8484003	
	Northwest High 82	6140082		Elm Creek 9	6910009		South Sarpy 46	7777046		Winside 95R	8490595	
	Palmer 49	6161049		Holdrege 44	6969044	SAUNDERS				Wisner-Pilger 30	8420030	
	Twin River 30	6163030		Kearney 7	6910007		Ashland-Greenwood 1	7878001		THAYER		
MORRILL				Loomis 55	6969055		Cedar Bluffs 107	7878107		Bruning 94	8585094	
	Alliance 6	6207006		Overton 4	6924004		David City 56	7812056		Davenport 47	8585047	
	Banner 1	6204001		Wilcox-Hildreth 1	6950001		East Butler 2R	7812502		Deshler 60	8585060	
	Bayard 21	6262021	PIERCE				Fremont 1	7827001		Fairbury 8	8548008	
	Bridgeport 63	6262063		Battle Creek 5	7059005		Mead 72	7878072		Meridian 303	8548303	
	Bridgeport 63	6262063		Creighton 13	7054013		North Bend Central 595	7827595		Shickley 54	8530054	
	Garden County High 1	6235001		Elkhorn Valley 80	7059080		Prague 104	7878104		Superior 11	8565011	
	Leyton 3	6217003		Neligh-Oakdale 9	7002009	THOMAS				Thayer Central Community 70	8585070	
	Scottsbluff 32	6279032		PIERCE				Ashland-Greenwood 1	7878001		Mullen 1	8646001
								Cedar Bluffs 107	7878107		Sandhills 71	8605071
								David City 56	7812056		Thedford High 1	8686001
								East Butler 2R	7812502			
								Fremont 1	7827001			
								Mead 72	7878072			
								North Bend Central 595	7827595			
								Prague 104	7878104			

2004 Public High School District Codes

If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	If your county of residence is —	And your high school district is —	Then enter on Forms 1040N or 1040NS —	
THURSTON			WASHINGTON			WEBSTER			YORK			
	Bancroft-Rosalie 20	8720020		Arlington 24	8989024		Adams Central High 90	9101090		Centennial 67R	9380567	
	Emerson-Hubbard 561	8726561		Bennington 59	8928059		Blue Hill 74	9191074		Exeter-Milligan 1	9330001	
	Homer 31	8722031		Blair 1	8989001		Guide Rock R1	9191501		Hampton 91	9341091	
	Lyons-Decatur			Fort Calhoun 3	8989003		Lawrence 71	9165071		Heartland 96	9393096	
	Northeast 20	8711020		Logan View 594	8927594		Red Cloud 2	9191002		High Plains		
	Macy 16	8787016		Tekamah-Herman 1	8911001		Silver Lake 123	9101123		Community 75	9372075	
	Pender 1	8787001		WAYNE				Superior 11	9165011		McCool Junction 83	9393083
	Wakefield 60R	8790560		Laurel-Concord 54	9014054		WHEELER				Stromsburg-	
	Walthill 13	8787013		Norfolk 2	9059002		Chambers 137	9245137		Benedict 15	9372015	
	Winnebago 17	8787017		Pender 1	9087001		Clearwater 6	9202006		Sutton 2	9318002	
VALLEY				Pierce 2	9070002		Elgin 18	9202018		York 12	9393012	
	Arcadia 21	8888021		Randolph 45	9014045		Ewing 29	9245029				
	Burwell High 100	8836100		Wakefield 60R	9090560		Spalding 55	9239055				
	Loup City 1	8882001		Wayne 17	9090017		Wheeler Central 45	9292045				
	North Loup Scotia 1J	8839501		Winside 595	9090595							
	Ord 5	8888005		Wisner-Pilger 30	9020030							

2004 Nebraska Tax Table

Use your tax table income found on line 6, Form 1040NS, or line 14, Form 1040N.

All taxpayers must use the Nebraska Tax Table. If your tax table income exceeds the highest amount in the tax table, see instructions at the end of the table on page 28.

EXAMPLE: Mr. and Mrs. Jones are filing a joint return. Their line 14 income on Form 1040N is \$17,740. First they find the \$17,710 – \$17,760 income line. Next they go across to the column for married filing jointly. The amount shown where the income line and filing status meet is \$593. This is the tax amount they must write on line 15 of their Form 1040N.

Nonresidents and partial-year residents, see Nebraska Schedule III instructions.

Special Instructions: If your line 5, Form 1040N federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), be sure to complete the Nebraska Tax Worksheet on page 29 to determine your Nebraska tax.

EXAMPLE

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —					
17,610	17,660	615	589	650	591
17,660	17,710	618	591	653	593
17,710	17,760	620	593	655	595
17,760	17,810	623	595	658	597

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
Less than 1,060						2,110						4,210					
0	60	0	0	0	0	2,110	2,160	55	55	56	55	4,210	4,260	127	111	131	113
60	110	2	2	2	2	2,160	2,210	56	56	58	56	4,260	4,310	129	113	133	115
110	160	3	3	3	3	2,210	2,260	57	57	60	57	4,310	4,360	131	114	135	116
160	210	5	5	5	5	2,260	2,310	58	58	61	58	4,360	4,410	132	116	136	118
210	260	6	6	6	6	2,310	2,360	60	60	63	60	4,410	4,460	134	118	138	120
260	310	7	7	7	7	2,360	2,410	61	61	65	61	4,460	4,510	136	120	140	122
310	360	9	9	9	9	2,410	2,460	63	62	67	62	4,510	4,560	138	121	142	124
360	410	10	10	10	10	2,460	2,510	64	64	69	64	4,560	4,610	139	123	143	125
410	460	11	11	11	11	2,510	2,560	66	65	70	65	4,610	4,660	141	125	145	127
460	510	12	12	12	12	2,560	2,610	68	66	72	66	4,660	4,710	143	127	147	129
510	560	14	14	14	14	2,610	2,660	70	67	74	67	4,710	4,760	145	129	149	131
560	610	15	15	15	15	2,660	2,710	72	69	76	69	4,760	4,810	147	130	151	132
610	660	16	16	16	16	2,710	2,760	73	70	77	70	4,810	4,860	148	132	152	134
660	710	18	18	18	18	2,760	2,810	75	71	79	71	4,860	4,910	150	134	154	136
710	760	19	19	19	19	2,810	2,860	77	73	81	73	4,910	4,960	152	136	156	138
760	810	20	20	20	20	2,860	2,910	79	74	83	74	4,960	5,010	154	138	158	140
810	860	21	21	21	21	2,910	2,960	81	75	85	75	5,010	5,060	156	139	160	141
860	910	23	23	23	23	2,960	3,010	82	76	86	76	5,060	5,110	157	141	161	143
910	960	24	24	24	24	3,010	3,060	84	78	88	78	5,110	5,160	159	143	163	145
960	1,010	25	25	25	25	3,060	3,110	86	79	90	79	5,160	5,210	161	145	165	147
1,010	1,060	26	26	26	26	3,110	3,160	88	80	92	80	5,210	5,260	163	146	167	149
1,060						3,160						5,260					
1,060	1,110	28	28	28	28	3,160	3,210	89	82	94	82	5,260	5,310	164	148	168	150
1,110	1,160	29	29	29	29	3,210	3,260	91	83	95	83	5,310	5,360	166	150	170	152
1,160	1,210	30	30	30	30	3,260	3,310	93	84	97	84	5,360	5,410	168	152	172	154
1,210	1,260	32	32	32	32	3,310	3,360	95	85	99	85	5,410	5,460	170	154	174	156
1,260	1,310	33	33	33	33	3,360	3,410	97	87	101	87	5,460	5,510	172	155	176	157
1,310	1,360	34	34	34	34	3,410	3,460	98	88	102	88	5,510	5,560	173	157	177	159
1,360	1,410	35	35	35	35	3,460	3,510	100	89	104	89	5,560	5,610	175	159	179	161
1,410	1,460	37	37	37	37	3,510	3,560	102	90	106	90	5,610	5,660	177	161	181	163
1,460	1,510	38	38	38	38	3,560	3,610	104	92	108	92	5,660	5,710	179	163	183	165
1,510	1,560	39	39	39	39	3,610	3,660	106	93	110	93	5,710	5,760	180	164	185	166
1,560	1,610	41	41	41	41	3,660	3,710	107	94	111	94	5,760	5,810	182	166	186	168
1,610	1,660	42	42	42	42	3,710	3,760	109	96	113	96	5,810	5,860	184	168	188	170
1,660	1,710	43	43	43	43	3,760	3,810	111	97	115	97	5,860	5,910	186	170	190	172
1,710	1,760	44	44	44	44	3,810	3,860	113	98	117	99	5,910	5,960	188	171	192	173
1,760	1,810	46	46	46	46	3,860	3,910	114	99	118	100	5,960	6,010	189	173	193	175
1,810	1,860	47	47	47	47	3,910	3,960	116	101	120	102	6,010	6,060	191	175	195	177
1,860	1,910	48	48	48	48	3,960	4,010	118	102	122	104	6,060	6,110	193	177	197	179
1,910	1,960	50	50	50	50	4,010	4,060	120	104	124	106	6,110	6,160	195	179	199	181
1,960	2,010	51	51	51	51	4,060	4,110	122	105	126	107	6,160	6,210	197	180	201	182
2,010	2,060	52	52	52	52	4,110	4,160	123	107	127	109	6,210	6,260	198	182	202	184
2,060	2,110	53	53	54	53	4,160	4,210	125	109	129	111	6,260	6,310	200	184	204	186

*This column must also be used by a qualifying widow(er)

Continued on next page

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
6,310						9,460						12,610					
6,310	6,360	202	186	206	188	9,460	9,510	314	298	318	300	12,610	12,660	427	411	431	413
6,360	6,410	204	188	208	190	9,510	9,560	316	300	320	302	12,660	12,710	429	412	433	414
6,410	6,460	205	189	210	191	9,560	9,610	318	302	322	304	12,710	12,760	430	414	434	416
6,460	6,510	207	191	211	193	9,610	9,660	320	304	324	306	12,760	12,810	432	416	436	418
6,510	6,560	209	193	213	195	9,660	9,710	322	305	326	307	12,810	12,860	434	418	438	420
6,560	6,610	211	195	215	197	9,710	9,760	323	307	327	309	12,860	12,910	436	420	440	422
6,610	6,660	213	196	217	198	9,760	9,810	325	309	329	311	12,910	12,960	438	421	442	423
6,660	6,710	214	198	218	200	9,810	9,860	327	311	331	313	12,960	13,010	439	423	443	425
6,710	6,760	216	200	220	202	9,860	9,910	329	312	333	315	13,010	13,060	441	425	445	427
6,760	6,810	218	202	222	204	9,910	9,960	330	314	334	316	13,060	13,110	443	427	447	429
6,810	6,860	220	204	224	206	9,960	10,010	332	316	336	318	13,110	13,160	445	429	449	431
6,860	6,910	222	205	226	207	10,010	10,060	334	318	338	320	13,160	13,210	446	430	451	432
6,910	6,960	223	207	227	209	10,060	10,110	336	320	340	322	13,210	13,260	448	432	452	434
6,960	7,010	225	209	229	211	10,110	10,160	338	321	342	323	13,260	13,310	450	434	454	436
7,010	7,060	227	211	231	213	10,160	10,210	339	323	343	325	13,310	13,360	452	436	456	438
7,060	7,110	229	213	233	215	10,210	10,260	341	325	345	327	13,360	13,410	454	437	458	439
7,110	7,160	230	214	235	216	10,260	10,310	343	327	347	329	13,410	13,460	455	439	459	441
7,160	7,210	232	216	236	218	10,310	10,360	345	329	349	331	13,460	13,510	457	441	461	443
7,210	7,260	234	218	238	220	10,360	10,410	347	330	351	332	13,510	13,560	459	443	463	445
7,260	7,310	236	220	240	222	10,410	10,460	348	332	352	334	13,560	13,610	461	445	465	447
7,310	7,360	238	221	242	223	10,460	10,510	350	334	354	336	13,610	13,660	463	446	467	448
7,360						10,510						13,660					
7,360	7,410	239	223	243	225	10,510	10,560	352	336	356	338	13,660	13,710	464	448	468	450
7,410	7,460	241	225	245	227	10,560	10,610	354	337	358	340	13,710	13,760	466	450	470	452
7,460	7,510	243	227	247	229	10,610	10,660	355	339	359	341	13,760	13,810	468	452	472	454
7,510	7,560	245	229	249	231	10,660	10,710	357	341	361	343	13,810	13,860	470	454	474	456
7,560	7,610	247	230	251	232	10,710	10,760	359	343	363	345	13,860	13,910	471	455	475	457
7,610	7,660	248	232	252	234	10,760	10,810	361	345	365	347	13,910	13,960	473	457	477	459
7,660	7,710	250	234	254	236	10,810	10,860	363	346	367	348	13,960	14,010	475	459	479	461
7,710	7,760	252	236	256	238	10,860	10,910	364	348	368	350	14,010	14,060	477	461	481	463
7,760	7,810	254	238	258	240	10,910	10,960	366	350	370	352	14,060	14,110	479	462	483	464
7,810	7,860	255	239	260	241	10,960	11,010	368	352	372	354	14,110	14,160	480	464	484	466
7,860	7,910	257	241	261	243	11,010	11,060	370	354	374	356	14,160	14,210	482	466	486	468
7,910	7,960	259	243	263	245	11,060	11,110	371	355	376	357	14,210	14,260	484	468	488	470
7,960	8,010	261	245	265	247	11,110	11,160	373	357	377	359	14,260	14,310	486	470	490	472
8,010	8,060	263	246	267	248	11,160	11,210	375	359	379	361	14,310	14,360	488	471	492	473
8,060	8,110	264	248	268	250	11,210	11,260	377	361	381	363	14,360	14,410	489	473	493	475
8,110	8,160	266	250	270	252	11,260	11,310	379	362	383	364	14,410	14,460	491	475	495	477
8,160	8,210	268	252	272	254	11,310	11,360	380	364	384	366	14,460	14,510	493	477	497	479
8,210	8,260	270	254	274	256	11,360	11,410	382	366	386	368	14,510	14,560	495	478	499	481
8,260	8,310	272	255	276	257	11,410	11,460	384	368	388	370	14,560	14,610	496	480	500	482
8,310	8,360	273	257	277	259	11,460	11,510	386	370	390	372	14,610	14,660	498	482	502	484
8,360	8,410	275	259	279	261	11,510	11,560	388	371	392	373	14,660	14,710	500	484	504	486
8,410						11,560						14,710					
8,410	8,460	277	261	281	263	11,560	11,610	389	373	393	375	14,710	14,760	502	486	506	488
8,460	8,510	279	263	283	265	11,610	11,660	391	375	395	377	14,760	14,810	504	487	508	489
8,510	8,560	280	264	284	266	11,660	11,710	393	377	397	379	14,810	14,860	505	489	509	491
8,560	8,610	282	266	286	268	11,710	11,760	395	379	399	381	14,860	14,910	507	491	511	493
8,610	8,660	284	268	288	270	11,760	11,810	396	380	401	382	14,910	14,960	509	493	513	495
8,660	8,710	286	270	290	272	11,810	11,860	398	382	402	384	14,960	15,010	511	495	515	497
8,710	8,760	288	271	292	273	11,860	11,910	400	384	404	386	15,010	15,060	513	496	517	498
8,760	8,810	289	273	293	275	11,910	11,960	402	386	406	388	15,060	15,110	514	498	520	500
8,810	8,860	291	275	295	277	11,960	12,010	404	387	408	389	15,110	15,160	516	500	522	502
8,860	8,910	293	277	297	279	12,010	12,060	405	389	409	391	15,160	15,210	518	502	525	504
8,910	8,960	295	279	299	281	12,060	12,110	407	391	411	393	15,210	15,260	520	503	527	506
8,960	9,010	297	280	301	282	12,110	12,160	409	393	413	395	15,260	15,310	521	505	530	507
9,010	9,060	298	282	302	284	12,160	12,210	411	395	415	397	15,310	15,360	523	507	532	509
9,060	9,110	300	284	304	286	12,210	12,260	413	396	417	398	15,360	15,410	525	509	535	511
9,110	9,160	302	286	306	288	12,260	12,310	414	398	418	400	15,410	15,460	527	511	538	513
9,160	9,210	304	288	308	290	12,310	12,360	416	400	420	402	15,460	15,510	529	512	540	514
9,210	9,260	305	289	309	291	12,360	12,410	418	402	422	404	15,510	15,560	530	514	543	516
9,260	9,310	307	291	311	293	12,410	12,460	420	404	424	406	15,560	15,610	532	516	545	518
9,310	9,360	309	293	313	295	12,460	12,510	421	405	426	407	15,610	15,660	534	518	548	520
9,360	9,410	311	295	315	297	12,510	12,560	423	407	427	409	15,660	15,710	536	520	550	522
9,410	9,460	313	296	317	298	12,560	12,610	425	409	429	411	15,710	15,760	537	521	553	523

*This column must also be used by a qualifying widow(er)

Continued on next page

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
15,760						18,910						22,060					
15,760	15,810	539	523	555	525	18,910	18,960	682	636	717	638	22,060	22,110	843	748	878	750
15,810	15,860	541	525	558	527	18,960	19,010	684	637	719	639	22,110	22,160	846	750	881	752
15,860	15,910	543	527	561	529	19,010	19,060	687	639	722	641	22,160	22,210	848	752	883	754
15,910	15,960	545	528	563	530	19,060	19,110	689	641	724	643	22,210	22,260	851	753	886	755
15,960	16,010	546	530	566	532	19,110	19,160	692	643	727	645	22,260	22,310	853	755	888	757
16,010	16,060	548	532	568	534	19,160	19,210	695	645	730	647	22,310	22,360	856	757	891	759
16,060	16,110	550	534	571	536	19,210	19,260	697	646	732	648	22,360	22,410	858	759	893	761
16,110	16,160	552	536	573	538	19,260	19,310	700	648	735	650	22,410	22,460	861	761	896	763
16,160	16,210	554	537	576	539	19,310	19,360	702	650	737	652	22,460	22,510	863	762	899	764
16,210	16,260	555	539	579	541	19,360	19,410	705	652	740	654	22,510	22,560	866	764	901	766
16,260	16,310	557	541	581	543	19,410	19,460	707	653	742	655	22,560	22,610	869	766	904	768
16,310	16,360	559	543	584	545	19,460	19,510	710	655	745	657	22,610	22,660	871	768	906	770
16,360	16,410	561	545	586	547	19,510	19,560	712	657	747	659	22,660	22,710	874	769	909	771
16,410	16,460	562	546	589	548	19,560	19,610	715	659	750	661	22,710	22,760	876	771	911	773
16,460	16,510	564	548	591	550	19,610	19,660	718	661	753	663	22,760	22,810	879	773	914	775
16,510	16,560	566	550	594	552	19,660	19,710	720	662	755	664	22,810	22,860	881	775	916	777
16,560	16,610	568	552	596	554	19,710	19,760	723	664	758	666	22,860	22,910	884	777	919	779
16,610	16,660	570	553	599	555	19,760	19,810	725	666	760	668	22,910	22,960	887	778	922	780
16,660	16,710	571	555	602	557	19,810	19,860	728	668	763	670	22,960	23,010	889	780	924	782
16,710	16,760	573	557	604	559	19,860	19,910	730	669	765	672	23,010	23,060	892	782	927	784
16,760	16,810	575	559	607	561	19,910	19,960	733	671	768	673	23,060	23,110	894	784	929	786
16,810						19,960						23,110					
16,810	16,860	577	561	609	563	19,960	20,010	735	673	771	675	23,110	23,160	897	786	932	788
16,860	16,910	579	562	612	564	20,010	20,060	738	675	773	677	23,160	23,210	899	787	934	789
16,910	16,960	580	564	614	566	20,060	20,110	741	677	776	679	23,210	23,260	902	789	937	791
16,960	17,010	582	566	617	568	20,110	20,160	743	678	778	680	23,260	23,310	904	791	939	793
17,010	17,060	584	568	619	570	20,160	20,210	746	680	781	682	23,310	23,360	907	793	942	795
17,060	17,110	587	570	622	572	20,210	20,260	748	682	783	684	23,360	23,410	910	794	945	796
17,110	17,160	590	571	625	573	20,260	20,310	751	684	786	686	23,410	23,460	912	796	948	798
17,160	17,210	592	573	627	575	20,310	20,360	753	686	788	688	23,460	23,510	915	798	952	800
17,210	17,260	595	575	630	577	20,360	20,410	756	687	791	689	23,510	23,560	917	800	955	802
17,260	17,310	597	577	632	579	20,410	20,460	759	689	794	691	23,560	23,610	920	802	958	804
17,310	17,360	600	578	635	580	20,460	20,510	761	691	796	693	23,610	23,660	922	803	962	805
17,360	17,410	602	580	637	582	20,510	20,560	764	693	799	695	23,660	23,710	925	805	965	807
17,410	17,460	605	582	640	584	20,560	20,610	766	694	801	697	23,710	23,760	927	807	969	809
17,460	17,510	607	584	643	586	20,610	20,660	769	696	804	698	23,760	23,810	930	809	972	811
17,510	17,560	610	586	645	588	20,660	20,710	771	698	806	700	23,810	23,860	933	811	976	813
17,560	17,610	613	587	648	589	20,710	20,760	774	700	809	702	23,860	23,910	935	812	979	814
17,610	17,660	615	589	650	591	20,760	20,810	776	702	811	704	23,910	23,960	938	814	982	816
17,660	17,710	618	591	653	593	20,810	20,860	779	703	814	705	23,960	24,010	940	816	986	818
17,710	17,760	620	593	655	595	20,860	20,910	782	705	817	707	24,010	24,060	943	818	989	820
17,760	17,810	623	595	658	597	20,910	20,960	784	707	819	709	24,060	24,110	945	819	993	823
17,810	17,860	625	596	660	598	20,960	21,010	787	709	822	711	24,110	24,160	948	821	996	825
17,860						21,010						24,160					
17,860	17,910	628	598	663	600	21,010	21,060	789	711	824	713	24,160	24,210	951	823	1,000	828
17,910	17,960	631	600	666	602	21,060	21,110	792	712	827	714	24,210	24,260	953	825	1,003	830
17,960	18,010	633	602	668	604	21,110	21,160	794	714	829	716	24,260	24,310	956	827	1,006	833
18,010	18,060	636	603	671	605	21,160	21,210	797	716	832	718	24,310	24,360	958	828	1,010	836
18,060	18,110	638	605	673	607	21,210	21,260	799	718	835	720	24,360	24,410	961	830	1,013	838
18,110	18,160	641	607	676	609	21,260	21,310	802	719	837	721	24,410	24,460	963	832	1,017	841
18,160	18,210	643	609	678	611	21,310	21,360	805	721	840	723	24,460	24,510	966	834	1,020	843
18,210	18,260	646	611	681	613	21,360	21,410	807	723	842	725	24,510	24,560	968	835	1,023	846
18,260	18,310	648	612	683	614	21,410	21,460	810	725	845	727	24,560	24,610	971	837	1,027	848
18,310	18,360	651	614	686	616	21,460	21,510	812	727	847	729	24,610	24,660	974	839	1,030	851
18,360	18,410	654	616	689	618	21,510	21,560	815	728	850	730	24,660	24,710	976	841	1,034	853
18,410	18,460	656	618	691	620	21,560	21,610	817	730	852	732	24,710	24,760	979	843	1,037	856
18,460	18,510	659	620	694	622	21,610	21,660	820	732	855	734	24,760	24,810	981	844	1,041	859
18,510	18,560	661	621	696	623	21,660	21,710	823	734	858	736	24,810	24,860	984	846	1,044	861
18,560	18,610	664	623	699	625	21,710	21,760	825	736	860	738	24,860	24,910	986	848	1,047	864
18,610	18,660	666	625	701	627	21,760	21,810	828	737	863	739	24,910	24,960	989	850	1,051	866
18,660	18,710	669	627	704	629	21,810	21,860	830	739	865	741	24,960	25,010	991	852	1,054	869
18,710	18,760	671	628	707	630	21,860	21,910	833	741	868	743	25,010	25,060	994	853	1,058	871
18,760	18,810	674	630	709	632	21,910	21,960	835	743	870	745	25,060	25,110	997	855	1,061	874
18,810	18,860	677	632	712	634	21,960	22,010	838	744	873	746	25,110	25,160	999	857	1,064	877
18,860	18,910	679	634	714	636	22,010	22,060	840	746	875	748	25,160	25,210	1,002	859	1,068	879

*This column must also be used by a qualifying widow(er)

Continued on next page

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
25,210						28,360						31,510					
25,210	25,260	1,004	860	1,071	882	28,360	28,410	1,198	973	1,287	1,043	31,510	31,560	1,413	1,109	1,502	1,204
25,260	25,310	1,007	862	1,075	884	28,410	28,460	1,201	975	1,290	1,045	31,560	31,610	1,417	1,112	1,506	1,207
25,310	25,360	1,009	864	1,078	887	28,460	28,510	1,205	977	1,294	1,048	31,610	31,660	1,420	1,114	1,509	1,209
25,360	25,410	1,012	866	1,082	889	28,510	28,560	1,208	978	1,297	1,051	31,660	31,710	1,424	1,117	1,513	1,212
25,410	25,460	1,015	868	1,085	892	28,560	28,610	1,212	980	1,300	1,053	31,710	31,760	1,427	1,119	1,516	1,214
25,460	25,510	1,017	869	1,088	894	28,610	28,660	1,215	982	1,304	1,056	31,760	31,810	1,431	1,122	1,519	1,217
25,510	25,560	1,020	871	1,092	897	28,660	28,710	1,219	984	1,307	1,058	31,810	31,860	1,434	1,125	1,523	1,220
25,560	25,610	1,022	873	1,095	900	28,710	28,760	1,222	985	1,311	1,061	31,860	31,910	1,437	1,127	1,526	1,222
25,610	25,660	1,025	875	1,099	902	28,760	28,810	1,225	987	1,314	1,063	31,910	31,960	1,441	1,130	1,530	1,225
25,660	25,710	1,027	877	1,102	905	28,810	28,860	1,229	989	1,318	1,066	31,960	32,010	1,444	1,132	1,533	1,227
25,710	25,760	1,030	878	1,106	907	28,860	28,910	1,232	991	1,321	1,069	32,010	32,060	1,448	1,135	1,536	1,230
25,760	25,810	1,032	880	1,109	910	28,910	28,960	1,236	993	1,324	1,071	32,060	32,110	1,451	1,137	1,540	1,232
25,810	25,860	1,035	882	1,112	912	28,960	29,010	1,239	994	1,328	1,074	32,110	32,160	1,454	1,140	1,543	1,235
25,860	25,910	1,038	884	1,116	915	29,010	29,060	1,242	996	1,331	1,076	32,160	32,210	1,458	1,142	1,547	1,237
25,910	25,960	1,040	885	1,119	917	29,060	29,110	1,246	998	1,335	1,079	32,210	32,260	1,461	1,145	1,550	1,240
25,960	26,010	1,043	887	1,123	920	29,110	29,160	1,249	1,000	1,338	1,081	32,260	32,310	1,465	1,148	1,554	1,243
26,010	26,060	1,045	889	1,126	923	29,160	29,210	1,253	1,002	1,342	1,084	32,310	32,360	1,468	1,150	1,557	1,245
26,060	26,110	1,048	891	1,129	925	29,210	29,260	1,256	1,003	1,345	1,086	32,360	32,410	1,472	1,153	1,560	1,248
26,110	26,160	1,050	893	1,133	928	29,260	29,310	1,260	1,005	1,348	1,089	32,410	32,460	1,475	1,155	1,564	1,250
26,160	26,210	1,053	894	1,136	930	29,310	29,360	1,263	1,007	1,352	1,092	32,460	32,510	1,478	1,158	1,567	1,253
26,210	26,260	1,055	896	1,140	933	29,360	29,410	1,266	1,009	1,355	1,094	32,510	32,560	1,482	1,160	1,571	1,255
26,260						29,410						32,560					
26,260	26,310	1,058	898	1,143	935	29,410	29,460	1,270	1,010	1,359	1,097	32,560	32,610	1,485	1,163	1,574	1,258
26,310	26,360	1,061	900	1,147	938	29,460	29,510	1,273	1,012	1,362	1,099	32,610	32,660	1,489	1,166	1,577	1,261
26,360	26,410	1,063	902	1,150	941	29,510	29,560	1,277	1,014	1,365	1,102	32,660	32,710	1,492	1,168	1,581	1,263
26,410	26,460	1,066	903	1,153	943	29,560	29,610	1,280	1,016	1,369	1,104	32,710	32,760	1,496	1,171	1,584	1,266
26,460	26,510	1,068	905	1,157	946	29,610	29,660	1,283	1,018	1,372	1,107	32,760	32,810	1,499	1,173	1,588	1,268
26,510	26,560	1,071	907	1,160	948	29,660	29,710	1,287	1,019	1,376	1,109	32,810	32,860	1,502	1,176	1,591	1,271
26,560	26,610	1,075	909	1,164	951	29,710	29,760	1,290	1,021	1,379	1,112	32,860	32,910	1,506	1,178	1,595	1,273
26,610	26,660	1,078	910	1,167	953	29,760	29,810	1,294	1,023	1,383	1,115	32,910	32,960	1,509	1,181	1,598	1,276
26,660	26,710	1,082	912	1,171	956	29,810	29,860	1,297	1,025	1,386	1,117	32,960	33,010	1,513	1,183	1,601	1,278
26,710	26,760	1,085	914	1,174	958	29,860	29,910	1,301	1,026	1,389	1,120	33,010	33,060	1,516	1,186	1,605	1,281
26,760	26,810	1,089	916	1,177	961	29,910	29,960	1,304	1,028	1,393	1,122	33,060	33,110	1,519	1,189	1,608	1,284
26,810	26,860	1,092	918	1,181	964	29,960	30,010	1,307	1,030	1,396	1,125	33,110	33,160	1,523	1,191	1,612	1,286
26,860	26,910	1,095	919	1,184	966	30,010	30,060	1,311	1,032	1,400	1,127	33,160	33,210	1,526	1,194	1,615	1,289
26,910	26,960	1,099	921	1,188	969	30,060	30,110	1,314	1,035	1,403	1,130	33,210	33,260	1,530	1,196	1,619	1,291
26,960	27,010	1,102	923	1,191	971	30,110	30,160	1,318	1,038	1,406	1,133	33,260	33,310	1,533	1,199	1,622	1,294
27,010	27,060	1,106	925	1,194	974	30,160	30,210	1,321	1,040	1,410	1,135	33,310	33,360	1,537	1,201	1,625	1,296
27,060	27,110	1,109	927	1,198	976	30,210	30,260	1,325	1,043	1,413	1,138	33,360	33,410	1,540	1,204	1,629	1,299
27,110	27,160	1,112	928	1,201	979	30,260	30,310	1,328	1,045	1,417	1,140	33,410	33,460	1,543	1,206	1,632	1,301
27,160	27,210	1,116	930	1,205	981	30,310	30,360	1,331	1,048	1,420	1,143	33,460	33,510	1,547	1,209	1,636	1,304
27,210	27,260	1,119	932	1,208	984	30,360	30,410	1,335	1,050	1,424	1,145	33,510	33,560	1,550	1,212	1,639	1,307
27,260	27,310	1,123	934	1,212	987	30,410	30,460	1,338	1,053	1,427	1,148	33,560	33,610	1,554	1,214	1,642	1,309
27,310						30,460						33,610					
27,310	27,360	1,126	935	1,215	989	30,460	30,510	1,342	1,055	1,430	1,150	33,610	33,660	1,557	1,217	1,646	1,312
27,360	27,410	1,130	937	1,218	992	30,510	30,560	1,345	1,058	1,434	1,153	33,660	33,710	1,561	1,219	1,649	1,314
27,410	27,460	1,133	939	1,222	994	30,560	30,610	1,348	1,061	1,437	1,156	33,710	33,760	1,564	1,222	1,653	1,317
27,460	27,510	1,136	941	1,225	997	30,610	30,660	1,352	1,063	1,441	1,158	33,760	33,810	1,567	1,224	1,656	1,319
27,510	27,560	1,140	943	1,229	999	30,660	30,710	1,355	1,066	1,444	1,161	33,810	33,860	1,571	1,227	1,660	1,322
27,560	27,610	1,143	944	1,232	1,002	30,710	30,760	1,359	1,068	1,448	1,163	33,860	33,910	1,574	1,230	1,663	1,325
27,610	27,660	1,147	946	1,235	1,005	30,760	30,810	1,362	1,071	1,451	1,166	33,910	33,960	1,578	1,232	1,666	1,327
27,660	27,710	1,150	948	1,239	1,007	30,810	30,860	1,366	1,073	1,454	1,168	33,960	34,010	1,581	1,235	1,670	1,330
27,710	27,760	1,154	950	1,242	1,010	30,860	30,910	1,369	1,076	1,458	1,171	34,010	34,060	1,584	1,237	1,673	1,332
27,760	27,810	1,157	952	1,246	1,012	30,910	30,960	1,372	1,078	1,461	1,173	34,060	34,110	1,588	1,240	1,677	1,335
27,810	27,860	1,160	953	1,249	1,015	30,960	31,010	1,376	1,081	1,465	1,176	34,110	34,160	1,591	1,242	1,680	1,337
27,860	27,910	1,164	955	1,253	1,017	31,010	31,060	1,379	1,084	1,468	1,179	34,160	34,210	1,595	1,245	1,684	1,340
27,910	27,960	1,167	957	1,256	1,020	31,060	31,110	1,383	1,086	1,471	1,181	34,210	34,260	1,598	1,247	1,687	1,342
27,960	28,010	1,171	959	1,259	1,022	31,110	31,160	1,386	1,089	1,475	1,184	34,260	34,310	1,602	1,250	1,690	1,345
28,010	28,060	1,174	960	1,263	1,025	31,160	31,210	1,390	1,091	1,478	1,186	34,310	34,360	1,605	1,253	1,694	1,348
28,060	28,110	1,177	962	1,266	1,028	31,210	31,260	1,393	1,094	1,482	1,189	34,360	34,410	1,608	1,255	1,697	1,350
28,110	28,160	1,181	964	1,270	1,030	31,260	31,310	1,396	1,096	1,485	1,191	34,410	34,460	1,612	1,258	1,701	1,353
28,160	28,210	1,184	966	1,273	1,033	31,310	31,360	1,400	1,099	1,489	1,194	34,460	34,510	1,615	1,260	1,704	1,355
28,210	28,260	1,188	968	1,277	1,035	31,360	31,410	1,403	1,102	1,492	1,197	34,510	34,560	1,619	1,263	1,707	1

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
34,660						37,810						40,960					
34,660	34,710	1,629	1,270	1,718	1,365	37,810	37,860	1,844	1,432	1,933	1,576	40,960	41,010	2,060	1,593	2,149	1,791
34,710	34,760	1,632	1,273	1,721	1,368	37,860	37,910	1,848	1,434	1,937	1,579	41,010	41,060	2,063	1,596	2,152	1,794
34,760	34,810	1,636	1,276	1,725	1,371	37,910	37,960	1,851	1,437	1,940	1,582	41,060	41,110	2,067	1,598	2,155	1,798
34,810	34,860	1,639	1,278	1,728	1,373	37,960	38,010	1,855	1,439	1,943	1,586	41,110	41,160	2,070	1,601	2,159	1,801
34,860	34,910	1,643	1,281	1,731	1,376	38,010	38,060	1,858	1,442	1,947	1,589	41,160	41,210	2,074	1,603	2,162	1,805
34,910	34,960	1,646	1,283	1,735	1,378	38,060	38,110	1,861	1,445	1,950	1,593	41,210	41,260	2,077	1,606	2,166	1,808
34,960	35,010	1,649	1,286	1,738	1,381	38,110	38,160	1,865	1,447	1,954	1,596	41,260	41,310	2,080	1,608	2,169	1,812
35,010	35,060	1,653	1,288	1,742	1,384	38,160	38,210	1,868	1,450	1,957	1,599	41,310	41,360	2,084	1,611	2,173	1,815
35,060	35,110	1,656	1,291	1,745	1,387	38,210	38,260	1,872	1,452	1,961	1,603	41,360	41,410	2,087	1,614	2,176	1,818
35,110	35,160	1,660	1,294	1,748	1,391	38,260	38,310	1,875	1,455	1,964	1,606	41,410	41,460	2,091	1,616	2,179	1,822
35,160	35,210	1,663	1,296	1,752	1,394	38,310	38,360	1,879	1,457	1,967	1,610	41,460	41,510	2,094	1,619	2,183	1,825
35,210	35,260	1,667	1,299	1,755	1,398	38,360	38,410	1,882	1,460	1,971	1,613	41,510	41,560	2,097	1,621	2,186	1,829
35,260	35,310	1,670	1,301	1,759	1,401	38,410	38,460	1,885	1,462	1,974	1,617	41,560	41,610	2,101	1,624	2,190	1,832
35,310	35,360	1,673	1,304	1,762	1,405	38,460	38,510	1,889	1,465	1,978	1,620	41,610	41,660	2,104	1,626	2,193	1,835
35,360	35,410	1,677	1,306	1,766	1,408	38,510	38,560	1,892	1,468	1,981	1,623	41,660	41,710	2,108	1,629	2,197	1,839
35,410	35,460	1,680	1,309	1,769	1,411	38,560	38,610	1,896	1,470	1,984	1,627	41,710	41,760	2,111	1,631	2,200	1,842
35,460	35,510	1,684	1,311	1,772	1,415	38,610	38,660	1,899	1,473	1,988	1,630	41,760	41,810	2,115	1,634	2,203	1,846
35,510	35,560	1,687	1,314	1,776	1,418	38,660	38,710	1,903	1,475	1,991	1,634	41,810	41,860	2,118	1,637	2,207	1,849
35,560	35,610	1,690	1,317	1,779	1,422	38,710	38,760	1,906	1,478	1,995	1,637	41,860	41,910	2,121	1,639	2,210	1,853
35,610	35,660	1,694	1,319	1,783	1,425	38,760	38,810	1,909	1,480	1,998	1,641	41,910	41,960	2,125	1,642	2,214	1,856
35,660	35,710	1,697	1,322	1,786	1,428	38,810	38,860	1,913	1,483	2,002	1,644	41,960	42,010	2,128	1,644	2,217	1,859
35,710						38,860						42,010					
35,710	35,760	1,701	1,324	1,790	1,432	38,860	38,910	1,916	1,486	2,005	1,647	42,010	42,060	2,132	1,647	2,220	1,863
35,760	35,810	1,704	1,327	1,793	1,435	38,910	38,960	1,920	1,488	2,008	1,651	42,060	42,110	2,135	1,649	2,224	1,866
35,810	35,860	1,708	1,329	1,796	1,439	38,960	39,010	1,923	1,491	2,012	1,654	42,110	42,160	2,138	1,652	2,227	1,870
35,860	35,910	1,711	1,332	1,800	1,442	39,010	39,060	1,926	1,493	2,015	1,658	42,160	42,210	2,142	1,654	2,231	1,873
35,910	35,960	1,714	1,334	1,803	1,446	39,060	39,110	1,930	1,496	2,019	1,661	42,210	42,260	2,145	1,657	2,234	1,876
35,960	36,010	1,718	1,337	1,807	1,449	39,110	39,160	1,933	1,498	2,022	1,664	42,260	42,310	2,149	1,660	2,238	1,880
36,010	36,060	1,721	1,340	1,810	1,452	39,160	39,210	1,937	1,501	2,026	1,668	42,310	42,360	2,152	1,662	2,241	1,883
36,060	36,110	1,725	1,342	1,813	1,456	39,210	39,260	1,940	1,503	2,029	1,671	42,360	42,410	2,156	1,665	2,244	1,887
36,110	36,160	1,728	1,345	1,817	1,459	39,260	39,310	1,944	1,506	2,032	1,675	42,410	42,460	2,159	1,667	2,248	1,890
36,160	36,210	1,732	1,347	1,820	1,463	39,310	39,360	1,947	1,509	2,036	1,678	42,460	42,510	2,162	1,670	2,251	1,894
36,210	36,260	1,735	1,350	1,824	1,466	39,360	39,410	1,950	1,511	2,039	1,682	42,510	42,560	2,166	1,672	2,255	1,897
36,260	36,310	1,738	1,352	1,827	1,470	39,410	39,460	1,954	1,514	2,043	1,685	42,560	42,610	2,169	1,675	2,258	1,900
36,310	36,360	1,742	1,355	1,831	1,473	39,460	39,510	1,957	1,516	2,046	1,688	42,610	42,660	2,173	1,678	2,261	1,904
36,360	36,410	1,745	1,358	1,834	1,476	39,510	39,560	1,961	1,519	2,049	1,692	42,660	42,710	2,176	1,680	2,265	1,907
36,410	36,460	1,749	1,360	1,837	1,480	39,560	39,610	1,964	1,521	2,053	1,695	42,710	42,760	2,180	1,683	2,268	1,911
36,460	36,510	1,752	1,363	1,841	1,483	39,610	39,660	1,967	1,524	2,056	1,699	42,760	42,810	2,183	1,685	2,272	1,914
36,510	36,560	1,755	1,365	1,844	1,487	39,660	39,710	1,971	1,526	2,060	1,702	42,810	42,860	2,186	1,688	2,275	1,918
36,560	36,610	1,759	1,368	1,848	1,490	39,710	39,760	1,974	1,529	2,063	1,705	42,860	42,910	2,190	1,690	2,279	1,921
36,610	36,660	1,762	1,370	1,851	1,493	39,760	39,810	1,978	1,532	2,067	1,709	42,910	42,960	2,193	1,693	2,282	1,924
36,660	36,710	1,766	1,373	1,855	1,497	39,810	39,860	1,981	1,534	2,070	1,712	42,960	43,010	2,197	1,695	2,285	1,928
36,710	36,760	1,769	1,375	1,858	1,500	39,860	39,910	1,985	1,537	2,073	1,716	43,010	43,060	2,200	1,698	2,289	1,931
36,760						39,910						43,060					
36,760	36,810	1,773	1,378	1,861	1,504	39,910	39,960	1,988	1,539	2,077	1,719	43,060	43,110	2,203	1,701	2,292	1,935
36,810	36,860	1,776	1,381	1,865	1,507	39,960	40,010	1,991	1,542	2,080	1,723	43,110	43,160	2,207	1,703	2,296	1,938
36,860	36,910	1,779	1,383	1,868	1,511	40,010	40,060	1,995	1,544	2,084	1,726	43,160	43,210	2,210	1,706	2,299	1,941
36,910	36,960	1,783	1,386	1,872	1,514	40,060	40,110	1,998	1,547	2,087	1,729	43,210	43,260	2,214	1,708	2,303	1,945
36,960	37,010	1,786	1,388	1,875	1,517	40,110	40,160	2,002	1,550	2,090	1,733	43,260	43,310	2,217	1,711	2,306	1,948
37,010	37,060	1,790	1,391	1,878	1,521	40,160	40,210	2,005	1,552	2,094	1,736	43,310	43,360	2,221	1,713	2,309	1,952
37,060	37,110	1,793	1,393	1,882	1,524	40,210	40,260	2,009	1,555	2,097	1,740	43,360	43,410	2,224	1,716	2,313	1,955
37,110	37,160	1,796	1,396	1,885	1,528	40,260	40,310	2,012	1,557	2,101	1,743	43,410	43,460	2,227	1,718	2,316	1,959
37,160	37,210	1,800	1,398	1,889	1,531	40,310	40,360	2,015	1,560	2,104	1,747	43,460	43,510	2,231	1,721	2,320	1,962
37,210	37,260	1,803	1,401	1,892	1,534	40,360	40,410	2,019	1,562	2,108	1,750	43,510	43,560	2,234	1,724	2,323	1,965
37,260	37,310	1,807	1,404	1,896	1,538	40,410	40,460	2,022	1,565	2,111	1,753	43,560	43,610	2,238	1,726	2,326	1,969
37,310	37,360	1,810	1,406	1,899	1,541	40,460	40,510	2,026	1,567	2,114	1,757	43,610	43,660	2,241	1,729	2,330	1,972
37,360	37,410	1,814	1,409	1,902	1,545	40,510	40,560	2,029	1,570	2,118	1,760	43,660	43,710	2,245	1,731	2,333	1,976
37,410	37,460	1,817	1,411	1,906	1,548	40,560	40,610	2,032	1,573	2,121	1,764	43,710	43,760	2,248	1,734	2,337	1,979
37,460	37,510	1,820	1,414	1,909	1,552	40,610	40,660	2,036	1,575	2,125	1,767	43,760	43,810	2,251	1,736	2,340	1,983
37,510	37,560	1,824	1,416	1,913	1,555	40,660	40,710	2,039	1,578	2,128	1,770	43,810	43,860	2,255	1,739	2,344	1,986
37,560	37,610	1,827	1,419	1,916	1,558	40,710	40,760	2,043	1,580	2,132	1,774	43,860	43,910	2,258	1,742	2,347	1,989
37,610	37,660	1,831	1,422	1,919	1,562	40,760	40,810	2,046	1,583	2,135	1,777	43,					

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
44,110						47,260						50,410					
44,110	44,160	2,275	1,754	2,364	2,006	47,260	47,310	2,491	1,925	2,580	2,222	50,410	50,460	2,706	2,140	2,795	2,437
44,160	44,210	2,279	1,757	2,368	2,010	47,310	47,360	2,494	1,928	2,583	2,225	50,460	50,510	2,710	2,144	2,798	2,441
44,210	44,260	2,282	1,759	2,371	2,013	47,360	47,410	2,498	1,932	2,586	2,229	50,510	50,560	2,713	2,147	2,802	2,444
44,260	44,310	2,286	1,762	2,374	2,017	47,410	47,460	2,501	1,935	2,590	2,232	50,560	50,610	2,716	2,151	2,805	2,448
44,310	44,360	2,289	1,765	2,378	2,020	47,460	47,510	2,504	1,938	2,593	2,236	50,610	50,660	2,720	2,154	2,809	2,451
44,360	44,410	2,292	1,767	2,381	2,024	47,510	47,560	2,508	1,942	2,597	2,239	50,660	50,710	2,723	2,157	2,812	2,454
44,410	44,460	2,296	1,770	2,385	2,027	47,560	47,610	2,511	1,945	2,600	2,242	50,710	50,760	2,727	2,161	2,816	2,458
44,460	44,510	2,299	1,772	2,388	2,030	47,610	47,660	2,515	1,949	2,603	2,246	50,760	50,810	2,730	2,164	2,819	2,461
44,510	44,560	2,303	1,775	2,391	2,034	47,660	47,710	2,518	1,952	2,607	2,249	50,810	50,860	2,734	2,168	2,822	2,465
44,560	44,610	2,306	1,777	2,395	2,037	47,710	47,760	2,522	1,956	2,610	2,253	50,860	50,910	2,737	2,171	2,826	2,468
44,610	44,660	2,309	1,780	2,398	2,041	47,760	47,810	2,525	1,959	2,614	2,256	50,910	50,960	2,740	2,174	2,829	2,472
44,660	44,710	2,313	1,782	2,402	2,044	47,810	47,860	2,528	1,962	2,617	2,260	50,960	51,010	2,744	2,178	2,833	2,475
44,710	44,760	2,316	1,785	2,405	2,047	47,860	47,910	2,532	1,966	2,621	2,263	51,010	51,060	2,747	2,181	2,836	2,478
44,760	44,810	2,320	1,788	2,409	2,051	47,910	47,960	2,535	1,969	2,624	2,266	51,060	51,110	2,751	2,185	2,839	2,482
44,810	44,860	2,323	1,790	2,412	2,054	47,960	48,010	2,539	1,973	2,627	2,270	51,110	51,160	2,754	2,188	2,843	2,485
44,860	44,910	2,327	1,793	2,415	2,058	48,010	48,060	2,542	1,976	2,631	2,273	51,160	51,210	2,758	2,192	2,846	2,489
44,910	44,960	2,330	1,795	2,419	2,061	48,060	48,110	2,545	1,980	2,634	2,277	51,210	51,260	2,761	2,195	2,850	2,492
44,960	45,010	2,333	1,798	2,422	2,065	48,110	48,160	2,549	1,983	2,638	2,280	51,260	51,310	2,764	2,198	2,853	2,496
45,010	45,060	2,337	1,800	2,426	2,068	48,160	48,210	2,552	1,986	2,641	2,283	51,310	51,360	2,768	2,202	2,857	2,499
45,060	45,110	2,340	1,803	2,429	2,071	48,210	48,260	2,556	1,990	2,645	2,287	51,360	51,410	2,771	2,205	2,860	2,502
45,110	45,160	2,344	1,806	2,432	2,075	48,260	48,310	2,559	1,993	2,648	2,290	51,410	51,460	2,775	2,209	2,863	2,506
45,160						48,310						51,460					
45,160	45,210	2,347	1,808	2,436	2,078	48,310	48,360	2,563	1,997	2,651	2,294	51,460	51,510	2,778	2,212	2,867	2,509
45,210	45,260	2,351	1,811	2,439	2,082	48,360	48,410	2,566	2,000	2,655	2,297	51,510	51,560	2,781	2,215	2,870	2,513
45,260	45,310	2,354	1,813	2,443	2,085	48,410	48,460	2,569	2,003	2,658	2,301	51,560	51,610	2,785	2,219	2,874	2,516
45,310	45,360	2,357	1,816	2,446	2,089	48,460	48,510	2,573	2,007	2,662	2,304	51,610	51,660	2,788	2,222	2,877	2,519
45,360	45,410	2,361	1,818	2,450	2,092	48,510	48,560	2,576	2,010	2,665	2,307	51,660	51,710	2,792	2,226	2,881	2,523
45,410	45,460	2,364	1,821	2,453	2,095	48,560	48,610	2,580	2,014	2,668	2,311	51,710	51,760	2,795	2,229	2,884	2,526
45,460	45,510	2,368	1,823	2,456	2,099	48,610	48,660	2,583	2,017	2,672	2,314	51,760	51,810	2,799	2,233	2,887	2,530
45,510	45,560	2,371	1,826	2,460	2,102	48,660	48,710	2,587	2,021	2,675	2,318	51,810	51,860	2,802	2,236	2,891	2,533
45,560	45,610	2,374	1,829	2,463	2,106	48,710	48,760	2,590	2,024	2,679	2,321	51,860	51,910	2,805	2,239	2,894	2,537
45,610	45,660	2,378	1,831	2,467	2,109	48,760	48,810	2,593	2,027	2,682	2,325	51,910	51,960	2,809	2,243	2,898	2,540
45,660	45,710	2,381	1,834	2,470	2,112	48,810	48,860	2,597	2,031	2,686	2,328	51,960	52,010	2,812	2,246	2,901	2,543
45,710	45,760	2,385	1,836	2,474	2,116	48,860	48,910	2,600	2,034	2,689	2,331	52,010	52,060	2,816	2,250	2,904	2,547
45,760	45,810	2,388	1,839	2,477	2,119	48,910	48,960	2,604	2,038	2,692	2,335	52,060	52,110	2,819	2,253	2,908	2,550
45,810	45,860	2,392	1,841	2,480	2,123	48,960	49,010	2,607	2,041	2,696	2,338	52,110	52,160	2,822	2,257	2,911	2,554
45,860	45,910	2,395	1,844	2,484	2,126	49,010	49,060	2,610	2,044	2,699	2,342	52,160	52,210	2,826	2,260	2,915	2,557
45,910	45,960	2,398	1,846	2,487	2,130	49,060	49,110	2,614	2,048	2,703	2,345	52,210	52,260	2,829	2,263	2,918	2,560
45,960	46,010	2,402	1,849	2,491	2,133	49,110	49,160	2,617	2,051	2,706	2,348	52,260	52,310	2,833	2,267	2,922	2,564
46,010	46,060	2,405	1,852	2,494	2,136	49,160	49,210	2,621	2,055	2,710	2,352	52,310	52,360	2,836	2,270	2,925	2,567
46,060	46,110	2,409	1,854	2,497	2,140	49,210	49,260	2,624	2,058	2,713	2,355	52,360	52,410	2,840	2,274	2,928	2,571
46,110	46,160	2,412	1,857	2,501	2,143	49,260	49,310	2,628	2,062	2,716	2,359	52,410	52,460	2,843	2,277	2,932	2,574
46,160	46,210	2,416	1,859	2,504	2,147	49,310	49,360	2,631	2,065	2,720	2,362	52,460	52,510	2,846	2,280	2,935	2,578
46,210						49,360						52,510					
46,210	46,260	2,419	1,862	2,508	2,150	49,360	49,410	2,634	2,068	2,723	2,366	52,510	52,560	2,850	2,284	2,939	2,581
46,260	46,310	2,422	1,864	2,511	2,154	49,410	49,460	2,638	2,072	2,727	2,369	52,560	52,610	2,853	2,287	2,942	2,584
46,310	46,360	2,426	1,867	2,515	2,157	49,460	49,510	2,641	2,075	2,730	2,372	52,610	52,660	2,857	2,291	2,945	2,588
46,360	46,410	2,429	1,870	2,518	2,160	49,510	49,560	2,645	2,079	2,733	2,376	52,660	52,710	2,860	2,294	2,949	2,591
46,410	46,460	2,433	1,872	2,521	2,164	49,560	49,610	2,648	2,082	2,737	2,379	52,710	52,760	2,864	2,298	2,952	2,595
46,460	46,510	2,436	1,875	2,525	2,167	49,610	49,660	2,651	2,086	2,740	2,383	52,760	52,810	2,867	2,301	2,956	2,598
46,510	46,560	2,439	1,877	2,528	2,171	49,660	49,710	2,655	2,089	2,744	2,386	52,810	52,860	2,870	2,304	2,959	2,602
46,560	46,610	2,443	1,880	2,532	2,174	49,710	49,760	2,658	2,092	2,747	2,389	52,860	52,910	2,874	2,308	2,963	2,605
46,610	46,660	2,446	1,882	2,535	2,177	49,760	49,810	2,662	2,096	2,751	2,393	52,910	52,960	2,877	2,311	2,966	2,608
46,660	46,710	2,450	1,885	2,539	2,181	49,810	49,860	2,665	2,099	2,754	2,396	52,960	53,010	2,881	2,315	2,969	2,612
46,710	46,760	2,453	1,887	2,542	2,184	49,860	49,910	2,669	2,103	2,757	2,400	53,010	53,060	2,884	2,318	2,973	2,615
46,760	46,810	2,457	1,891	2,545	2,188	49,910	49,960	2,672	2,106	2,761	2,403	53,060	53,110	2,887	2,322	2,976	2,619
46,810	46,860	2,460	1,894	2,549	2,191	49,960	50,010	2,675	2,109	2,764	2,407	53,110	53,160	2,891	2,325	2,980	2,622
46,860	46,910	2,463	1,897	2,552	2,195	50,010	50,060	2,679	2,113	2,768	2,410	53,160	53,210	2,894	2,328	2,983	2,625
46,910	46,960	2,467	1,901	2,556	2,198	50,060	50,110	2,682	2,116	2,771	2,413	53,210	53,260	2,898	2,332	2,987	2,629
46,960	47,010	2,470	1,904	2,559	2,201	50,110	50,160	2,686	2,120	2,774	2,417	53,260	53,310	2,901	2,335	2,990	2,632
47,010	47,060	2,474	1,908	2,562	2,205	50,160	50,210	2,689	2,123	2,778	2,420	53,310	53,360	2,905	2,339	2,993	2,636
47,060	47,110	2,477	1,911	2,566	2,208	50,210	50,260	2,693	2,127	2,781	2,424	53,360	53,410	2,908	2,342	2,997	2,639
47,110	47,160	2,480	1,915	2,569	2,212	50,260	50,310	2,696	2,130	2,785	2,427	53,410	53,460	2,911	2,345	3,000	2,643
47,160	47,210	2,484	1,918	2,573	2,215	50,310	50,360	2,699	2,133	2,788	2						

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
53,560						56,710						59,860					
53,560	53,610	2,922	2,356	3,010	2,653	56,710	56,760	3,137	2,571	3,226	2,868	59,860	59,910	3,353	2,787	3,441	3,084
53,610	53,660	2,925	2,359	3,014	2,656	56,760	56,810	3,141	2,575	3,229	2,872	59,910	59,960	3,356	2,790	3,445	3,087
53,660	53,710	2,929	2,363	3,017	2,660	56,810	56,860	3,144	2,578	3,233	2,875	59,960	60,010	3,359	2,793	3,448	3,091
53,710	53,760	2,932	2,366	3,021	2,663	56,860	56,910	3,147	2,581	3,236	2,879	60,010	60,060	3,363	2,797	3,452	3,094
53,760	53,810	2,935	2,369	3,024	2,667	56,910	56,960	3,151	2,585	3,240	2,882	60,060	60,110	3,366	2,800	3,455	3,097
53,810	53,860	2,939	2,373	3,028	2,670	56,960	57,010	3,154	2,588	3,243	2,885	60,110	60,160	3,370	2,804	3,458	3,101
53,860	53,910	2,942	2,376	3,031	2,673	57,010	57,060	3,158	2,592	3,246	2,889	60,160	60,210	3,373	2,807	3,462	3,104
53,910	53,960	2,946	2,380	3,034	2,677	57,060	57,110	3,161	2,595	3,250	2,892	60,210	60,260	3,377	2,811	3,465	3,108
53,960	54,010	2,949	2,383	3,038	2,680	57,110	57,160	3,164	2,599	3,253	2,896	60,260	60,310	3,380	2,814	3,469	3,111
54,010	54,060	2,952	2,386	3,041	2,684	57,160	57,210	3,168	2,602	3,257	2,899	60,310	60,360	3,383	2,817	3,472	3,115
54,060	54,110	2,956	2,390	3,045	2,687	57,210	57,260	3,171	2,605	3,260	2,902	60,360	60,410	3,387	2,821	3,476	3,118
54,110	54,160	2,959	2,393	3,048	2,690	57,260	57,310	3,175	2,609	3,264	2,906	60,410	60,460	3,390	2,824	3,479	3,121
54,160	54,210	2,963	2,397	3,052	2,694	57,310	57,360	3,178	2,612	3,267	2,909	60,460	60,510	3,394	2,828	3,482	3,125
54,210	54,260	2,966	2,400	3,055	2,697	57,360	57,410	3,182	2,616	3,270	2,913	60,510	60,560	3,397	2,831	3,486	3,128
54,260	54,310	2,970	2,404	3,058	2,701	57,410	57,460	3,185	2,619	3,274	2,916	60,560	60,610	3,400	2,835	3,489	3,132
54,310	54,360	2,973	2,407	3,062	2,704	57,460	57,510	3,188	2,622	3,277	2,920	60,610	60,660	3,404	2,838	3,493	3,135
54,360	54,410	2,976	2,410	3,065	2,708	57,510	57,560	3,192	2,626	3,281	2,923	60,660	60,710	3,407	2,841	3,496	3,138
54,410	54,460	2,980	2,414	3,069	2,711	57,560	57,610	3,195	2,629	3,284	2,926	60,710	60,760	3,411	2,845	3,500	3,142
54,460	54,510	2,983	2,417	3,072	2,714	57,610	57,660	3,199	2,633	3,287	2,930	60,760	60,810	3,414	2,848	3,503	3,145
54,510	54,560	2,987	2,421	3,075	2,718	57,660	57,710	3,202	2,636	3,291	2,933	60,810	60,860	3,418	2,852	3,506	3,149
54,560	54,610	2,990	2,424	3,079	2,721	57,710	57,760	3,206	2,640	3,294	2,937	60,860	60,910	3,421	2,855	3,510	3,152
54,610						57,760						60,910					
54,610	54,660	2,993	2,428	3,082	2,725	57,760	57,810	3,209	2,643	3,298	2,940	60,910	60,960	3,424	2,858	3,513	3,156
54,660	54,710	2,997	2,431	3,086	2,728	57,810	57,860	3,212	2,646	3,301	2,944	60,960	61,010	3,428	2,862	3,517	3,159
54,710	54,760	3,000	2,434	3,089	2,731	57,860	57,910	3,216	2,650	3,305	2,947	61,010	61,060	3,431	2,865	3,520	3,162
54,760	54,810	3,004	2,438	3,093	2,735	57,910	57,960	3,219	2,653	3,308	2,950	61,060	61,110	3,435	2,869	3,523	3,166
54,810	54,860	3,007	2,441	3,096	2,738	57,960	58,010	3,223	2,657	3,311	2,954	61,110	61,160	3,438	2,872	3,527	3,169
54,860	54,910	3,011	2,445	3,099	2,742	58,010	58,060	3,226	2,660	3,315	2,957	61,160	61,210	3,442	2,876	3,530	3,173
54,910	54,960	3,014	2,448	3,103	2,745	58,060	58,110	3,229	2,664	3,318	2,961	61,210	61,260	3,445	2,879	3,534	3,176
54,960	55,010	3,017	2,451	3,106	2,749	58,110	58,160	3,233	2,667	3,322	2,964	61,260	61,310	3,448	2,882	3,537	3,180
55,010	55,060	3,021	2,455	3,110	2,752	58,160	58,210	3,236	2,670	3,325	2,967	61,310	61,360	3,452	2,886	3,541	3,183
55,060	55,110	3,024	2,458	3,113	2,755	58,210	58,260	3,240	2,674	3,329	2,971	61,360	61,410	3,455	2,889	3,544	3,186
55,110	55,160	3,028	2,462	3,116	2,759	58,260	58,310	3,243	2,677	3,332	2,974	61,410	61,460	3,459	2,893	3,547	3,190
55,160	55,210	3,031	2,465	3,120	2,762	58,310	58,360	3,247	2,681	3,335	2,978	61,460	61,510	3,462	2,896	3,551	3,193
55,210	55,260	3,035	2,469	3,123	2,766	58,360	58,410	3,250	2,684	3,339	2,981	61,510	61,560	3,465	2,899	3,554	3,197
55,260	55,310	3,038	2,472	3,127	2,769	58,410	58,460	3,253	2,687	3,342	2,985	61,560	61,610	3,469	2,903	3,558	3,200
55,310	55,360	3,041	2,475	3,130	2,773	58,460	58,510	3,257	2,691	3,346	2,988	61,610	61,660	3,472	2,906	3,561	3,203
55,360	55,410	3,045	2,479	3,134	2,776	58,510	58,560	3,260	2,694	3,349	2,991	61,660	61,710	3,476	2,910	3,565	3,207
55,410	55,460	3,048	2,482	3,137	2,779	58,560	58,610	3,264	2,698	3,352	2,995	61,710	61,760	3,479	2,913	3,568	3,210
55,460	55,510	3,052	2,486	3,140	2,783	58,610	58,660	3,267	2,701	3,356	2,998	61,760	61,810	3,483	2,917	3,571	3,214
55,510	55,560	3,055	2,489	3,144	2,786	58,660	58,710	3,271	2,705	3,359	3,002	61,810	61,860	3,486	2,920	3,575	3,217
55,560	55,610	3,058	2,493	3,147	2,790	58,710	58,760	3,274	2,708	3,363	3,005	61,860	61,910	3,489	2,923	3,578	3,221
55,610	55,660	3,062	2,496	3,151	2,793	58,760	58,810	3,277	2,711	3,366	3,009	61,910	61,960	3,493	2,927	3,582	3,224
55,660						58,810						61,960					
55,660	55,710	3,065	2,499	3,154	2,796	58,810	58,860	3,281	2,715	3,370	3,012	61,960	62,010	3,496	2,930	3,585	3,227
55,710	55,760	3,069	2,503	3,158	2,800	58,860	58,910	3,284	2,718	3,373	3,015	62,010	62,060	3,500	2,934	3,588	3,231
55,760	55,810	3,072	2,506	3,161	2,803	58,910	58,960	3,288	2,722	3,376	3,019	62,060	62,110	3,503	2,937	3,592	3,234
55,810	55,860	3,076	2,510	3,164	2,807	58,960	59,010	3,291	2,725	3,380	3,022	62,110	62,160	3,506	2,941	3,595	3,238
55,860	55,910	3,079	2,513	3,168	2,810	59,010	59,060	3,294	2,728	3,383	3,026	62,160	62,210	3,510	2,944	3,599	3,241
55,910	55,960	3,082	2,516	3,171	2,814	59,060	59,110	3,298	2,732	3,387	3,029	62,210	62,260	3,513	2,947	3,602	3,244
55,960	56,010	3,086	2,520	3,175	2,817	59,110	59,160	3,301	2,735	3,390	3,032	62,260	62,310	3,517	2,951	3,606	3,248
56,010	56,060	3,089	2,523	3,178	2,820	59,160	59,210	3,305	2,739	3,394	3,036	62,310	62,360	3,520	2,954	3,609	3,251
56,060	56,110	3,093	2,527	3,181	2,824	59,210	59,260	3,308	2,742	3,397	3,039	62,360	62,410	3,524	2,958	3,612	3,255
56,110	56,160	3,096	2,530	3,185	2,827	59,260	59,310	3,312	2,746	3,400	3,043	62,410	62,460	3,527	2,961	3,616	3,258
56,160	56,210	3,100	2,534	3,188	2,831	59,310	59,360	3,315	2,749	3,404	3,046	62,460	62,510	3,530	2,964	3,619	3,262
56,210	56,260	3,103	2,537	3,192	2,834	59,360	59,410	3,318	2,752	3,407	3,050	62,510	62,560	3,534	2,968	3,623	3,265
56,260	56,310	3,106	2,540	3,195	2,838	59,410	59,460	3,322	2,756	3,411	3,053	62,560	62,610	3,537	2,971	3,626	3,268
56,310	56,360	3,110	2,544	3,199	2,841	59,460	59,510	3,325	2,759	3,414	3,056	62,610	62,660	3,541	2,975	3,629	3,272
56,360	56,410	3,113	2,547	3,202	2,844	59,510	59,560	3,329	2,763	3,417	3,060	62,660	62,710	3,544	2,978	3,633	3,275
56,410	56,460	3,117	2,551	3,205	2,848	59,560	59,610	3,332	2,766	3,421	3,063	62,710	62,760	3,548	2,982	3,636	3,279
56,460	56,510	3,120	2,554	3,209	2,851	59,610	59,660	3,335	2,770	3,424	3,067	62,760	62,810	3,551	2,985	3,640	3,282
56,510	56,560	3,123	2,557	3,212	2,855	59,660	59,710	3,339	2,773	3,428	3,070	62,810	62,860	3,554	2,988	3,643	3,286

2004 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table income is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is —						Your tax is —						Your tax is —			
63,010						65,360						67,710					
63,010	63,060	3,568	3,002	3,657	3,299	65,360	65,410	3,729	3,163	3,818	3,460	67,710	67,760	3,890	3,324	3,978	3,621
63,060	63,110	3,571	3,006	3,660	3,303	65,410	65,460	3,732	3,166	3,821	3,463	67,760	67,810	3,893	3,327	3,982	3,624
63,110	63,160	3,575	3,009	3,664	3,306	65,460	65,510	3,736	3,170	3,824	3,467	67,810	67,860	3,896	3,330	3,985	3,628
63,160	63,210	3,578	3,012	3,667	3,309	65,510	65,560	3,739	3,173	3,828	3,470	67,860	67,910	3,900	3,334	3,989	3,631
63,210	63,260	3,582	3,016	3,671	3,313	65,560	65,610	3,742	3,177	3,831	3,474	67,910	67,960	3,903	3,337	3,992	3,634
63,260	63,310	3,585	3,019	3,674	3,316	65,610	65,660	3,746	3,180	3,835	3,477	67,960	68,010	3,907	3,341	3,995	3,638
63,310	63,360	3,589	3,023	3,677	3,320	65,660	65,710	3,749	3,183	3,838	3,480	68,010	68,060	3,910	3,344	3,999	3,641
63,360	63,410	3,592	3,026	3,681	3,323	65,710	65,760	3,753	3,187	3,842	3,484	68,060	68,110	3,913	3,348	4,002	3,645
63,410	63,460	3,595	3,029	3,684	3,327	65,760	65,810	3,756	3,190	3,845	3,487	68,110	68,160	3,917	3,351	4,006	3,648
63,460	63,510	3,599	3,033	3,688	3,330	65,810	65,860	3,760	3,194	3,848	3,491	68,160	68,210	3,920	3,354	4,009	3,651
63,510	63,560	3,602	3,036	3,691	3,333	65,860	65,910	3,763	3,197	3,852	3,494	68,210	68,260	3,924	3,358	4,013	3,655
63,560	63,610	3,606	3,040	3,694	3,337	65,910	65,960	3,766	3,200	3,855	3,498	68,260	68,310	3,927	3,361	4,016	3,658
63,610	63,660	3,609	3,043	3,698	3,340	65,960	66,010	3,770	3,204	3,859	3,501	68,310	68,360	3,931	3,365	4,019	3,662
63,660	63,710	3,613	3,047	3,701	3,344	66,010	66,060	3,773	3,207	3,862	3,504	68,360	68,410	3,934	3,368	4,023	3,665
63,710	63,760	3,616	3,050	3,705	3,347	66,060	66,110	3,777	3,211	3,865	3,508	68,410	68,460	3,937	3,371	4,026	3,669
63,760	63,810	3,619	3,053	3,708	3,351	66,110	66,160	3,780	3,214	3,869	3,511	68,460	68,510	3,941	3,375	4,030	3,672
63,810	63,860	3,623	3,057	3,712	3,354	66,160	66,210	3,784	3,218	3,872	3,515	68,510	68,560	3,944	3,378	4,033	3,675
63,860	63,910	3,626	3,060	3,715	3,357	66,210	66,260	3,787	3,221	3,876	3,518	68,560	68,610	3,948	3,382	4,036	3,679
63,910	63,960	3,630	3,064	3,718	3,361	66,260	66,310	3,790	3,224	3,879	3,522	68,610	68,660	3,951	3,385	4,040	3,682
63,960	64,010	3,633	3,067	3,722	3,364	66,310	66,360	3,794	3,228	3,883	3,525	68,660	68,710	3,955	3,389	4,043	3,686
64,010	64,060	3,636	3,070	3,725	3,368	66,360	66,410	3,797	3,231	3,886	3,528	68,710	68,760	3,958	3,392	4,047	3,689
64,060						66,410						68,760					
64,060	64,110	3,640	3,074	3,729	3,371	66,410	66,460	3,801	3,235	3,889	3,532	68,760	68,810	3,961	3,395	4,050	3,693
64,110	64,160	3,643	3,077	3,732	3,374	66,460	66,510	3,804	3,238	3,893	3,535	68,810	68,860	3,965	3,399	4,054	3,696
64,160	64,210	3,647	3,081	3,736	3,378	66,510	66,560	3,807	3,241	3,896	3,539	68,860	68,910	3,968	3,402	4,057	3,699
64,210	64,260	3,650	3,084	3,739	3,381	66,560	66,610	3,811	3,245	3,900	3,542	68,910	68,960	3,972	3,406	4,060	3,703
64,260	64,310	3,654	3,088	3,742	3,385	66,610	66,660	3,814	3,248	3,903	3,545	68,960	69,010	3,975	3,409	4,064	3,706
64,310	64,360	3,657	3,091	3,746	3,388	66,660	66,710	3,818	3,252	3,907	3,549	69,010	69,060	3,978	3,412	4,067	3,710
64,360	64,410	3,660	3,094	3,749	3,392	66,710	66,760	3,821	3,255	3,910	3,552	69,060	69,110	3,982	3,416	4,071	3,713
64,410	64,460	3,664	3,098	3,753	3,395	66,760	66,810	3,825	3,259	3,913	3,556	69,110	69,160	3,985	3,419	4,074	3,716
64,460	64,510	3,667	3,101	3,756	3,398	66,810	66,860	3,828	3,262	3,917	3,559	69,160	69,210	3,989	3,423	4,078	3,720
64,510	64,560	3,671	3,105	3,759	3,402	66,860	66,910	3,831	3,265	3,920	3,563	69,210	69,260	3,992	3,426	4,081	3,723
64,560	64,610	3,674	3,108	3,763	3,405	66,910	66,960	3,835	3,269	3,924	3,566	69,260	69,310	3,996	3,430	4,084	3,727
64,610	64,660	3,677	3,112	3,766	3,409	66,960	67,010	3,838	3,272	3,927	3,569	69,310	69,360	3,999	3,433	4,088	3,730
64,660	64,710	3,681	3,115	3,770	3,412	67,010	67,060	3,842	3,276	3,930	3,573	69,360	69,410	4,002	3,436	4,091	3,734
64,710	64,760	3,684	3,118	3,773	3,415	67,060	67,110	3,845	3,279	3,934	3,576	69,410	69,460	4,006	3,440	4,095	3,737
64,760	64,810	3,688	3,122	3,777	3,419	67,110	67,160	3,848	3,283	3,937	3,580	69,460	69,510	4,009	3,443	4,098	3,740
64,810	64,860	3,691	3,125	3,780	3,422	67,160	67,210	3,852	3,286	3,941	3,583	69,510	69,560	4,013	3,447	4,101	3,744
64,860	64,910	3,695	3,129	3,783	3,426	67,210	67,260	3,855	3,289	3,944	3,586	69,560	69,610	4,016	3,450	4,105	3,747
64,910	64,960	3,698	3,132	3,787	3,429	67,260	67,310	3,859	3,293	3,948	3,590	69,610	69,660	4,019	3,454	4,108	3,751
64,960	65,010	3,701	3,135	3,790	3,433	67,310	67,360	3,862	3,296	3,951	3,593	69,660	69,710	4,023	3,457	4,112	3,754
65,010	65,060	3,705	3,139	3,794	3,436	67,360	67,410	3,866	3,300	3,954	3,597	69,710	69,760	4,026	3,460	4,115	3,757
65,060	65,110	3,708	3,142	3,797	3,439	67,410	67,460	3,869	3,303	3,958	3,600	69,760	69,810	4,030	3,464	4,119	3,761
65,110	65,160	3,712	3,146	3,800	3,443	67,460	67,510	3,872	3,306	3,961	3,604	69,810	69,860	4,033	3,467	4,122	3,764
65,160	65,210	3,715	3,149	3,804	3,446	67,510	67,560	3,876	3,310	3,965	3,607	69,860	69,910	4,037	3,471	4,125	3,768
65,210	65,260	3,719	3,153	3,807	3,450	67,560	67,610	3,879	3,313	3,968	3,610	69,910	69,960	4,040	3,474	4,129	3,771
65,260	65,310	3,722	3,156	3,811	3,453	67,610	67,660	3,883	3,317	3,971	3,614	69,960	70,010	4,043	3,477	4,132	3,775
65,310	65,360	3,725	3,159	3,814	3,457	67,660	67,710	3,886	3,320	3,975	3,617	70,010	70,035	4,047	3,481	4,136	3,778

*This column must also be used by a qualifying widow(er)

70,035 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2004 Nebraska Tax Table

Single	Married filing jointly	Married filing separately	Head of household
Add \$4,047 plus	Add \$3,481 plus	Add \$4,136 plus	Add \$3,778 plus
6.84% of the amount over \$70,035			
\$ _____	\$ _____	\$ _____	\$ _____

THIS IS YOUR NEBRASKA INCOME TAX

(Enter on line 15, Form 1040N or line 7, Form 1040NS; or if you are a nonresident or partial-year resident, enter on line 64, Schedule III)

CAUTION: If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet on page 29 to determine the tax amount to enter on line 15, Form 1040N.

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income, line 5, Form 1040N, is more than \$142,700
(\$71,350 if married filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$46,750, see special instructions below.

SINGLE TAXPAYER

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 142,700	\$ 166,700		0.428% (.00428) of adjusted gross income above \$142,700
\$ 166,700	312,700	\$ 102.72 +	0.327% (.00327) of the excess over \$166,700
\$ 312,700	407,700	\$ 580.14 +	0.172% (.00172) of the excess over \$312,700
\$ 407,700	—	\$ 743.54	

MARRIED TAXPAYERS FILING JOINT RETURNS AND QUALIFYING WIDOW(ER)S

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 142,700	\$ 182,700		0.428% (.00428) of adjusted gross income above \$142,700
\$ 182,700	442,700	\$ 171.20 +	0.327% (.00327) of the excess over \$182,700
\$ 442,700	610,200	\$ 1,021.40 +	0.172% (.00172) of the excess over \$442,700
\$ 610,200	—	\$ 1,309.50	

MARRIED INDIVIDUALS FILING SEPARATE RETURNS

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 71,350	\$ 91,350		0.428% (.00428) of adjusted gross income above \$71,350
\$ 91,350	221,350	\$ 85.60 +	0.327% (.00327) of the excess over \$91,350
\$ 221,350	305,100	\$ 510.70 +	0.172% (.00172) of the excess over \$221,350
\$ 305,100	—	\$ 654.75	

HEADS OF HOUSEHOLD

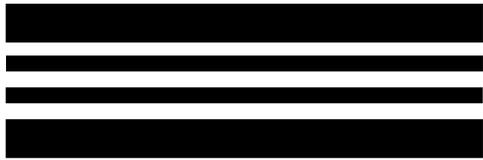
<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 142,700	\$ 180,700		0.428% (.00428) of adjusted gross income above \$142,700
\$ 180,700	382,700	\$ 162.64 +	0.327% (.00327) of the excess over \$180,700
\$ 382,700	492,700	\$ 823.18 +	0.172% (.00172) of the excess over \$382,700
\$ 492,700	—	\$ 1,012.38	

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$46,750, then perform the following calculation. Subtract \$142,700 (\$71,350 if married filing separately) from your line 5 Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	1	
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	



NEBRASKA INDIVIDUAL INCOME TAX RETURN

FORM 1040N

for the taxable year January 1, 2004 through December 31, 2004 or other taxable year: , 2004 through ,

2004

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print LABEL HERE

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

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

High School District Code

(must be entered using high school codes beginning on page 17)

(1) Farmer/Rancher

(2) Active Military

(1) Deceased (first name & date of death):

1 Federal Filing Status

(1) Single

(3) Married, filing separate - Spouse's S. S. No.:

(4) Head of Household

(2) Married, filing joint and Full Name

(5) Widow(er) with dependent children

2a Check if YOU were:

(1) 65 or older

(2) Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5)

SPOUSE was:

(3) 65 or older

(4) Blind

3 Type of Return

(1) Resident

(2) Partial-year resident from - , 2004 to - , 2004 (attach Schedule III)

(3) Nonresident (attach Schedule III)

4 Federal exemptions

(number of exemptions claimed on your 2004 federal return) 4

If you entered -0- tax on: Federal TeleFile Tax Record, line K; Federal Form 1040EZ, line 10; Federal Form 1040A, line 28; or Federal Form 1040, lines 43, 44, and 59, see Special Instructions on page 6. Check box (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

5 Federal adjusted gross income (AGI) (Federal TeleFile Tax Record, line I; Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 36) 5

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$8,140 if married-joint or qualified widow[er]; \$4,850 if single; \$7,150 if head of household; or \$4,070 if married-separate) 6

7 Total itemized deductions (Federal Form 1040, line 39- see instructions) 7

8 State and local income taxes (Federal Form 1040, line 5, Sch. A, - see instr.) If you deducted line 5a, state income tax, on Fed. Sch. A, enter that amount on line 8; if you deducted line 5b, sales tax, on Fed. Sch. A enter -0- on line 8 8

9 Nebraska itemized deductions (line 7 minus line 8) 9

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) 10

11 Nebraska income before adjustments (line 5 minus line 10) 11

12 Adjustments increasing federal AGI (line 46, from attached Nebraska Schedule I) 12

13 Adjustments decreasing federal AGI (line 53, from attached Nebraska Schedule I) 13

If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Nebraska tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- 14

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) 15

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 - see instructions) 16

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 34 17

FOLD HERE

FOLD HERE

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State
 (Nebraska Schedule III on reverse side)

FORM 1040N
Schedules
I, II, and III

2004

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 12-15

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE I —
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents
 • Attach additional pages if necessary
PART A — Adjustments Increasing Federal AGI

42 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 42 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 12 of booklet): List type(s) and amount: _____ 42 b \$ _____		
Enter the result of line 42a minus line 42b	42	
43 Bonus depreciation add-back (see instructions)	43	
44 Enhanced Section 179 expense deduction add-back (see instructions). Enter total enhanced Section 179 expense deduction \$ _____ - \$25,000 = \$ _____ enter result on line 44	44	
45 Other adjustments increasing income (see page 13 instructions)	45	
46 Total adjustments increasing income (total lines 42, 43, 44, and 45). Enter here and on line 12, Form 1040N	46	

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 13-14 of the Nebraska booklet

47 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	47	
48 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.) List type(s) and amount: _____ 48 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 48 b \$ _____		
Enter total of lines 48a and 48b	48	
49 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 49 total:	49	
50 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 14 instructions)	50	
51 Nebraska College Savings Plan contribution or eligible donation (see page 14 instructions)	51	
52 Other adjustments decreasing taxable income (see page 14 instructions). Do not deduct other state's income. List type(s) and amount: _____	52	
53 Total adjustments decreasing income (total lines 47 through 52). Enter here and on line 13, Form 1040N	53	

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY
 • Complete a separate Schedule II for each state.
 • A complete copy of the return filed with another state must be attached.
 • If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: _____

54 Nebraska income tax (line 17, Form 1040N)	54	
55 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	55	
56 Calculated tax credit (see instructions) Line 55 Line 5 + Line 12 - Line 13 = Total + - = x Line 54 _____	56	
57 Tax due and paid to another state (do not enter amount withheld for the other state)	57	
58 Maximum tax credit (line 54, 56, or 57, whichever is least). Enter amount here and on line 20, Form 1040N ..	58	



NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2004

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE III —

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
You do not have to provide a copy of other state returns when filing Schedule III.

Table with 3 columns: Description, Line Number, and Input Field. Rows include: 59 Income derived from Nebr. sources; 60 Adjustments as applied to Nebraska income; 61 Nebraska adjusted gross income; 62 Ratio - Nebraska's share of the total income; 63 Tax Table income; 64 Tax from Nebraska Tax Table; 65 Enter personal exemption credit; 66 Difference (line 64 minus line 65); 67 Multiply line 66 by the ratio you computed on line 62; 68 Minimum or other tax.