



2007 Nebraska

Individual Income Tax Booklet

An easy, smart, and quick way to get your **Federal** and **Nebraska** taxes done!



See details on inside front cover.

AND

Use **NebFile** and e-file your **Nebraska** return for free.



See page 5 for details.

Questions?

Visit us at: **www.revenue.ne.gov**

or Call Taxpayer Assistance

1-800-742-7474 (toll free in NE or IA) or 1-402-471-5729

THIS YEAR, CHOOSE E-FILE!

Make Filing Your Taxes Easier, and Get Your Refund Faster.

Electronic filing is the fastest way to get your refund, and it makes filing your tax return easier, faster, and more secure. A big majority of Nebraskans can e-file their state return. All calendar year, original 2007 Nebraska returns are eligible. See page 5 for more information about e-file.

FIND 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.ne.gov

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 properly identify you and process your return and other documents.

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Before you begin, note the following:

✓ NEW FOR 2007:

- **PERSONAL EXEMPTION CREDIT** for 2007 will be \$111.
- For 2007, the **Nebraska standard deduction** for married-joint filers and for heads of household has been increased. For married-joint taxpayers, the deduction is \$10,700; for singles, \$5,350; for heads of household, \$7,850; and for married-separate, \$5,350.
- **THE NEBRASKA EARNED INCOME CREDIT** for 2007 and beyond has been increased to 10 percent of the federal amount. Complete line 34, Form 1040N or line 11, Form 1040NS.
- **The penalty for underpayment of estimated tax**, line 36 has added a box which should be checked if you have calculated a Form 2210N penalty (even if you calculated a penalty of zero). This will assist the department in properly processing your return.
- **A new credit for financial institution tax paid.** See line 26 instructions. **If the credit is taken, then the amount of the credit claimed must also be reported as an addition to income on line 46, Nebraska Schedule I.**
- **Any Long-Term Care Savings Plan recapture is subject to a 10 percent penalty.** See line 47 instructions.
- **Social security numbers are not printed on the label. You must enter your social security number(s) on the form where indicated.**
- The Nebraska College Savings Plan deduction limits have been increased to \$5,000 (married-joint or single) and \$2,500 (married-separate). See line 54 instructions.
- Any taxpayer previously reporting a 2000, 2001, and/or 2002 tax year **add-back of bonus depreciation** can subtract the third 20 percent of the amount of the add-back for 2007. Any taxpayer with a 2003, 2004, and/or 2005 tax year add-back can subtract the second 20 percent of the add-back for 2007. See line 55. Any taxpayer previously reporting an **enhanced Section 179 add-back** can subtract the second 20 percent of the amount previously added back in 2003, 2004, and/or 2005 for 2007. See line 56.
- **The name of the Nongame and Endangered Species checkoff fund has been changed to the Wildlife Conservation Fund.**
- The Form 829N credit is no longer available.
- **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 2007 Individual Income Tax Returns 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.ne.gov for more information.

- ✓ **IF YOU FILED FEDERAL FORM 1040EZ**, be sure to review Form 1040NS and the instructions on the back of that 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.ne.gov). 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 2007 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 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 to your account in 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, 2007. 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, 2007, do not enter a high school district code.

- ✓ **COMPLETE YOUR FEDERAL RETURN** 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 or 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 following line 4 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 it 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 2007 must be postmarked by **April 15, 2008**. 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 (or returns without a payment), and P.O. Box 98934 if you are making a payment.**
- ✓ **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.ne.gov.
- ✓ **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 to or discuss with the preparer only the information contained on that return.
- ✓ **FARMERS OR RANCHERS** deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the social security number block. You may be assessed an underpayment of estimated tax penalty for failure to properly pay estimated tax.
- ✓ **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 state-supplied PIN. E-filing through a tax preparer or commercial software requires you to use your federal PIN. 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 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 tentative 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 71, 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, a Nebraska nonrefundable credit for child/dependent care expenses, a Nebraska Charitable Endowment Tax credit on line 70, a refundable child/dependent care credit on line 32, (see page 9), or a financial institution tax credit on line 26. **The credit for personal exemption(s) is claimed on line 71. Do not claim this credit on line 19, Form 1040N.** The earned income credit is calculated on lines 75 and 76, and then entered on line 34. 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 10 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, mail order, or Internet 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 return and supporting schedules.

FORM 1040XN 2007 is used to amend the 2007 Nebraska Individual Income Tax Return, Forms 1040N or 1040NS. For years prior to 2007, contact any of 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 2007 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 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;
2. 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;
3. Filing a Nebraska Application for Extension of Time, Form 4868N, 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;
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed; or
5. 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 4868N, must also be filed. When filing your Nebraska Individual Income Tax Return, Form 1040N, claim the tentative payment on line 30, Form 1040N, as an estimated tax payment.

Additional Information for Certain Taxpayers

IF YOU FILED FEDERAL FORM 1040EZ, carefully review lines 4, 5, and 8, and related Form 1040NS instructions, or lines 4, 6, and 19, and related 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, 2008.

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 18a, 18b, and 18c 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 26, and lines 29 through 34, filling in the lines that apply to you. Please be sure to complete line 29 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 45 through 49, Schedule I, if you have adjustments increasing Nebraska income such as interest income from state and local obligations.
7. Complete lines 50 through 59, 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/dependent care expenses. If you qualify to take this federal credit, and you are a full-year or partial-year resident, see lines 24 and 32 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 line 34 if claiming the Nebraska earned income credit.
11. Complete lines 44a, 44b, and 44c if you want your refund deposited directly into your bank account.
12. **Sign and date your return.** Both husband and wife must sign if a joint return is being filed.

ESTIMATED PAYMENTS AND PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. You may owe a penalty if you did not pay at least 90 percent of the tax shown on your 2007 Nebraska return, or 100% of the tax shown on your 2006 return (110% if adjusted gross income on that return was more than \$150,000, or if filing married separate, more than \$75,000). The penalty is figured separately for each installment date. Therefore, you may also owe a penalty if you did not make timely estimated payments throughout the year.

There are exceptions to the penalty. You do not owe Form 2210N penalty if you filed a Nebraska return and had no income tax liability for 2006, you were a U. S. Citizen or resident for all of 2006, and your 2006 return was for 12 full months. Also, if the total tax shown on your 2007 return minus the amount of tax you paid through withholding is less than \$300, you will not owe a penalty if you have made timely estimated payments

If you have underpaid your estimated tax for any period during the year, obtain Form 2210N, Individual Underpayment of Estimated Income Tax, in order to calculate any possible penalty. Enter any penalty on line 36, include it in the line 37 total, and attach Form 2210N to your form 1040N.

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. See page 10 for details about paying your estimated tax by credit card.

ESTIMATING YOUR 2008 INCOME TAX. If you need to estimate 2008 taxes, contact the department and request an estimated tax

booklet. If you made estimated payments in 2007, a booklet will automatically be mailed to you.

A FARMER OR RANCHER who both files the 2007 Form 1040N and pays the Nebraska income tax due on or before March 3, 2008, is not required to make estimated tax payments during 2007; otherwise, the entire amount of estimated tax must be paid by January 15, 2008.

MILITARY SERVICE PAY is subject to income tax only by the state where the servicemember 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 servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, 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 13.**

A servicemember's spouse living in Nebraska more than six months is a resident. 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. More information is contained in the instructions for line 1 on page 6, the line 58 instructions on page 13, and in the Nebraska Department of Revenue's information guide titled, "Nebraska Income Tax for Military Servicemembers." Visit our Web site or contact the department or any of the regional offices listed on the back cover of this booklet for a copy of the guide.

DEATH OF TAXPAYER. If a taxpayer died before filing a return for 2007, 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 2007 and you did not remarry in 2007, you may file a joint return. You may also file a joint return if your spouse died in 2008 before filing a 2007 return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. 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, 2007, the 2007 Nebraska Tax Table and Additional Tax Rate Schedule are to be used without adjustment.

The due date for a fiscal year return is the 15th day of the fourth month following the end of the 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 29 instructions for information on claiming withholding credit by a fiscal year taxpayer with a calendar year Federal Form W-2.

Tips For Successful E-filing

Last year **over 60 percent** of all Nebraska taxpayers filed their state income tax returns 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.

Your E-file Options

- ✓ **NebFile:** Nebraska residents can access the department's **NebFile** system for **FREE** e-file of their state income tax return. To use NebFile, you must be a full-year resident, must have filed a Nebraska return last year, and cannot claim certain credits. See our Web site for details about eligibility. 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.

NOTE: 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.

- ✓ **Preparer e-file:** See your local electronic tax preparation professional displaying the e-file logo.
- ✓ **Commercially offered Internet e-file:** To be sure that the software supports e-file for Nebraska returns, access your chosen tax preparation software from the department's Web site at www.revenue.ne.gov/electron/homefile.htm.
- ✓ **Commercial home computer software:** Purchase commercial tax preparation software over the Internet, by direct mail, or at retail outlets. Again, be sure that the software supports e-file for Nebraska returns.

Before You Start

- ✓ 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**, first check our Web site to confirm your eligibility to use NebFile. Locate your PIN and have a copy of your federal return available for reference. Remember, NebFile is totally **FREE** to use!
- ✓ If filing using Internet-based commercial e-file software, carefully follow instructions provided in the software to complete your return. Be sure to compare prices and product limitations. NOTE: If you should encounter problems with this software, you must report it to the software company, not to the state.
- ✓ 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.

After You E-file Your Return

- ✓ Print out a copy of your return and keep it with your records.
- ✓ Regardless of how you e-file, make sure you get a confirmation for your state return.
- ✓ Unless otherwise instructed, do not mail anything to the department.

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. **Military families should review line 58 instructions.** 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 2007:

- 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,** and on line 5 of the 1040EZ you entered \$8,750 (single) or \$17,500 (married-joint) enter "1" exemption if you are single, and enter "2" if married. If you entered an amount from the back of Form 1040EZ, enter "0" exemptions if you are single and also 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.

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:

Form 1040EZ **Line 4**
Form 1040A..... **Line 21**
Form 1040 **Line 37**

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: John is retired and receives a pension and interest from a savings account which total \$5,650 in 2007. He also receives income from federally tax-exempt state and local bonds from sources outside Nebraska, totaling \$8,000. His 2007 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, John 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 45 and 49 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 2007 loss is not allowed unless the loss has been reported on a 2007 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.

SPECIAL INSTRUCTIONS

CHECK THE BOX BELOW LINE 5 only to show that **you had no federal liability,** had adjustments increasing Nebraska income of less than \$5,000, and are **not reporting a 2007 net operating loss.** If you checked this box, do not complete lines 6 through 16 and 19 through 27. Enter "0" on lines 17 and 28. Complete lines 1 through 5 and lines 29 through 44 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: Steve and Mackenzie are married, have three children, and have adjusted gross income for 2007 of \$26,000. Steve's employer withheld \$390 for Nebraska income tax. Steve and Mackenzie filed a federal return, subtracted their **federal** standard deduction (\$10,700) and five federal exemptions (\$17,000), and found they had no **federal** taxable income. **Steve and Mackenzie 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 Steve'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 above.

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

If you filed —

- FEDERAL FORM 1040A.** Enter the line 24 amount.
FEDERAL FORM 1040EZ. If you did not check either box on Federal Form 1040EZ, line 5, enter \$5,350 if single; or enter \$10,700 if married.
 If you checked one or both boxes on line 5, enter the amount from line E on the worksheet on the back of the Federal Form 1040EZ.
FEDERAL FORM 1040. If you claimed the federal standard deduction, enter the line 40 federal standard deduction amount. If you claimed itemized deductions on line 40 of Federal Form 1040, enter the federal standard deduction for your filing status:
- ✓ Single – **\$5,350**
 - ✓ Head of household – **\$7,850**
 - ✓ Married filing jointly or qualifying widow(ers) – **\$10,700**
 - ✓ Married filing separately – **\$5,350**
 - ✓ 65 or over, and/or blind – see page 31 of federal instructions
 - ✓ Claimed as a dependent on another return – see page 31 of federal instructions.

LINE 7, FEDERAL ITEMIZED DEDUCTIONS. If you itemized deductions, enter the amount from Federal Schedule A, line 29 which was entered on line 40 of Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10.

LINE 8, STATE AND LOCAL INCOME TAXES. Enter your state and local income taxes included on line 5 of Schedule A, Federal Form 1040 (even if your federal itemized deductions have been limited).

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

EXAMPLE: Ellen and Ray, who file married-joint, claim itemized deductions of \$12,800 on their federal return which included \$3,000 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 of \$10,700 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$10,700
Line 7. Federal itemized deductions	\$12,800
Line 8. State and local income taxes	\$3,000
Line 9. Subtract line 8 from line 7	\$9,800
Line 10. Line 6 or line 9, whichever is greater	\$10,700

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 the only adjustment you are reporting is 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 page 11.

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 11, 12, and 13 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, TAXTABLE 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 tax table income. This is the amount used to determine your Nebraska income tax. **Go to the 2007 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 \$156,400 (\$78,200 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 also found on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 73, 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 74, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-07-1	\$ _____
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 60 of Federal Form 1040) ..	_____
4.	SUBTOTAL (Add lines 1 through 3)	_____
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 22-07-2, 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 70, 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 49, of less

than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$111 credit for each federal exemption reported on line 4, Form 1040N.

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: $\$111 \times 3 = \333 . They enter \$333 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 71 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 64 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 70, 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 (CDAA) 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 2007 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 NONREFUNDABLE CREDIT, is the nonrefundable 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, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers

whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 24. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 70, Nebraska Schedule III, Form 1040N, and enter "0" on line 24. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 24. 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 24 or line 70 by multiplying the amount on line 29 of Federal Form 1040A, or line 47, Federal Form 1040, by 25% (.25).

LINE 25. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT. Most charitable donations will not qualify for this credit. It is calculated at 15 percent of a planned gift (see below) to a qualified Nebraska charitable endowment for Nebraska charitable purposes (other requirements apply), up to a maximum \$5,000 credit (\$10,000 for married filing joint taxpayers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

A planned gift is an irrevocable gift made by one of the following techniques:

- ✓ Charitable remainder trust (either unitrust or annuity trust)
- ✓ Pooled income fund trust
- ✓ Charitable lead trust (either unitrust or annuity trust)
- ✓ Charitable gift annuity (either current or deferred)
- ✓ Charitable life estate agreement
- ✓ Paid-up life insurance policy

Taxpayers claiming this credit must attach a statement from the qualified endowment which includes the following:

1. Name and address of the donor;
2. Name and federal identification number of the qualified endowment;
3. Name, address, and federal identification number of the Nebraska charity;
4. Federal contribution value of the planned gift as determined under applicable federal guidelines;
5. Date the gift was contributed; and
6. Type of planned gift.

If a statement with this information was not received from the qualified endowment, attach a copy of the planned gift document or agreement and a written statement with the same information listed in 1 through 6 above.

If the taxpayer has received a credit distributed from a pass-through entity, a similar statement from the entity containing the same information must be attached. A copy of the Nebraska K-1 including the distributive share of the credit from the S corporation, partnership, limited liability company, estate or trust as applicable, must also be attached.

For more details regarding this credit, see our Web site www.revenue.ne.gov.

LINE 26. FINANCIAL INSTITUTION TAX CREDIT. Enter the amount of the tax credit available to you from the 2007 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the bank in which you are a shareholder. You must attach a copy of the 2007 Form NFC to this return

in order to claim the credit. This credit amount must also be added back to your income on line 46 and on line 65 of Nebraska Schedule III, if applicable.

LINE 28. 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 49).

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. Form 1040EZ, line 10.....	1a. \$ _____
b. Form 1040A, line 28.....	1b. _____
c. Form 1040, line 44.....	_____
Form 1040, line 45.....	_____
Form 1040, line 60.....	_____
Total tax—Form 1040.....	1c. _____
Total federal tax (enter tax from 1a, 1b, or 1c).....	1. _____
2. Nebraska Form 1040N, line 18 minus line 27....	2. \$ _____
Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.	

LINE 29, 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 29.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2007 W-2's to the 2007 Form 1040N for the fiscal year beginning in 2007. If you receive your 2008 W-2 before filing your 2007 Form 1040N, save it to attach to your 2008 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 on line 29 the amount withheld and paid to Nebraska, 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 2007 to the 2007 Form 1040N.

LINE 30, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2007 plus any 2006 overpayment that you applied to your 2007 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 30.

If you made estimated tax payments for tax year 2007 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2006 overpayment, **and** you are not filing a married filing joint 2007 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 31, FORM 3800N REFUNDABLE CREDIT. Enter on line 31 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 32. REFUNDABLE CHILD/DEPENDENT 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 Nebraska married-separate return. If you did **not** file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N 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 Over	But not over	Percent	AGI Over	But not over	Percent
\$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/DEPENDENT CARE CREDIT WORKSHEET	
1. Enter line 9 amount from 2007 Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), or from Nebraska Form 2441N. (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 32; refer to line 24 instructions instead)	
4. Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6.....	
4. _____	
5. Enter line 68 ratio from Schedule III.....	
5. _____	
6. Multiply line 4 by line 5, enter result on line 32....	
6. _____	

LINE 33. 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.

LINE 34, NEBRASKA EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% (.10) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Forms 1040 or 1040A). You must attach a copy of pages 1 and 2 of Federal Form(s) 1040 or 1040A to your Nebraska return. **If you file married-separate, you cannot claim this credit.**

Partial-year residents will compute any earned income credit on Nebraska Schedule III, line 75.

LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. Use Nebraska Form 2210N to determine if you owe this penalty. Also see page 4 instructions. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N. Do not include any late filing penalties on this line.

LINE 38, TOTAL AMOUNT DUE, 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.** Payment options for the amount on line 38 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. Your transaction must be made on or before the due date to avoid penalty and interest. 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 can be originated through Official Payments Corporation (OPC). **Eligible credit cards include American Express, Discover, MasterCard, and VISA.** A convenience fee (2.49% of the tax payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, 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 using the telephone option, 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.



✓ **ELECTRONIC FUNDS WITHDRAWAL (EFW).** 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.** To pay your taxes by EFW, you will be required to provide your financial institution routing number, your account number, the type of account (checking or savings) and the date you want your account debited. **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 Taxpayer Assistance at 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.

LINE 40, 2008 ESTIMATED TAX. Enter on line 40 the amount of overpayment you want applied to your 2008 estimated tax.



LINE 41, WILDLIFE CONSERVATION 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 Nebraska's nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat.

If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund, or for more information contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, or call 1-402-471-0641.

LINE 42, 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 43, AMOUNT TO BE REFUNDED. Enter on line 43 the amount of overpayment you want refunded to you after subtracting lines 40, 41, and 42 from line 39. **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 44, DIRECT DEPOSIT. **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. 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. When filing Form 1040NS, enter these numbers in the boxes found on lines 18a and 18c. Also complete line 18b, Type of Account. When filing Form 1040N, enter these numbers in the boxes found on lines 44a and 44c. Also complete line 44b, Type of Account.

Nebraska Schedules I, II, and III Instructions

Nebraska Schedule I

PART A — ADJUSTMENTS INCREASING FEDERAL AGI

LINE 45. 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 45a 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 45b. 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 45a 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 45b.

LINE 46. Financial Institution Tax Credit. If you entered a credit amount for financial institution tax paid on line 26, you must report the same amount on line 46.

LINE 47. Long-Term Care Savings Plan recapture. Include on line 47 any required **recapture** of a previous deduction for a long term care savings contribution.

Required recapture includes unqualified withdrawals from the Nebraska Long-Term Care Savings Plan account or the termination of an existing account for reasons other than the death of the participant. There is a ten percent (10%) penalty for unqualified withdrawals. The department will bill your account for the penalty. The amount of penalty will reduce your refund or increase your balance due. If you wish to pay this penalty now, include the penalty amount in any payment you make.

LINE 48. 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 48, 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 48, Schedule I, as a positive number.

College Savings Plan Recapture. Include on line 48 any distribution from the Nebraska College Saving Plan resulting from the cancellation of a participation agreement to the extent of contributions previously claimed as exempt on the Nebraska income tax return. Note: A qualified rollover to a section 529 plan sponsored by a state (or entity) other than Nebraska is deemed to be a cancellation subject to recapture.

Report any other allowable adjustments increasing federal adjusted gross income.

PART B — ADJUSTMENTS DECREASING FEDERAL AGI

LINE 50. STATE INCOME TAX REFUND DEDUCTION. If you received an individual income tax refund, credit, or offset

of state or local individual income tax in 2007 that is included as taxable income on line 10 of your Federal Form 1040, you may deduct this amount on line 50 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 51. 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 51a 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 51b. 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 51b, 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 51b 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 51. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 52. 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 53. SPECIAL CAPITAL GAINS/EXTRAORDINARY DIVIDENDS DEDUCTION. Nebraska resident individuals may elect to deduct from their adjusted gross income the extraordinary dividends paid on and 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. "Extraordinary dividend" means any dividend exceeding 20 percent of the fair market value of the stock on which it is paid as of the date the dividend is declared. 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 or extraordinary dividend is entered on line 53.

LINE 54. 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 \$5,000 (\$2,500 married filing separately). You cannot deduct contributions made to other states' plans on line 54. **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 54. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 55. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 55 of Nebraska Schedule I. For any bonus depreciation previously added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a subtraction for tax year 2007 for the third 20 percent of the total amount previously added back (Column A). For any bonus depreciation previously added back on a Nebraska return for tax years 2003, 2004, and/or 2005, you can claim a subtraction for tax year 2007 for the second 20 percent of the total amount previously added back (Column B).

LINE 55 WORKSHEET		
PREVIOUS BONUS DEPRECIATION ADD-BACK		
Tax Year	Column A	Column B
2000	\$ _____	
2001	\$ _____	
2002	\$ _____	
2003		\$ _____
2004		\$ _____
2005		\$ _____
Col. A and B Totals	\$ _____	\$ _____
Multiply by 20%:	x .20	x .20
Col. A and B Results	\$ _____	\$ _____
Amount to report on line 55. Add Columns A and B Results.		\$ _____

LINE 56. ENHANCED SECTION 179 SUBTRACTION. For tax year 2007, you can deduct the second 20 percent of the total amount previously added back in tax years 2003, 2004, and/or 2005. Use the worksheet below to compute the amount to report on line 56 of Nebraska Schedule I.

LINE 56 WORKSHEET		Enhanced Section 179 Add-Back
Tax Year		
2003.....	\$	_____
2004.....	\$	_____
2005.....	\$	_____
	Total	\$ _____
	Multiply by (20%)	_____ x .20
Amount to report on line 56	\$	_____

LINE 57. NEBRASKA LONG-TERM CARE SAVINGS PLAN CONTRIBUTION. Nebraska allows a deduction on line 57 for the amount of annual contributions made to the Nebraska Long-Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is \$1,000 (\$2,000 married filing joint). **Only the plan participant may claim this deduction.**

Earnings generated from this savings program are also exempt and may be subtracted to the extent included in federal adjusted gross income for 2007.

LINE 58. 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 58. 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. Income from partnerships, LLP's, and other entities cannot be deducted.

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 58. **The 2007 Form W-2 issued by the armed forces to the servicemember must 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 58.

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 58.

Nebraska net operating loss carryforward. A Nebraska net operating loss from an earlier year which is available for carryforward to 2007 is deducted on line 58.

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 58. List the name of the bond(s).

Nebraska Schedule II – Credit for Tax Paid to Another State

NOTE: A "Conversion Chart" is available on the department's Web site which lists acceptable line 61 and line 63 entries from other states.

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, 2007, 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. 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 61. 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 58 or income which is not included in federal adjusted gross income after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 62. 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 63. 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 DEPARTMENT OF REVENUE

Automated Voice Response System

1-402-471-2971

- Press **1** for Motor Fuels Assistance
- Press **ABC 2** for Taxpayer's Assistance
- Press **DEF 3** to order income tax forms
- Press **GHI 4** 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 **1** to order your income tax forms.
You will be asked to state your name and a daytime telephone number, then
- Press **TUV 8**
Please state and spell your name or company name, then
- Press **TUV 8**
Please state and spell your mailing address, including your zip code, then
- Press **TUV 8**
Please state the title, form number, and the quantity of each income tax form you are requesting, then
- Press **TUV 8**

*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 1 for English, Press 2 for Spanish

- Press **1** to check status of 2007 individual income tax refund.
- Press **ABC 2** for income tax forms order line.
- Press **DEF 3** for assistance with individual income tax return and PIN information.
- Press **GHI 4** for business tax.
- Press **JKL 5** for annual sales tax return.
- Press **TUV 8** for problems with refund status.
- Press **WXY 9** to replay message.

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

• Read instructions on
reverse side
before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

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	

Please print
numbers
carefully as
shown:

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

DO NOT TYPE YOUR NUMBERS OR LETTERS. DO NOT USE DOLLAR SIGNS.

Your Social Security Number											
Spouse's Social Security Number											

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

--	--	--	--	--	--	--	--	--	--

FOLD HERE

(2) Active Military (1) Deceased Taxpayer Name: _____ Date of Death: ____/____/____

1 Filing Status
(1) Single (2) Married filing joint

2 Can your parents (or someone else) claim you (or your spouse) on their return? Yes No If Yes, check applicable box(es): (1) You (2) Spouse

3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ **3** _____

If you entered -0- tax on Federal Form 1040EZ, line 10,
skip lines 4 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 18. Check box:

4 If you answered No on line 2 above, singles enter 5,350.00, married filers enter 10,700.00. If you answered Yes on line 2 above: Federal Form 1040EZ filers enter amount from line E of the federal worksheet on the back of the 1040EZ **4** _____

5 Number of personal exemptions. If you answered No on line 2 above, singles enter "1" and married filers enter "2". If you answered Yes on line 2: singles enter "0"; married filers enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked. **5** _____

6 Tax table income (line 3 minus line 4) **6** _____

7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line. **7** _____

8 Nebraska personal exemption credit (line 5 multiplied by 111.00; if line 5 is -0-, enter -0-) **8** _____

9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-). **9** _____

10 Nebraska income tax withheld (attach state copy of Form[s] W-2). **10** _____

11 Nebraska earned income credit. Federal credit 98 \$ _____ .00 x .10 (10%). Attach federal return, Form 1040EZ – see instructions **11** _____

12 Add lines 10 and 11. **12** _____

13 If line 9 is greater than line 12, subtract line 12 from line 9. This is the AMOUNT YOU OWE. Pay in full with return. If over \$300, you must complete Form 2210N. See instructions **13** _____

14 If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you OVERPAID **14** _____

15 Wildlife Conservation Fund donation of \$1.00 or more **15** _____

16 Nebraska Campaign Finance contribution of \$1.00 or more. **16** _____

17 Amount of line 14 to be REFUNDED (line 14 minus total of lines 15 and 16). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days ... **17** _____

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

18a Routing Number _____ **18b Type of Account** _____ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)



(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

18c Account Number _____

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Your Signature _____ Spouse's Signature (if filing jointly, both must sign) _____	Date _____ Daytime Phone _____	Signature of Preparer if Other Than Taxpayer _____ Address _____	Date _____ Daytime Phone _____
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Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
 Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

INSTRUCTIONS

WHO CAN FILE THE 2007 FORM 1040NS? You can file Form 1040NS only if you filed the 2007 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2007 (your home was not located in Nebraska or you moved into or out of Nebraska in 2007).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit, the earned income credit, or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, a Nebraska Charitable Endowment Tax credit, or a Financial Institution Tax credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2007 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse are in the active military. See pages 4 and 13 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 15, 2008. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns (or returns without a payment), and P.O. Box 98934 if you are making a payment.**

ROUNDING TO WHOLE DOLLARS. Please round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 10. If you calculated no federal tax on line 10 of Federal Form 1040EZ check the box provided. Do not complete lines 4 through 8. Enter zero on line 9 and complete lines 10 through

18. **Caution:** If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 5,350.00 if you are single, and 10,700.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line E of the federal worksheet on the back of the Form 1040EZ.

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "111.00" on line 8. If "2" is entered on line 5, enter "222.00".

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit equal to 10% (.10) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ). You **must attach** a copy of Federal Form 1040EZ to your Nebraska return.

LINE 13, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See page 10 of instructions for Form 1040N. A tax due amount of less than \$2.00 need not be paid. If line 13 is \$300 or more, complete Nebraska Form 2210N and determine if you owe a penalty. If so, you must file Form 1040N instead of Form 1040NS. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 15, WILDLIFE CONSERVATION FUND. You can make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Wildlife Conservation Fund, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your line 14 overpayment to the Campaign Finance Limitation Cash Fund. 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 17. An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 18. See the line 44 instructions for Form 1040N on page 10 of the Nebraska Individual Income Tax Booklet.

•Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

First Name(s) and Initial(s)	Last Name
Current Home Address (Number and Street or Rural Route and Box Number)	
PLACE LABEL HERE	
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 _____, 2007 to _____, 2007 (**attach** Schedule III)

(3) Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2007 federal return)

4

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)

5

If you entered -0- tax on: Federal Form 1040EZ, line 10; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box .
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$10,700 if married-joint or qualified widow[er]; \$5,350 if single; \$7,850 if head of household; or \$5,350 if married-separate)

6

7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)

7

8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)

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 49, from **attached** Nebraska Schedule I)

12

13 Adjustments decreasing federal AGI (line 59, 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 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 38

17

FOLD HERE

FOLD HERE

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

COMPLETE REVERSE SIDE

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

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	
46 Financial institution tax credit claimed (enter amount from line 26 — see page 11 instructions)	46	
47 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	47	
48 Other adjustments increasing income (see page 11 instructions)	48	
49 Total adjustments increasing income (total lines 45, 46, 47 and 48). Enter here and on line 12, Form 1040N	49	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Nebraska booklet

50 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	50	
51 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 51 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 51 b \$ _____		
Enter total of lines 51a and 51b	51	
52 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 52 total:	52	
53 Special capital gains/extraordinary dividends deduction (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	53	
54 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	54	
55 Bonus depreciation subtraction — for add-backs in tax years 2000 through 2005. (Complete worksheet on page 12 of instructions) (attach S corporation or partnership schedule, if applicable)	55	
56 Enhanced Section 179 subtraction — for add-backs in tax years 2003, 2004 and/or 2005. (Complete worksheet on page 13 of instructions) (attach S corporation or partnership schedule, if applicable)	56	
57 Nebraska Long-Term Care Savings Plan Contribution (see instructions on page 13)	57	
58 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount:	58	
59 Total adjustments decreasing income (total lines 50 through 58). Enter here and on line 13, Form 1040N	59	

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state. See page 13 instructions.
- 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:

60 Nebraska income tax (line 17, Form 1040N)	60	
61 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	61	
62 Calculated tax credit (see instructions) Line 5 + Line 12 - Line 13 = Total _____ + _____ - _____ = _____ x Line 60 _____	62	
63 Tax due and paid to another state (do not enter amount withheld for the other state)	63	
64 Maximum tax credit (line 60, 62, or 63, whichever is least). Enter amount here and on line 20, Form 1040N	64	

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.

<p>65 Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-. List type(s) and amount: _____</p>	65	
<p>66 Adjustments as applied to Nebraska income, if any. See instructions on page 15. List type(s) and amount: _____</p>	66	
<p>67 Nebraska adjusted gross income (line 65 minus line 66)</p>	67	
<p>68 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 67 Line 5 + Line 12 - Line 13 = $\frac{\text{Total}}{\text{Total}}$ + - =</p>	68	. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>69 Tax Table income (line 14, Form 1040N)</p>	69	
<p>70 Tax from Nebraska Tax Table on line 69 income: \$ _____ , plus any additional tax from Additional Tax Rate Schedule: \$ _____ , minus credits: list type(s) _____ and amount(s) \$ _____. See instructions. Enter net result</p>	70	
<p>71 Enter personal exemption credit of \$111 for each federal exemption entered on line 4</p>	71	
<p>72 Difference (line 70 minus line 71). If less than -0-, enter -0- and apply any unused personal exemption credit against any minimum taxes on line 74.....</p>	72	
<p>73 Multiply line 72 by the ratio you computed on line 68. Enter result here and on line 15, Form 1040N</p>	73	
<p>74 Minimum or other tax, see line 16 instructions and complete worksheet on page 7. Worksheet total, \$ _____ minus any unused personal exemption credit from line 72 _____ , equals _____. Multiply this amount by line 68 ratio _____. Enter result here and on line 16, Form 1040N</p>	74	
<p>75 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children _____. Enter federal earned income credit from federal tax return: _____ x .10 (10%). Enter result here. (See line 34 instructions).....</p>	75	
<p>76 Multiply line 75 by the ratio you computed on line 68 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N</p>	76	

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.

LINE 65. 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.

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 51.

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)

Financial Institution Tax Credit claimed. If this credit is claimed and reported on line 46, include this amount on line 65.

LINE 66. Include the adjustments reported on lines 16 through 19 of Federal Form 1040A, or lines 23 through 35 of Federal

Form 1040, that apply to income from Nebraska sources. Jury duty pay, domestic production activity and penalty on early savings withdrawal are deductible only if directly related to Nebraska income reported on line 65. Payments to an IRA, a self-employed health insurance plan, or a SIMPLE or SEP plan attributed to Nebraska income included on line 65 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 66. Alimony or a student loan interest deduction may be deducted based on the ratio of line 65 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. If you had business activity in more than one state, 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.

If you claimed a bonus depreciation subtraction on line 55, or an enhanced Section 179 subtraction on line 56, include these amounts on line 66.

LINE 68. Calculate the factor to at least five decimal places and then round to four decimals. For example, if the line 68 result is .12346, round to .1235 (12.35%) before computing line 73. Even if lines 5 and 65 are negative numbers, the ratio computed in line 68 cannot exceed 100 percent.

LINE 70. Enter, from the Nebraska Tax Table, the Nebraska tax on line 69 income. Also enter any tax from the Additional Tax Rate Schedule if your federal adjusted gross income is more than \$156,400 (\$78,200 if married filing separately)—see instructions.

Partial-year residents enter any Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, Nebraska Charitable Endowment Tax credit, or credit for prior year minimum tax. See lines 16, 21, 24, 25, and 32 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 32 worksheet on page 9 to figure your refundable credit for these expenses. Enter this result on line 32. Calculate any Nebraska earned income credit on lines 75 and 76.

Nonresidents are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, a credit for child/dependent care expenses, or a Nebraska Charitable Endowment Tax credit. Nonresidents enter credit for prior year minimum tax. See line 16 instructions on page 7 of this booklet. Do not enter credits on lines 16, 21, 24, 25, 32, or 34. Line 70 cannot be less than zero.

LINE 71. Enter your credit for personal exemption(s). **Do not enter on line 19.**

LINES 75 AND 76. Complete the number of qualifying children and the federal earned income credit information. Calculate any Nebraska earned income credit. **Enter result on line 34.**

2007 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, 2007.

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 high school district, enter the high school district code where your home is located. Do **not** include any school district code not on this listing.

Take the following steps:

1. On this 2007 Public High School District Codes listing, find your **county of residence**.
2. Find the high school district (K-12) 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 County 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) **0462021**

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 (CONT.)			CEDAR (CONT.)		
Adams Central 90		0101090	Fullerton 1		0663001	Lyons-Decatur			Wayne Community 17		1490017
Blue Hill 74		0191074	Greeley-Wolbach 10		0639010	Northeast 20		1111020	Wynot 101		1414101
Doniphan-Trumbull 126		0140126	Newman Grove 13		0659013	Oakland-Craig 14		1111014	CHASE		
Hastings 18		0101018	Spalding 55		0639055	Tekamah-Herman 1		1111001	Chase County		
Kenesaw 3		0101003	St. Edward 17		0606017	BUTLER			Schools 10		1515010
Lawrence/Nelson 5		0165005	BOX BUTTE			Centennial 567		1280567	Perkins County		
Minden 503		0150503	Alliance 6		0707006	Columbus 1		1271001	Schools 20		1568020
Sandy Creek 501		0118501	Bayard 21		0762021	David City 56		1212056	Wauneta-Palisade 536		1515536
Shelton 19		0110019	Bridgeport 63		0762063	East Butler 502		1212502	CHERRY		
Silver Lake 123		0101123	Hemingford 10		0707010	Lakeview Community 5		1271005	Cody-Kilgore 30		1616030
ANTELOPE			BOYD			Raymond Central 161		1255161	District Area 11		1638011
Boone Central 1		0206001	Keya Paha County 100		0852100	Rising City 32		1212032	Gordon- Rushville 10		1681010
Clearwater 6		0202006	Lynch 36		0808036	Schuyler			Mullen 1		1646001
Creighton 13		0254013	West Boyd 50		0808050	Community 123		1219123	Theford 1		1686001
Elgin 18		0202018	BROWN			Seward 9		1280009	Valentine Community 6		1616006
Elkhorn Valley 80		0259080	Ainsworth 10		0909010	Shelby 32		1272032	CHEYENNE		
Ewing 29		0245029	Keya Paha County 100		0952100	CASS			Creek Valley 25		1725025
Neligh-Oakdale 9		0202009	Rock County 100		0975100	Ashland-Greenwood 1		1378001	Leyton 3		1717003
Orchard 49		0202049	Sandhills 71		0905071	Conestoga 56		1313056	Potter-Dix 9		1717009
Plainview 5		0270005	Valentine Community 6		0916006	Elmwood-Murdock 97		1313097	Sidney 1		1717001
ARTHUR			BUFFALO			Louisville 32		1313032	CLAY		
Arthur County 500		0303500	Amherst 119		1010119	Nebraska City 111		1366111	Adams Central 90		1801090
BANNER			Ansley 44		1021044	Plattsmouth 1		1313001	Blue Hill 74		1891074
Banner County 1		0404001	Centura 100		1047100	Syracuse-Dunbar-			Clay Center 70		1818070
Bayard 21		0462021	Elm Creek 9		1010009	Avoca 27		1366027	Davenport 47		1885047
Potter-Dix 9		0417009	Gibbon 2		1010002	Waverly 145		1355145	Doniphan-		
BLAINE			Kearney 7		1010007	Weeping Water 22		1313022	Trumbull 126		1840126
Anselmo-Merna 15		0521015	Pleasanton 105		1010105	CEDAR			Harvard 11		1818011
Loup County 25		0558025	Ravenna 69		1010069	Bloomfield			Lawrence/Nelson 5		1865005
Sandhills 71		0505071	Shelton 19		1010019	Community 586		1454586	Sandy Creek 501		1818501
Sargent 84		0521084	Sumner-Eddyville-			Coleridge 541		1414541	Shickley 54		1830054
BOONE			Miller 101		1024101	Crofton 96		1454096	Sutton 2		1818002
Boone Central 1		0606001	BURT			Hartington 8		1414008	COLFAX		
Cedar Rapids 6		0606006	Bancroft-Rosalie 20		1120020	Laurel-Concord 54		1414054	Clarkson 58		1919058
Elgin 18		0602018	Logan View 594		1127594	Newcastle 24		1426024	Dodge 46		1927046
Elkhorn Valley 80		0659080				Randolph 45		1414045	Howells 59		1919059
						Wausa 576		1454576			

2007 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 (CONT.)			GARDEN			HOLT		
Leigh Community 39		1919039	Fremont 1		2727001	Creek Valley 25		3525025	Burwell 100		4536100
North Bend Central 595		1927595	Logan View 594		2727594	Garden County 1		3535001	Chambers 137		4545137
Schuyler Community 123		1919123	North Bend Central 595		2727595	South Platte 95		3525095	Clearwater 6		4502006
CUMING			Oakland-Craig 14		2711014	GARFIELD			Ewing 29		4545029
Bancroft-Rosalie 20		2020020	Scribner-Snyder 62		2727062	Burwell 100		3636100	Lynch 36		4508036
Dodge 46		2027046	West Point 1		2720001	Chambers 137		3645137	O'Neill 7		4545007
Howells 59		2019059	DOUGLAS			Ord 5		3688005	Orchard 49		4502049
Logan View 594		2027594	Omaha 1		2828001	Wheeler Central 45		3692045	Stuart 44		4545044
Lyons-Decatur Northeast 20		2011020	Arlington 24		2889024	GOSPER			Verdigre 583		4554583
Oakland-Craig 14		2011014	Bennington 59		2828059	Arapahoe 18		3733018	West Boyd 50		4508050
Pender 1		2087001	Douglas County West Community 15		2828015	Bertrand 54		3769054	West Holt 239		4545239
Scribner-Snyder 62		2027062	Elkhorn 10		2828010	Cambridge 21		3733021	Wheeler Central 45		4592045
West Point 1		2020001	Fremont 1		2827001	Elwood 30		3737030	HOOKER		
Wisner-Pilger 30		2020030	Ft. Calhoun 3		2889003	Eustis-Farnam 95		3732095	Mullen 1		4646001
CUSTER			Gretna 37		2877037	Lexington 1		3724001	HOWARD		
Anselmo-Merna 15		2121015	Millard 17		2828017	Southern Valley 540		3733540	Centura 100		4747100
Ansley 44		2121044	Ralston 54		2828054	GRANT			Elba 103		4747103
Arcadia 21		2188021	Westside Community 66		2828066	District Area 11		3838011	Greeley-Wolbach 10		4739010
Arnold 89		2121089	DUNDY			GREELEY			Loup City 1		4782001
Broken Bow 25		2121025	Chase County Schools 10		2915010	Cedar Rapids 6		3906006	North Loup Scotia 501		4739501
Callaway 180		2121180	Dundy County 117		2929117	Greeley-Wolbach 10		3939010	Northwest 82		4740082
Cozad 11		2124011	Wauneta-Palisade 536		2915536	North Loup Scotia 501		3939501	Palmer 49		4761049
Gothenburg 20		2124020	FILLMORE			Ord 5		3988005	St. Paul 1		4747001
Litchfield 15		2182015	Bruning 94		3085094	Spalding 55		3939055	JEFFERSON		
Loup County 25		2158025	Davenport 47		3085047	St. Paul 1		3947001	Diller-Odell 100		4834100
Ord 5		2188005	Exeter-Milligan 1		3030001	Wheeler Central 45		3992045	Fairbury 8		4848008
Sandhills 71		2105071	Fillmore Central 25		3030025	HALL			Meridian 303		4848303
Sargent 84		2121084	Friend 68		3076068	Adams Central 90		4001090	Tri County 300		4848300
Sumner-Eddyville-Miller 101		2124101	Heartland Community 96		3093096	Aurora 504		4041504	JOHNSON		
DAKOTA			McCool Junction 83		3093083	Centura 100		4047100	Daniel Freeman 34		4934034
Allen 70		2226070	Meridian 303		3048303	Doniphon-Trumbull 126		4040126	Humboldt-Table Rock-Steinauer 70		4974070
Emerson-Hubbard 561		2226561	Shickley 54		3030054	Grand Island 2		4040002	Johnson-Brock 23		4964023
Homer 31		2222031	Sutton 2		3018002	Kenesaw 3		4001003	Johnson County 50		4949050
Ponca 1		2226001	FRANKLIN			Northwest 82		4040082	Lewiston 69		4967069
South Sioux City 11		2222011	Alma 2		3142002	Shelton 19		4010019	Sterling 33		4949033
DAWES			Franklin 506		3131506	Wood River Rural 83		4040083	Syracuse-Dunbar-Avoca 27		4966027
Chadron 2		2323002	Minden 503		3150503	HAMILTON			KEARNEY		
Crawford 71		2323071	Red Cloud Community 2		3191002	Aurora 504		4141504	Adams Central 90		5001090
Hay Springs 3		2381003	Silver Lake 123		3101123	Central City 4		4161004	Axtell Community 501		5050501
Hemingford 10		2307010	Wilcox-Hildreth 1		3150001	Doniphon-Trumbull 126		4140126	Gibbon 2		5010002
Sioux County 500		2383500	FRONTIER			Giltner 2		4141002	Kearney 7		5010007
DAWSON			Arapahoe 18		3233018	Hampton 91		4141091	Kenesaw 3		5001003
Callaway 180		2421180	Cambridge 21		3233021	Harvard 11		4118011	Minden 503		5050503
Cozad 11		2424011	Elwood 30		3237030	Heartland Community 96		4193096	Shelton 19		5010019
Elm Creek 9		2410009	Eustis-Farnam 95		3232095	High Plains Community 75		4172075	Silver Lake 123		5001123
Elwood 30		2437030	Hayes Center 79		3243079	Sutton 2		4118002	Wilcox-Hildreth 1		5050001
Eustis-Farnam 95		2432095	Maywood 46		3232046	HARLAN			KEITH		
Gothenburg 20		2424020	McCook 17		3273017	Alma 2		4242002	Arthur County 500		5103500
Lexington 1		2424001	Medicine Valley 125		3232125	Franklin 506		4231506	Garden County 1		5135001
Overton 4		2424004	Southwest 179		3273179	Holdrege 44		4269044	Ogallala 1		5151001
Sumner-Eddyville-Miller 101		2424101	FURNAS			Loomis 55		4269055	Paxton Consolidated 6		5151006
DEUEL			Alma 2		3342002	Southern Valley 540		4233540	Perkins County Schools 20		5168020
Creek Valley 25		2525025	Arapahoe 18		3333018	Wilcox-Hildreth 1		4250001	South Platte 95		5125095
South Platte 95		2525095	Cambridge 21		3333021	HAYES			KEYA PAHA		
DIXON			Southern Valley 540		3333540	Hayes Center 79		4343079	Keya Paha County 100		5252100
Allen 70		2626070	Southwest 179		3373179	Maywood 46		4332046	KIMBALL		
Emerson-Hubbard 561		2626561	GAGE			McCook 17		4373017	Kimball 1		5353001
Hartington 8		2614008	Beatrice 15		3434015	Stratton 8		4344008	Potter-Dix 9		5317009
Laurel-Concord 54		2614054	Crete 2		3476002	Wallace 65R		4356565	KNOX		
Newcastle 24		2626024	Daniel Freeman 34		3434034	Wauneta-Palisade 536		4315536	Bloomfield Community 586		5454586
Ponca 1		2626001	Diller-Odell 100		3434100	HITCHCOCK			Creighton 13		5454013
Wakefield 560		2690560	Lewiston 69		3467069	Culbertson 1		4444001	Crofton 96		5454096
Wayne Community 17		2690017	Norris 160		3455160	Hayes Center 79		4443079	Lynch 36		5408036
Wynot 101		2614101	Southern 1		3434001	McCook 17		4473017	Niobrara 501		5454501
DODGE			Tri County 300		3448300	Stratton 8		4444008	Orchard 49		5402049
Arlington 24		2789024	Wilber-Clatonia 82		3476082	Trenton 11		4444011	Osmond 542		5470542
Dodge 46		2727046									

2007 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	Plainview 5		7070005	Wahoo 39		7878039
Santee Community 505		5454505	Fullerton 1		6363001	Randolph 45		7014045	Waverly 145		7855145
Verdigre 583		5454583	Greeley-Wolbach 10		6339010	Wausa 576		7054576	Yutan 9		7878009
Wausa 576		5454576	High Plains Community 75		6372075	PLATTE			SCOTTS BLUFF		
LANCASTER			Palmer 49		6361049	Clarkson 58		7119058	Banner County 1		7904001
Lincoln 1		5555001	St. Edward 17		6306017	Columbus 1		7171001	Bayard 21		7962021
Crete 2		5576002	Twin River 30		6363030	David City 56		7112056	Gering 16		7979016
Daniel Freeman 34		5534034	NEMAHA			Humphrey 67		7171067	Minatare 2		7979002
Malcolm 148		5555148	Auburn 29		6464029	Lakeview Community 5		7171005	Mitchell 31		7979031
Milford 5		5580005	Falls City 56		6474056	Leigh Community 39		7119039	Morrill 11		7979011
Norris 160		5555160	Humboldt-Table Rock-Steinauer 70		6474070	Madison 1		7159001	Scottsbluff 32		7979032
Palmyra OR1		5566501	Johnson-Brock 23		6464023	Newman Grove 13		7159013	SEWARD		
Raymond Central 161		5555161	Johnson County 50		6449050	St. Edward 17		7106017	Centennial 567		8080567
Waverly 145		5555145	Nebraska City 111		6466111	Twin River 30		7163030	Crete 2		8076002
Wilber-Clatonia 82		5576082	Southeast RN1		6474501	POLK			David City 56		8012056
LINCOLN			NUCKOLLS			Centennial 567		7280567	Dorchester 44		8076044
Arnold 89		5621089	Davenport 47		6585047	Columbus 1		7271001	East Butler 502		8012502
Brady 6		5656006	Deshler 60		6585060	Cross County 15		7272015	Exeter-Milligan 1		8030001
Eustis-Farnam 95		5632095	Lawrence/Nelson 5		6565005	High Plains Community 75		7272075	Friend 68		8076068
Gothenburg 20		5624020	Sandy Creek 501		6518501	Osceola 19		7272019	Malcolm 148		8055148
Hershey 37		5656037	Superior 11		6565011	Rising City 32		7212032	Milford 5		8080005
Maxwell 7		5656007	Thayer Central Community 70		6585070	Shelby 32		7272032	Raymond Central 161		8055161
Maywood 46		5632046	OTOE			Twin River 30		7263030	Seward 9		8080009
McPherson County 90		5660090	Conestoga 56		6613056	RED WILLOW			SHERIDAN		
Medicine Valley 125		5632125	Daniel Freeman 34		6634034	Cambridge 21		7333021	Alliance 6		8107006
North Platte 1		5656001	Elmwood-Murdock 97		6613097	Culbertson 1		7344001	Chadron 2		8123002
Paxton Consolidated 6		5651006	Johnson-Brock 23		6664023	McCook 17		7373017	District Area 11		8138011
Perkins County Schools 20		5668020	Johnson County 50		6649050	Southwest 179		7373179	Gordon- Rushville 10		8181010
Stapleton 501		5657501	Nebraska City 111		6666111	RICHARDSON			Hay Springs 3		8181003
Sutherland 55		5656055	Norris 160		6655160	Falls City 56		7474056	Hemingford 10		8107010
Wallace 65R		5656565	Palmyra OR1		6666501	Humboldt-Table Rock-Steinauer 70		7474070	SHERMAN		
LOGAN			Sterling 33		6649033	Johnson-Brock 23		7464023	Arcadia 21		8288021
Arnold 89		5721089	Syracuse-Dunbar-Avoca 27		6666027	Pawnee City 1		7467001	Centura 100		8247100
Sandhills 71		5705071	Waverly 145		6655145	SE Nebraska Consolidated 501		7474501	Elba 103		8247103
Stapleton 501		5757501	PAWNEE			ROCK			Litchfield 15		8282015
LOUP			Diller-Odell 100		6734100	Ainsworth 10		7509010	Loup City 1		8282001
Loup County 25		5858025	Humboldt-Table Rock-Steinauer 70		6774070	Rock County 100		7575100	North Loup Scotia 501		8239501
Sandhills 71		5805071	Johnson-Brock 23		6764023	SALINE			Pleasanton 105		8210105
Sargent 84		5821084	Johnson County 50		6749050	Crete 2		7676002	Ravenna 69		8210069
MADISON			Lewiston 69		6767069	Dorchester 44		7676044	SIoux		
Battle Creek 5		5959005	Pawnee City 1		6767001	Exeter-Milligan 1		7630001	Crawford 71		8323071
Elkhorn Valley 80		5959080	Southern 1		6734001	Friend 68		7676068	Mitchell 31		8379031
Humphrey 67		5971067	PERKINS			Meridian 303		7648303	Morrill 11		8379011
Madison 1		5959001	Hayes Center 79		6843079	Milford 5		7680005	Sioux County 500		8383500
Newman Grove 13		5959013	Ogallala 1		6851001	Tri County 300		7648300	STANTON		
Norfolk 2		5959002	Paxton Consolidated 6		6851006	Wilber-Clatonia 82		7676082	Clarkson 58		8419058
MCPHERSON			Perkins County Schools 20		6868020	SARPY			Howells 59		8419059
Arthur County 500		6003500	South Platte 95		6825095	Ashland-Greenwood 1		7778001	Leigh Community 39		8419039
McPherson County 90		6060090	Wallace 65R		6856565	Bellevue 1		7777001	Madison 1		8459001
Stapleton 501		6057501	PHELPS			Gretna 37		7777037	Norfolk 2		8459002
MERRICK			Axtell Community 501		6950501	Louisville 32		7713032	Stanton 3		8484003
Central City 4		6161004	Bertrand 54		6969054	Millard 17		7728017	Winside 595		8490595
Fullerton 1		6163001	Elm Creek 9		6910009	Omaha 1		7728001	Wisner-Pilger 30		8420030
Grand Island 2		6140002	Holdrege 44		6969044	Papillion-LaVista 27		7777027	THAYER		
High Plains Community 75		6172075	Kearney 7		6910007	South Sarpy 46		7777046	Bruning 94		8585094
Northwest 82		6140082	Loomis 55		6969055	SAUNDERS			Davenport 47		8585047
Palmer 49		6161049	Overton 4		6924004	Ashland-Greenwood 1		7878001	Deshler 60		8585060
Twin River 30		6163030	Wilcox-Hildreth 1		6950001	Cedar Bluffs 107		7878107	Fairbury 8		8548008
MORRILL			PIERCE			David City 56		7812056	Meridian 303		8548303
Alliance 6		6207006	Battle Creek 5		7059005	East Butler 502		7812502	Shickley 54		8530054
Banner County 1		6204001	Creighton 13		7054013	Fremont 1		7827001	Superior 11		8565011
Bayard 21		6262021	Elkhorn Valley 80		7059080	Mead 72		7878072	Thayer Central Community 70		8585070
Bridgeport 63		6262063	Neligh-Oakdale 9		7002009	North Bend Central 595		7827595	THOMAS		
Garden County 1		6235001	Norfolk 2		7059002	Prague 104		7878104	Mullen 1		8646001
Leyton 3		6217003	Osmond 542		7070542	Raymond Central 161		7855161	Sandhills 71		8605071
Scottsbluff 32		6279032	Pierce 2		7070002	Schuyler Community 123		7819123	Theford 1		8686001
MORRILL			PIERCE			THURSTON			THURSTON		
Alliance 6		6207006	Battle Creek 5		7059005	Bancroft-Rosalie 20		8720020	THURSTON		
Banner County 1		6204001	Creighton 13		7054013	Emerson-Hubbard 561		8726561	THURSTON		
Bayard 21		6262021	Elkhorn Valley 80		7059080	Homer 31		8722031	THURSTON		
Bridgeport 63		6262063	Neligh-Oakdale 9		7002009	THURSTON			THURSTON		
Garden County 1		6235001	Norfolk 2		7059002	THURSTON			THURSTON		
Leyton 3		6217003	Osmond 542		7070542	THURSTON			THURSTON		
Scottsbluff 32		6279032	Pierce 2		7070002	THURSTON			THURSTON		

2007 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 (CONT.)			WASHINGTON (CONT.)			WEBSTER			YORK		
Lyons-Decatur			Bennington 59		8928059	Adams Central 90		9101090	Centennial 567		9380567
Northeast 20		8711020	Blair Community 1		8989001	Blue Hill 74		9191074	Cross County 15		9372015
Pender 1		8787001	Fort Calhoun			Lawrence/Nelson 5		9165005	Exeter-Milligan 1		9330001
Umo N Ho Nation			Community 3		8989003	Red Cloud			Hampton 91		9341091
Sch. 16		8787016	Logan View 594		8927594	Community 2		9191002	Heartland		
Wakefield 560		8790560	Tekamah-Herman 1		8911001	Silver Lake 123		9101123	Community 96		9393096
Walthill 13		8787013	WAYNE			Superior 11		9165011	High Plains		
Winnebago 17		8787017	Laurel-Concord 54		9014054	WHEELER			Community 75		9372075
VALLEY			Norfolk 2		9059002	Chambers 137		9245137	McCool Junction 83		9393083
Arcadia 21		8888021	Pender 1		9087001	Clearwater 6		9202006	Sutton 2		9318002
Burwell 100		8836100	Pierce 2		9070002	Elgin 18		9202018	York 12		9393012
Loup City 1		8882001	Randolph 45		9014045	Ewing 29		9245029			
North Loup Scotia 501		8839501	Wakefield 560		9090560	Spalding 55		9239055			
Ord 5		8888005	Wayne Community 17		9090017	Wheeler Central 45		9292045			
WASHINGTON			Winside 595		9090595						
Arlington 24		8989024	Wisner-Pilger 30		9020030						

2007 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 \$24,075. First they find the \$24,060-24,110 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 \$811. This is the tax amount they must write on line 15 of their Form 1040N.

EXAMPLE

At least		But less than		Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—							
23,910	23,960	930	806	930	809		
23,960	24,010	933	808	933	811		
24,010	24,060	935	810	935	813		
24,060	24,110	938	811	938	814		
24,110	24,160	940	813	940	816		

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 \$156,400 (\$78,200 if married filing separately), be sure to complete the Nebraska Tax Worksheet on page 29 to determine your Nebraska tax.

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	55	55	4,210	4,260	127	108	127	108
60	110	2	2	2	2	2,160	2,210	56	56	56	56	4,260	4,310	129	110	129	110
110	160	3	3	3	3	2,210	2,260	57	57	57	57	4,310	4,360	131	111	131	111
160	210	5	5	5	5	2,260	2,310	58	58	58	58	4,360	4,410	132	112	132	112
210	260	6	6	6	6	2,310	2,360	60	60	60	60	4,410	4,460	134	114	134	114
260	310	7	7	7	7	2,360	2,410	61	61	61	61	4,460	4,510	136	115	136	115
310	360	9	9	9	9	2,410	2,460	63	62	63	62	4,510	4,560	138	116	138	116
360	410	10	10	10	10	2,460	2,510	64	64	64	64	4,560	4,610	139	117	139	118
410	460	11	11	11	11	2,510	2,560	66	65	66	65	4,610	4,660	141	119	141	120
460	510	12	12	12	12	2,560	2,610	68	66	68	66	4,660	4,710	143	120	143	122
510	560	14	14	14	14	2,610	2,660	70	67	70	67	4,710	4,760	145	121	145	124
560	610	15	15	15	15	2,660	2,710	72	69	72	69	4,760	4,810	147	122	147	125
610	660	16	16	16	16	2,710	2,760	73	70	73	70	4,810	4,860	148	124	148	127
660	710	18	18	18	18	2,760	2,810	75	71	75	71	4,860	4,910	150	126	150	129
710	760	19	19	19	19	2,810	2,860	77	73	77	73	4,910	4,960	152	128	152	131
760	810	20	20	20	20	2,860	2,910	79	74	79	74	4,960	5,010	154	129	154	133
810	860	21	21	21	21	2,910	2,960	81	75	81	75	5,010	5,060	156	131	156	134
860	910	23	23	23	23	2,960	3,010	82	76	82	76	5,060	5,110	157	133	157	136
910	960	24	24	24	24	3,010	3,060	84	78	84	78	5,110	5,160	159	135	159	138
960	1,010	25	25	25	25	3,060	3,110	86	79	86	79	5,160	5,210	161	137	161	140
1,010	1,060	26	26	26	26	3,110	3,160	88	80	88	80	5,210	5,260	163	138	163	141
1,060						3,160						5,260					
1,060	1,110	28	28	28	28	3,160	3,210	89	82	89	82	5,260	5,310	164	140	164	143
1,110	1,160	29	29	29	29	3,210	3,260	91	83	91	83	5,310	5,360	166	142	166	145
1,160	1,210	30	30	30	30	3,260	3,310	93	84	93	84	5,360	5,410	168	144	168	147
1,210	1,260	32	32	32	32	3,310	3,360	95	85	95	85	5,410	5,460	170	146	170	149
1,260	1,310	33	33	33	33	3,360	3,410	97	87	97	87	5,460	5,510	172	147	172	150
1,310	1,360	34	34	34	34	3,410	3,460	98	88	98	88	5,510	5,560	173	149	173	152
1,360	1,410	35	35	35	35	3,460	3,510	100	89	100	89	5,560	5,610	175	151	175	154
1,410	1,460	37	37	37	37	3,510	3,560	102	90	102	90	5,610	5,660	177	153	177	156
1,460	1,510	38	38	38	38	3,560	3,610	104	92	104	92	5,660	5,710	179	154	179	158
1,510	1,560	39	39	39	39	3,610	3,660	106	93	106	93	5,710	5,760	180	156	180	159
1,560	1,610	41	41	41	41	3,660	3,710	107	94	107	94	5,760	5,810	182	158	182	161
1,610	1,660	42	42	42	42	3,710	3,760	109	96	109	96	5,810	5,860	184	160	184	163
1,660	1,710	43	43	43	43	3,760	3,810	111	97	111	97	5,860	5,910	186	162	186	165
1,710	1,760	44	44	44	44	3,810	3,860	113	98	113	98	5,910	5,960	188	163	188	166
1,760	1,810	46	46	46	46	3,860	3,910	114	99	114	99	5,960	6,010	189	165	189	168
1,810	1,860	47	47	47	47	3,910	3,960	116	101	116	101	6,010	6,060	191	167	191	170
1,860	1,910	48	48	48	48	3,960	4,010	118	102	118	102	6,060	6,110	193	169	193	172
1,910	1,960	50	50	50	50	4,010	4,060	120	103	120	103	6,110	6,160	195	171	195	174
1,960	2,010	51	51	51	51	4,060	4,110	122	105	122	105	6,160	6,210	197	172	197	175
2,010	2,060	52	52	52	52	4,110	4,160	123	106	123	106	6,210	6,260	198	174	198	177
2,060	2,110	53	53	53	53	4,160	4,210	125	107	125	107	6,260	6,310	200	176	200	179

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

Continued on next page

2007 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	178	202	181	9,460	9,510	314	290	314	293	12,610	12,660	427	403	427	406
6,360	6,410	204	179	204	182	9,510	9,560	316	292	316	295	12,660	12,710	429	404	429	407
6,410	6,460	205	181	205	184	9,560	9,610	318	294	318	297	12,710	12,760	430	406	430	409
6,460	6,510	207	183	207	186	9,610	9,660	320	295	320	299	12,760	12,810	432	408	432	411
6,510	6,560	209	185	209	188	9,660	9,710	322	297	322	300	12,810	12,860	434	410	434	413
6,560	6,610	211	187	211	190	9,710	9,760	323	299	323	302	12,860	12,910	436	412	436	415
6,610	6,660	213	188	213	191	9,760	9,810	325	301	325	304	12,910	12,960	438	413	438	416
6,660	6,710	214	190	214	193	9,810	9,860	327	303	327	306	12,960	13,010	439	415	439	418
6,710	6,760	216	192	216	195	9,860	9,910	329	304	329	307	13,010	13,060	441	417	441	420
6,760	6,810	218	194	218	197	9,910	9,960	330	306	330	309	13,060	13,110	443	419	443	422
6,810	6,860	220	196	220	199	9,960	10,010	332	308	332	311	13,110	13,160	445	420	445	423
6,860	6,910	222	197	222	200	10,010	10,060	334	310	334	313	13,160	13,210	446	422	446	425
6,910	6,960	223	199	223	202	10,060	10,110	336	312	336	315	13,210	13,260	448	424	448	427
6,960	7,010	225	201	225	204	10,110	10,160	338	313	338	316	13,260	13,310	450	426	450	429
7,010	7,060	227	203	227	206	10,160	10,210	339	315	339	318	13,310	13,360	452	428	452	431
7,060	7,110	229	204	229	207	10,210	10,260	341	317	341	320	13,360	13,410	454	429	454	432
7,110	7,160	230	206	230	209	10,260	10,310	343	319	343	322	13,410	13,460	455	431	455	434
7,160	7,210	232	208	232	211	10,310	10,360	345	320	345	324	13,460	13,510	457	433	457	436
7,210	7,260	234	210	234	213	10,360	10,410	347	322	347	325	13,510	13,560	459	435	459	438
7,260	7,310	236	212	236	215	10,410	10,460	348	324	348	327	13,560	13,610	461	437	461	440
7,310	7,360	238	213	238	216	10,460	10,510	350	326	350	329	13,610	13,660	463	438	463	441
7,360						10,510						13,660					
7,360	7,410	239	215	239	218	10,510	10,560	352	328	352	331	13,660	13,710	464	440	464	443
7,410	7,460	241	217	241	220	10,560	10,610	354	329	354	332	13,710	13,760	466	442	466	445
7,460	7,510	243	219	243	222	10,610	10,660	355	331	355	334	13,760	13,810	468	444	468	447
7,510	7,560	245	221	245	224	10,660	10,710	357	333	357	336	13,810	13,860	470	445	470	448
7,560	7,610	247	222	247	225	10,710	10,760	359	335	359	338	13,860	13,910	471	447	471	450
7,610	7,660	248	224	248	227	10,760	10,810	361	337	361	340	13,910	13,960	473	449	473	452
7,660	7,710	250	226	250	229	10,810	10,860	363	338	363	341	13,960	14,010	475	451	475	454
7,710	7,760	252	228	252	231	10,860	10,910	364	340	364	343	14,010	14,060	477	453	477	456
7,760	7,810	254	229	254	232	10,910	10,960	366	342	366	345	14,060	14,110	479	454	479	457
7,810	7,860	255	231	255	234	10,960	11,010	368	344	368	347	14,110	14,160	480	456	480	459
7,860	7,910	257	233	257	236	11,010	11,060	370	345	370	348	14,160	14,210	482	458	482	461
7,910	7,960	259	235	259	238	11,060	11,110	371	347	371	350	14,210	14,260	484	460	484	463
7,960	8,010	261	237	261	240	11,110	11,160	373	349	373	352	14,260	14,310	486	461	486	465
8,010	8,060	263	238	263	241	11,160	11,210	375	351	375	354	14,310	14,360	488	463	488	466
8,060	8,110	264	240	264	243	11,210	11,260	377	353	377	356	14,360	14,410	489	465	489	468
8,110	8,160	266	242	266	245	11,260	11,310	379	354	379	357	14,410	14,460	491	467	491	470
8,160	8,210	268	244	268	247	11,310	11,360	380	356	380	359	14,460	14,510	493	469	493	472
8,210	8,260	270	246	270	249	11,360	11,410	382	358	382	361	14,510	14,560	495	470	495	473
8,260	8,310	272	247	272	250	11,410	11,460	384	360	384	363	14,560	14,610	496	472	496	475
8,310	8,360	273	249	273	252	11,460	11,510	386	362	386	365	14,610	14,660	498	474	498	477
8,360	8,410	275	251	275	254	11,510	11,560	388	363	388	366	14,660	14,710	500	476	500	479
8,410						11,560						14,710					
8,410	8,460	277	253	277	256	11,560	11,610	389	365	389	368	14,710	14,760	502	478	502	481
8,460	8,510	279	254	279	257	11,610	11,660	391	367	391	370	14,760	14,810	504	479	504	482
8,510	8,560	280	256	280	259	11,660	11,710	393	369	393	372	14,810	14,860	505	481	505	484
8,560	8,610	282	258	282	261	11,710	11,760	395	370	395	373	14,860	14,910	507	483	507	486
8,610	8,660	284	260	284	263	11,760	11,810	396	372	396	375	14,910	14,960	509	485	509	488
8,660	8,710	286	262	286	265	11,810	11,860	398	374	398	377	14,960	15,010	511	486	511	490
8,710	8,760	288	263	288	266	11,860	11,910	400	376	400	379	15,010	15,060	513	488	513	491
8,760	8,810	289	265	289	268	11,910	11,960	402	378	402	381	15,060	15,110	514	490	514	493
8,810	8,860	291	267	291	270	11,960	12,010	404	379	404	382	15,110	15,160	516	492	516	495
8,860	8,910	293	269	293	272	12,010	12,060	405	381	405	384	15,160	15,210	518	494	518	497
8,910	8,960	295	270	295	274	12,060	12,110	407	383	407	386	15,210	15,260	520	495	520	498
8,960	9,010	297	272	297	275	12,110	12,160	409	385	409	388	15,260	15,310	521	497	521	500
9,010	9,060	298	274	298	277	12,160	12,210	411	387	411	390	15,310	15,360	523	499	523	502
9,060	9,110	300	276	300	279	12,210	12,260	413	388	413	391	15,360	15,410	525	501	525	504
9,110	9,160	302	278	302	281	12,260	12,310	414	390	414	393	15,410	15,460	527	503	527	506
9,160	9,210	304	279	304	282	12,310	12,360	416	392	416	395	15,460	15,510	529	504	529	507
9,210	9,260	305	281	305	284	12,360	12,410	418	394	418	397	15,510	15,560	530	506	530	509
9,260	9,310	307	283	307	286	12,410	12,460	420	395	420	398	15,560	15,610	532	508	532	511
9,310	9,360	309	285	309	288	12,460	12,510	421	397	421	400	15,610	15,660	534	510	534	513
9,360	9,410	311	287	311	290	12,510	12,560	423	399	423	402	15,660	15,710	536	511	536	515
9,410	9,460	313	288	313	291	12,560	12,610	425	401	425	404	15,710	15,760	537	513	537	516

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

Continued on next page

2007 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	515	539	518	18,910	18,960	674	627	674	631	22,060	22,110	835	740	835	743
15,810	15,860	541	517	541	520	18,960	19,010	677	629	677	632	22,110	22,160	838	742	838	745
15,860	15,910	543	519	543	522	19,010	19,060	679	631	679	634	22,160	22,210	840	744	840	747
15,910	15,960	545	520	545	523	19,060	19,110	682	633	682	636	22,210	22,260	843	745	843	748
15,960	16,010	546	522	546	525	19,110	19,160	684	635	684	638	22,260	22,310	846	747	846	750
16,010	16,060	548	524	548	527	19,160	19,210	687	636	687	639	22,310	22,360	848	749	848	752
16,060	16,110	550	526	550	529	19,210	19,260	689	638	689	641	22,360	22,410	851	751	851	754
16,110	16,160	552	528	552	531	19,260	19,310	692	640	692	643	22,410	22,460	853	752	853	755
16,160	16,210	554	529	554	532	19,310	19,360	694	642	694	645	22,460	22,510	856	754	856	757
16,210	16,260	555	531	555	534	19,360	19,410	697	644	697	647	22,510	22,560	858	756	858	759
16,260	16,310	557	533	557	536	19,410	19,460	700	645	700	648	22,560	22,610	861	758	861	761
16,310	16,360	559	535	559	538	19,460	19,510	702	647	702	650	22,610	22,660	863	760	863	763
16,360	16,410	561	536	561	539	19,510	19,560	705	649	705	652	22,660	22,710	866	761	866	764
16,410	16,460	562	538	562	541	19,560	19,610	707	651	707	654	22,710	22,760	869	763	869	766
16,460	16,510	564	540	564	543	19,610	19,660	710	652	710	656	22,760	22,810	871	765	871	768
16,510	16,560	566	542	566	545	19,660	19,710	712	654	712	657	22,810	22,860	874	767	874	770
16,560	16,610	568	544	568	547	19,710	19,760	715	656	715	659	22,860	22,910	876	769	876	772
16,610	16,660	570	545	570	548	19,760	19,810	718	658	718	661	22,910	22,960	879	770	879	773
16,660	16,710	571	547	571	550	19,810	19,860	720	660	720	663	22,960	23,010	881	772	881	775
16,710	16,760	573	549	573	552	19,860	19,910	723	661	723	664	23,010	23,060	884	774	884	777
16,760	16,810	575	551	575	554	19,910	19,960	725	663	725	666	23,060	23,110	886	776	886	779
16,810						19,960						23,110					
16,810	16,860	577	553	577	556	19,960	20,010	728	665	728	668	23,110	23,160	889	777	889	780
16,860	16,910	579	554	579	557	20,010	20,060	730	667	730	670	23,160	23,210	892	779	892	782
16,910	16,960	580	556	580	559	20,060	20,110	733	669	733	672	23,210	23,260	894	781	894	784
16,960	17,010	582	558	582	561	20,110	20,160	735	670	735	673	23,260	23,310	897	783	897	786
17,010	17,060	584	560	584	563	20,160	20,210	738	672	738	675	23,310	23,360	899	785	899	788
17,060	17,110	586	561	586	564	20,210	20,260	741	674	741	677	23,360	23,410	902	786	902	789
17,110	17,160	587	563	587	566	20,260	20,310	743	676	743	679	23,410	23,460	904	788	904	791
17,160	17,210	589	565	589	568	20,310	20,360	746	677	746	681	23,460	23,510	907	790	907	793
17,210	17,260	591	567	591	570	20,360	20,410	748	679	748	682	23,510	23,560	910	792	910	795
17,260	17,310	593	569	593	572	20,410	20,460	751	681	751	684	23,560	23,610	912	794	912	797
17,310	17,360	595	570	595	573	20,460	20,510	753	683	753	686	23,610	23,660	915	795	915	798
17,360	17,410	596	572	596	575	20,510	20,560	756	685	756	688	23,660	23,710	917	797	917	800
17,410	17,460	598	574	598	577	20,560	20,610	758	686	758	689	23,710	23,760	920	799	920	802
17,460	17,510	600	576	600	579	20,610	20,660	761	688	761	691	23,760	23,810	922	801	922	804
17,510	17,560	602	578	602	581	20,660	20,710	764	690	764	693	23,810	23,860	925	802	925	805
17,560	17,610	605	579	605	582	20,710	20,760	766	692	766	695	23,860	23,910	927	804	927	807
17,610	17,660	607	581	607	584	20,760	20,810	769	694	769	697	23,910	23,960	930	806	930	809
17,660	17,710	610	583	610	586	20,810	20,860	771	695	771	698	23,960	24,010	933	808	933	811
17,710	17,760	613	585	613	588	20,860	20,910	774	697	774	700	24,010	24,060	935	810	935	813
17,760	17,810	615	586	615	589	20,910	20,960	776	699	776	702	24,060	24,110	938	811	938	814
17,810	17,860	618	588	618	591	20,960	21,010	779	701	779	704	24,110	24,160	940	813	940	816
17,860						21,010						24,160					
17,860	17,910	620	590	620	593	21,010	21,060	782	702	782	705	24,160	24,210	943	815	943	818
17,910	17,960	623	592	623	595	21,060	21,110	784	704	784	707	24,210	24,260	945	817	945	820
17,960	18,010	625	594	625	597	21,110	21,160	787	706	787	709	24,260	24,310	948	818	948	822
18,010	18,060	628	595	628	598	21,160	21,210	789	708	789	711	24,310	24,360	950	820	950	823
18,060	18,110	630	597	630	600	21,210	21,260	792	710	792	713	24,360	24,410	953	822	953	825
18,110	18,160	633	599	633	602	21,260	21,310	794	711	794	714	24,410	24,460	956	824	956	827
18,160	18,210	636	601	636	604	21,310	21,360	797	713	797	716	24,460	24,510	958	826	958	829
18,210	18,260	638	603	638	606	21,360	21,410	799	715	799	718	24,510	24,560	961	827	961	830
18,260	18,310	641	604	641	607	21,410	21,460	802	717	802	720	24,560	24,610	963	829	963	832
18,310	18,360	643	606	643	609	21,460	21,510	805	719	805	722	24,610	24,660	966	831	966	834
18,360	18,410	646	608	646	611	21,510	21,560	807	720	807	723	24,660	24,710	968	833	968	836
18,410	18,460	648	610	648	613	21,560	21,610	810	722	810	725	24,710	24,760	971	835	971	838
18,460	18,510	651	611	651	614	21,610	21,660	812	724	812	727	24,760	24,810	974	836	974	839
18,510	18,560	654	613	654	616	21,660	21,710	815	726	815	729	24,810	24,860	976	838	976	841
18,560	18,610	656	615	656	618	21,710	21,760	817	727	817	730	24,860	24,910	979	840	979	843
18,610	18,660	659	617	659	620	21,760	21,810	820	729	820	732	24,910	24,960	981	842	981	845
18,660	18,710	661	619	661	622	21,810	21,860	822	731	822	734	24,960	25,010	984	843	984	847
18,710	18,760	664	620	664	623	21,860	21,910	825	733	825	736	25,010	25,060	986	845	986	848
18,760	18,810	666	622	666	625	21,910	21,960	828	735	828	738	25,060	25,110	989	847	989	850
18,810	18,860	669	624	669	627	21,960	22,010	830	736	830	739	25,110	25,160	991	849	991	852
18,860	18,910	671	626	671	629	22,010	22,060	833	738	833	741	25,160	25,210	994	851	994	854

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

Continued on next page

2007 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	997	852	997	855	28,360	28,410	1,182	965	1,182	974	31,510	31,560	1,397	1,077	1,397	1,135
25,260	25,310	999	854	999	857	28,410	28,460	1,185	967	1,185	976	31,560	31,610	1,401	1,079	1,401	1,138
25,310	25,360	1,002	856	1,002	859	28,460	28,510	1,188	968	1,188	979	31,610	31,660	1,404	1,081	1,404	1,140
25,360	25,410	1,004	858	1,004	861	28,510	28,560	1,192	970	1,192	982	31,660	31,710	1,407	1,083	1,407	1,143
25,410	25,460	1,007	860	1,007	863	28,560	28,610	1,195	972	1,195	984	31,710	31,760	1,411	1,084	1,411	1,145
25,460	25,510	1,009	861	1,009	864	28,610	28,660	1,199	974	1,199	987	31,760	31,810	1,414	1,086	1,414	1,148
25,510	25,560	1,012	863	1,012	866	28,660	28,710	1,202	976	1,202	989	31,810	31,860	1,418	1,088	1,418	1,151
25,560	25,610	1,014	865	1,014	868	28,710	28,760	1,206	977	1,206	992	31,860	31,910	1,421	1,090	1,421	1,153
25,610	25,660	1,017	867	1,017	870	28,760	28,810	1,209	979	1,209	994	31,910	31,960	1,424	1,092	1,424	1,156
25,660	25,710	1,020	868	1,020	872	28,810	28,860	1,212	981	1,212	997	31,960	32,010	1,428	1,093	1,428	1,158
25,710	25,760	1,022	870	1,022	873	28,860	28,910	1,216	983	1,216	999	32,010	32,060	1,431	1,095	1,431	1,161
25,760	25,810	1,025	872	1,025	875	28,910	28,960	1,219	984	1,219	1,002	32,060	32,110	1,435	1,097	1,435	1,163
25,810	25,860	1,027	874	1,027	877	28,960	29,010	1,223	986	1,223	1,005	32,110	32,160	1,438	1,099	1,438	1,166
25,860	25,910	1,030	876	1,030	879	29,010	29,060	1,226	988	1,226	1,007	32,160	32,210	1,442	1,101	1,442	1,168
25,910	25,960	1,032	877	1,032	880	29,060	29,110	1,230	990	1,230	1,010	32,210	32,260	1,445	1,102	1,445	1,171
25,960	26,010	1,035	879	1,035	882	29,110	29,160	1,233	992	1,233	1,012	32,260	32,310	1,448	1,104	1,448	1,174
26,010	26,060	1,038	881	1,038	884	29,160	29,210	1,236	993	1,236	1,015	32,310	32,360	1,452	1,106	1,452	1,176
26,060	26,110	1,040	883	1,040	886	29,210	29,260	1,240	995	1,240	1,017	32,360	32,410	1,455	1,108	1,455	1,179
26,110	26,160	1,043	885	1,043	888	29,260	29,310	1,243	997	1,243	1,020	32,410	32,460	1,459	1,109	1,459	1,181
26,160	26,210	1,045	886	1,045	889	29,310	29,360	1,247	999	1,247	1,023	32,460	32,510	1,462	1,111	1,462	1,184
26,210	26,260	1,048	888	1,048	891	29,360	29,410	1,250	1,001	1,250	1,025	32,510	32,560	1,466	1,113	1,466	1,186
26,260						29,410						32,560					
26,260	26,310	1,050	890	1,050	893	29,410	29,460	1,253	1,002	1,253	1,028	32,560	32,610	1,469	1,115	1,469	1,189
26,310	26,360	1,053	892	1,053	895	29,460	29,510	1,257	1,004	1,257	1,030	32,610	32,660	1,472	1,117	1,472	1,191
26,360	26,410	1,055	893	1,055	896	29,510	29,560	1,260	1,006	1,260	1,033	32,660	32,710	1,476	1,118	1,476	1,194
26,410	26,460	1,058	895	1,058	898	29,560	29,610	1,264	1,008	1,264	1,035	32,710	32,760	1,479	1,120	1,479	1,197
26,460	26,510	1,061	897	1,061	900	29,610	29,660	1,267	1,009	1,267	1,038	32,760	32,810	1,483	1,122	1,483	1,199
26,510	26,560	1,063	899	1,063	902	29,660	29,710	1,271	1,011	1,271	1,040	32,810	32,860	1,486	1,124	1,486	1,202
26,560	26,610	1,066	901	1,066	904	29,710	29,760	1,274	1,013	1,274	1,043	32,860	32,910	1,489	1,126	1,489	1,204
26,610	26,660	1,068	902	1,068	905	29,760	29,810	1,277	1,015	1,277	1,046	32,910	32,960	1,493	1,127	1,493	1,207
26,660	26,710	1,071	904	1,071	907	29,810	29,860	1,281	1,017	1,281	1,048	32,960	33,010	1,496	1,129	1,496	1,209
26,710	26,760	1,073	906	1,073	909	29,860	29,910	1,284	1,018	1,284	1,051	33,010	33,060	1,500	1,131	1,500	1,212
26,760	26,810	1,076	908	1,076	911	29,910	29,960	1,288	1,020	1,288	1,053	33,060	33,110	1,503	1,133	1,503	1,215
26,810	26,860	1,078	910	1,078	913	29,960	30,010	1,291	1,022	1,291	1,056	33,110	33,160	1,507	1,134	1,507	1,217
26,860	26,910	1,081	911	1,081	914	30,010	30,060	1,295	1,024	1,295	1,058	33,160	33,210	1,510	1,136	1,510	1,220
26,910	26,960	1,084	913	1,084	916	30,060	30,110	1,298	1,026	1,298	1,061	33,210	33,260	1,513	1,138	1,513	1,222
26,960	27,010	1,086	915	1,086	918	30,110	30,160	1,301	1,027	1,301	1,063	33,260	33,310	1,517	1,140	1,517	1,225
27,010	27,060	1,089	917	1,089	920	30,160	30,210	1,305	1,029	1,305	1,066	33,310	33,360	1,520	1,142	1,520	1,227
27,060	27,110	1,093	918	1,093	921	30,210	30,260	1,308	1,031	1,308	1,069	33,360	33,410	1,524	1,143	1,524	1,230
27,110	27,160	1,096	920	1,096	923	30,260	30,310	1,312	1,033	1,312	1,071	33,410	33,460	1,527	1,145	1,527	1,232
27,160	27,210	1,100	922	1,100	925	30,310	30,360	1,315	1,034	1,315	1,074	33,460	33,510	1,530	1,147	1,530	1,235
27,210	27,260	1,103	924	1,103	927	30,360	30,410	1,318	1,036	1,318	1,076	33,510	33,560	1,534	1,149	1,534	1,238
27,260	27,310	1,106	926	1,106	929	30,410	30,460	1,322	1,038	1,322	1,079	33,560	33,610	1,537	1,151	1,537	1,240
27,310						30,460						33,610					
27,310	27,360	1,110	927	1,110	930	30,460	30,510	1,325	1,040	1,325	1,081	33,610	33,660	1,541	1,152	1,541	1,243
27,360	27,410	1,113	929	1,113	932	30,510	30,560	1,329	1,042	1,329	1,084	33,660	33,710	1,544	1,154	1,544	1,245
27,410	27,460	1,117	931	1,117	934	30,560	30,610	1,332	1,043	1,332	1,087	33,710	33,760	1,548	1,156	1,548	1,248
27,460	27,510	1,120	933	1,120	936	30,610	30,660	1,336	1,045	1,336	1,089	33,760	33,810	1,551	1,158	1,551	1,250
27,510	27,560	1,124	935	1,124	938	30,660	30,710	1,339	1,047	1,339	1,092	33,810	33,860	1,554	1,159	1,554	1,253
27,560	27,610	1,127	936	1,127	939	30,710	30,760	1,342	1,049	1,342	1,094	33,860	33,910	1,558	1,161	1,558	1,255
27,610	27,660	1,130	938	1,130	941	30,760	30,810	1,346	1,051	1,346	1,097	33,910	33,960	1,561	1,163	1,561	1,258
27,660	27,710	1,134	940	1,134	943	30,810	30,860	1,349	1,052	1,349	1,099	33,960	34,010	1,565	1,165	1,565	1,261
27,710	27,760	1,137	942	1,137	945	30,860	30,910	1,353	1,054	1,353	1,102	34,010	34,060	1,568	1,167	1,568	1,263
27,760	27,810	1,141	943	1,141	946	30,910	30,960	1,356	1,056	1,356	1,104	34,060	34,110	1,572	1,168	1,572	1,266
27,810	27,860	1,144	945	1,144	948	30,960	31,010	1,359	1,058	1,359	1,107	34,110	34,160	1,575	1,170	1,575	1,268
27,860	27,910	1,147	947	1,147	950	31,010	31,060	1,363	1,059	1,363	1,110	34,160	34,210	1,578	1,172	1,578	1,271
27,910	27,960	1,151	949	1,151	952	31,060	31,110	1,366	1,061	1,366	1,112	34,210	34,260	1,582	1,174	1,582	1,273
27,960	28,010	1,154	951	1,154	954	31,110	31,160	1,370	1,063	1,370	1,115	34,260	34,310	1,585	1,175	1,585	1,276
28,010	28,060	1,158	952	1,158	956	31,160	31,210	1,373	1,065	1,373	1,117	34,310	34,360	1,589	1,177	1,589	1,279
28,060	28,110	1,161	954	1,161	959	31,210	31,260	1,377	1,067	1,377	1,120	34,360	34,410	1,592	1,179	1,592	1,281
28,110	28,160	1,165	956	1,165	961	31,260	31,310	1,380	1,068	1,380	1,122	34,410	34,460	1,595	1,181	1,595	1,284
28,160	28,210	1,168	958	1,168	964	31,310	31,360	1,383	1,070	1,383	1,125	34,460	34,510	1,599	1,183	1,599	1,286
28,210	28,260	1,171	960	1,171	966	31,360	31,410	1,387	1,072	1,387	1,127	34,510	34,560	1,602	1,184	1,602	1,289
28,260	28,310	1,175	961	1,175	969	31,410	31,460	1,390	1,074	1,390	1,130	34,560	34,610	1,606	1,186	1,606	1

2007 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	1,613	1,190	1,613	1,296	37,810	37,860	1,828	1,346	1,828	1,458	40,960	41,010	2,043	1,507	2,043	1,636
34,710	34,760	1,616	1,192	1,616	1,299	37,860	37,910	1,831	1,349	1,831	1,460	41,010	41,060	2,047	1,510	2,047	1,639
34,760	34,810	1,619	1,193	1,619	1,302	37,910	37,960	1,835	1,351	1,835	1,463	41,060	41,110	2,050	1,513	2,050	1,643
34,810	34,860	1,623	1,195	1,623	1,304	37,960	38,010	1,838	1,354	1,838	1,465	41,110	41,160	2,054	1,515	2,054	1,646
34,860	34,910	1,626	1,197	1,626	1,307	38,010	38,060	1,842	1,356	1,842	1,468	41,160	41,210	2,057	1,518	2,057	1,650
34,910	34,960	1,630	1,199	1,630	1,309	38,060	38,110	1,845	1,359	1,845	1,471	41,210	41,260	2,061	1,520	2,061	1,653
34,960	35,010	1,633	1,200	1,633	1,312	38,110	38,160	1,849	1,362	1,849	1,473	41,260	41,310	2,064	1,523	2,064	1,656
35,010	35,060	1,637	1,203	1,637	1,314	38,160	38,210	1,852	1,364	1,852	1,476	41,310	41,360	2,067	1,525	2,067	1,660
35,060	35,110	1,640	1,205	1,640	1,317	38,210	38,260	1,855	1,367	1,855	1,478	41,360	41,410	2,071	1,528	2,071	1,663
35,110	35,160	1,643	1,208	1,643	1,319	38,260	38,310	1,859	1,369	1,859	1,481	41,410	41,460	2,074	1,530	2,074	1,667
35,160	35,210	1,647	1,210	1,647	1,322	38,310	38,360	1,862	1,372	1,862	1,483	41,460	41,510	2,078	1,533	2,078	1,670
35,210	35,260	1,650	1,213	1,650	1,325	38,360	38,410	1,866	1,374	1,866	1,486	41,510	41,560	2,081	1,536	2,081	1,674
35,260	35,310	1,654	1,216	1,654	1,327	38,410	38,460	1,869	1,377	1,869	1,488	41,560	41,610	2,085	1,538	2,085	1,677
35,310	35,360	1,657	1,218	1,657	1,330	38,460	38,510	1,872	1,379	1,872	1,491	41,610	41,660	2,088	1,541	2,088	1,680
35,360	35,410	1,660	1,221	1,660	1,332	38,510	38,560	1,876	1,382	1,876	1,494	41,660	41,710	2,091	1,543	2,091	1,684
35,410	35,460	1,664	1,223	1,664	1,335	38,560	38,610	1,879	1,385	1,879	1,496	41,710	41,760	2,095	1,546	2,095	1,687
35,460	35,510	1,667	1,226	1,667	1,337	38,610	38,660	1,883	1,387	1,883	1,499	41,760	41,810	2,098	1,548	2,098	1,691
35,510	35,560	1,671	1,228	1,671	1,340	38,660	38,710	1,886	1,390	1,886	1,501	41,810	41,860	2,102	1,551	2,102	1,694
35,560	35,610	1,674	1,231	1,674	1,343	38,710	38,760	1,890	1,392	1,890	1,504	41,860	41,910	2,105	1,554	2,105	1,697
35,610	35,660	1,678	1,234	1,678	1,345	38,760	38,810	1,893	1,395	1,893	1,506	41,910	41,960	2,108	1,556	2,108	1,701
35,660	35,710	1,681	1,236	1,681	1,348	38,810	38,860	1,896	1,397	1,896	1,509	41,960	42,010	2,112	1,559	2,112	1,704
35,710						38,860						42,010					
35,710	35,760	1,684	1,239	1,684	1,350	38,860	38,910	1,900	1,400	1,900	1,511	42,010	42,060	2,115	1,561	2,115	1,708
35,760	35,810	1,688	1,241	1,688	1,353	38,910	38,960	1,903	1,402	1,903	1,514	42,060	42,110	2,119	1,564	2,119	1,711
35,810	35,860	1,691	1,244	1,691	1,355	38,960	39,010	1,907	1,405	1,907	1,517	42,110	42,160	2,122	1,566	2,122	1,715
35,860	35,910	1,695	1,246	1,695	1,358	39,010	39,060	1,910	1,408	1,910	1,519	42,160	42,210	2,126	1,569	2,126	1,718
35,910	35,960	1,698	1,249	1,698	1,360	39,060	39,110	1,914	1,410	1,914	1,522	42,210	42,260	2,129	1,571	2,129	1,721
35,960	36,010	1,701	1,251	1,701	1,363	39,110	39,160	1,917	1,413	1,917	1,524	42,260	42,310	2,132	1,574	2,132	1,725
36,010	36,060	1,705	1,254	1,705	1,366	39,160	39,210	1,920	1,415	1,920	1,527	42,310	42,360	2,136	1,577	2,136	1,728
36,060	36,110	1,708	1,257	1,708	1,368	39,210	39,260	1,924	1,418	1,924	1,529	42,360	42,410	2,139	1,579	2,139	1,732
36,110	36,160	1,712	1,259	1,712	1,371	39,260	39,310	1,927	1,420	1,927	1,532	42,410	42,460	2,143	1,582	2,143	1,735
36,160	36,210	1,715	1,262	1,715	1,373	39,310	39,360	1,931	1,423	1,931	1,535	42,460	42,510	2,146	1,584	2,146	1,739
36,210	36,260	1,719	1,264	1,719	1,376	39,360	39,410	1,934	1,426	1,934	1,537	42,510	42,560	2,150	1,587	2,150	1,742
36,260	36,310	1,722	1,267	1,722	1,378	39,410	39,460	1,937	1,428	1,937	1,540	42,560	42,610	2,153	1,589	2,153	1,745
36,310	36,360	1,725	1,269	1,725	1,381	39,460	39,510	1,941	1,431	1,941	1,542	42,610	42,660	2,156	1,592	2,156	1,749
36,360	36,410	1,729	1,272	1,729	1,383	39,510	39,560	1,944	1,433	1,944	1,545	42,660	42,710	2,160	1,594	2,160	1,752
36,410	36,460	1,732	1,274	1,732	1,386	39,560	39,610	1,948	1,436	1,948	1,547	42,710	42,760	2,163	1,597	2,163	1,756
36,460	36,510	1,736	1,277	1,736	1,389	39,610	39,660	1,951	1,438	1,951	1,550	42,760	42,810	2,167	1,600	2,167	1,759
36,510	36,560	1,739	1,280	1,739	1,391	39,660	39,710	1,955	1,441	1,955	1,552	42,810	42,860	2,170	1,602	2,170	1,762
36,560	36,610	1,743	1,282	1,743	1,394	39,710	39,760	1,958	1,443	1,958	1,555	42,860	42,910	2,173	1,605	2,173	1,766
36,610	36,660	1,746	1,285	1,746	1,396	39,760	39,810	1,961	1,446	1,961	1,558	42,910	42,960	2,177	1,607	2,177	1,769
36,660	36,710	1,749	1,287	1,749	1,399	39,810	39,860	1,965	1,449	1,965	1,560	42,960	43,010	2,180	1,610	2,180	1,773
36,710	36,760	1,753	1,290	1,753	1,401	39,860	39,910	1,968	1,451	1,968	1,563	43,010	43,060	2,184	1,612	2,184	1,776
36,760						39,910						43,060					
36,760	36,810	1,756	1,292	1,756	1,404	39,910	39,960	1,972	1,454	1,972	1,565	43,060	43,110	2,187	1,615	2,187	1,780
36,810	36,860	1,760	1,295	1,760	1,407	39,960	40,010	1,975	1,456	1,975	1,568	43,110	43,160	2,191	1,618	2,191	1,783
36,860	36,910	1,763	1,298	1,763	1,409	40,010	40,060	1,979	1,459	1,979	1,571	43,160	43,210	2,194	1,620	2,194	1,786
36,910	36,960	1,766	1,300	1,766	1,412	40,060	40,110	1,982	1,461	1,982	1,574	43,210	43,260	2,197	1,623	2,197	1,790
36,960	37,010	1,770	1,303	1,770	1,414	40,110	40,160	1,985	1,464	1,985	1,578	43,260	43,310	2,201	1,625	2,201	1,793
37,010	37,060	1,773	1,305	1,773	1,417	40,160	40,210	1,989	1,466	1,989	1,581	43,310	43,360	2,204	1,628	2,204	1,797
37,060	37,110	1,777	1,308	1,777	1,419	40,210	40,260	1,992	1,469	1,992	1,585	43,360	43,410	2,208	1,630	2,208	1,800
37,110	37,160	1,780	1,310	1,780	1,422	40,260	40,310	1,996	1,472	1,996	1,588	43,410	43,460	2,211	1,633	2,211	1,804
37,160	37,210	1,784	1,313	1,784	1,424	40,310	40,360	1,999	1,474	1,999	1,591	43,460	43,510	2,214	1,635	2,214	1,807
37,210	37,260	1,787	1,315	1,787	1,427	40,360	40,410	2,002	1,477	2,002	1,595	43,510	43,560	2,218	1,638	2,218	1,810
37,260	37,310	1,790	1,318	1,790	1,430	40,410	40,460	2,006	1,479	2,006	1,598	43,560	43,610	2,221	1,641	2,221	1,814
37,310	37,360	1,794	1,321	1,794	1,432	40,460	40,510	2,009	1,482	2,009	1,602	43,610	43,660	2,225	1,643	2,225	1,817
37,360	37,410	1,797	1,323	1,797	1,435	40,510	40,560	2,013	1,484	2,013	1,605	43,660	43,710	2,228	1,646	2,228	1,821
37,410	37,460	1,801	1,326	1,801	1,437	40,560	40,610	2,016	1,487	2,016	1,609	43,710	43,760	2,232	1,648	2,232	1,824
37,460	37,510	1,804	1,328	1,804	1,440	40,610	40,660	2,020	1,490	2,020	1,612	43,760	43,810	2,235	1,651	2,235	1,827
37,510	37,560	1,808	1,331	1,808	1,442	40,660	40,710	2,023	1,492	2,023	1,615	43,810	43,860	2,238	1,653	2,238	1,831
37,560	37,610	1,811	1,333	1,811	1,445	40,710	40,760	2,026	1,495	2,026	1,619	43,860	43,910	2,242	1,655	2,242	1,834
37,610	37,660	1,814	1,336	1,814	1,447	40,760	40,810	2,030	1,497	2,030	1,622	43,					

2007 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	2,259	1,669	2,259	1,851	47,260	47,310	2,474	1,830	2,474	2,067	50,410	50,460	2,690	1,991	2,690	2,282
44,160	44,210	2,262	1,671	2,262	1,855	47,310	47,360	2,478	1,833	2,478	2,070	50,460	50,510	2,693	1,994	2,693	2,286
44,210	44,260	2,266	1,674	2,266	1,858	47,360	47,410	2,481	1,835	2,481	2,074	50,510	50,560	2,697	1,996	2,697	2,289
44,260	44,310	2,269	1,676	2,269	1,862	47,410	47,460	2,485	1,838	2,485	2,077	50,560	50,610	2,700	1,999	2,700	2,293
44,310	44,360	2,273	1,679	2,273	1,865	47,460	47,510	2,488	1,840	2,488	2,081	50,610	50,660	2,704	2,002	2,704	2,296
44,360	44,410	2,276	1,682	2,276	1,868	47,510	47,560	2,492	1,843	2,492	2,084	50,660	50,710	2,707	2,004	2,707	2,299
44,410	44,460	2,279	1,684	2,279	1,872	47,560	47,610	2,495	1,845	2,495	2,087	50,710	50,760	2,710	2,007	2,710	2,303
44,460	44,510	2,283	1,687	2,283	1,875	47,610	47,660	2,498	1,848	2,498	2,091	50,760	50,810	2,714	2,009	2,714	2,306
44,510	44,560	2,286	1,689	2,286	1,879	47,660	47,710	2,502	1,850	2,502	2,094	50,810	50,860	2,717	2,012	2,717	2,310
44,560	44,610	2,290	1,692	2,290	1,882	47,710	47,760	2,505	1,853	2,505	2,098	50,860	50,910	2,721	2,014	2,721	2,313
44,610	44,660	2,293	1,694	2,293	1,886	47,760	47,810	2,509	1,856	2,509	2,101	50,910	50,960	2,724	2,017	2,724	2,317
44,660	44,710	2,297	1,697	2,297	1,889	47,810	47,860	2,512	1,858	2,512	2,104	50,960	51,010	2,727	2,019	2,727	2,320
44,710	44,760	2,300	1,699	2,300	1,892	47,860	47,910	2,515	1,861	2,515	2,108	51,010	51,060	2,731	2,022	2,731	2,323
44,760	44,810	2,303	1,702	2,303	1,896	47,910	47,960	2,519	1,863	2,519	2,111	51,060	51,110	2,734	2,025	2,734	2,327
44,810	44,860	2,307	1,705	2,307	1,899	47,960	48,010	2,522	1,866	2,522	2,115	51,110	51,160	2,738	2,027	2,738	2,330
44,860	44,910	2,310	1,707	2,310	1,903	48,010	48,060	2,526	1,868	2,526	2,118	51,160	51,210	2,741	2,030	2,741	2,334
44,910	44,960	2,314	1,710	2,314	1,906	48,060	48,110	2,529	1,871	2,529	2,122	51,210	51,260	2,745	2,032	2,745	2,337
44,960	45,010	2,317	1,712	2,317	1,910	48,110	48,160	2,533	1,874	2,533	2,125	51,260	51,310	2,748	2,035	2,748	2,340
45,010	45,060	2,321	1,715	2,321	1,913	48,160	48,210	2,536	1,876	2,536	2,128	51,310	51,360	2,751	2,037	2,751	2,344
45,060	45,110	2,324	1,717	2,324	1,916	48,210	48,260	2,539	1,879	2,539	2,132	51,360	51,410	2,755	2,040	2,755	2,347
45,110	45,160	2,327	1,720	2,327	1,920	48,260	48,310	2,543	1,881	2,543	2,135	51,410	51,460	2,758	2,042	2,758	2,351
45,160						48,310						51,460					
45,160	45,210	2,331	1,722	2,331	1,923	48,310	48,360	2,546	1,884	2,546	2,139	51,460	51,510	2,762	2,045	2,762	2,354
45,210	45,260	2,334	1,725	2,334	1,927	48,360	48,410	2,550	1,886	2,550	2,142	51,510	51,560	2,765	2,048	2,765	2,358
45,260	45,310	2,338	1,728	2,338	1,930	48,410	48,460	2,553	1,889	2,553	2,146	51,560	51,610	2,769	2,050	2,769	2,361
45,310	45,360	2,341	1,730	2,341	1,933	48,460	48,510	2,556	1,891	2,556	2,149	51,610	51,660	2,772	2,053	2,772	2,364
45,360	45,410	2,344	1,733	2,344	1,937	48,510	48,560	2,560	1,894	2,560	2,152	51,660	51,710	2,775	2,055	2,775	2,368
45,410	45,460	2,348	1,735	2,348	1,940	48,560	48,610	2,563	1,897	2,563	2,156	51,710	51,760	2,779	2,058	2,779	2,371
45,460	45,510	2,351	1,738	2,351	1,944	48,610	48,660	2,567	1,899	2,567	2,159	51,760	51,810	2,782	2,060	2,782	2,375
45,510	45,560	2,355	1,740	2,355	1,947	48,660	48,710	2,570	1,902	2,570	2,163	51,810	51,860	2,786	2,063	2,786	2,378
45,560	45,610	2,358	1,743	2,358	1,951	48,710	48,760	2,574	1,904	2,574	2,166	51,860	51,910	2,789	2,066	2,789	2,381
45,610	45,660	2,362	1,746	2,362	1,954	48,760	48,810	2,577	1,907	2,577	2,169	51,910	51,960	2,792	2,068	2,792	2,385
45,660	45,710	2,365	1,748	2,365	1,957	48,810	48,860	2,580	1,909	2,580	2,173	51,960	52,010	2,796	2,071	2,796	2,388
45,710	45,760	2,368	1,751	2,368	1,961	48,860	48,910	2,584	1,912	2,584	2,176	52,010	52,060	2,799	2,073	2,799	2,392
45,760	45,810	2,372	1,753	2,372	1,964	48,910	48,960	2,587	1,914	2,587	2,180	52,060	52,110	2,803	2,076	2,803	2,395
45,810	45,860	2,375	1,756	2,375	1,968	48,960	49,010	2,591	1,917	2,591	2,183	52,110	52,160	2,806	2,078	2,806	2,399
45,860	45,910	2,379	1,758	2,379	1,971	49,010	49,060	2,594	1,920	2,594	2,187	52,160	52,210	2,810	2,081	2,810	2,402
45,910	45,960	2,382	1,761	2,382	1,975	49,060	49,110	2,598	1,922	2,598	2,190	52,210	52,260	2,813	2,083	2,813	2,405
45,960	46,010	2,385	1,763	2,385	1,978	49,110	49,160	2,601	1,925	2,601	2,193	52,260	52,310	2,816	2,086	2,816	2,409
46,010	46,060	2,389	1,766	2,389	1,981	49,160	49,210	2,604	1,927	2,604	2,197	52,310	52,360	2,820	2,089	2,820	2,412
46,060	46,110	2,392	1,769	2,392	1,985	49,210	49,260	2,608	1,930	2,608	2,200	52,360	52,410	2,823	2,091	2,823	2,416
46,110	46,160	2,396	1,771	2,396	1,988	49,260	49,310	2,611	1,932	2,611	2,204	52,410	52,460	2,827	2,094	2,827	2,419
46,160	46,210	2,399	1,774	2,399	1,992	49,310	49,360	2,615	1,935	2,615	2,207	52,460	52,510	2,830	2,096	2,830	2,423
46,210						49,360						52,510					
46,210	46,260	2,403	1,776	2,403	1,995	49,360	49,410	2,618	1,938	2,618	2,210	52,510	52,560	2,834	2,099	2,834	2,426
46,260	46,310	2,406	1,779	2,406	1,998	49,410	49,460	2,621	1,940	2,621	2,214	52,560	52,610	2,837	2,101	2,837	2,429
46,310	46,360	2,409	1,781	2,409	2,002	49,460	49,510	2,625	1,943	2,625	2,217	52,610	52,660	2,840	2,104	2,840	2,433
46,360	46,410	2,413	1,784	2,413	2,005	49,510	49,560	2,628	1,945	2,628	2,221	52,660	52,710	2,844	2,106	2,844	2,436
46,410	46,460	2,416	1,786	2,416	2,009	49,560	49,610	2,632	1,948	2,632	2,224	52,710	52,760	2,847	2,109	2,847	2,440
46,460	46,510	2,420	1,789	2,420	2,012	49,610	49,660	2,635	1,950	2,635	2,228	52,760	52,810	2,851	2,112	2,851	2,443
46,510	46,560	2,423	1,792	2,423	2,016	49,660	49,710	2,639	1,953	2,639	2,231	52,810	52,860	2,854	2,114	2,854	2,446
46,560	46,610	2,427	1,794	2,427	2,019	49,710	49,760	2,642	1,955	2,642	2,234	52,860	52,910	2,857	2,117	2,857	2,450
46,610	46,660	2,430	1,797	2,430	2,022	49,760	49,810	2,645	1,958	2,645	2,238	52,910	52,960	2,861	2,119	2,861	2,453
46,660	46,710	2,433	1,799	2,433	2,026	49,810	49,860	2,649	1,961	2,649	2,241	52,960	53,010	2,864	2,122	2,864	2,457
46,710	46,760	2,437	1,802	2,437	2,029	49,860	49,910	2,652	1,963	2,652	2,245	53,010	53,060	2,868	2,124	2,868	2,460
46,760	46,810	2,440	1,804	2,440	2,033	49,910	49,960	2,656	1,966	2,656	2,248	53,060	53,110	2,871	2,127	2,871	2,464
46,810	46,860	2,444	1,807	2,444	2,036	49,960	50,010	2,659	1,968	2,659	2,252	53,110	53,160	2,875	2,130	2,875	2,467
46,860	46,910	2,447	1,810	2,447	2,039	50,010	50,060	2,663	1,971	2,663	2,255	53,160	53,210	2,878	2,132	2,878	2,470
46,910	46,960	2,450	1,812	2,450	2,043	50,060	50,110	2,666	1,973	2,666	2,258	53,210	53,260	2,881	2,135	2,881	2,474
46,960	47,010	2,454	1,815	2,454	2,046	50,110	50,160	2,669	1,976	2,669	2,262	53,260	53,310	2,885	2,137	2,885	2,477
47,010	47,060	2,457	1,817	2,457	2,050	50,160	50,210	2,673	1,978	2,673	2,265	53,310	53,360	2,888	2,140	2,888	2,481
47,060	47,110	2,461	1,820	2,461	2,053	50,210	50,260	2,676	1,981	2,676	2,269	53,360	53,410	2,892	2,142	2,892	2,484
47,11																	

2007 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	2,905	2,153	2,905	2,498	56,710	56,760	3,121	2,361	3,121	2,713	59,860	59,910	3,336	2,576	3,336	2,929
53,610	53,660	2,909	2,155	2,909	2,501	56,760	56,810	3,124	2,364	3,124	2,717	59,910	59,960	3,340	2,580	3,340	2,932
53,660	53,710	2,912	2,158	2,912	2,505	56,810	56,860	3,128	2,368	3,128	2,720	59,960	60,010	3,343	2,583	3,343	2,936
53,710	53,760	2,916	2,160	2,916	2,508	56,860	56,910	3,131	2,371	3,131	2,723	60,010	60,060	3,347	2,587	3,347	2,939
53,760	53,810	2,919	2,163	2,919	2,511	56,910	56,960	3,134	2,375	3,134	2,727	60,060	60,110	3,350	2,590	3,350	2,942
53,810	53,860	2,922	2,165	2,922	2,515	56,960	57,010	3,138	2,378	3,138	2,730	60,110	60,160	3,353	2,593	3,353	2,946
53,860	53,910	2,926	2,168	2,926	2,518	57,010	57,060	3,141	2,381	3,141	2,734	60,160	60,210	3,357	2,597	3,357	2,949
53,910	53,960	2,929	2,170	2,929	2,522	57,060	57,110	3,145	2,385	3,145	2,737	60,210	60,260	3,360	2,600	3,360	2,953
53,960	54,010	2,933	2,173	2,933	2,525	57,110	57,160	3,148	2,388	3,148	2,741	60,260	60,310	3,364	2,604	3,364	2,956
54,010	54,060	2,936	2,176	2,936	2,529	57,160	57,210	3,152	2,392	3,152	2,744	60,310	60,360	3,367	2,607	3,367	2,959
54,060	54,110	2,940	2,180	2,940	2,532	57,210	57,260	3,155	2,395	3,155	2,747	60,360	60,410	3,370	2,611	3,370	2,963
54,110	54,160	2,943	2,183	2,943	2,535	57,260	57,310	3,158	2,399	3,158	2,751	60,410	60,460	3,374	2,614	3,374	2,966
54,160	54,210	2,946	2,186	2,946	2,539	57,310	57,360	3,162	2,402	3,162	2,754	60,460	60,510	3,377	2,617	3,377	2,970
54,210	54,260	2,950	2,190	2,950	2,542	57,360	57,410	3,165	2,405	3,165	2,758	60,510	60,560	3,381	2,621	3,381	2,973
54,260	54,310	2,953	2,193	2,953	2,546	57,410	57,460	3,169	2,409	3,169	2,761	60,560	60,610	3,384	2,624	3,384	2,977
54,310	54,360	2,957	2,197	2,957	2,549	57,460	57,510	3,172	2,412	3,172	2,765	60,610	60,660	3,388	2,628	3,388	2,980
54,360	54,410	2,960	2,200	2,960	2,552	57,510	57,560	3,176	2,416	3,176	2,768	60,660	60,710	3,391	2,631	3,391	2,983
54,410	54,460	2,963	2,204	2,963	2,556	57,560	57,610	3,179	2,419	3,179	2,771	60,710	60,760	3,394	2,634	3,394	2,987
54,460	54,510	2,967	2,207	2,967	2,559	57,610	57,660	3,182	2,422	3,182	2,775	60,760	60,810	3,398	2,638	3,398	2,990
54,510	54,560	2,970	2,210	2,970	2,563	57,660	57,710	3,186	2,426	3,186	2,778	60,810	60,860	3,401	2,641	3,401	2,994
54,560	54,610	2,974	2,214	2,974	2,566	57,710	57,760	3,189	2,429	3,189	2,782	60,860	60,910	3,405	2,645	3,405	2,997
54,610						57,760						60,910					
54,610	54,660	2,977	2,217	2,977	2,570	57,760	57,810	3,193	2,433	3,193	2,785	60,910	60,960	3,408	2,648	3,408	3,001
54,660	54,710	2,981	2,221	2,981	2,573	57,810	57,860	3,196	2,436	3,196	2,788	60,960	61,010	3,411	2,652	3,411	3,004
54,710	54,760	2,984	2,224	2,984	2,576	57,860	57,910	3,199	2,440	3,199	2,792	61,010	61,060	3,415	2,655	3,415	3,007
54,760	54,810	2,987	2,228	2,987	2,580	57,910	57,960	3,203	2,443	3,203	2,795	61,060	61,110	3,418	2,658	3,418	3,011
54,810	54,860	2,991	2,231	2,991	2,583	57,960	58,010	3,206	2,446	3,206	2,799	61,110	61,160	3,422	2,662	3,422	3,014
54,860	54,910	2,994	2,234	2,994	2,587	58,010	58,060	3,210	2,450	3,210	2,802	61,160	61,210	3,425	2,665	3,425	3,018
54,910	54,960	2,998	2,238	2,998	2,590	58,060	58,110	3,213	2,453	3,213	2,806	61,210	61,260	3,429	2,669	3,429	3,021
54,960	55,010	3,001	2,241	3,001	2,594	58,110	58,160	3,217	2,457	3,217	2,809	61,260	61,310	3,432	2,672	3,432	3,024
55,010	55,060	3,005	2,245	3,005	2,597	58,160	58,210	3,220	2,460	3,220	2,812	61,310	61,360	3,435	2,676	3,435	3,028
55,060	55,110	3,008	2,248	3,008	2,600	58,210	58,260	3,223	2,463	3,223	2,816	61,360	61,410	3,439	2,679	3,439	3,031
55,110	55,160	3,011	2,251	3,011	2,604	58,260	58,310	3,227	2,467	3,227	2,819	61,410	61,460	3,442	2,682	3,442	3,035
55,160	55,210	3,015	2,255	3,015	2,607	58,310	58,360	3,230	2,470	3,230	2,823	61,460	61,510	3,446	2,686	3,446	3,038
55,210	55,260	3,018	2,258	3,018	2,611	58,360	58,410	3,234	2,474	3,234	2,826	61,510	61,560	3,449	2,689	3,449	3,042
55,260	55,310	3,022	2,262	3,022	2,614	58,410	58,460	3,237	2,477	3,237	2,830	61,560	61,610	3,453	2,693	3,453	3,045
55,310	55,360	3,025	2,265	3,025	2,617	58,460	58,510	3,240	2,481	3,240	2,833	61,610	61,660	3,456	2,696	3,456	3,048
55,360	55,410	3,028	2,269	3,028	2,621	58,510	58,560	3,244	2,484	3,244	2,836	61,660	61,710	3,459	2,699	3,459	3,052
55,410	55,460	3,032	2,272	3,032	2,624	58,560	58,610	3,247	2,487	3,247	2,840	61,710	61,760	3,463	2,703	3,463	3,055
55,460	55,510	3,035	2,275	3,035	2,628	58,610	58,660	3,251	2,491	3,251	2,843	61,760	61,810	3,466	2,706	3,466	3,059
55,510	55,560	3,039	2,279	3,039	2,631	58,660	58,710	3,254	2,494	3,254	2,847	61,810	61,860	3,470	2,710	3,470	3,062
55,560	55,610	3,042	2,282	3,042	2,635	58,710	58,760	3,258	2,498	3,258	2,850	61,860	61,910	3,473	2,713	3,473	3,065
55,610	55,660	3,046	2,286	3,046	2,638	58,760	58,810	3,261	2,501	3,261	2,853	61,910	61,960	3,476	2,717	3,476	3,069
55,660						58,810						61,960					
55,660	55,710	3,049	2,289	3,049	2,641	58,810	58,860	3,264	2,505	3,264	2,857	61,960	62,010	3,480	2,720	3,480	3,072
55,710	55,760	3,052	2,292	3,052	2,645	58,860	58,910	3,268	2,508	3,268	2,860	62,010	62,060	3,483	2,723	3,483	3,076
55,760	55,810	3,056	2,296	3,056	2,648	58,910	58,960	3,271	2,511	3,271	2,864	62,060	62,110	3,487	2,727	3,487	3,079
55,810	55,860	3,059	2,299	3,059	2,652	58,960	59,010	3,275	2,515	3,275	2,867	62,110	62,160	3,490	2,730	3,490	3,083
55,860	55,910	3,063	2,303	3,063	2,655	59,010	59,060	3,278	2,518	3,278	2,871	62,160	62,210	3,494	2,734	3,494	3,086
55,910	55,960	3,066	2,306	3,066	2,659	59,060	59,110	3,282	2,522	3,282	2,874	62,210	62,260	3,497	2,737	3,497	3,089
55,960	56,010	3,069	2,310	3,069	2,662	59,110	59,160	3,285	2,525	3,285	2,877	62,260	62,310	3,500	2,741	3,500	3,093
56,010	56,060	3,073	2,313	3,073	2,665	59,160	59,210	3,288	2,528	3,288	2,881	62,310	62,360	3,504	2,744	3,504	3,096
56,060	56,110	3,076	2,316	3,076	2,669	59,210	59,260	3,292	2,532	3,292	2,884	62,360	62,410	3,507	2,747	3,507	3,100
56,110	56,160	3,080	2,320	3,080	2,672	59,260	59,310	3,295	2,535	3,295	2,888	62,410	62,460	3,511	2,751	3,511	3,103
56,160	56,210	3,083	2,323	3,083	2,676	59,310	59,360	3,299	2,539	3,299	2,891	62,460	62,510	3,514	2,754	3,514	3,107
56,210	56,260	3,087	2,327	3,087	2,679	59,360	59,410	3,302	2,542	3,302	2,894	62,510	62,560	3,518	2,758	3,518	3,110
56,260	56,310	3,090	2,330	3,090	2,682	59,410	59,460	3,305	2,546	3,305	2,898	62,560	62,610	3,521	2,761	3,521	3,113
56,310	56,360	3,093	2,334	3,093	2,686	59,460	59,510	3,309	2,549	3,309	2,901	62,610	62,660	3,524	2,764	3,524	3,117
56,360	56,410	3,097	2,337	3,097	2,689	59,510	59,560	3,312	2,552	3,312	2,905	62,660	62,710	3,528	2,768	3,528	3,120
56,410	56,460	3,100	2,340	3,100	2,693	59,560	59,610	3,316	2,556	3,316	2,908	62,710	62,760	3,531	2,771	3,531	3,124
56,460	56,510	3,104	2,344	3,104	2,696	59,610	59,660	3,319	2,559	3,319	2,912	62,760	62,810	3,535	2,775	3,535	3,127
56,510	56,560	3,107	2,347	3,107	2,700	59,660	59,710	3,323	2,563	3,323	2,915	62,810	62,860	3,538	2,778	3,538	3,130
56,56																	

2007 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	3,552	2,792	3,552	3,144	65,360	65,410	3,712	2,953	3,712	3,305	67,710	67,760	3,873	3,113	3,873	3,466
63,060	63,110	3,555	2,795	3,555	3,148	65,410	65,460	3,716	2,956	3,716	3,308	67,760	67,810	3,877	3,117	3,877	3,469
63,110	63,160	3,559	2,799	3,559	3,151	65,460	65,510	3,719	2,959	3,719	3,312	67,810	67,860	3,880	3,120	3,880	3,472
63,160	63,210	3,562	2,802	3,562	3,154	65,510	65,560	3,723	2,963	3,723	3,315	67,860	67,910	3,883	3,124	3,883	3,476
63,210	63,260	3,565	2,805	3,565	3,158	65,560	65,610	3,726	2,966	3,726	3,319	67,910	67,960	3,887	3,127	3,887	3,479
63,260	63,310	3,569	2,809	3,569	3,161	65,610	65,660	3,730	2,970	3,730	3,322	67,960	68,010	3,890	3,130	3,890	3,483
63,310	63,360	3,572	2,812	3,572	3,165	65,660	65,710	3,733	2,973	3,733	3,325	68,010	68,060	3,894	3,134	3,894	3,486
63,360	63,410	3,576	2,816	3,576	3,168	65,710	65,760	3,736	2,976	3,736	3,329	68,060	68,110	3,897	3,137	3,897	3,490
63,410	63,460	3,579	2,819	3,579	3,172	65,760	65,810	3,740	2,980	3,740	3,332	68,110	68,160	3,901	3,141	3,901	3,493
63,460	63,510	3,582	2,823	3,582	3,175	65,810	65,860	3,743	2,983	3,743	3,336	68,160	68,210	3,904	3,144	3,904	3,496
63,510	63,560	3,586	2,826	3,586	3,178	65,860	65,910	3,747	2,987	3,747	3,339	68,210	68,260	3,907	3,147	3,907	3,500
63,560	63,610	3,589	2,829	3,589	3,182	65,910	65,960	3,750	2,990	3,750	3,343	68,260	68,310	3,911	3,151	3,911	3,503
63,610	63,660	3,593	2,833	3,593	3,185	65,960	66,010	3,753	2,994	3,753	3,346	68,310	68,360	3,914	3,154	3,914	3,507
63,660	63,710	3,596	2,836	3,596	3,189	66,010	66,060	3,757	2,997	3,757	3,349	68,360	68,410	3,918	3,158	3,918	3,510
63,710	63,760	3,600	2,840	3,600	3,192	66,060	66,110	3,760	3,000	3,760	3,353	68,410	68,460	3,921	3,161	3,921	3,514
63,760	63,810	3,603	2,843	3,603	3,195	66,110	66,160	3,764	3,004	3,764	3,356	68,460	68,510	3,924	3,165	3,924	3,517
63,810	63,860	3,606	2,847	3,606	3,199	66,160	66,210	3,767	3,007	3,767	3,360	68,510	68,560	3,928	3,168	3,928	3,520
63,860	63,910	3,610	2,850	3,610	3,202	66,210	66,260	3,771	3,011	3,771	3,363	68,560	68,610	3,931	3,171	3,931	3,524
63,910	63,960	3,613	2,853	3,613	3,206	66,260	66,310	3,774	3,014	3,774	3,366	68,610	68,660	3,935	3,175	3,935	3,527
63,960	64,010	3,617	2,857	3,617	3,209	66,310	66,360	3,777	3,018	3,777	3,370	68,660	68,710	3,938	3,178	3,938	3,531
64,010	64,060	3,620	2,860	3,620	3,213	66,360	66,410	3,781	3,021	3,781	3,373	68,710	68,760	3,942	3,182	3,942	3,534
64,060						66,410						68,760					
64,060	64,110	3,624	2,864	3,624	3,216	66,410	66,460	3,784	3,024	3,784	3,377	68,760	68,810	3,945	3,185	3,945	3,537
64,110	64,160	3,627	2,867	3,627	3,219	66,460	66,510	3,788	3,028	3,788	3,380	68,810	68,860	3,948	3,189	3,948	3,541
64,160	64,210	3,630	2,870	3,630	3,223	66,510	66,560	3,791	3,031	3,791	3,384	68,860	68,910	3,952	3,192	3,952	3,544
64,210	64,260	3,634	2,874	3,634	3,226	66,560	66,610	3,795	3,035	3,795	3,387	68,910	68,960	3,955	3,195	3,955	3,548
64,260	64,310	3,637	2,877	3,637	3,230	66,610	66,660	3,798	3,038	3,798	3,390	68,960	69,010	3,959	3,199	3,959	3,551
64,310	64,360	3,641	2,881	3,641	3,233	66,660	66,710	3,801	3,041	3,801	3,394	69,010	69,060	3,962	3,202	3,962	3,555
64,360	64,410	3,644	2,884	3,644	3,236	66,710	66,760	3,805	3,045	3,805	3,397	69,060	69,110	3,966	3,206	3,966	3,558
64,410	64,460	3,647	2,888	3,647	3,240	66,760	66,810	3,808	3,048	3,808	3,401	69,110	69,160	3,969	3,209	3,969	3,561
64,460	64,510	3,651	2,891	3,651	3,243	66,810	66,860	3,812	3,052	3,812	3,404	69,160	69,210	3,972	3,212	3,972	3,565
64,510	64,560	3,654	2,894	3,654	3,247	66,860	66,910	3,815	3,055	3,815	3,407	69,210	69,260	3,976	3,216	3,976	3,568
64,560	64,610	3,658	2,898	3,658	3,250	66,910	66,960	3,818	3,059	3,818	3,411	69,260	69,310	3,979	3,219	3,979	3,572
64,610	64,660	3,661	2,901	3,661	3,254	66,960	67,010	3,822	3,062	3,822	3,414	69,310	69,360	3,983	3,223	3,983	3,575
64,660	64,710	3,665	2,905	3,665	3,257	67,010	67,060	3,825	3,065	3,825	3,418	69,360	69,410	3,986	3,226	3,986	3,578
64,710	64,760	3,668	2,908	3,668	3,260	67,060	67,110	3,829	3,069	3,829	3,421	69,410	69,460	3,989	3,230	3,989	3,582
64,760	64,810	3,671	2,912	3,671	3,264	67,110	67,160	3,832	3,072	3,832	3,425	69,460	69,510	3,993	3,233	3,993	3,585
64,810	64,860	3,675	2,915	3,675	3,267	67,160	67,210	3,836	3,076	3,836	3,428	69,510	69,560	3,996	3,236	3,996	3,589
64,860	64,910	3,678	2,918	3,678	3,271	67,210	67,260	3,839	3,079	3,839	3,431	69,560	69,610	4,000	3,240	4,000	3,592
64,910	64,960	3,682	2,922	3,682	3,274	67,260	67,310	3,842	3,083	3,842	3,435	69,610	69,660	4,003	3,243	4,003	3,596
64,960	65,010	3,685	2,925	3,685	3,278	67,310	67,360	3,846	3,086	3,846	3,438	69,660	69,710	4,007	3,247	4,007	3,599
65,010	65,060	3,689	2,929	3,689	3,281	67,360	67,410	3,849	3,089	3,849	3,442	69,710	69,760	4,010	3,250	4,010	3,602
65,060	65,110	3,692	2,932	3,692	3,284	67,410	67,460	3,853	3,093	3,853	3,445	69,760	69,810	4,013	3,254	4,013	3,606
65,110	65,160	3,695	2,935	3,695	3,288	67,460	67,510	3,856	3,096	3,856	3,449	69,810	69,860	4,017	3,257	4,017	3,609
65,160	65,210	3,699	2,939	3,699	3,291	67,510	67,560	3,860	3,100	3,860	3,452	69,860	69,910	4,020	3,260	4,020	3,613
65,210	65,260	3,702	2,942	3,702	3,295	67,560	67,610	3,863	3,103	3,863	3,455	69,910	69,960	4,024	3,264	4,024	3,616
65,260	65,310	3,706	2,946	3,706	3,298	67,610	67,660	3,866	3,106	3,866	3,459	69,960	70,010	4,027	3,267	4,027	3,620
65,310	65,360	3,709	2,949	3,709	3,301	67,660	67,710	3,870	3,110	3,870	3,462	70,010	70,035	4,031	3,271	4,031	3,623

*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 2007 Nebraska Tax Table

Single	Married filing jointly	Married filing separately	Head of household
Add \$4,031 plus 6.84% of the amount over \$70,035	Add \$3,271 plus 6.84% of the amount over \$70,035	Add \$4,031 plus 6.84% of the amount over \$70,035	Add \$3,623 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 70, Schedule III)

CAUTION: If your federal adjusted gross income is more than \$156,400 (\$78,200 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 \$156,400
(\$78,200 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 \$54,000, 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>		
\$ 156,400	\$ 180,400		0.428% (.00428) of adjusted gross income above \$156,400
\$ 180,400	331,400	\$ 102.72 +	0.327% (.00327) of the excess over \$180,400
\$ 331,400	426,400	\$ 596.49 +	0.172% (.00172) of the excess over \$331,400
\$ 426,400	—	\$ 759.89	

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>		
\$ 156,400	\$ 204,400		0.428% (.00428) of adjusted gross income above \$156,400
\$ 204,400	506,400	\$ 205.44 +	0.327% (.00327) of the excess over \$204,400
\$ 506,400	696,400	\$ 1,192.98 +	0.172% (.00172) of the excess over \$506,400
\$ 696,400	—	\$ 1,519.78	

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>		
\$ 78,200	\$ 102,200		0.428% (.00428) of adjusted gross income above \$78,200
\$ 102,200	253,200	\$ 102.72 +	0.327% (.00327) of the excess over \$102,200
\$ 253,200	348,200	\$ 596.49 +	0.172% (.00172) of the excess over 253,200
\$ 348,200	—	\$ 759.89	

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>		
\$ 156,400	\$ 201,400		0.428% (.00428) of adjusted gross income above \$156,400
\$ 201,400	436,400	\$ 192.60 +	0.327% (.00327) of the excess over \$201,400
\$ 436,400	556,400	\$ 961.05 +	0.172% (.00172) of the excess over \$436,400
\$ 556,400	—	\$ 1,167.45	

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$54,000, then perform the following calculation. Subtract \$156,400 (\$78,200 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	