



2011 Nebraska Tax Calculation Schedule for Individual Income Tax

This calculation represents tax before any credits are applied (Line 16, Form 1040N).

SINGLE TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

MARRIED TAXPAYERS, FILING JOINTLY AND SURVIVING SPOUSES

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,800	2.56% of taxable income
4,800	35,000	\$ 122.88 + 3.57% of the excess over \$4,800
35,000	54,000	\$1,201.02 + 5.12% of the excess over \$35,000
54,000	—	\$2,173.82 + 6.84% of the excess over \$54,000*

MARRIED TAXPAYERS, FILING SEPARATELY

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

HEAD OF HOUSEHOLD TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,500	2.56% of taxable income
4,500	28,000	\$ 115.20 + 3.57% of the excess over \$4,500
28,000	40,000	\$ 954.15 + 5.12% of the excess over \$28,000
40,000	—	\$1,568.55 + 6.84% of the excess over \$40,000*

*If adjusted gross income is \$169,550 or more (\$84,775 if married, filing separately), see the 2011 Nebraska Additional Tax Rate Schedule below.

2011 Nebraska Additional Tax Rate Schedule

Enter the additional tax calculated from this schedule on line 2 of Worksheet A.

SINGLE TAXPAYER

If AGI is: over –	But not over	The tax to add is:
\$169,550	\$193,550	0.428% (.00428) of AGI above \$169,550
193,550	344,550	\$ 102.72 + 0.327% (.00327) of the excess over \$193,550
344,550	439,550	596.49 + 0.172% (.00172) of the excess over \$344,550
439,550	—	759.89

MARRIED, FILING JOINTLY AND SURVIVING SPOUSES

If AGI is: over –	But not over	The tax to add is:
\$169,550	\$217,550	0.428% (.00428) of AGI above \$169,550
217,550	519,550	\$ 205.44 + 0.327% (.00327) of the excess over \$217,550
519,550	709,550	1,192.98 + 0.172% (.00172) of the excess over \$519,550
709,550	—	1,519.78

MARRIED, FILING SEPARATELY

If AGI is: over –	but not over	The tax to add is:
\$84,775	\$108,775	0.428% (.00428) of AGI above \$84,775
108,775	259,775	\$ 102.72 + 0.327% (.00327) of the excess over \$108,775
259,775	354,775	596.49 + 0.172% (.00172) of the excess over \$259,775
354,775	—	759.89

HEAD OF HOUSEHOLD

If AGI is: over –	but not over	The tax to add is:
\$169,550	\$214,550	0.428% (.00428) of AGI above \$169,550
214,550	449,550	\$ 192.60 + 0.327% (.00327) of the excess over \$214,550
449,550	569,550	961.05 + 0.172% (.00172) of the excess over \$449,550
569,550	—	1,167.45

SPECIAL INSTRUCTIONS

If your estimated Nebraska taxable income is less than \$54,000, perform the following calculation:

Subtract \$169,550 (\$84,775 if married, filing separately) from your federal AGI; and

Multiply this difference by 10% (.10).

If your line 10 estimated taxable income is less than the 10% difference calculated, enter 6.84% (.0684) of line 10 income on line 3, Nebraska Estimated Tax Worksheet; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

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