

2012 Nebraska Tax Table

EXAMPLE



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

All taxpayers must use the Nebraska Tax Table. If your tax table income is more than the highest amount in the tax table, see instructions at the end of the table.

EXAMPLE: The tax table income is \$24,075 and filing status is married, filing jointly. As shown in the example of the tax table, tax is \$812.

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 \$173,650 (\$86,825 if married, filing separately), be sure to complete the [Nebraska Tax Worksheet](#) on page 22 to determine your total Nebraska tax.

At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your tax is —					
23,760	23,860	924	802	924	805
23,860	23,960	929	805	929	808
23,960	24,060	934	809	934	812
24,060	24,160	939	812	939	815
24,160	24,260	944	816	944	819

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 2,060						5,460						10,860					
60	160	3	3	3	3	5,460	5,560	172	148	172	151	10,860	10,960	365	341	365	344
160	260	5	5	5	5	5,560	5,660	176	152	176	155	10,960	11,060	369	345	369	348
260	360	8	8	8	8	5,660	5,760	180	155	180	158	11,060	11,160	372	348	372	351
360	460	10	10	10	10	5,760	5,860	183	159	183	162	11,160	11,260	376	352	376	355
460	560	13	13	13	13	5,860	5,960	187	163	187	166	11,260	11,360	380	355	380	358
560	660	16	16	16	16	5,960	6,060	190	166	190	169	11,360	11,460	383	359	383	362
660	760	18	18	18	18	6,060	6,160	194	170	194	173	11,460	11,560	387	362	387	365
760	860	21	21	21	21	6,160	6,260	197	173	197	176	11,560	11,660	390	366	390	369
860	960	23	23	23	23	6,260	6,360	201	177	201	180	11,660	11,760	394	370	394	373
960	1,060	26	26	26	26	6,360	6,460	205	180	205	183	11,760	11,860	397	373	397	376
1,060	1,160	28	28	28	28	6,460	6,560	208	184	208	187	11,860	11,960	401	377	401	380
1,160	1,260	31	31	31	31	6,560	6,660	212	187	212	191	11,960	12,060	405	380	405	383
1,260	1,360	34	34	34	34	6,660	6,760	215	191	215	194	12,060	12,160	408	384	408	387
1,360	1,460	36	36	36	36	6,760	6,860	219	195	219	198	12,160	12,260	412	387	412	390
1,460	1,560	39	39	39	39	6,860	6,960	222	198	222	201	12,260	12,360	415	391	415	394
1,560	1,660	41	41	41	41	6,960	7,060	226	202	226	205	12,360	12,460	419	395	419	398
1,660	1,760	44	44	44	44	7,060	7,160	230	205	230	208	12,460	12,560	422	398	422	401
1,760	1,860	46	46	46	46	7,160	7,260	233	209	233	212	12,560	12,660	426	402	426	405
1,860	1,960	49	49	49	49	7,260	7,360	237	212	237	216	12,660	12,760	430	405	430	408
1,960	2,060	51	51	51	51	7,360	7,460	240	216	240	219	12,760	12,860	433	409	433	412
2,060						7,460						12,860					
2,060	2,160	54	54	54	54	7,460	7,560	244	220	244	223	12,860	12,960	437	412	437	415
2,160	2,260	57	57	57	57	7,560	7,660	247	223	247	226	12,960	13,060	440	416	440	419
2,260	2,360	59	59	59	59	7,660	7,760	251	227	251	230	13,060	13,160	444	420	444	423
2,360	2,460	62	62	62	62	7,760	7,860	255	230	255	233	13,160	13,260	447	423	447	426
2,460	2,560	65	64	65	64	7,860	7,960	258	234	258	237	13,260	13,360	451	427	451	430
2,560	2,660	69	67	69	67	7,960	8,060	262	237	262	241	13,360	13,460	454	430	454	433
2,660	2,760	73	69	73	69	8,060	8,160	265	241	265	244	13,460	13,560	458	434	458	437
2,760	2,860	76	72	76	72	8,160	8,260	269	245	269	248	13,560	13,660	462	437	462	440
2,860	2,960	80	74	80	74	8,260	8,360	272	248	272	251	13,660	13,760	465	441	465	444
2,960	3,060	83	77	83	77	8,360	8,460	276	252	276	255	13,760	13,860	469	445	469	448
3,060	3,160	87	80	87	80	8,460	8,560	280	255	280	258	13,860	13,960	472	448	472	451
3,160	3,260	90	82	90	82	8,560	8,660	283	259	283	262	13,960	14,060	476	452	476	455
3,260	3,360	94	85	94	85	8,660	8,760	287	262	287	265	14,060	14,160	479	455	479	458
3,360	3,460	97	87	97	87	8,760	8,860	290	266	290	269	14,160	14,260	483	459	483	462
3,460	3,560	101	90	101	90	8,860	8,960	294	270	294	273	14,260	14,360	487	462	487	465
3,560	3,660	105	92	105	92	8,960	9,060	297	273	297	276	14,360	14,460	490	466	490	469
3,660	3,760	108	95	108	95	9,060	9,160	301	277	301	280	14,460	14,560	494	470	494	473
3,760	3,860	112	98	112	98	9,160	9,260	305	280	305	283	14,560	14,660	497	473	497	476
3,860	3,960	115	100	115	100	9,260	9,360	308	284	308	287	14,660	14,760	501	477	501	480
3,960	4,060	119	103	119	103	9,360	9,460	312	287	312	290	14,760	14,860	504	480	504	483
4,060	4,160	122	105	122	105	9,460	9,560	315	291	315	294	14,860	14,960	508	484	508	487
4,160	4,260	126	108	126	108	9,560	9,660	319	295	319	298	14,960	15,060	512	487	512	490
4,260	4,360	130	110	130	110	9,660	9,760	322	298	322	301	15,060	15,160	515	491	515	494
4,360	4,460	133	113	133	113	9,760	9,860	326	302	326	305	15,160	15,260	519	495	519	498
4,460	4,560	137	115	137	116	9,860	9,960	330	305	330	308	15,260	15,360	522	498	522	501
4,560	4,660	140	118	140	119	9,960	10,060	333	309	333	312	15,360	15,460	526	502	526	505
4,660	4,760	144	121	144	123	10,060	10,160	337	312	337	315	15,460	15,560	529	505	529	508
4,760	4,860	147	123	147	126	10,160	10,260	340	316	340	319	15,560	15,660	533	509	533	512
4,860	4,960	151	127	151	130	10,260	10,360	344	320	344	323	15,660	15,760	537	512	537	515
4,960	5,060	155	130	155	133	10,360	10,460	347	323	347	326	15,760	15,860	540	516	540	519
5,060	5,160	158	134	158	137	10,460	10,560	351	327	351	330	15,860	15,960	544	520	544	523
5,160	5,260	162	138	162	141	10,560	10,660	355	330	355	333	15,960	16,060	547	523	547	526
5,260	5,360	165	141	165	144	10,660	10,760	358	334	358	337	16,060	16,160	551	527	551	530
5,360	5,460	169	145	169	148	10,760	10,860	362	337	362	340	16,160	16,260	554	530	554	533

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

Continued on next page

2012 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—			
16,260						22,960						29,660					
16,260	16,360	558	534	558	537	22,960	23,060	883	773	883	776	29,660	29,760	1,272	1,012	1,272	1,042
16,360	16,460	562	537	562	540	23,060	23,160	888	777	888	780	29,760	29,860	1,279	1,016	1,279	1,047
16,460	16,560	565	541	565	544	23,160	23,260	893	780	893	783	29,860	29,960	1,286	1,019	1,286	1,052
16,560	16,660	569	544	569	548	23,260	23,360	898	784	898	787	29,960	30,060	1,293	1,023	1,293	1,057
16,660	16,760	572	548	572	551	23,360	23,460	903	787	903	790	30,060	30,160	1,300	1,026	1,300	1,062
16,760	16,860	576	552	576	555	23,460	23,560	908	791	908	794	30,160	30,260	1,306	1,030	1,306	1,067
16,860	16,960	579	555	579	558	23,560	23,660	913	794	913	797	30,260	30,360	1,313	1,034	1,313	1,072
16,960	17,060	583	559	583	562	23,660	23,760	918	798	918	801	30,360	30,460	1,320	1,037	1,320	1,078
17,060	17,160	587	562	587	565	23,760	23,860	924	802	924	805	30,460	30,560	1,327	1,041	1,327	1,083
17,160	17,260	590	566	590	569	23,860	23,960	929	805	929	808	30,560	30,660	1,334	1,044	1,334	1,088
17,260	17,360	594	569	594	573	23,960	24,060	934	809	934	812	30,660	30,760	1,341	1,048	1,341	1,093
17,360	17,460	597	573	597	576	24,060	24,160	939	812	939	815	30,760	30,860	1,348	1,051	1,348	1,098
17,460	17,560	601	577	601	580	24,160	24,260	944	816	944	819	30,860	30,960	1,354	1,055	1,354	1,103
17,560	17,660	606	580	606	583	24,260	24,360	949	819	949	822	30,960	31,060	1,361	1,059	1,361	1,108
17,660	17,760	611	584	611	587	24,360	24,460	954	823	954	826	31,060	31,160	1,368	1,062	1,368	1,113
17,760	17,860	616	587	616	590	24,460	24,560	959	827	959	830	31,160	31,260	1,375	1,066	1,375	1,119
17,860	17,960	622	591	622	594	24,560	24,660	965	830	965	833	31,260	31,360	1,382	1,069	1,382	1,124
17,960	18,060	627	594	627	598	24,660	24,760	970	834	970	837	31,360	31,460	1,389	1,073	1,389	1,129
18,060	18,160	632	598	632	601	24,760	24,860	975	837	975	840	31,460	31,560	1,395	1,076	1,395	1,134
18,160	18,260	637	602	637	605	24,860	24,960	980	841	980	844	31,560	31,660	1,402	1,080	1,402	1,139
18,260						24,960						31,660					
18,260	18,360	642	605	642	608	24,960	25,060	985	844	985	847	31,660	31,760	1,409	1,084	1,409	1,144
18,360	18,460	647	609	647	612	25,060	25,160	990	848	990	851	31,760	31,860	1,416	1,087	1,416	1,149
18,460	18,560	652	612	652	615	25,160	25,260	995	852	995	855	31,860	31,960	1,423	1,091	1,423	1,154
18,560	18,660	657	616	657	619	25,260	25,360	1,000	855	1,000	858	31,960	32,060	1,430	1,094	1,430	1,159
18,660	18,760	662	619	662	622	25,360	25,460	1,006	859	1,006	862	32,060	32,160	1,436	1,098	1,436	1,165
18,760	18,860	668	623	668	626	25,460	25,560	1,011	862	1,011	865	32,160	32,260	1,443	1,101	1,443	1,170
18,860	18,960	673	627	673	630	25,560	25,660	1,016	866	1,016	869	32,260	32,360	1,450	1,105	1,450	1,175
18,960	19,060	678	630	678	633	25,660	25,760	1,021	869	1,021	872	32,360	32,460	1,457	1,109	1,457	1,180
19,060	19,160	683	634	683	637	25,760	25,860	1,026	873	1,026	876	32,460	32,560	1,464	1,112	1,464	1,185
19,160	19,260	688	637	688	640	25,860	25,960	1,031	877	1,031	880	32,560	32,660	1,471	1,116	1,471	1,190
19,260	19,360	693	641	693	644	25,960	26,060	1,036	880	1,036	883	32,660	32,760	1,477	1,119	1,477	1,195
19,360	19,460	698	644	698	647	26,060	26,160	1,041	884	1,041	887	32,760	32,860	1,484	1,123	1,484	1,200
19,460	19,560	703	648	703	651	26,160	26,260	1,046	887	1,046	890	32,860	32,960	1,491	1,126	1,491	1,206
19,560	19,660	709	652	709	655	26,260	26,360	1,052	891	1,052	894	32,960	33,060	1,498	1,130	1,498	1,211
19,660	19,760	714	655	714	658	26,360	26,460	1,057	894	1,057	897	33,060	33,160	1,505	1,134	1,505	1,216
19,760	19,860	719	659	719	662	26,460	26,560	1,062	898	1,062	901	33,160	33,260	1,512	1,137	1,512	1,221
19,860	19,960	724	662	724	665	26,560	26,660	1,067	901	1,067	905	33,260	33,360	1,519	1,141	1,519	1,226
19,960	20,060	729	666	729	669	26,660	26,760	1,072	905	1,072	908	33,360	33,460	1,525	1,144	1,525	1,231
20,060	20,160	734	669	734	672	26,760	26,860	1,077	909	1,077	912	33,460	33,560	1,532	1,148	1,532	1,236
20,160	20,260	739	673	739	676	26,860	26,960	1,082	912	1,082	915	33,560	33,660	1,539	1,151	1,539	1,241
20,260	20,360	744	677	744	680	26,960	27,060	1,088	916	1,088	919	33,660	33,760	1,546	1,155	1,546	1,247
20,360	20,460	750	680	750	683	27,060	27,160	1,094	919	1,094	922	33,760	33,860	1,553	1,159	1,553	1,252
20,460	20,560	755	684	755	687	27,160	27,260	1,101	923	1,101	926	33,860	33,960	1,560	1,162	1,560	1,257
20,560	20,660	760	687	760	690	27,260	27,360	1,108	926	1,108	930	33,960	34,060	1,566	1,166	1,566	1,262
20,660						27,360						34,060					
20,660	20,760	765	691	765	694	27,360	27,460	1,115	930	1,115	933	34,060	34,160	1,573	1,169	1,573	1,267
20,760	20,860	770	694	770	697	27,460	27,560	1,122	934	1,122	937	34,160	34,260	1,580	1,173	1,580	1,272
20,860	20,960	775	698	775	701	27,560	27,660	1,129	937	1,129	940	34,260	34,360	1,587	1,176	1,587	1,277
20,960	21,060	780	702	780	705	27,660	27,760	1,135	941	1,135	944	34,360	34,460	1,594	1,180	1,594	1,282
21,060	21,160	785	705	785	708	27,760	27,860	1,142	944	1,142	947	34,460	34,560	1,601	1,184	1,601	1,287
21,160	21,260	790	709	790	712	27,860	27,960	1,149	948	1,149	951	34,560	34,660	1,607	1,187	1,607	1,293
21,260	21,360	796	712	796	715	27,960	28,060	1,156	951	1,156	955	34,660	34,760	1,614	1,191	1,614	1,298
21,360	21,460	801	716	801	719	28,060	28,160	1,163	955	1,163	960	34,760	34,860	1,621	1,194	1,621	1,303
21,460	21,560	806	719	806	722	28,160	28,260	1,170	959	1,170	965	34,860	34,960	1,628	1,198	1,628	1,308
21,560	21,660	811	723	811	726	28,260	28,360	1,177	962	1,177	970	34,960	35,060	1,635	1,202	1,635	1,313
21,660	21,760	816	727	816	730	28,360	28,460	1,183	966	1,183	975	35,060	35,160	1,642	1,207	1,642	1,318
21,760	21,860	821	730	821	733	28,460	28,560	1,190	969	1,190	980	35,160	35,260	1,648	1,212	1,648	1,323
21,860	21,960	826	734	826	737	28,560	28,660	1,197	973	1,197	985	35,260	35,360	1,655	1,217	1,655	1,328
21,960	22,060	831	737	831	740	28,660	28,760	1,204	976	1,204	991	35,360	35,460	1,662	1,222	1,662	1,334
22,060	22,160	837	741	837	744	28,760	28,860	1,211	980	1,211	996	35,460	35,560	1,669	1,227	1,669	1,339
22,160	22,260	842	744	842	747	28,860	28,960	1,218	984	1,218	1,001	35,560	35,660	1,676	1,232	1,676	1,344
22,260	22,360	847	748	847	751	28,960	29,060	1,224	987	1,224	1,006	35,660	35,760	1,683	1,237	1,683	1,349
22,360	22,460	852	752	852	755	29,060	29,160	1,231	991	1,231	1,011	35,760	35,860	1,690	1,242	1,690	1,354
22,460	22,560	857	755	857	758	29,160	29,260	1,238	994	1,238	1,016	35,860	35,960	1,696	1,248	1,696	1,359
22,560	22,660	862	759	862	762	29,260	29,360	1,245	998	1,245	1,021	35,960	36,060	1,703	1,253	1,703	1,364
22,660	22,760	867	762	867	765	29,360	29,460	1,252	1,001	1,252	1,026	36,060					

2012 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—			
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
36,360		42,260				48,160											
36,360	36,460	1,731	1,273	1,731	1,385	42,260	42,360	2,134	1,575	2,134	1,727	48,160	48,260	2,538	1,877	2,538	2,130
36,460	36,560	1,737	1,278	1,737	1,390	42,360	42,460	2,141	1,580	2,141	1,733	48,260	48,360	2,545	1,882	2,545	2,137
36,560	36,660	1,744	1,283	1,744	1,395	42,460	42,560	2,148	1,586	2,148	1,740	48,360	48,460	2,551	1,888	2,551	2,144
36,660	36,760	1,751	1,289	1,751	1,400	42,560	42,660	2,155	1,591	2,155	1,747	48,460	48,560	2,558	1,893	2,558	2,151
36,760	36,860	1,758	1,294	1,758	1,405	42,660	42,760	2,161	1,596	2,161	1,754	48,560	48,660	2,565	1,898	2,565	2,157
36,860	36,960	1,765	1,299	1,765	1,410	42,760	42,860	2,168	1,601	2,168	1,761	48,660	48,760	2,572	1,903	2,572	2,164
36,960	37,060	1,772	1,304	1,772	1,415	42,860	42,960	2,175	1,606	2,175	1,768	48,760	48,860	2,579	1,908	2,579	2,171
37,060	37,160	1,778	1,309	1,778	1,421	42,960	43,060	2,182	1,611	2,182	1,774	48,860	48,960	2,586	1,913	2,586	2,178
37,160	37,260	1,785	1,314	1,785	1,426	43,060	43,160	2,189	1,616	2,189	1,781	48,960	49,060	2,592	1,918	2,592	2,185
37,260	37,360	1,792	1,319	1,792	1,431	43,160	43,260	2,196	1,621	2,196	1,788	49,060	49,160	2,599	1,923	2,599	2,192
37,360	37,460	1,799	1,324	1,799	1,436	43,260	43,360	2,203	1,626	2,203	1,795	49,160	49,260	2,606	1,929	2,606	2,199
37,460	37,560	1,806	1,330	1,806	1,441	43,360	43,460	2,209	1,632	2,209	1,802	49,260	49,360	2,613	1,934	2,613	2,205
37,560	37,660	1,813	1,335	1,813	1,446	43,460	43,560	2,216	1,637	2,216	1,809	49,360	49,460	2,620	1,939	2,620	2,212
37,660	37,760	1,819	1,340	1,819	1,451	43,560	43,660	2,223	1,642	2,223	1,815	49,460	49,560	2,627	1,944	2,627	2,219
37,760	37,860	1,826	1,345	1,826	1,456	43,660	43,760	2,230	1,647	2,230	1,822	49,560	49,660	2,633	1,949	2,633	2,226
37,860	37,960	1,833	1,350	1,833	1,462	43,760	43,860	2,237	1,652	2,237	1,829	49,660	49,760	2,640	1,954	2,640	2,233
37,960	38,060	1,840	1,355	1,840	1,467	43,860	43,960	2,244	1,657	2,244	1,836	49,760	49,860	2,647	1,959	2,647	2,240
38,060	38,160	1,847	1,360	1,847	1,472	43,960	44,060	2,250	1,662	2,250	1,843	49,860	49,960	2,654	1,964	2,654	2,246
38,160	38,260	1,854	1,365	1,854	1,477	44,060	44,160	2,257	1,667	2,257	1,850	49,960	50,060	2,661	1,970	2,661	2,253
38,260	38,360	1,861	1,370	1,861	1,482	44,160	44,260	2,264	1,673	2,264	1,857	50,060	50,160	2,668	1,975	2,668	2,260
38,360	38,460	1,867	1,376	1,867	1,487	44,260	44,360	2,271	1,678	2,271	1,863	50,160	50,260	2,674	1,980	2,674	2,267
38,460	38,560	1,874	1,381	1,874	1,492	44,360	44,460	2,278	1,683	2,278	1,870	50,260	50,360	2,681	1,985	2,681	2,274
38,560	38,660	1,881	1,386	1,881	1,497	44,460	44,560	2,285	1,688	2,285	1,877	50,360	50,460	2,688	1,990	2,688	2,281
38,660	38,760	1,888	1,391	1,888	1,503	44,560	44,660	2,291	1,693	2,291	1,884	50,460	50,560	2,695	1,995	2,695	2,287
38,760		44,660				50,560											
38,760	38,860	1,895	1,396	1,895	1,508	44,660	44,760	2,298	1,698	2,298	1,891	50,560	50,660	2,702	2,000	2,702	2,294
38,860	38,960	1,902	1,401	1,902	1,513	44,760	44,860	2,305	1,703	2,305	1,898	50,660	50,760	2,709	2,005	2,709	2,301
38,960	39,060	1,908	1,406	1,908	1,518	44,860	44,960	2,312	1,708	2,312	1,904	50,760	50,860	2,716	2,010	2,716	2,308
39,060	39,160	1,915	1,411	1,915	1,523	44,960	45,060	2,319	1,714	2,319	1,911	50,860	50,960	2,722	2,016	2,722	2,315
39,160	39,260	1,922	1,417	1,922	1,528	45,060	45,160	2,326	1,719	2,326	1,918	50,960	51,060	2,729	2,021	2,729	2,322
39,260	39,360	1,929	1,422	1,929	1,533	45,160	45,260	2,332	1,724	2,332	1,925	51,060	51,160	2,736	2,026	2,736	2,328
39,360	39,460	1,936	1,427	1,936	1,538	45,260	45,360	2,339	1,729	2,339	1,932	51,160	51,260	2,743	2,031	2,743	2,335
39,460	39,560	1,943	1,432	1,943	1,543	45,360	45,460	2,346	1,734	2,346	1,939	51,260	51,360	2,750	2,036	2,750	2,342
39,560	39,660	1,949	1,437	1,949	1,549	45,460	45,560	2,353	1,739	2,353	1,945	51,360	51,460	2,757	2,041	2,757	2,349
39,660	39,760	1,956	1,442	1,956	1,554	45,560	45,660	2,360	1,744	2,360	1,952	51,460	51,560	2,763	2,046	2,763	2,356
39,760	39,860	1,963	1,447	1,963	1,559	45,660	45,760	2,367	1,749	2,367	1,959	51,560	51,660	2,770	2,051	2,770	2,363
39,860	39,960	1,970	1,452	1,970	1,564	45,760	45,860	2,374	1,754	2,374	1,966	51,660	51,760	2,777	2,057	2,777	2,370
39,960	40,060	1,977	1,458	1,977	1,569	45,860	45,960	2,380	1,760	2,380	1,973	51,760	51,860	2,784	2,062	2,784	2,376
40,060	40,160	1,984	1,463	1,984	1,576	45,960	46,060	2,387	1,765	2,387	1,980	51,860	51,960	2,791	2,067	2,791	2,383
40,160	40,260	1,990	1,468	1,990	1,583	46,060	46,160	2,394	1,770	2,394	1,986	51,960	52,060	2,798	2,072	2,798	2,390
40,260	40,360	1,997	1,473	1,997	1,590	46,160	46,260	2,401	1,775	2,401	1,993	52,060	52,160	2,804	2,077	2,804	2,397
40,360	40,460	2,004	1,478	2,004	1,597	46,260	46,360	2,408	1,780	2,408	2,000	52,160	52,260	2,811	2,082	2,811	2,404
40,460	40,560	2,011	1,483	2,011	1,603	46,360	46,460	2,415	1,785	2,415	2,007	52,260	52,360	2,818	2,087	2,818	2,411
40,560	40,660	2,018	1,488	2,018	1,610	46,460	46,560	2,421	1,790	2,421	2,014	52,360	52,460	2,825	2,092	2,825	2,417
40,660	40,760	2,025	1,493	2,025	1,617	46,560	46,660	2,428	1,795	2,428	2,021	52,460	52,560	2,832	2,098	2,832	2,424
40,760	40,860	2,032	1,498	2,032	1,624	46,660	46,760	2,435	1,801	2,435	2,028	52,560	52,660	2,839	2,103	2,839	2,431
40,860	40,960	2,038	1,504	2,038	1,631	46,760	46,860	2,442	1,806	2,442	2,034	52,660	52,760	2,845	2,108	2,845	2,438
40,960	41,060	2,045	1,509	2,045	1,638	46,860	46,960	2,449	1,811	2,449	2,041	52,760	52,860	2,852	2,113	2,852	2,445
41,060	41,160	2,052	1,514	2,052	1,644	46,960	47,060	2,456	1,816	2,456	2,048	52,860	52,960	2,859	2,118	2,859	2,452
41,160	41,260	2,059	1,519	2,059	1,651	47,060	47,160	2,462	1,821	2,462	2,055	52,960	53,060	2,866	2,123	2,866	2,458
41,260	41,360	2,066	1,524	2,066	1,658	47,160	47,260	2,469	1,826	2,469	2,062	53,060	53,160	2,873	2,128	2,873	2,465
41,360	41,460	2,073	1,529	2,073	1,665	47,260	47,360	2,476	1,831	2,476	2,069	53,160	53,260	2,880	2,133	2,880	2,472
41,460	41,560	2,079	1,534	2,079	1,672	47,360	47,460	2,483	1,836	2,483	2,075	53,260	53,360	2,887	2,138	2,887	2,479
41,560	41,660	2,086	1,539	2,086	1,679	47,460	47,560	2,490	1,842	2,490	2,082	53,360	53,460	2,893	2,144	2,893	2,486
41,660	41,760	2,093	1,545	2,093	1,686	47,560	47,660	2,497	1,847	2,497	2,089	53,460	53,560	2,900	2,149	2,900	2,493
41,760	41,860	2,100	1,550	2,100	1,692	47,660	47,760	2,503	1,852	2,503	2,096	53,560	53,660	2,907	2,154	2,907	2,499
41,860	41,960	2,107	1,555	2,107	1,699	47,760	47,860	2,510	1,857	2,510	2,103	53,660	53,760	2,914	2,159	2,914	2,506
41,960	42,060	2,114	1,560	2,114	1,706	47,860	47,960	2,517	1,862	2,517	2,110	53,760	53,860	2,921	2,164	2,921	2,513
42,060	42,160	2,120	1,565	2,120	1,713	47,960	48,060	2,524	1,867	2,524	2,116	53,860	53,960	2,928	2,169	2,928	2,520
42,160	42,260	2,127	1,570	2,127	1,720	48,060	48,160	2,531	1,872	2,531	2,123	53,960	54,010	2,934	2,175	2,934	2,527

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

\$54,010 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2012 Nebraska Tax Table.

Single	Married, filing jointly	Married, filing separately	Head of household
Add \$2,934 plus			

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$173,650 (\$86,825 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

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over –		
\$173,650	\$197,650	0.428% (.00428) of AGI above \$173,650
197,650	348,650	\$ 102.72 + 0.327% (.00327) of the excess over \$197,650
348,650	443,650	596.49 + 0.172% (.00172) of the excess over \$348,650
443,650	—	759.89

MARRIED, FILING JOINTLY AND QUALIFYING SPOUSES

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over –		
\$173,650	\$221,650	0.428% (.00428) of AGI above \$173,650
221,650	523,650	\$ 205.44 + 0.327% (.00327) of the excess over \$221,650
523,650	713,650	1,192.98 + 0.172% (.00172) of the excess over \$523,650
713,650	—	1,519.78

MARRIED, FILING SEPARATELY

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over –		
\$ 86,825	\$110,825	0.428% (.00428) of AGI above \$86,825
110,825	261,825	\$ 102.72 + 0.327% (.00327) of the excess over \$110,825
261,825	356,825	596.49 + 0.172% (.00172) of the excess over \$261,825
356,825	—	759.89

HEAD OF HOUSEHOLD

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over –		
\$173,650	\$218,650	0.428% (.00428) of AGI above \$173,650
218,650	453,650	\$ 192.60 + 0.327% (.00327) of the excess over \$218,650
453,650	573,650	961.05 + 0.172% (.00172) of the excess over \$453,650
573,650	—	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 \$173,650 (\$86,825 if married, filing separately) from your line 5, AGI, 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 or Tax Calculation Schedule, 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	

Local Sales and Use Tax Codes and Rates

LOCAL RATE 0.5%		
Elmwood (168)	Dakota County (922)	
LOCAL RATE 1.0%		
Arapahoe (016)	Duncan (156)	Oconto (360)
Arcadia (017)	Eagle (159)	Odell (362)
Arnold (019)	Edgar (161)	O'Neill (366) 1-1-2012 to 9-30-2012
Atkinson (023)	Elgin (164)	Osmond (373)
Auburn (025)	Elm Creek (167)	Oxford (376)
Aurora (026) 1-1-2012 to 9-30-2012	Eustis (176)	Palmyra (380)
Bancroft (030) beginning 10-1-2012	Farnam (183)	Paxton (384)
Bassett (035)	Friend (192)	Pender (385)
Bayard (037)	Gibbon (201)	Peru (386)
Beaver City (040)	Gordon (206)	Petersburg (387)
Bennet (051)	Grant (211) beginning 10-1-2012	Pierce (390)
Bennington (052)	Greenwood (213)	Randolph (408)
Bertrand (053)	Guide Rock (217)	Ravenna (409) 1-1-2012 to 3-31-2012
Big Springs (055)	Harrison (227)	Republican City (412)
Bloomfield (058)	Hartington (228)	Rushville (425)
Blue Hill (060)	Harvard (229)	Sargent (428)
Brainard (066)	Hay Springs (231)	Seward (435)
Bridgeport (068)	Hebron (235)	Shelton (437) 1-1-2012 to 6-30-2012 and 10-1-2012 to 12-31-2012
Brownville (073)	Hildreth (243)	Silver Creek (442)
Burwell (081)	Hooper (248)	Spencer (448)
Cedar Rapids (092)	Howells (251)	Springview (451)
Central City (094)	Hubbell (253)	St. Edward (452)
Chambers (097)	Hyannis (257)	St. Paul (454)
Chappell (099)	Imperial (258)	Stuart (468)
Chester (100)	Jansen (264)	Superior (470)
Clarks (101)	Lewellen (281)	Syracuse (475)
Clay Center (104)	Linwood (287) beginning 10-1-2012	Terrytown (483)
Cortland (116)	Loomis (291)	Uehling (491)
Creighton (123)	Malcolm (302)	Verdigre (502)
Crofton (126)	Milford (322)	Wakefield (507)
Curtis (129)	Minden (327)	Wausa (514)
Dannebrog (134)	Morrill (332)	Waverly (515)
Daykin (140)	Mullen (334)	Wayne (516)
DeWeese (144)	Neligh (341)	Weeping Water (517)
Diller (147)	Nelson (342)	West Point (519) 1-1-2012 to 9-30-2012
Dodge (150)	Niobrara (349)	Wilber (523)
Doniphan (151)	Oakland (358)	
LOCAL RATE 1.5%		
Ainsworth (003)	Gresham (214)	Ord (369)
Albion (004)	Gretna (215)	Osceola (371)
Alliance (008)	Hastings (230)	Oshkosh (372)
Alma (009)	Hemingford (236)	Papillion (382)
Ashland (021)	Henderson (237)	Pawnee City (383)
Beatrice (039)	Holdrege (245)	Plainview (392)
Beemer (043) beginning 10-1-2012	Humphrey (255)	Plattsmouth (394)
Bellevue (046)	Jackson (263)	Plymouth (397)
Benkelman (050)	Kearney (269)	Ponca (399)
Blair (057)	Kimball (273)	Ralston (407)
Broken Bow (072)	LaVista (274)	Ravenna (409) beginning 4-1-2012
Cambridge (087)	Lexington (283)	Red Cloud (411)
Ceresco (095)	Lincoln (285)	Schuyler (430)
Chadron (096)	Louisville (293)	Scottsbluff (432)
Clearwater (105) beginning 7-1-2012	Loup City (294)	Scribner (433)
Columbus (110)	Lyons (298)	Sidney (441)
Cozad (119)	Madison (299)	South Sioux City (446)
Crawford (122)	Marquette (305) beginning 10-1-2012	Springfield (450)
Crete (125)	Maywood (311)	Stromsburg (467)
David City (138)	McCook (312)	Sutton (473)
Douglas (153)	McCool Junction (313)	Tecumseh (481)
Exeter (178)	Mitchell (328)	Tekamah (482)
Fairbury (179)	Monroe (330)	Tilden (487)
Falls City (182)	Nebraska City (339)	Valentine (497)
Fremont (191)	Newman Grove (346)	Valley (498)
Fullerton (193)	Norfolk (351)	Wahoo (506)
Geneva (198)	North Bend (353)	Waterloo (512)
Genoa (199)	North Platte (355)	West Point (519) beginning 10-1-2012
Gering (200)	Ogallala (363)	Wisner (530) beginning 10-1-2012
Gothenburg (207)	Omaha (365)	Wymore (534)
Grand Island (210)	O'Neill (366) beginning 10-1-2012	York (536)