Nebraska Department of
REVENUE
P.O. BOX 98911
LINCOLN, NE 68509-8911

Questions:
Visit us at: **www.revenue.ne.gov**
or Call Taxpayer Assistance
(800) 742-7474 (toll free in Nebraska and Iowa)
or (402) 471-5729

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NEBRASKA DEPARTMENT
OF REVENUE

2009 NEBRASKA INDIVIDUAL ESTIMATED INCOME TAX PAYMENT VOUCHERS Form 1040N-ES

ELECTRONIC PAYMENT OPTIONS NOW AVAILABLE. See instructions inside.

This booklet incorporates the higher $500 threshold amount before estimated payments are required as provided by LB 915 (2008 Legislature). If your Nebraska individual income tax after allowance of personal exemption credits can reasonably be expected to exceed withholding and other credits by $500 or more, then estimated payments may be required. Also, various indexed values for the personal exemption credit, standard deduction, and other elements of the Nebraska tax calculation are included in this year's changes. You should calculate your estimated tax for 2009 in light of these changes.
The Department continues to emphasize that taxpayers must ensure that adequate and timely estimated payments are made in order to avoid underpayment of estimated tax penalties.

FORWARDING SERVICE REQUESTED

MAIL TO:

8-014-2008

TO OPEN—FOLD AND TEAR ALONG PERFORATION

INSTRUCTIONS

WHO MUST MAKE ESTIMATED PAYMENTS. A Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES, must be filed by every resident and nonresident of Nebraska if the individual's Nebraska income tax after allowance of personal exemption credits can reasonably be expected to exceed withholding and other credits by $500 or more. **If you are an employee with amounts being withheld from your earnings, you may ask your employer to withhold an additional amount for state taxes rather than make these four estimated income tax payments.**

WHEN AND WHERE TO FILE. The first payment voucher must be filed on or before April 15, 2009, and later dates as set out below in the instruction labeled "Changes in Estimated Tax." Mail the payment voucher with remittance to the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911. Mailing labels are enclosed for your convenience.

PAYMENT OF ESTIMATED TAX. The estimated tax may be paid in full with the first payment voucher or in equal installments on or before April 15, 2009; June 15, 2009; September 15, 2009; and January 15, 2010. Make checks or money orders payable to the Nebraska Department of Revenue. **Eliminate using these vouchers by paying electronically by EFT or credit card. See more information on these options later in this booklet.**

FARMERS AND RANCHERS. If at least two-thirds of your gross income for 2008 or 2009 is derived from farming, ranching, or fishing, you may pay all of your estimated tax on or before January 15, 2010. You must then pay the entire amount of the estimated tax. If you file your Nebraska Individual Income Tax Return, Form 1040N, on or before March 2, 2010, and pay the total tax due at that time, you do not need to file an estimated tax payment for 2009.

OVERPAYMENT CREDIT FROM 2008. If you had an overpayment on your 2008 Nebraska Individual Income Tax Return and elected to apply it to your 2009 estimated income tax, the amount of that overpayment may be applied in full or in part to any installment.

JOINT PAYMENTS. Payments of estimated income tax may be made on a married, filing jointly basis for Nebraska tax purposes. Married, filing jointly payments may not be filed if the spouses are separated under a decree of either divorce or separate maintenance or if there are different taxable years. If joint payments are made but a joint return is not filed for the taxable year, the estimated tax for the year may be divided between husband and wife. A copy of this signed agreement on division of the estimated payments should be attached to each return.

If estimated payments have been made under a spouse's social security number and this spouse dies during the year for which the estimated payments are being made, please indicate "deceased" and give the date of death next to the social security number. Verify that the surviving spouse's name and social security number are correct on Form 1040N-ES and indicate what social security number is to be used in filing a Form 1040N-ES for the next year.

CHANGES IN ESTIMATED TAX. If your income increases during the year, you may be required to file estimated tax payments at a later date. In that case, the time for filing is as follows: June 15, if the change occurs after March 31 and before June 1; September 15, if the change occurs after May 31 and before September 1; January 15, 2010, if the change occurs after August 31. The remaining installments can be made as outlined in the line 19 instructions on the Estimated Income Tax Worksheet.

You may use the Amended Computation Schedule to calculate your amended estimated tax if you find that your estimated tax is substantially changed. Show the amended estimated tax on line 1 of the next payment voucher filed.

FISCAL YEAR TAXPAYERS. Fiscal year taxpayers must report by the 15th day of the fourth, sixth, and ninth months of the fiscal year and the first month of the following fiscal year.

PENALTY FOR NOT PAYING ENOUGH ESTIMATED INCOME TAX. A penalty at the statutory rate is imposed for underpayment of estimated tax installments. The penalty is not due if you qualify for any of the exceptions listed on the Individual Underpayment of Estimated Tax, Form 2210N.

Each individual with an underpayment of estimated tax must file a Form 2210N with their Nebraska Individual Income Tax Return, Form 1040N. The estimated tax has been underpaid if the payments (including withholding) are not equal to at least:

1. 90 percent (66 2/3 percent for those engaged in farming, ranching, and fishing) of the tax liability for the year after reduction by the credits other than withholding or estimated payments;
2. 100 percent of the tax shown on a Nebraska return for the full 12-month preceding tax year if federal AGI was $150,000 or less; or
3. 110 percent (the applicable federal percentage) of the preceding year's tax if 2008 AGI was above $150,000. Complete the Nebraska Individual Estimated Income Tax Worksheet. You may also owe a penalty if estimated payments are not filed in a timely manner.

Also, the penalty does not apply if you had no tax liability for the preceding tax year of 12 months, you were a U.S. citizen or resident during that year, and your Nebraska return for that year reported no tax liability.

HOW TO USE THE PAYMENT VOUCHERS:

NOTE: The primary social security number used when making estimated payments should also be used when filing Form 1040N.

1. Complete the Estimated Income Tax Worksheet to compute your 2009 estimated tax. If line 18 is less than $500, estimated tax payments are not required, but may still be made. If 2009 federal AGI is expected to be more than $166,800 ($83,400 if married, filing separately), then complete Worksheet A included in this booklet.
2. Enter the amount shown on line 18 of the Estimated Income Tax Worksheet on line 1 of the payment voucher.
3. Enter the amount shown on line 19 of the Estimated Income Tax Worksheet on line 2 of the payment voucher.
4. Enter on line 3 of the payment voucher the amount of overpayment from 2008 to be credited to the installment.
5. Enter on line 4 of the payment voucher the amount of payment (line 2 minus line 3). File the payment voucher only if you are making a payment of estimated tax.
6. Attach a check or money order to the payment voucher and mail it by the due date to the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911. Make appropriate entries in the Record of Estimated Tax Payments. **Be sure to enter your social security number (and your spouse's number, if applicable) on the payment voucher(s) where indicated.**
7. For each later installment, complete lines 2, 3, and 4 of the payment voucher, attach remittance and mail. No installment is required when the amount of unused 2008 overpayment is equal to or greater than the amount of installment due.

Nebraska Department of REVENUE

Nebraska Individual Estimated Income Tax Worksheet

FORM **1040N-ES** Worksheet

1	Estimated federal adjusted gross income (AGI)			1	
2	Estimated federal itemized deductions (line 29, Form 1040, Schedule A)	2			
3	State and local income taxes (line 5, Schedule A)	3			
4	Nebraska itemized deductions (line 2 minus line 3)	4			
5	Standard deduction (enter Nebraska standard deduction amount: Single $5,700; Married, Filing Jointly $11,400; Head of Household $8,350; or Married, Filing Separately $5,700) (65 or older and/or blind, see reverse side)	5			
6	Enter the greater of line 4 or line 5			6	
7	Estimated Nebraska income before adjustments (line 1 minus line 6)			7	
8	Estimated Nebraska adjustments **increasing** federal AGI (non-Nebraska state and municipal bond interest)			8	
9	Estimated Nebraska adjustments **decreasing** federal AGI (including federal bond interest)			9	
10	Estimated Nebraska taxable income (line 7 plus line 8, minus line 9)			10	
11	Estimated Nebraska income tax on line 10 amount (See 2009 Nebraska Estimated Tax Rate Schedule included in this booklet. If AGI is above $166,800 ($83,400 if married, filing separately), enter amount from line 3 of Worksheet A			11	
12	Estimated Nebraska minimum or other taxes (total of taxes from Federal Forms 6251, 4972, and 5329; multiplied by .296)			12	
13	Total estimated Nebraska tax (total of lines 11 and 12)			13	
14	Estimated Nebraska credits including: personal exemption credit, tax paid to another state (residents only); credits for child and dependent care expenses, Nebraska Charitable Endowment Tax credit, refundable earned income credit, credit for the elderly or the disabled (residents and partial-year residents); and for all taxpayers — CDAA credit, Beginning Farmer credit, Form 3800N refundable and nonrefundable credits, and Financial Institution Tax credit			14	
15	Nebraska 2009 estimated income tax (line 13 minus line 14). If zero or less, enter -0-			15	
16 a	Multiply line 15 by 90% (66 2/3% for purpose of engaging in farming and fishing)	16a			
b	Enter the tax shown on your 2008 tax return (110% of that amount if you are not engaged in farming or fishing and the AGI shown on that return is more than $150,000; or if married, filing separately for 2009, more than $75,000)	16b			
c	**Required annual payment to avoid a penalty. Enter the smaller of line 16a or 16b**			16c	
	Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 16c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 15 is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. You must also make timely estimated payments to avoid underpayment penalties. If you prefer, you can pay the amount shown on line 15.				
17	Income tax withheld and estimated to be withheld during 2009 (including income tax withholding on pensions, annuities, certain deferred income, etc.)			17	
18	Subtract line 17 from line 16c. (**Note:** If zero or less, or line 15 minus line 17 is less than $500, stop here. You are not required to make estimated tax payments.)			18	
19	COMPUTATION OF INSTALLMENTS: If the **first** payment you are required to make is due to be filed on: • April 15, 2009, enter 1/4 of line 18 here and on line 2 of Payment Vouchers 1, 2, 3, and 4. • June 15, 2009, enter 1/2 of line 18 here and on line 2 of Payment Voucher 2, and 1/4 of line 18 on line 2 of Payment Vouchers 3 and 4. • September 15, 2009, enter 3/4 of line 18 here and on line 2 of Payment Voucher 3, and 1/4 of line 18 on line 2 of Payment Voucher 4. • January 15, 2010, enter amount of line 18 here and on line 2 of Payment Voucher 4.			19	

KEEP FOR YOUR RECORDS — DO NOT FILE AMENDED COMPUTATION SCHEDULE ON REVERSE SIDE

ELECTRONIC PAYMENT OPTIONS NOW AVAILABLE

Please consider the convenience of paying electronically. You will not have to write a check and mail in estimated income tax payment vouchers.

ELECTRONIC FUNDS TRANSFER (EFT): To pay by EFT (sometimes called an electronic check), visit **www.revenue.ne.gov** and click on "Make an INDIVIDUAL INCOME TAX Payment Electronically!" You will be able to set up your estimated payments up to one year in advance of having your bank account debited. This payment option is free to use, and you will receive an e-mail confirmation for each payment.

CREDIT CARD: Credit card payments are originated through Official Payments Corporation (OPC). **Eligible credit cards include VISA, MasterCard, Discover, and American Express. A convenience fee of 2.49% of the tax payment is charged to the card you use and is paid to OPC.** You will be told about this fee during the transaction. Secure credit card payments can be initiated over the Internet at **www.officialpayments.com** or via telephone at **(800) 2PAY-TAX.** If initiating your credit card payment by telephone, you will need to provide the Nebraska Jurisdiction Code, which is 3700. At the completion of your transaction, you will be given a confirmation number. Keep this for your records.

Additional standard deduction for elderly and/or blind. Your Nebraska standard deduction is increased by the following amount if, at the end of 2009, you are:

- An unmarried individual (single or head of household) and are:
  - 65 or older, or blind $1,400
  - 65 or older, and blind 2,800
- A married individual (filing jointly or separately) or a qualifying widow(er) and are:
  - 65 or older, or blind $1,100
  - 65 or older, and blind 2,200
  - Both spouses 65 or older 2,200
    - If one spouse also blind 3,300
  - Both spouses blind 2,200
    - If one spouse also 65 or older 3,300
  - Both spouses 65 or older, and both blind 4,400

If married, filing separately, these amounts apply only if you can claim an exemption for your spouse.

AMENDED COMPUTATION SCHEDULE

• **Use if your estimated tax changes during the year**

1	Amended estimated tax (enter here and on line 1 of the payment voucher)	1	
2	Amount of 2008 overpayment elected for credit to 2009 estimated tax and applied to date	2	
3	Estimated tax payments made to date	3	
4	Line 2 plus line 3	4	
5	Unpaid balance (line 1 minus line 4)	5	
6	Amount to be paid (line 5 divided by number of remaining payments). Enter here and on line 2 of the payment voucher	6	

2009 Nebraska Estimated Tax Rate Schedule

USE ONLY FOR 2009 ESTIMATED TAX

DO NOT USE THESE NEBRASKA ESTIMATED TAX RATE SCHEDULES TO COMPUTE ANY TAX RETURNS.

Subtract $118 from the table calculation for each federal personal exemption allowed.

Single Taxpayer

If line 10, 1040N-ES Worksheet is: over—	but not over	The Nebraska estimated tax is:
$ 0	$ 2,400	2.56% of the 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

If line 10, 1040N-ES Worksheet is: over—	but not over	The Nebraska estimated tax is:
$ 0	$ 4,500	2.56% of the 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

Married, Filing Jointly and Surviving Spouses

If line 10, 1040N-ES Worksheet is: over—	but not over	The Nebraska estimated tax is:
$ 0	$ 4,800	2.56% of the 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, Filing Separately

If line 10, 1040N-ES Worksheet is: over—	but not over	The Nebraska estimated tax is:
$ 0	$ 2,400	2.56% of the 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

Worksheet A — Nebraska Estimated Tax

Use if your estimated 2009 federal AGI is more than $166,800 ($83,400 if married, filing separately)

1	Nebraska Tax Table tax on line 10 estimated taxable income – Form 1040N-ES Worksheet	1	
2	Additional tax calculated from the Additional Tax Rate Schedule on next page (if AGI is greater than $166,800; $83,400 if married, filing separately)	2	
3	Total tax (line 1 plus line 2). Enter on line 11, Form 1040N-ES Worksheet	3	

Record of Estimated Tax Payments

Payment Number	Installment Date	(A) Date Filed	(B) Amount Paid (Line 4 of Payment Voucher)	(C) 2008 Overpayment (Line 3 of Payment Voucher)	(D) Total Amount Paid and Credited (Col. B plus Col. C)
1	April				
2	June				
3	September				
4	January				
				TOTAL	

CLAIM THIS AMOUNT ON YOUR 2009 NEBRASKA INDIVIDUAL INCOME TAX RETURN, FORM 1040N.

NOTE: If you are not required to make an estimated tax payment on the first installment date, you may still have to make a payment at a later date. See instruction titled, “Changes in Estimated Tax.”

2009 Nebraska Additional Tax Rate Schedule

SINGLE TAXPAYER

If AGI is: over –	*The tax to add is: but not over*					
$ 166,800	$ 190,800			0.428%	(.00428)	of AGI above $166,800
190,800	341,800	$ 102.72	+	0.327%	(.00327)	of the excess over $190,800
341,800	436,800	596.49	+	0.172%	(.00172)	of the excess over $341,800
436,800	—	759.89				

MARRIED, FILING JOINTLY SURVIVING SPOUSES

If AGI is: over –	*The tax to add is: but not over*					
$ 166,800	$ 214,800			0.428%	(.00428)	of AGI above $166,800
214,800	516,800	$ 205.44	+	0.327%	(.00327)	of the excess over $214,800
516,800	706,800	1,192.98	+	0.172%	(.00172)	of the excess over $516,800
706,800	—	1,519.78				

MARRIED, FILING SEPARATELY

If AGI is: over –	*but not over*	*The tax to add is:*				
$ 83,400	$ 107,400			0.428%	(.00428)	of AGI above $83,400
107,400	258,400	$ 102.72	+	0.327%	(.00327)	of the excess over $107,400
258,400	353,400	596.49	+	0.172%	(.00172)	of the excess over $258,400
353,400	—	759.89				

HEAD OF HOUSEHOLD

If AGI is: over –	*The tax to add is: but not over*					
$ 166,800	$ 211,800			0.428%	(.00428)	of AGI above $166,800
211,800	446,800	$ 192.60	+	0.327%	(.00327)	of the excess over $211,800
446,800	566,800	961.05	+	0.172%	(.00172)	of the excess over $446,800
566,800	—	1,167.45				

Enter the additional tax calculated from the tax rate schedule above on Worksheet A, line 2, above.

SPECIAL INSTRUCTIONS

If your estimated Nebraska taxable income is less than $54,000, perform the following calculation: subtract $166,800 ($83,400 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% of line 10 income on line 3, Nebraska Estimated Tax Worksheet above; otherwise, complete the additional tax calculation above.

Nebraska Department of REVENUE

Nebraska Individual Estimated Income Tax
Payment Voucher

FORM 1040N-ES
2009

1 Estimated tax (or amended estimated tax) for the year ending _____ . Complete if an original or amended computation	1		
2 Amount of this installment (line 19 of estimated tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to previous installments)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments	4		

RESET PRINT

2 THIS INSTALLMENT IS DUE ON OR BEFORE **JUNE 15, 2009.**

Name(s)

Street or Other Mailing Address

City State Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security Number

- File only if you are making a payment of estimated tax.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Do not mail if paying electronically. Otherwise, if paying by check or money order, mail this voucher and payment to:
NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911

8-014-2008

Nebraska Department of REVENUE

Nebraska Individual Estimated Income Tax
Payment Voucher

FORM 1040N-ES
2009

1 Estimated tax for the year ending _____ (line 18 of estimated tax worksheet)	1		
2 Amount of this installment (line 19 of estimated tax worksheet)	2		
3 Amount of overpayment from last year (all or part) applied to this installment	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments	4		

1 THIS INSTALLMENT IS DUE ON OR BEFORE **APRIL 15, 2009.**

Name(s)

Street or Other Mailing Address

City State Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security Number

- File only if you are making a payment of estimated tax.
- Fiscal year taxpayers—see instructions.

Do not mail if paying electronically. Otherwise, if paying by check or money order, mail this voucher and payment to:
NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911

8-014-2008

Nebraska Department of REVENUE

Nebraska Individual Estimated Income Tax
Payment Voucher

FORM 1040N-ES
2009

1 Estimated tax (or amended estimated tax) for the year ending _____ . Complete if an original or amended computation	1		
2 Amount of this installment (line 19 of estimated tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to previous installments)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments	4		

4 THIS INSTALLMENT IS DUE ON OR BEFORE **JANUARY 15, 2010.**

Name(s)

Street or Other Mailing Address

City State Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	**Spouse's Social Security Number**

- File only if you are making a payment of estimated tax.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Do not mail if paying electronically. Otherwise, if paying by check or money order, mail this voucher and payment to:
NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911

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Nebraska Department of REVENUE

Nebraska Individual Estimated Income Tax
Payment Voucher

FORM 1040N-ES
2009

1 Estimated tax (or amended estimated tax) for the year ending _____ . Complete if an original or amended computation	1		
2 Amount of this installment (line 19 of estimated tax worksheet or line 6 of Amended Computation Schedule)	2		
3 Amount of overpayment from last year applied to this installment (and not applied to previous installments)	3		
4 Amount of this payment (line 2 minus line 3). Enter here and in your Record of Estimated Tax Payments	4		

3 THIS INSTALLMENT IS DUE ON OR BEFORE **SEPTEMBER 15, 2009.**

Name(s)

Street or Other Mailing Address

City State Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	**Spouse's Social Security Number**

- File only if you are making a payment of estimated tax.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Do not mail if paying electronically. Otherwise, if paying by check or money order, mail this voucher and payment to:
NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911

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