2012

Nebraska

Individual Income Tax Booklet

E-file your return.
It is the fast, easy, and safe way to file!

It may take three months to receive your refund if you file a paper return.

NebFile

More info . . .

NebFile offers **FREE** e-filing of your state return.

All taxpayers can use the Fed/State program to e-file federal and Nebraska tax returns.

File online by purchasing software from a retailer, or with a tax return preparer displaying this logo. NEBRASKA IRS e-file

Nebraska Department of REVENUE e-pay

Use our **FREE** e-pay for your individual income tax and 2013 individual estimated tax payments.

For more information
or to use any of the above services, go to
www.revenue.ne.gov

8-307-2012

IMPORTANT INFORMATION FOR ALL NEBRASKA FILERS

Complete Your Federal Return. Your federal return must be completed before starting your Nebraska return. This information is needed to complete your Nebraska return.

Complete Only the Lines on Form 1040N That Apply to You. If a line does not apply to your tax calculation, please leave the line blank.

Enter All Amounts as Whole Dollars. Do not include cents. Do not change the pre-printed zeros in the cents column of the Form 1040N. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should 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.** If the information on these forms is incorrect, get a corrected form from your employer or payor. A corrected form 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."

Nebraska Department of REVENUE e-pay

Balance Due. Any balance due must be paid in full with your return. All taxpayers are encouraged to use the Nebraska Department of Revenue's (Department's) e-pay system. It is fast, secure, and easy. See the Department's website.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. This often occurs when making purchases over the Internet or from out-of-state retailers. See the instructions for line 38.

More info . . .

Penalty and Interest. Either or both may be imposed under the following conditions:

1. Failure to file a return and pay the tax due on or before the due date;
2. Failure to 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; More info . . .
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

It may take 3 months to receive your refund if you file a paper return.

The interest rate for any unpaid tax is 3%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

More info . . .

A Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. A six-month extension to file Form 1040N 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 when a federal extension is not being requested; or
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.

If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N. See number 3 above for further instructions.

NEBRASKA IRS e-file

NOTE: If you have a combat zone-related or contingency operation-related extension, see the Department's Military Information Guide.

If the extension documentation is not attached, a late filing penalty may be imposed. An extension of time only extends the date to file the return, and does not extend the date to pay the tax (except for combat zone-related extensions). Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of six months after the original due date of the return.

Nebraska Department of REVENUE e-pay

Estimating Your 2013 Income Tax. The estimated tax booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated payments using the Department's e-pay system.

Estimated Payments and Penalty for Underpayment of Estimated Tax. You may owe a penalty if your estimated payments did not total at least:

- 90% of the tax shown on your 2012 Nebraska return; or
- 100% of the tax shown on your 2011 return; or
- 110% of the tax shown on your 2011 return if adjusted gross income (AGI) on the return was more than $150,000 or, if your filing status is married, filing separately, more than $75,000.

See the Individual Underpayment of Estimated Tax, Form 2210N, instructions.

An individual who did not pay enough estimated tax by any of the applicable due dates (April 15, June 15, September 15, and January 15), or who did not have enough state income tax withheld, will be assessed a penalty. This may be true even if you are due a refund. The underpayment penalty is calculated separately for each installment due date (four equal and timely payments). You may owe a penalty for an earlier payment that was due, even if you paid enough estimated tax later to make up the underpayment.

NOTE: Taxpayers impacted by a Federal disaster declaration should note the declaration when filing.

See the Department's website for this information guide: "Nebraska Income Tax for Military Servicemembers (and Their Spouses) and Civilians Working with U.S. Forces in Combat Zones."

Active Duty Military Servicemembers. Your active duty military pay is taxed only by the state where you are a legal resident. Your place of legal residence at the time of entry into the service is presumed to be your state of legal residence. Your state of legal residence stays the same until it is established in another state. Moving to a new location for a limited period of time, including a permanent change of station, does not change your legal residence. Nebraska income tax is imposed on the total federal AGI of a Nebraska resident who is a member of the armed forces, regardless of where the income is received.

Check the box "Active Military" on Form 1040N if you or your spouse are active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.

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 servicemember's military service, is subject to Nebraska income tax. See special instructions for line 57, Nebraska Schedule I.

The Federal Military Spouses Residency Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse who works and resides in another state is required to file a Nebraska income tax return. More information is available in the instructions for lines 57 and 64, Nebraska Schedule I, or on the Department's website.

More info . . .

Foreign Income. Income earned by a Nebraska resident while living in another country is taxable by Nebraska when the taxpayer maintains Nebraska residency (domicile).

More info . . .

Death of Taxpayer. A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a 2012 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death are to be shown in the space provided. See additional instructions in the "How to Complete your Form 1040N" section of these instructions on page 5.

Fiscal Year Returns. The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2012, the 2012 Nebraska Tax Calculation Schedule or Tax Table and Nebraska Additional Tax Rate Schedule are to be used without adjustment.

More info . . .

The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year.

Refer to line 28 instructions on the Department's website for additional information on a fiscal year taxpayer claiming the withholding credit.

Taxpayers filing fiscal year returns may not e-file their Nebraska return.

Who Must File?

A Nebraska resident who:

- Is required to file a federal return reporting a federal liability; or
- Has $5,000 or more of Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A nonresident who:

- Has income derived from or connected with Nebraska sources.

Definitions

Domicile. The place an individual considers his or her permanent home. A domicile, once established, continues until a new, fixed, and permanent home is established. There is no change in domicile when moving to a new location if the individual's intention is to remain for a limited time, even if it is several years.

Resident. An individual who is domiciled in Nebraska or who maintained a permanent place of abode and resided in Nebraska for six months or more during 2012.

Nonresident. An individual who is domiciled for the entire year in a state other than Nebraska, and did not reside in Nebraska for more than six months during 2012.

Partial-Year Resident. An individual who either begins or ends his or her domicile in Nebraska during 2012 or who resides in Nebraska for more than six months during the year. When ending your domicile in Nebraska, you must show an intent to abandon Nebraska as your home. Usually, a person is only a partial-year resident for one year, not multiple years.

For additional information, refer to the Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide on the Department's website.

The Privacy Act of 1974 provides that when the Department asks you for your Social Security number (SSN), you must first be told of the Department's legal right to ask for this information, why the Department is asking for it, and how it will be used. The Department must also tell you what would happen if it is not received and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

The legal right to ask for the information is Neb. Rev. Stat. § 77-27,119. This law says that you must include your SSN on your return. Your response is mandatory under this section. The SSN is needed to properly identify you and process your return and other documents.

How to Complete your Form 1040N

Name and Address. When filing a paper return, enter or clearly print your name and correct mailing address information in the spaces provided. Include your spouse's name if filing a joint return.

Social Security Numbers. You must enter your Social Security number (SSN) or Individual Tax Identification Number (ITIN) on the form in the boxes indicated. Include your spouse's SSN or ITIN if filing a joint return.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2012, must enter the high school district code where you are domiciled (permanent resident). This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2012, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska's K-12 public school systems.

Deadline changed to April 15, 2013 due to IRS extension.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the SSN block. A farmer or rancher who files the 2012 Form 1040N and pays the Nebraska income tax due on or before March 1, 2013, is not required to make estimated tax payments during 2012; otherwise, the entire amount of estimated tax must be paid by January 15, 2013. If you both file and pay after March 1, 2013, you will be assessed a penalty for failure to properly pay estimated tax. An extension of time can not be used to extend the March 1st filing date.

Active Military. Check the box "Active Military" only if you or your spouse were on active military duty status at any time during 2012. This includes National Guard/Reservists called to active duty during 2012.

More info . . . **Deceased.** If the taxpayer or spouse is deceased, enter the first name of the decedent and the date of death in the space provided.

- **Surviving Spouse** filing for a deceased taxpayer's refund must:

  Write "filing as surviving spouse" in the signature block on a paper filed Form 1040N, for the deceased. No further documentation is required.

- **Personal Representatives** filing for a deceased taxpayer's refund must provide:

  A copy of the court order or the deceased taxpayer's will showing proof of appointment (a completed and signed Federal Form 1310 or Nebraska Form 1310N is also required if appointed through a will).

- **Other persons** filing for a deceased taxpayer's refund must provide:
  Proof of death and a completed and signed Federal Form 1310 or Nebraska Form 1310N.

LINE 1

Federal Filing Status. Your Nebraska filing status MUST be the same as your federal filing status. The only exception is for married, filing jointly taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a joint return (both spouses are taxed as residents) or married, filing separately returns with Nebraska.

If you file a married, filing separately return for Nebraska, it must be calculated as if a married, filing separately federal return had been filed. The married, filing separately income, deductions, and exemptions must be used. The spouse's SSN and name must be entered on the married, filing separately line.

Military taxpayers should review the line 57 instructions.

More info . . . If you filed an Injured Spouse Allocation, Federal Form 8379, please see more information here.

LINE 2a

Check the appropriate boxes if, during 2012:

Box 1. You were 65 or older (taxpayers born before January 2, 1948);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1948); or

Box 4. Your spouse was blind.

LINE 2b

Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.

LINE 3

Type of Return. Check the appropriate box if, during 2012:

Box 1. You were a resident;

Box 2. You were a partial-year resident; or

Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. For additional information, refer to the Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide on the Department's website. 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. Enter the same number of exemptions claimed on your federal return, unless a different filing status is used for Nebraska.

How to find your federal exemptions:

Federal Form	
1040	Line 6d
1040A	Line 6d
1040EZ	If Line 5 = $9,750, enter 1. If Line 5 = $19,500, enter 2. If single and claimed as a dependent by someone else, enter -0-. If married and one spouse can be claimed as a dependent on someone else's return, enter 1. If married and both spouses can be claimed as a dependent on someone else's return, enter -0-.

If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska, enter the number of federal exemptions allowable when computing the separate federal return for Nebraska purposes. Also see line 19 instructions.

LINE 5

Federal Adjusted Gross Income (AGI). This is the amount reported on your federal return as AGI. Enter the amount from the following forms:

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

Special Circumstances.
If you were **not required to file a federal return,** but must file a Nebraska return to report **state and local bond interest greater than $5,000,** you must enter all income which would have been included in federal AGI. This includes both earned income (such as wages), and passive income (such as pensions, bank interest, etc.).

Nonresidents and partial-year residents must include their total federal AGI on line 5, not just their Nebraska source income. When completing Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.

LINE 6

Nebraska Standard Deduction. Enter your Nebraska standard deduction. Do not enter the amount of your federal itemized deductions. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income tax claimed on Federal Schedule A.

IF YOU OR YOUR SPOUSE CAN BE CLAIMED AS A DEPENDENT	
and filed Federal Form —	**Enter —**
1040EZ	The amount from line E from worksheet on the back of the Form 1040EZ.
1040A	The amount from line 3a (or if 65 or over, the amount from 3c) of the Form 1040A Standard Deduction Worksheet.
1040	The amount from line 3a (or if 65 or over, the amount from 3c) of the Form 1040 Standard Deduction Worksheet.

IF YOU OR YOUR SPOUSE CANNOT BE CLAIMED AS A DEPENDENT	
and filed Federal Form —	**Enter —**
1040EZ	Single: $ 5,950 Married: $11,900
1040A	See chart below
1040	See chart below

LINE 6 (Cont.)

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	$5,950
	1	$7,400
	2	$8,850
Married, Filing Jointly or Qualifying Widower With Dependent Children	0	$11,900
	1	$13,050
	2	$14,200
	3	$15,350
	4	$16,500
Married, Filing Separately	0	$5,950
	1	$7,100
	2	$8,250
	3	$9,400
	4	$10,550
If married, filing separately, the additional amounts for **65 and over** and **blind** apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	$8,700
	1	$10,150
	2	$11,600

LINE 7

Total Itemized Deductions. If you itemized deductions on your federal return, enter the amount from line 29 of Schedule A, 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. If you itemized deductions on your federal return, enter only your state and local income taxes included on line 5 of Schedule A, Federal Form 1040.

LINE 9

Nebraska Itemized Deductions. Line 7 minus line 8.

LINE 10

Nebraska Deductions. Enter line 6 or line 9, whichever is greater.

LINE 11

Nebraska Income Before Adjustments. Line 5 minus line 10.

LINE 12

Adjustments Increasing Federal AGI. Enter amount from line 50 of Nebraska Schedule I.

See Schedule I instructions for additional information.

LINE 13

Adjustments Decreasing Federal AGI. Enter the amount from line 58 of Nebraska Schedule I. See Schedule I instructions for additional information.

LINE 14

Tax Table Income. If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

LINE 15

Nebraska Income Tax. Resident paper filers may use the Nebraska Tax Table. All others must use the Tax Calculation Schedule. If federal AGI is more than $173,650 ($86,825 if married, filing separately), you must use the Tax Calculation Schedule (or the Tax Table) and the Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Nonresidents and partial-year residents, enter the amount from line 72, Nebraska Schedule III.

LINE 16

Nebraska Alternative Minimum or Other Tax. If you were required to pay:

- Federal **Alternative Minimum tax;** or
- Federal tax on **Lump-Sum Distributions of Qualified Retirement Plans;** and/or
- Federal tax on **Early Distributions of Qualified Retirement Plans;**

then you are required to calculate Nebraska alternative minimum or other tax. The Nebraska alternative minimum or other tax is 29.6% of the federal alternative minimum or other tax.

The alternative minimum tax from Federal Form 6251must be recalculated using Nebraska Revenue Ruling 22-12-1 to compute the Nebraska alternative minimum tax.

LINE 16 (Cont.)

Residents use the calculation from Form 1040N, Line 16 to calculate the amount of total minimum or other taxes.

Partial-year residents and nonresidents use Nebraska Schedule III to calculate the amount of minimum or other tax due. The minimum or other tax is 29.6% of the federal minimum or other tax multiplied by the ratio from line 67, Nebraska Schedule III.

A **credit for prior year alternative minimum tax** must be calculated and entered on line 20 by residents. Nonresidents and partial-year residents claim this credit on line 69, Nebraska Schedule III.

LINE 17

Total Nebraska Tax. Enter the total of lines 15 and 16.

LINE 18

Total Nebraska Tax. Enter the amount from line 17.

LINE 19 More info . . .

Nebraska Personal Exemption Credit for Residents Only. Residents claim a $123 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 70, Nebraska Schedule III.

LINE 20

Credit for Tax Paid to Another State. Enter the amount from line 63 of Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website).

A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Conversion Chart instructions to properly calculate tax paid to another state.

Credit for Prior Year Alternative Minimum Tax. A minimum tax must have been reported in a previous year. The total should be equal to or in excess of the amount of credit claimed on line 20b.

If you have a current year alternative minimum tax liability on line 16, a credit for prior year alternative minimum tax liability is not allowed. Residents claim the credit on line 20b. Nonresidents and partial-year residents claim this credit on line 69, Nebraska Schedule III. Attach Federal Form 8801. If Federal Form 8801 is not submitted, the credit will be disallowed.

LINE 21

Credit for the Elderly or the Disabled. Enter line 30 of Federal Form 1040A or line 53, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R.

LINE 22

Community Development Assistance Act (CDAA) Credit. Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). Form CDN must be attached to the Form 1040N.

LINE 23

Form 3800N Nonrefundable Credit. Enter the amount from line 10 of Form 3800N. This is a nonrefundable credit which includes credits allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.

LINE 24

Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with AGI greater than $29,000 can claim this credit (If AGI is $29,000 or less, see line 31 instructions). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25% (.25). Include a copy of Federal Form 2441. If Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit.

LINE 25 More info . . .

Financial Institution Tax Credit. Enter the amount of the tax credit available to you from the 2012 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder.

LINE 26

Total Nonrefundable Credits. Add lines 19 through 25.

LINE 27

Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet below if the result of line 12 minus line 13 is $5,000 or more. If your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

LINE 27 (Cont.)

FEDERAL TAX LIABILITY WORKSHEET

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 58 . . . . . _____
      Total tax–Form 1040 . . . . . 1c. _____
      Total federal tax (enter tax from 1a, 1b, or 1c) . . . . . 1. _____
2. Nebraska Form 1040N, line 18 minus line 26 . . . . . 2. $ _____

On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet, and check the federal tax box if line 1 is used.

LINE 28

*You **MUST** attach all Forms W-2, W-2G, 1099-R, 1099-MISC, and Schedule K-1N.*

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, 1099-MISC, other federal forms, or Nebraska Schedule K-1N. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms to a paper filed return.**

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Form K-1N must be the same as the tax year of the individual's return being filed.

LINE 29

2012 Estimated Tax Payments. Report your 2012 estimated payments and any tax year 2011 carryover on this line.

If you are married, filing jointly, the name and SSN of the spouse whose SSN was used to make the 2012 estimated payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. A Form 1040N-ES payment voucher should NOT be mailed in when you use e-pay.

LINE 30

Attach Form 3800N

Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 14, Form 3800N.

LINE 31

Nebraska Child/Dependent Care Refundable Credit (AGI $29,000 or Less and Full-Year or Partial-Year Resident). Attach Federal Form 2441 or Nebraska Form 2441N to your Nebraska return. If your federal filing status is married, filing jointly but, because both spouses do not have the same state of residency, you have chosen to file with Nebraska as married, filing separately, you cannot claim this credit. If Form 2441 or 2441N is not received, the credit will be disallowed. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your 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%

LINE 31 (Cont.)

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

Use only when filing Federal Form 2441.
If using Form 2441N, this worksheet is not needed.

1. Enter line 9 amount (prior to the federal credit limitation) from 2012 Federal Form 2441 (Form 1040 or 1040A).... 1. $ _____
2. Enter federal AGI (line 5, Form 1040N)..... 2. _____
3. Enter percentage from chart if AGI is $29,000 or less..... 3. _____ %
   (Note: If AGI is more than $29,000, STOP; you cannot claim a credit on line 31; refer to line 24 instructions instead)
4. Multiply line 1 by line 3 percentage and enter result (residents, also enter result on line 31) (partial-year residents, complete lines 5 and 6 below)..... 4. _____
5. Enter line 67 ratio from Schedule III..... 5. _____
6. Multiply line 4 by line 5, enter result here and on line 31 ..... 6. _____

LINE 32

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NDA at 800-446-4071, **www.agr.ne.gov.**

LINE 33

Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A, or page 1 of Form 1040EZ to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 38a (Form 1040A), or line 64a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are married, filing separately, you cannot claim this credit.**

Partial-year residents enter amount calculated on Nebraska Schedule III, line 75.

LINE 34 More info . . .

Angel Investment Tax Credit. Enter the credit awarded by the Nebraska Department of Economic Development for investments made in certain qualified businesses.

LINE 36 More info . . .

Special note: Farmers have until April 15, 2013 to file and pay their final tax.

Penalty for Underpayment of Estimated Tax. Use Nebraska Individual Underpayment of Estimated Tax, Form 2210N to determine if you owe this penalty. Also, see page 3 of the instructions. If you are required to calculate a Form 2210N penalty, report it on line 36, check the box, and attach Form 2210N to your return. See the Department's website for this form, or call the Department at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

LINE 37

Total Tax and Penalty. Add lines 27 and 36.

LINE 38 More info . . .

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state.

Enter your total taxable 2012 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on page 23 and multiply your total taxable purchases by the local rate (.005, .010, or .015). Add the state and local tax amounts together and enter on line 38.

EXAMPLE. I purchase a computer from a seller in South Dakota over the Internet for $1,470 plus $30 shipping and handling charges. Both charges are taxable. The computer is shipped to me in Scottsbluff, Nebraska and no tax is charged or collected by the seller. My state tax is $83 ($1,500 X 5.5% = $83) and the local tax is $23 ($1,500 X 1.5% = $23). The total use tax owed is $106 ($83 + $23 = $106). When calculating state and local tax, round your results, and then add together to arrive at your line 38 entry. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Note: If you owe use tax to more than one Nebraska local jurisdiction, do not report use tax here. Instead, report state and local use taxes by filing the Nebraska Individual Use Tax Return, Form 3.

LINE 39 More info . . .

Total Amount Due. Enter the amount owed, including the applicable underpayment of estimated tax penalty. A balance due of less than $2 need not be paid.

LINE 39 (Cont.)

Electronic Funds Withdrawal. This payment option is available only if you file your tax return electronically through NebFile or the Fed/State e-file program, and if the preparer or software you use supports this option. Your payment can be automatically withdrawn from your bank account on the date you specify.

Nebraska Department of REVENUE e-pay

E-Pay. You are encouraged to pay your Nebraska income tax electronically. It is secure, easy, and fast. See the Department's website at **www.revenue.ne.gov.**

Credit Card. Secure credit card payments can be initiated through Official Payments at **www.officialpayments.com,** or via telephone at 800-2PAY-TAX. 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.

Check or Money Order. Include your check or money order payable to the Nebraska Department of Revenue with your return or Form 1040N-V, Individual Income Tax Payment Voucher. Checks written to the Department may be presented for payment electronically.

LINE 40

Overpayment. If line 35 is more than the total of lines 37 and 38, subtract this total from line 35 and enter your overpayment.

LINE 41

2013 Estimated Tax. Enter the amount of overpayment from line 40 you want applied to your 2013 estimated tax.

LINE 42

Wildlife Conservation Fund. You may contribute $1 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 at www.nebraskawildlifefund.org. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit **www.outdoornebraska.org.**

LINE 43 More info · · ·

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 41 and 42 from line 40. Amounts less than $2 will not be refunded.

Use e-file with direct deposit and receive your refund in 7 to 10 days.

If a taxpayer has any existing tax liabilities owed to the Department, an overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained. Your refund may also be applied to amounts owed to the federal government or other state agencies as provided by Nebraska law.

You can check the status of your refund by calling the Department or visiting **www.revenue.ne.gov**. It may take three months to receive your refund if you file a paper return.

LINE 44

Direct Deposit

Direct Deposit Your Refund. To have your refund directly deposited into your checking or savings account, 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 digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 44b, Type of Account. Incorrect banking information will cause your refund to be delayed. Always double check that you entered the correct banking information, since this cannot be changed by the Department.

Box 44d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States or if a refund is sent to a bank account inside the territorial jurisdiction of the United States and 100% of the original refund is later transferred to a bank outside of the United States. These refunds cannot be processed as direct deposits and instead will be mailed.

More info . . . sign here

Sign and Date Your Tax Return. Include your daytime phone number and email address in case the Department needs to contact you about your account. By including your email address, you are agreeing that the Department may use it to transmit confidential information through a secure website. A married, filing jointly return must be signed by both spouses.

If another person signs the 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 the Department or attached to the return.

More info . . . Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN).

An unsigned return delays processing. E-filing does not require a signature.

Nebraska Schedule I Instructions

PART A — Adjustments Increasing Federal AGI

LINE 45a More info . . . **Interest Income from all State and Local Obligations Exempt from Federal Tax.** Enter the amount of tax exempt interest and dividends from line 8b of Federal Form 1040 or Form 1040A. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income which have not been previously deducted can be deducted from line 45 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included in line 45a.

LINE 45b **Exempt Interest Income from Nebraska Obligations.** Enter interest and dividend income included on line 45a from bonds issued by Nebraska state and local government subdivisions. Income from regulated investment companies attributable to Nebraska source bonds is included on line 45b.

More info . . . **Note:** Any federally taxable interest received in 2012 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 57, Other Adjustments Decreasing Federal AGI.

LINE 45 **Interest Income Received from State and Local Bonds.** Enter the result of line 45a minus line 45b.

LINE 46 **Financial Institution Tax Credit Claimed.** Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC, from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2012 Form NFC. The same amount must be entered on both lines 25 and 46. A copy of Form NFC must be attached to your return.

LINE 47 **Long-Term Care Savings Plan RECAPTURE.** If you close a Nebraska Long-Term Care Savings Plan for any reason other than the death of the participant, or if you make any unqualified withdrawal, the amounts previously claimed as deductions are subject to recapture. Enter the recapture amount calculated on unqualified withdrawals on line 47. There is a 10% penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.

LINE 48 **College Savings Program RECAPTURE.** If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. **A federally qualified rollover to a Section 529 plan sponsored by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture.** The total maximum recapture is the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account. Enter the calculated recapture amount.

LINE 49 **Other Adjustments Increasing Federal AGI.** Report any adjustments increasing federal AGI including, but not limited to –

Federal net operating loss deduction. Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 57, Schedule I.

S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss. Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.

LINE 50 **Total Adjustments Increasing Income.** Add lines 45 thru 49, enter here and on line 12 of Form 1040N.

PART B — Adjustments Decreasing Federal AGI

LINE 51

State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.

LINE 52a

More info . . .

U.S. Government Obligations Exempt for State Purposes. Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the type of obligation and the amount received from each on line 52a of Schedule I. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible.

LINE 52b

Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government.

The fund must issue you a statement showing the percent of the dividend which represents exempt U.S. government obligations. You must list the name of the fund and the portion of the dividend representing exempt U.S. government obligations on line 52b.

LINE 53

Railroad Retirement Board. Enter any federally taxed Tier I and/or II retirement benefits paid by the Railroad Retirement Board (RRB). These include any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Paper filers must attach a copy of Forms RRB-1099 and RRB-1099-R.

LINE 54 More info . . .

Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N instructions.

LINE 55

Nebraska College Savings Program. If during 2012 you, as an account owner, made contributions to one or more college savings accounts established under Nebraska's College Savings Program (for example, Nebraska Educational Savings Plan Trust), then enter the amount of your contributions, up to a maximum of $5,000 ($2,500 if married, filing separately) on line 55.

The Nebraska College Savings Program includes the following Plans:

- NEST Direct College Savings Plan;
- NEST Advisor College Savings Plan;
- TD Ameritrade 529 College Savings Plan; and
- The State Farm College Savings Plan.

Only the account owner may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 55.

For questions about the Nebraska College Savings Program go to **www.treasurer.org**, or contact the State Treasurer's Office at 402-471-2455.

LINE 56

Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2012 to the account owner's Nebraska Long-Term Care Savings Plan account, not to exceed the maximum contribution amount of $1,000 (or $2,000 if married, filing jointly). The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. Only the plan participant may claim this deduction. For more information, go to **www.treasurer.org** or call the State Treasurer's Office at 402-471-2455.

Earnings generated from this savings program are also exempt and may be deducted to the extent included in federal AGI for 2012.

LINE 57 More info . . .

Other Adjustments Decreasing Federal AGI. See the instructions for line 57 on the Department's website.

LINE 58

Total Adjustments Decreasing Federal AGI. Add lines 51 thru 57, enter here and on line 13 of Form 1040N.

Nebraska Schedule II Instructions

Full-year Nebraska residents claiming a credit for income tax paid to another state, political subdivision of another state, or the District of Columbia must complete Nebraska Schedule II. Partial-year residents must use Nebraska Schedule III.

A separate Schedule II must be completed for each state where income tax was paid. The total credits cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a political subdivision in that state, complete only one Nebraska Schedule II and combine the state and political subdivision income taxes paid.

More info . . .

A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's return, including all schedules. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or political subdivision showing the income and the tax paid. For political subdivisions not requiring a return, attach the Form W-2 showing the subdivision's tax withheld.

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

NOTE: When completing lines 60 and 62, refer to the Conversion Chart on the Department's website.

LINE 59

Nebraska Income Tax. Enter the amount from line 17, Form 1040N.

LINE 60

Adjusted Gross Income From Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 57 or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 61

Calculated Tax Credit. Calculate the ratio 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%). Then multiply this ratio by the Nebraska tax, line 59, Schedule II.

LINE 62

Tax Due and Paid to Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require the filing of an annual income tax return, enter the withholding for that subdivision..

If a husband and wife file separately in Nebraska, but jointly 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.

LINE 63

Maximum Tax Credit. Enter the amount from line 59, 61, or 62 whichever is **least**. Also enter this amount on line 20 of Form 1040N.

Nebraska Schedule III Instructions

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

LINE 64

Income Derived from Nebraska Sources. Add all income from Nebraska sources and enter the total on line 64. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska.

LINE 64 (Cont.)

More info . . .

Detailed information on the types of income that must be listed and included on line 65 is available on the Department's website. A partial list is shown below:

- Wages, salaries, tips, and commissions;
- Nebraska unemployment compensation;
- Severance pay associated with Nebraska employment;
- Dividends, interest, and other passive income;
- Farming and ranching income;
- Partnership, S corporation, LLC, estate, or trust income;
- Gain or loss;
- Rent and royalty income;
- Lottery prizes;
- Net operating loss carryforward; and
- Financial institution tax credit claimed.

Income of Military Spouses. Because of the Federal Military Spouses Residency Act, Nebraska cannot tax the income of a servicemember's spouse when the spouse has the same state of residence as the servicemember and is in this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 64. For more information, see the Information Guide titled, "Nebraska Income Tax for Military Servicemembers."

LINE 65 More info . . .

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on Federal Form 1040A lines 16-19, or Federal Form 1040 lines 23-35, a portion of these amounts may be allowable as a deduction on line 65.

LINE 67

Ratio, Nebraska's Share of the Total Income. Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to at least five decimal places and then round to four decimals. For example, if the line 67 result is .12346, round to .1235 (12.35%) before computing line 72. Even if lines 5 and 64 are negative numbers, the ratio computed in line 67 cannot exceed 100%.

LINE 68

Nebraska Taxable Income. Enter the amount from line 14, Form 1040N.

LINE 69

Nebraska Tax Calculation. Paper filers use the Nebraska Tax Table and the income shown on line 68, to find the tax amount to enter on line 69. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than $173,650 ($86,825 if married, filing separately).

Partial-year residents enter your Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, or credit for prior year minimum tax. See applicable instructions for lines 16, 20, 21, 24, and 31. Partial-year residents with federal AGI of $29,000 or less do not claim child care credit here. Instead, complete the line 31 worksheet and enter the result on line 31.

Calculate the Nebraska earned income credit on lines 74 and 75.

Nonresidents are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, or a credit for child/dependent care expenses. Nonresidents may enter credit for prior year minimum tax. See line 16 and line 20 instructions.

LINE 70

Personal Exemption Credit. Enter your credit for personal exemptions. ($123 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.

LINE 71

Difference. Line 69 minus line 70.

LINE 72

Multiply by Ratio. Multiply line 71 by the ratio you computed on line 67.

LINE 73

Minimum or Other Tax. See line 16 instructions.

LINES 74 AND 75

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children and the federal earned income credit information on line 74. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 67. Enter result on line 75 and on line 33. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents may not claim the Nebraska earned income credit.

RESET PRINT

Nebraska Department of REVENUE

Nebraska Individual Income Tax Return

for the taxable year January 1, 2012 through December 31, 2012 or other taxable year:
, 2012 through ,

FORM 1040N
2012

Please Type or Print

Your First Name and Initial | Last Name

If a Joint Return, Spouse's First Name and Initial | Last Name

Current Mailing Address (Number and Street or PO Box)

City | State | Zip Code

PLEASE DO NOT WRITE IN THIS SPACE

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.
Your Social Security Number | Spouse's Social Security Number

High School District Code (Must be entered using high school codes.)

(1) ☐ Farmer/Rancher (2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s) (first name & date of death): _____ _____

1 Federal Filing Status:
(1) ☐ Single (3) ☐ Married, filing separately – Spouse's SSN: _____ and Full Name; (4) ☐ Head of Household
(2) ☐ Married, filing jointly (5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

3 Type of Return:
(1) ☐ Resident (2) ☐ Partial-year resident from , 2012 to (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4 **Federal exemptions** (number of exemptions claimed on your 2012 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	00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter $5,950 if single; $11,900 if married, filing jointly or qualified widow[er]; $5,950 if married, filing separately; or $8,700 if head of household)	6		00		
7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)	7		00		
8 State and local income taxes (Federal Form 1040, line 5, Schedule A – see instructions.)	8		00		
9 Nebraska itemized deductions (line 7 minus line 8)	9		00		
10 Enter the amount from line 6 or line 9, whichever is greater				10	00
11 Nebraska income before adjustments (line 5 minus line 10)				11	00
12 Adjustments increasing federal AGI (line 50, from **attached** Nebraska Schedule I)	12		00		
13 Adjustments decreasing federal AGI (line 58, from **attached** Nebraska Schedule I)	13		00		
14 **Nebraska Taxable Income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-				14	00
15 Nebr. income tax (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.)	15		00		
16 Nebraska minimum or other tax: Federal Alternative Minimum tax (Recalculated Form 6251) . . .$_____ Federal Tax on Lump Sum Distributions (Form 4972) . . . . . .$_____ Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) . . . . . .$_____ **Total** $_____ Multiply total (on the line immediately above) by 29.6% (.296) and enter the result on line 16	16		00		
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 39				17	00

COMPLETE REVERSE SIDE 8-417-2012

18	Amount from line 17 (Total Nebraska tax)			18		00
19	Nebraska **personal exemption credit for residents only** ($123 per exemption)	19	00			
20	**a** Credit for tax paid to another state Nebr. Sch. II, line 63 . . . **20 a** $_____ (**attach** Nebr. Sch. II and the other state's return) plus **b** Prior year AMT credit (**attach** Form 8801) . . . . . **20 b** $_____. Enter the total of 20a and 20b on line 20	20	00			
21	Credit for the elderly or disabled (**attach** copy of Federal Schedule R)	21	00			
22	CDAA credit (see instructions)	22	00			
23	Form 3800N nonrefundable credit (**attach** Form 3800N)	23	00			
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than $29,000 (**attach** a copy of Federal Form 2441 and see instructions)	24	00			
25	Credit for financial institution tax (see instructions) (**attach** Form NFC)	25	00			
26	Total nonrefundable credits (add lines 19 through 25)			26		00
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box: ☐ and **attach** a copy of the federal return			27		00
28	Nebr. income tax withheld (**attach** 2012 Forms W-2, W-2G, 1099-R,1099-MISC, or K-1N)	28	00			
29	2012 estimated tax payments (include any 2011 overpayment credited to 2012 and any payments submitted with an extension request)	29	00			
30	Form 3800N refundable credit (**attach** Form 3800N)	30	00			
31	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (**attach** a copy of Federal Form 2441 or Nebraska Form 2441N)	31	00			
32	Beginning Farmer credit (**attach** Form 1099 BFC)	32	00			
33	Nebraska earned income credit. Enter number of qualifying children **97** ☐ Federal credit **98** $_____.00 x .10 (10%) (**attach** federal return, pages 1 and 2 – see instructions)	33	00			
34	Angel Investment Tax Credit (see instructions)	34	00			
35	Total refundable credits (add lines 28 through 34)			35		00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of (-0-) or greater, or used the annualized income method, **attach** Form 2210N, and check this box **96** ☐			36		00
37	**TOTAL TAX AND PENALTY.** Add lines 27 and 36			37		00
38	Use tax due on Internet and out-of–state purchases. See instructions. Enter purchases subject to tax **92** $_____; State tax **93** $ _____ .00 (purchases x 5.5%); Local code **94** __ __ __ (see local rate schedule); Local tax **95** $ _____ .00 (purchases x local rate of _____%, from local rate schedule) Total tax $ _____ .00 Add state and local taxes and enter on line 38. If no use tax, enter (-0-) on line 38			38		00
39	**TOTAL AMOUNT DUE.** If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. **For electronic or credit card payment, check here** ☐ **and see instructions**			39		00
40	**OVERPAYMENT.** If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.			40		00
41	Amount of line 40 you want **APPLIED TO YOUR 2013 ESTIMATED TAX**	41	00			
42	Wildlife Conservation Fund **DONATION** of $1 or more	42	00			
43	Amount of line 40 you want **REFUNDED** to you (line 40 minus lines 41 and 42). **File early! It may take three months to receive your refund if you file a paper return**			43		00

Expecting a Refund? Have it sent directly to your bank account! (see instructions)

44a Routing Number _____ **44b** 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)

44c Account Number _____

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

44d ☐ Check this box if this refund will go to a bank account outside the United States.

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 _____ Date _____ Email Address _____

Keep a copy of this return for your records.

▶ Spouse's Signature (if filing jointly, **both** must sign) _____ Daytime Phone _____

paid preparer's use only ▶ Preparer's Signature _____ Date _____ Preparer's PTIN _____

Print Firm's Name (or yours if self-employed), Address and Zip Code _____ EIN _____ Daytime Phone _____

Mail returns **REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8912.**

Mail returns **NOT REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98934, LINCOLN, NE 68509-8934.**

RESET PRINT

Nebraska Department of REVENUE

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

FORM 1040N Schedules I, II, and III

2012

Name 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 Interest income from all state and local obligations exempt from federal tax List types and total amount: _____ 45 a $ _____ b Exempt interest income from Nebraska obligations List types and amount: _____ 45 b $ _____ Enter the result of line 45a minus line 45b	45		00
46 Financial Institution Tax Credit claimed (enter amount from line 25)	46		00
47 Long-Term Care Savings Plan RECAPTURE (also subject to 10% penalty) (see instructions)	47		00
48 Nebraska College Savings Program RECAPTURE (see instructions)	48		00
49 Other adjustments increasing federal AGI	49		00
50 Total **adjustments increasing federal AGI** (total lines 45 through 49). Enter here and on line 12, Form 1040N	50		00

PART B — Adjustments Decreasing Federal AGI

51 **State income tax refund deduction** (enter line 10, Federal Form 1040)	51		00
52 a **U.S. government obligations exempt for state purposes** (list below or attach schedule) List types and amount: _____ 52 a $ _____ b List fund name, total dividend, and percent of **regulated investment company dividends from U.S. obligations:** _____ Total dividend: $ _____ x _____ % = 52 b $ _____ Enter total of lines 52a and 52b	52		00
53 Taxable Tier I and/or II benefits paid by the **Railroad Retirement Board.** Attach all Forms 1099. List types and amount: _____ Enter line 53 total	53		00
54 Special capital gains/extraordinary dividend deduction [attach Form 4797N and copy of Federal Schedule D and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	54		00
55 Nebraska College Savings Program contribution (see instructions)	55		00
56 Nebraska Long-Term Care Savings Plan contribution	56		00
57 Other adjustments decreasing federal AGI. Do not deduct other states' income. List types and amount and attach documentation: _____ Enter line 57 total	57		00
58 Total **adjustments decreasing federal AGI** (total lines 51 through 57). Enter here and on line 13, Form 1040N.	58		00

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

• Complete a separate Schedule II for each state.

• A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

59 Nebraska income tax (line 17, Form 1040N)	59		00
60 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the Department's website)	60		00
61 Calculated tax credit: Line 60 / Line 5 + Line 12 - Line 13 = [ ] / [ ] + [ ] - [ ] = [ ] / [ ] = [ ] % x Line 59 [ ] =	61		00
62 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department's website)	62		00
63 Maximum tax credit (line 59, 61, or 62, whichever is least). Enter amount here and on line 20a, Form 1040N	63		00

printed with soy ink on recycled paper

Nebraska Department of REVENUE

NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2012

Name 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.**

64 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, 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 types and amount: _____ Enter line 64 total.....	**64**		00
65 Adjustments as applied to Nebraska income, if any. (see instructions) **List types** and amount: _____ Enter line 65 total.....	**65**		00
66 Nebraska adjusted gross income (line 64 minus line 65)	**66**		00
67 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 66 / Line 5 + Line 12 - Line 13 = [ ] / [ ] + [ ] - [ ] = [ ] / [ ] =	**67**	.	
68 Nebraska taxable income (line 14, Form 1040N)	**68**		00
69 Nebraska Tax Calculation (see instructions) Tax on Nebraska taxable income (Line 68) $ _____ + Additional tax, if applicable, from Additional Tax Rate Schedule $ _____ - Identify types of credits, if any _____ and amounts $ _____ Enter net result.....	**69**		00
70 Enter **personal exemption credit** of $123 for each federal exemption entered on line 4	**70**		00
71 Difference (line 69 minus line 70). If less than $0, enter (-0-) and apply any unused personal exemption credit against any minimum or other tax on line 73.....	**71**		00
72 Nebraska Income Tax. Multiply line 71 by the ratio you computed on line 67. Enter result here and on line 15, Form 1040N	**72**		00
73 Minimum or other tax (see line 16 instructions) Line 16 Total $ _____ - Any unused personal exemption credit from line 71 _____ = $ _____ x Ratio from line 67 _____ = Enter result here and on line 16, Form 1040N	**73**		00
74 **Earned Income Credit** (**Partial-Year Residents Only**) — Number of qualifying children _____ . Enter federal earned income credit from federal tax return: $ _____ . Multiply by .10 (10%), and enter the result here (see instructions)	**74**		00
75 Nebraska Earned Income Credit. Multiply line 74 by the ratio you computed on line 67 (**attach** federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....	**75**		00

2012 Public High School District Codes

The Public High School District Code on Form 1040N is required to be entered by all taxpayers who are Nebraska residents on December 31, 2012.

Take the following steps:

1. On this 2012 Public High School District Codes listing, find your **county of residence.**
2. Find the high school district (K-12) where you live.
3. Review the school listing and find the seven-digit code for your high school district.
4. Enter the **seven-digit code for your high school district** on Form 1040N.

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

This information is required by law to assist the Nebraska Department of Education when it determines the amount of state aid to be allocated to Nebraska's K-12 school systems.

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

RESIDENT COUNTY IS —	And your high school district is —	Then enter on Form 1040N —
Banner		
	Banner County 1	0404001
	Bayard 21	**0462021**
	Potter-Dix 9	0417009

. . . and enter the following:

Example

High School District Code							
0	4	6	2	0	2	1	(must be entered using high school codes)

RESIDENT COUNTY IS —	And your high school district is —	Then enter on Form 1040N —
ADAMS		
	Adams Central 90	0101090
	Blue Hill 74	0191074
	Doniphan-Trumbull 126	0140126
	Hastings 18	0101018
	Kenesaw 3	0101003
	Lawrence/Nelson 5	0165005
	Minden 503	0150503
	Sandy Creek 501	0118501
	Shelton 19	0110019
	Silver Lake 123	0101123
ANTELOPE		
	Boone Central 1	0206001
	Clearwater 6	0202006
	Creighton 13	0254013
	Elgin 18	0202018
	Elkhorn Valley 80	0259080
	Ewing 29	0245029
	Neligh-Oakdale 9	0202009
	Orchard 49	0202049
	Plainview 5	0270005
ARTHUR		
	Arthur County 500	0303500
BANNER		
	Banner County 1	0404001
	Bayard 21	0462021
	Potter-Dix 9	0417009
BLAINE		
	Anselmo-Merna 15	0521015
	Loup County 25	0558025
	Sandhills 71	0505071
	Sargent 84	0521084
BOONE		
	Boone Central 1	0606001
	Cedar Rapids 6	0606006
	Elgin 18	0602018
	Elkhorn Valley 80	0659080
	Fullerton 1	0663001
	Greeley-Wolbach 10	0639010
	Newman Grove 13	0659013
	Spalding 55	0639055
	St. Edward 17	0606017
BOX BUTTE		
	Alliance 6	0707006
	Bayard 21	0762021
	Bridgeport 63	0762063
	Hemingford 10	0707010
BOYD		
	Keya Paha County 100	0852100
BOYD (continued)		
	Lynch 36	0808036
	West Boyd 50	0808050
BROWN		
	Ainsworth 10	0909010
	Keya Paha County 100	0952100
	Rock County 100	0975100
	Sandhills 71	0905071
	Valentine Community 6	0916006
BUFFALO		
	Amherst 119	1010119
	Ansley 44	1021044
	Centura 100	1047100
	Elm Creek 9	1010009
	Gibbon 2	1010002
	Kearney 7	1010007
	Pleasanton 105	1010105
	Ravenna 69	1010069
	Shelton 19	1010019
	Sumner-Eddyville-Miller 101	1024101
BURT		
	Bancroft-Rosalie 20	1120020
	Logan View 594	1127594
	Lyons-Decatur Northeast 20	1111020
	Oakland-Craig 14	1111014
	Tekamah-Herman 1	1111001
BUTLER		
	Centennial 567	1280567
	Columbus 1	1271001
	David City 56	1212056
	East Butler 502	1212502
	Lakeview Community 5	1271005
	Raymond Central 161	1255161
	Schuyler Community 123	1219123
	Seward 9	1280009
	Shelby 32	1272032
CASS		
	Ashland-Greenwood 1	1378001
	Conestoga 56	1313056
	Elmwood-Murdock 97	1313097
	Louisville 32	1313032
	Nebraska City 111	1366111
	Plattsmouth 1	1313001
	Syracuse-Dunbar-Avoca 27	1366027
	Waverly 145	1355145
	Weeping Water 22	1313022
CEDAR		
	Bloomfield Community 586	1454586
	Coleridge 541	1414541
	Crofton 96	1454096
	Hartington 8	1414008
	Laurel-Concord 54	1414054
	Newcastle 24	1426024
	Randolph 45	1414045
	Wausa 576	1454576
	Wayne Community 17	1490017
	Wynot 101	1414101
CHASE		
	Chase County Schools 10	1515010
	Perkins County Schools 20	1568020
	Wauneta-Palisade 536	1515536
CHERRY		
	Cody-Kilgore 30	1616030
	Gordon- Rushville 10	1681010
	Hyannis 11	1638011
	Mullen 1	1646001
	Thedford 1	1686001
	Valentine Community 6	1616006
CHEYENNE		
	Creek Valley 25	1725025
	Leyton 3	1717003
	Potter-Dix 9	1717009
	Sidney 1	1717001
CLAY		
	Adams Central 90	1801090
	Blue Hill 74	1891074
	Davenport 47	1885047
	Doniphan-Trumbull 126	1840126
	Harvard 11	1818011
	Lawrence/Nelson 5	1865005
	Sandy Creek 501	1818501
	Shickley 54	1830054
	Sutton 2	1818002
COLFAX		
	Clarkson 58	1919058
	Howells-Dodge 70	1919070
	Leigh Community 39	1919039
	North Bend Central 595	1927595
	Schuyler Community 123	1919123
CUMING		
	Bancroft-Rosalie 20	2020020
	Dodge 46	2027046
	Howells 59	2019059
	Logan View 594	2027594
	Lyons-Decatur Northeast 20	2011020
	Oakland-Craig 14	2011014
	Pender 1	2087001
	Scribner-Snyder 62	2027062
	West Point 1	2020001
	Wisner-Pilger 30	2020030
CUSTER		
	Anselmo-Merna 15	2121015
	Ansley 44	2121044
	Arcadia 21	2188021
	Arnold 89	2121089
	Broken Bow 25	2121025
	Callaway 180	2121180
	Cozad 11	2124011
	Gothenburg 20	2124020
	Litchfield 15	2182015
	Loup County 25	2158025
	Ord 5	2188005
	Sandhills 71	2105071
	Sargent 84	2121084
	Sumner-Eddyville-Miller 101	2124101
DAKOTA		
	Allen 70	2226070
	Emerson-Hubbard 561	2226561
	Homer 31	2222031
	Ponca 1	2226001
	South Sioux City 11	2222011
DAWES		
	Chadron 2	2323002
	Crawford 71	2323071
	Hay Springs 3	2381003
	Hemingford 10	2307010
	Sioux County 500	2383500
DAWSON		
	Callaway 180	2421180
	Cozad 11	2424011
	Elm Creek 9	2410009
	Elwood 30	2437030
	Eustis-Farnam 95	2432095
	Gothenburg 20	2424020
	Lexington 1	2424001
	Overton 4	2424004
	Sumner-Eddyville-Miller 101	2424101

2012 Public High School District Codes

RESIDENT COUNTY IS —	And your high school district is —	Then enter on Form 1040N —
DEUEL		
	Creek Valley 25	2525025
	South Platte 95	2525095
DIXON		
	Allen 70	2626070
	Emerson-Hubbard 561	2626561
	Hartington 8	2614008
	Laurel-Concord 54	2614054
	Newcastle 24	2626024
	Ponca 1	2626001
	Wakefield 560	2690560
	Wayne Community 17	2690017
	Wynot 101	2614101
DODGE		
	Arlington 24	2789024
	Howells-Dodge 70	2719070
	Fremont 1	2727001
	Logan View 594	2727594
	North Bend Central 595	2727595
	Oakland-Craig 14	2711014
	Scribner-Snyder 62	2727062
	West Point 1	2720001
DOUGLAS		
	Omaha 1	2828001
	Arlington 24	2889024
	Bennington 59	2828059
	Douglas County West Community 15	2828015
	Elkhorn 10	2828010
	Fremont 1	2827001
	Ft. Calhoun 3	2889003
	Gretna 37	2877037
	Millard 17	2828017
	Ralston 54	2828054
	Westside Community 66	2828066
DUNDY		
	Chase County Schools 10	2915010
	Dundy County 117	2929117
	Wauneta-Palisade 536	2915536
FILLMORE		
	Bruning 94	3085094
	Davenport 47	3085047
	Exeter-Milligan 1	3030001
	Fillmore Central 25	3030025
	Friend 68	3076068
	Heartland Community 96	3093096
	McCool Junction 83	3093083
	Meridian 303	3048303
	Shickley 54	3030054
	Sutton 2	3018002
FRANKLIN		
	Alma 2	3142002
	Franklin 506	3131506
	Minden 503	3150503
	Red Cloud Community 2	3191002
	Silver Lake 123	3101123
	Wilcox-Hildreth 1	3150001
FRONTIER		
	Arapahoe 18	3233018
	Cambridge 21	3233021
	Elwood 30	3237030
	Eustis-Farnam 95	3232095
	Hayes Center 79	3243079
	Maywood 46	3232046
	McCook 17	3273017
	Medicine Valley 125	3232125
	Southwest 179	3273179
FURNAS		
	Alma 2	3342002
FURNAS (continued)		
	Arapahoe 18	3333018
	Cambridge 21	3333021
	Southern Valley 540	3333540
	Southwest 179	3373179
GAGE		
	Beatrice 15	3434015
	Crete 2	3476002
	Daniel Freeman 34	3434034
	Diller-Odell 100	3434100
	Lewiston 69	3467069
	Norris 160	3455160
	Southern 1	3434001
	Tri County 300	3448300
	Wilber-Clatonia 82	3476082
GARDEN		
	Creek Valley 25	3525025
	Garden County 1	3535001
	South Platte 95	3525095
GARFIELD		
	Burwell 100	3636100
	Chambers 137	3645137
	Ord 5	3688005
	Wheeler Central 45	3692045
GOSPER		
	Arapahoe 18	3733018
	Bertrand 54	3769054
	Cambridge 21	3733021
	Elwood 30	3737030
	Eustis-Farnam 95	3732095
	Lexington 1	3724001
	Southern Valley 540	3733540
GRANT		
	Hyannis 11	3838011
GREELEY		
	Cedar Rapids 6	3906006
	Greeley-Wolbach 10	3939010
	North Loup Scotia 501	3939501
	Ord 5	3988005
	Spalding 55	3939055
	St. Paul 1	3947001
	Wheeler Central 45	3992045
HALL		
	Adams Central 90	4001090
	Aurora 504	4041504
	Centura 100	4047100
	Doniphan-Trumbull 126	4040126
	Grand Island 2	4040002
	Kenesaw 3	4001003
	Northwest 82	4040082
	Shelton 19	4010019
	Wood River Rural 83	4040083
HAMILTON		
	Aurora 504	4141504
	Central City 4	4161004
	Doniphan-Trumbull 126	4140126
	Giltner 2	4141002
	Hampton 91	4141091
	Harvard 11	4118011
	Heartland Community 96	4193096
	High Plains Community 75	4172075
	Sutton 2	4118002
HARLAN		
	Alma 2	4242002
	Franklin 506	4231506
	Holdrege 44	4269044
	Loomis 55	4269055
	Southern Valley 540	4233540
	Wilcox-Hildreth 1	4250001
HAYES		
	Dundy County 117	4329117
	Hayes Center 79	4343079
	Maywood 46	4332046
	McCook 17	4373017
	Wallace 65R	4356565
	Wauneta-Palisade 536	4315536
HITCHCOCK		
	Dundy County 117	4429117
	Hayes Center 79	4443079
	Hitchcock County 70	4444070
	McCook 17	4473017
	Wauneta-Palisade 536	4415536
HOLT		
	Burwell 100	4536100
	Chambers 137	4545137
	Clearwater 6	4502006
	Ewing 29	4545029
	Lynch 36	4508036
	O'Neill 7	4545007
	Orchard 49	4502049
	Stuart 44	4545044
	Verdigre 583	4554583
	West Boyd 50	4508050
	West Holt 239	4545239
	Wheeler Central 45	4592045
HOOKER		
	Mullen 1	4646001
HOWARD		
	Centura 100	4747100
	Elba 103	4747103
	Greeley-Wolbach 10	4739010
	Loup City 1	4782001
	North Loup Scotia 501	4739501
	Northwest 82	4740082
	Palmer 49	4761049
	St. Paul 1	4747001
JEFFERSON		
	Diller-Odell 100	4834100
	Fairbury 8	4848008
	Meridian 303	4848303
	Tri County 300	4848300
JOHNSON		
	Daniel Freeman 34	4934034
	Humboldt-Table Rock-Steinauer 70	4974070
	Johnson-Brock 23	4964023
	Johnson County 50	4949050
	Lewiston 69	4967069
	Sterling 33	4949033
	Syracuse-Dunbar-Avoca 27	4966027
KEARNEY		
	Adams Central 90	5001090
	Axtell Community 501	5050501
	Gibbon 2	5010002
	Kearney 7	5010007
	Kenesaw 3	5001003
	Minden 503	5050503
	Shelton 19	5010019
	Silver Lake 123	5001123
	Wilcox-Hildreth 1	5050001
KEITH		
	Arthur County 500	5103500
	Garden County 1	5135001
	Ogallala 1	5151001
	Paxton Consolidated 6	5151006
	Perkins County Schools 20	5168020
	South Platte 95	5125095
KEYA PAHA		
	Keya Paha County 100	5252100
KIMBALL		
	Kimball 1	5353001
	Potter-Dix 9	5317009
KNOX		
	Bloomfield Community 586	5454586
	Creighton 13	5454013
	Crofton 96	5454096
	Lynch 36	5408036
	Niobrara 501	5454501
	Orchard 49	5402049
	Osmond 542	5470542
	Plainview 5	5470005
	Santee Community 505	5454505
	Verdigre 583	5454583
	Wausa 576	5454576
LANCASTER		
	Lincoln 1	5555001
	Crete 2	5576002
	Daniel Freeman 34	5534034
	Malcolm 148	5555148
	Milford 5	5580005
	Norris 160	5555160
	Palmyra OR1	5566501
	Raymond Central 161	5555161
	Waverly 145	5555145
	Wilber-Clatonia 82	5576082
LINCOLN		
	Arnold 89	5621089
	Brady 6	5656006
	Eustis-Farnam 95	5632095
	Gothenburg 20	5624020
	Hershey 37	5656037
	Maxwell 7	5656007
	Maywood 46	5632046
	McPherson County 90	5660090
	Medicine Valley 125	5632125
	North Platte 1	5656001
	Paxton Consolidated 6	5651006
	Perkins County Schools 20	5668020
	Stapleton 501	5657501
	Sutherland 55	5656055
	Wallace 65R	5656565
LOGAN		
	Arnold 89	5721089
	Sandhills 71	5705071
	Stapleton 501	5757501
LOUP		
	Loup County 25	5858025
	Sandhills 71	5805071
	Sargent 84	5821084
MADISON		
	Battle Creek 5	5959005
	Elkhorn Valley 80	5959080
	Humphrey 67	5971067
	Madison 1	5959001
	Newman Grove 13	5959013
	Norfolk 2	5959002
MCPHERSON		
	Arthur County 500	6003500
	McPherson County 90	6060090
	Stapleton 501	6057501
MERRICK		
	Central City 4	6161004
	Fullerton 1	6163001
	Grand Island 2	6140002
	High Plains Community 75	6172075
	Northwest 82	6140082
	Palmer 49	6161049
	Twin River 30	6163030

2012 Public High School District Codes

RESIDENT COUNTY IS —	And your high school district is —	Then enter on Form 1040N —
MORRILL		
	Alliance 6	6207006
	Banner County 1	6204001
	Bayard 21	6262021
	Bridgeport 63	6262063
	Garden County 1	6235001
	Leyton 3	6217003
	Scottsbluff 32	6279032
NANCE		
	Cedar Rapids 6	6306006
	Fullerton 1	6363001
	Greeley-Wolbach 10	6339010
	High Plains Community 75	6372075
	Palmer 49	6361049
	St. Edward 17	6306017
	Twin River 30	6363030
NEMAHA		
	Auburn 29	6464029
	Falls City 56	6474056
	Humboldt-Table Rock-Steinauer 70	6474070
	Johnson-Brock 23	6464023
	Johnson County 50	6449050
	Nebraska City 111	6466111
NUCKOLLS		
	Davenport 47	6585047
	Deshler 60	6585060
	Lawrence/Nelson 5	6565005
	Sandy Creek 501	6518501
	Superior 11	6565011
	Thayer Central Community 70	6585070
OTOE		
	Conestoga 56	6613056
	Daniel Freeman 34	6634034
	Elmwood-Murdock 97	6613097
	Johnson-Brock 23	6664023
	Johnson County 50	6649050
	Nebraska City 111	6666111
	Norris 160	6655160
	Palmyra OR1	6666501
	Sterling 33	6649033
	Syracuse-Dunbar-Avoca 27	6666027
	Waverly 145	6655145
PAWNEE		
	Diller-Odell 100	6734100
	Humboldt-Table Rock-Steinauer 70	6774070
	Johnson-Brock 23	6764023
	Johnson County 50	6749050
	Lewiston 69	6767069
	Pawnee City 1	6767001
	Southern 1	6734001
PERKINS		
	Hayes Center 79	6843079
	Ogallala 1	6851001
	Paxton Consolidated 6	6851006
	Perkins County Schools 20	6868020
	South Platte 95	6825095
	Wallace 65R	6856565
PHELPS		
	Axtell Community 501	6950501
	Bertrand 54	6969054
	Elm Creek 9	6910009
	Holdrege 44	6969044
	Kearney 7	6910007
	Loomis 55	6969055
	Overton 4	6924004
	Wilcox-Hildreth 1	6950001
PIERCE		
	Battle Creek 5	7059005
	Creighton 13	7054013
	Elkhorn Valley 80	7059080
	Neligh-Oakdale 9	7002009
	Norfolk 2	7059002
	Osmond 542	7070542
	Pierce 2	7070002
	Plainview 5	7070005
	Randolph 45	7014045
	Wausa 576	7054576
PLATTE		
	Clarkson 58	7119058
	Columbus 1	7171001
	David City 56	7112056
	Humphrey 67	7171067
	Lakeview Community 5	7171005
	Leigh Community 39	7119039
	Madison 1	7159001
	Newman Grove 13	7159013
	St. Edward 17	7106017
	Twin River 30	7163030
POLK		
	Centennial 567	7280567
	Columbus 1	7271001
	Cross County 15	7272015
	High Plains Community 75	7272075
	Osceola 19	7272019
	Shelby 32	7272032
	Twin River 30	7263030
RED WILLOW		
	Cambridge 21	7333021
	Hitchcock County 70	7344070
	McCook 17	7373017
	Southwest 179	7373179
RICHARDSON		
	Auburn 29	7464029
	Falls City 56	7474056
	Humboldt-Table Rock-Steinauer 70	7474070
	Johnson-Brock 23	7464023
	Pawnee City 1	7467001
ROCK		
	Ainsworth 10	7509010
	Rock County 100	7575100
SALINE		
	Crete 2	7676002
	Dorchester 44	7676044
	Exeter-Milligan 1	7630001
	Friend 68	7676068
	Meridian 303	7648303
	Milford 5	7680005
	Tri County 300	7648300
	Wilber-Clatonia 82	7676082
SARPY		
	Ashland-Greenwood 1	7778001
	Bellevue 1	7777001
	Gretna 37	7777037
	Louisville 32	7713032
	Millard 17	7728017
	Omaha 1	7728001
	Papillion-LaVista 27	7777027
	South Sarpy 46	7777046
SAUNDERS		
	Ashland-Greenwood 1	7878001
	Cedar Bluffs 107	7878107
	David City 56	7812056
	East Butler 502	7812502
SAUNDERS (continued)		
	Fremont 1	7827001
	Mead 72	7878072
	North Bend Central 595	7827595
	Raymond Central 161	7855161
	Schuyler Community 123	7819123
	Wahoo 39	7878039
	Waverly 145	7855145
	Yutan 9	7878009
SCOTTS BLUFF		
	Banner County 1	7904001
	Bayard 21	7962021
	Gering 16	7979016
	Minatare 2	7979002
	Mitchell 31	7979031
	Morrill 11	7979011
	Scottsbluff 32	7979032
SEWARD		
	Centennial 567	8080567
	Crete 2	8076002
	David City 56	8012056
	Dorchester 44	8076044
	East Butler 502	8012502
	Exeter-Milligan 1	8030001
	Friend 68	8076068
	Malcolm 148	8055148
	Milford 5	8080005
	Raymond Central 161	8055161
	Seward 9	8080009
SHERIDAN		
	Alliance 6	8107006
	Chadron 2	8123002
	Hyannis 11	8138011
	Gordon- Rushville 10	8181010
	Hay Springs 3	8181003
	Hemingford 10	8107010
SHERMAN		
	Arcadia 21	8288021
	Centura 100	8247100
	Elba 103	8247103
	Litchfield 15	8282015
	Loup City 1	8282001
	North Loup Scotia 501	8239501
	Pleasanton 105	8210105
	Ravenna 69	8210069
SIOUX		
	Crawford 71	8323071
	Mitchell 31	8379031
	Morrill 11	8379011
	Sioux County 500	8383500
STANTON		
	Clarkson 58	8419058
	Howells 59	8419059
	Leigh Community 39	8419039
	Madison 1	8459001
	Norfolk 2	8459002
	Stanton 3	8484003
	Winside 595	8490595
	Wisner-Pilger 30	8420030
THAYER		
	Bruning 94	8585094
	Davenport 47	8585047
	Deshler 60	8585060
	Fairbury 8	8548008
	Meridian 303	8548303
	Shickley 54	8530054
	Superior 11	8565011
	Thayer Central Community 70	8585070
THOMAS		
	Mullen 1	8646001
	Sandhills 71	8605071
	Thedford 1	8686001
THURSTON		
	Bancroft-Rosalie 20	8720020
	Emerson-Hubbard 561	8726561
	Homer 31	8722031
	Lyons-Decatur Northeast 20	8711020
	Pender 1	8787001
	Umo N Ho Nation Sch.16	8787016
	Wakefield 560	8790560
	Walthill 13	8787013
	Winnebago 17	8787017
VALLEY		
	Arcadia 21	8888021
	Burwell 100	8836100
	Loup City 1	8882001
	North Loup Scotia 501	8839501
	Ord 5	8888005
WASHINGTON		
	Arlington 24	8989024
	Bennington 59	8928059
	Blair Community 1	8989001
	Fort Calhoun Community 3	8989003
	Logan View 594	8927594
	Tekamah-Herman 1	8911001
WAYNE		
	Laurel-Concord 54	9014054
	Norfolk 2	9059002
	Pender 1	9087001
	Pierce 2	9070002
	Randolph 45	9014045
	Wakefield 560	9090560
	Wayne Community 17	9090017
	Winside 595	9090595
	Wisner-Pilger 30	9020030
WEBSTER		
	Adams Central 90	9101090
	Blue Hill 74	9191074
	Lawrence/Nelson 5	9165005
	Red Cloud Community 2	9191002
	Silver Lake 123	9101123
	Superior 11	9165011
WHEELER		
	Chambers 137	9245137
	Clearwater 6	9202006
	Elgin 18	9202018
	Ewing 29	9245029
	Spalding 55	9239055
	Wheeler Central 45	9292045
YORK		
	Centennial 567	9380567
	Cross County 15	9372015
	Exeter-Milligan 1	9330001
	Hampton 91	9341091
	Heartland Community 96	9393096
	High Plains Community 75	9372075
	McCool Junction 83	9393083
	Sutton 2	9318002
	York 12	9393012

2012 Nebraska Tax Table

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.

EXAMPLE

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—			
At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your tax is—			
Less than 2,060					
60	160	3	3	3	3
160	260	5	5	5	5
260	360	8	8	8	8
360	460	10	10	10	10
460	560	13	13	13	13
560	660	16	16	16	16
660	760	18	18	18	18
760	860	21	21	21	21
860	960	23	23	23	23
960	1,060	26	26	26	26
1,060	1,160	28	28	28	28
1,160	1,260	31	31	31	31
1,260	1,360	34	34	34	34
1,360	1,460	36	36	36	36
1,460	1,560	39	39	39	39
1,560	1,660	41	41	41	41
1,660	1,760	44	44	44	44
1,760	1,860	46	46	46	46
1,860	1,960	49	49	49	49
1,960	2,060	51	51	51	51
2,060					
2,060	2,160	54	54	54	54
2,160	2,260	57	57	57	57
2,260	2,360	59	59	59	59
2,360	2,460	62	62	62	62
2,460	2,560	65	64	65	64
2,560	2,660	69	67	69	67
2,660	2,760	73	69	73	69
2,760	2,860	76	72	76	72
2,860	2,960	80	74	80	74
2,960	3,060	83	77	83	77
3,060	3,160	87	80	87	80
3,160	3,260	90	82	90	82
3,260	3,360	94	85	94	85
3,360	3,460	97	87	97	87
3,460	3,560	101	90	101	90
3,560	3,660	105	92	105	92
3,660	3,760	108	95	108	95
3,760	3,860	112	98	112	98
3,860	3,960	115	100	115	100
3,960	4,060	119	103	119	103
4,060	4,160	122	105	122	105
4,160	4,260	126	108	126	108
4,260	4,360	130	110	130	110
4,360	4,460	133	113	133	113
4,460	4,560	137	115	137	116
4,560	4,660	140	118	140	119
4,660	4,760	144	121	144	123
4,760	4,860	147	123	147	126
4,860	4,960	151	127	151	130
4,960	5,060	155	130	155	133
5,060	5,160	158	134	158	137
5,160	5,260	162	138	162	141
5,260	5,360	165	141	165	144
5,360	5,460	169	145	169	148
5,460					
5,460	5,560	172	148	172	151
5,560	5,660	176	152	176	155
5,660	5,760	180	155	180	158
5,760	5,860	183	159	183	162
5,860	5,960	187	163	187	166
5,960	6,060	190	166	190	169
6,060	6,160	194	170	194	173
6,160	6,260	197	173	197	176
6,260	6,360	201	177	201	180
6,360	6,460	205	180	205	183
6,460	6,560	208	184	208	187
6,560	6,660	212	187	212	191
6,660	6,760	215	191	215	194
6,760	6,860	219	195	219	198
6,860	6,960	222	198	222	201
6,960	7,060	226	202	226	205
7,060	7,160	230	205	230	208
7,160	7,260	233	209	233	212
7,260	7,360	237	212	237	216
7,360	7,460	240	216	240	219
7,460					
7,460	7,560	244	220	244	223
7,560	7,660	247	223	247	226
7,660	7,760	251	227	251	230
7,760	7,860	255	230	255	233
7,860	7,960	258	234	258	237
7,960	8,060	262	237	262	241
8,060	8,160	265	241	265	244
8,160	8,260	269	245	269	248
8,260	8,360	272	248	272	251
8,360	8,460	276	252	276	255
8,460	8,560	280	255	280	258
8,560	8,660	283	259	283	262
8,660	8,760	287	262	287	265
8,760	8,860	290	266	290	269
8,860	8,960	294	270	294	273
8,960	9,060	297	273	297	276
9,060	9,160	301	277	301	280
9,160	9,260	305	280	305	283
9,260	9,360	308	284	308	287
9,360	9,460	312	287	312	290
9,460	9,560	315	291	315	294
9,560	9,660	319	295	319	298
9,660	9,760	322	298	322	301
9,760	9,860	326	302	326	305
9,860	9,960	330	305	330	308
9,960	10,060	333	309	333	312
10,060	10,160	337	312	337	315
10,160	10,260	340	316	340	319
10,260	10,360	344	320	344	323
10,360	10,460	347	323	347	326
10,460	10,560	351	327	351	330
10,560	10,660	355	330	355	333
10,660	10,760	358	334	358	337
10,760	10,860	362	337	362	340
10,860					
10,860	10,960	365	341	365	344
10,960	11,060	369	345	369	348
11,060	11,160	372	348	372	351
11,160	11,260	376	352	376	355
11,260	11,360	380	355	380	358
11,360	11,460	383	359	383	362
11,460	11,560	387	362	387	365
11,560	11,660	390	366	390	369
11,660	11,760	394	370	394	373
11,760	11,860	397	373	397	376
11,860	11,960	401	377	401	380
11,960	12,060	405	380	405	383
12,060	12,160	408	384	408	387
12,160	12,260	412	387	412	390
12,260	12,360	415	391	415	394
12,360	12,460	419	395	419	398
12,460	12,560	422	398	422	401
12,560	12,660	426	402	426	405
12,660	12,760	430	405	430	408
12,760	12,860	433	409	433	412
12,860					
12,860	12,960	437	412	437	415
12,960	13,060	440	416	440	419
13,060	13,160	444	420	444	423
13,160	13,260	447	423	447	426
13,260	13,360	451	427	451	430
13,360	13,460	454	430	454	433
13,460	13,560	458	434	458	437
13,560	13,660	462	437	462	440
13,660	13,760	465	441	465	444
13,760	13,860	469	445	469	448
13,860	13,960	472	448	472	451
13,960	14,060	476	452	476	455
14,060	14,160	479	455	479	458
14,160	14,260	483	459	483	462
14,260	14,360	487	462	487	465
14,360	14,460	490	466	490	469
14,460	14,560	494	470	494	473
14,560	14,660	497	473	497	476
14,660	14,760	501	477	501	480
14,760	14,860	504	480	504	483
14,860	14,960	508	484	508	487
14,960	15,060	512	487	512	490
15,060	15,160	515	491	515	494
15,160	15,260	519	495	519	498
15,260	15,360	522	498	522	501
15,360	15,460	526	502	526	505
15,460	15,560	529	505	529	508
15,560	15,660	533	509	533	512
15,660	15,760	537	512	537	515
15,760	15,860	540	516	540	519
15,860	15,960	544	520	544	523
15,960	16,060	547	523	547	526
16,060	16,160	551	527	551	530
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	36,160	1,710	1,258	1,710	1,369
22,760	22,860	872	766	872	769	29,460	29,560	1,259	1,005	1,259	1,031	36,160	36,260	1,717	1,263	1,717	1,375
22,860	22,960	878	769	878	772	29,560	29,660	1,265	1,009	1,265	1,037	36,260	36,360	1,724	1,268	1,724	1,380

*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—			
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 6.84% of the amount over $54,010. $_____	Add $2,175 plus 6.84% of the amount over $54,010. $_____	Add $2,934 plus 6.84% of the amount over $54,010. $_____	Add $2,527 plus 6.84% of the amount over $54,010. $_____

THIS IS YOUR NEBRASKA INCOME TAX.

(Enter on line 15, Form 1040N; 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 $173,650 ($86,825 if married, filing separately), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet 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 (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

If AGI on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$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

If AGI on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$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

If AGI on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$ 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

If AGI on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$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)	
Burwell (081)	Hooper (248)	Silver Creek (442)
Cedar Rapids (092)	Howells (251)	Spencer (448)
Central City (094)	Hubbell (253)	Springview (451)
Chambers (097)	Hyannis (257)	St. Edward (452)
Chappell (099)	Imperial (258)	St. Paul (454)
Chester (100)	Jansen (264)	Stuart (468)
Clarks (101)	Lewellen (281)	Superior (470)
Clay Center (104)	Linwood (287) beginning 10-1-2012	Syracuse (475)
Cortland (116)	Loomis (291)	Terrytown (483)
Creighton (123)	Malcolm (302)	Uehling (491)
Crofton (126)	Milford (322)	Verdigre (502)
Curtis (129)	Minden (327)	Wakefield (507)
Dannebrog (134)	Morrill (332)	Wausa (514)
Daykin (140)	Mullen (334)	Waverly (515)
DeWeese (144)	Neligh (341)	Wayne (516)
Diller (147)	Nelson (342)	Weeping Water (517)
Dodge (150)	Niobrara (349)	West Point (519) 1-1-2012 to 9-30-2012
Doniphan (151)	Oakland (358)	Wilber (523)

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)