2015

Nebraska

Individual Income Tax Booklet

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

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

NebFile

More info . . .

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

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What's New?

Earned Income Credit Affected by Net Operating Loss (NOL) Carryovers. LB 591 (2015) is effective for taxable years beginning on or after January 1, 2015. Persons otherwise eligible for the earned income tax credit will only be eligible for the credit if they would have been eligible for the federal earned income tax credit after adding back any NOL deducted from federal adjusted gross income (AGI) for the tax year. A worksheet has been added to the instructions for line 33 to assist taxpayers who have an NOL carryover in determining if they qualify for the Nebraska earned income tax credit.

Income Tax Brackets, Partial Exemptions From Income. LB 987 (2014) was effective January 1, 2015 and:

- Requires the Department to adjust the individual income tax brackets annually for inflation.
- Allows a deduction for Social Security income included in federal AGI if a taxpayer's federal AGI is less than or equal to $58,000 for married couples, filing jointly, or $43,000 for all other tax returns.
- Allows an individual who retires from the uniformed services of the U.S. to make a **one-time election** to exclude from Nebraska taxable income a portion of his or her income received as a military retirement benefit that is included in federal AGI for tax years beginning on or after January 1, 2015. The election must be made within two years after retirement from the uniformed services.

Nebraska Job Creation and Mainstreet Revitalization Act. LB 191 (2014) was effective January 1, 2015. Eligible persons may earn a nonrefundable tax credit (Nebraska Historic Tax Credit) for eligible expenditures to improve qualifying historically-significant real property. The credit is transferrable and may be used against income tax, insurance premium tax, and financial institutions franchise tax. The person or entity making the expenditures must file an application with the State Historic Preservation Officer of the Nebraska State Historical Society to qualify for the credit.

Achieving a Better Life Experience (ABLE) Program. The ABLE program was created by LB 591 (2015) and will be administered by the State Treasurer's Office. A deduction for eligible contributions will be available in future tax years, once the program is fully implemented, but is not available for tax year 2015.

Administrative Change. Schedules I, II, and III have been re-numbered. All individual income tax forms and each of the schedules now start with the number one.

Important Information For All Nebraska Filers

Paper Filing Tip: It may take up to 3 months to receive your refund if you file a paper return.

More info . . .

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 Nebraska Individual Income Tax Return, Form 1040N, That Apply to You. If a line does not apply to your filing, please leave the line blank.

Enter All Amounts as Whole Dollars. Do not include cents on the return or schedules. 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. Please verify that all information on these forms is correct, including the Social Security number.** 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."

Balance Due. Any balance due must be paid in full with your return. All taxpayers are encouraged to make their tax payment electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include the Department's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the Department's website for additional information about all available electronic payment options.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the instructions for line 38, Form 1040N.

Due Date. If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month. This year, the federal Emancipation Day holiday is being observed by the federal government on Friday, April 15, 2016. Because Nebraska is required by law to follow the federal due dates, the deadline for Nebraska returns has also been extended to Monday, April 18, 2016.

More info . . .

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

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.

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.

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.

Note: If you have a combat zone-related or contingency operation-related extension, see the Department's website for Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide.

If the extension documentation is not attached, a late filing penalty may be imposed. 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.

Estimating Your 2016 Income Tax. The 2016 Nebraska Individual Estimated Income Tax Payment Vouchers booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated income tax payments using the Department's e-pay system or using the EFW option when e-filing your 2015 Nebraska return. This option is offered by many software products.

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

- 90% of the tax shown on your 2015 Nebraska return; or
- 100% of the tax shown on your 2014 return; or
- 110% of the tax shown on your 2014 return if 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 income 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 income tax later to make up the underpayment.

Disasters. Taxpayers impacted by a federal disaster declaration should note the declaration at the top of the form when filing a paper return. Taxpayers should identify the specific disaster by writing the name of the disaster at the top of the paper return. Taxpayers who e-file returns can use their software's "disaster" feature, if available.

See the Department's website for: Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide.

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 uniformed services, regardless of where the income is received.

Check the box "Active Military" on Form 1040N if you or your spouse were 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 20, Nebraska Schedule I.

The federal Servicemembers Civil Relief 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 is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the instructions for line 20, Nebraska Schedule I, and line 1, Nebraska Schedule III, 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.

More info . . .

Deceased Taxpayer. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2015 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section of these instructions on page 6.

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, 2015, the 2015 Nebraska Tax Calculation Schedule or Tax Table, and Nebraska Additional Tax Rate Schedule must be used without adjustment.

More info . . .

Due Date for Fiscal Year Returns. 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 instructions for line 28, Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax 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 net Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A partial-year resident or a nonresident who:

- Has income derived from or connected with Nebraska sources.

Definitions

Domicile. Domicile is the place an individual has his or her permanent home. Even if the individual is absent at times, domicile is the place where the individual intends to return. Actual residence is not necessarily domicile. An individual establishes domicile in Nebraska on the date he or she arrives in the state for other than temporary or transitory purposes. Once domicile is established, it remains the individual's domicile until it is abandoned. Domicile in Nebraska is abandoned when an individual leaves the state, abandons the Nebraska domicile with no intention of maintaining his or her true, fixed, and permanent home in Nebraska; and establishes a domicile in another state while present in the other state for other than temporary or transitory purposes.

Partial-Year Resident. A partial-year resident is an individual who is a resident for part of the year, but less than the entire year. To be a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.

Permanent Place of Abode. A permanent place of abode is a dwelling place permanently maintained by the taxpayer, whether or not it is owned by the taxpayer. A dwelling means a house, apartment, room, or other accommodation including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

Resident. A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

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

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.

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.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2015, must enter the high school district code where you are domiciled (permanent residence). 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, 2015, 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.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box "Farmer/Rancher" below the SSN block. A farmer or rancher, who files the 2015 Form 1040N and pays the Nebraska income tax due on or before March 1, 2016, is not required to make estimated income tax payments during 2015; otherwise, the entire amount of estimated income tax must be paid by January 15, 2016. If you file or pay after March 1, 2016, you will be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

Active Military. Check the box "Active Military" below the SSN block only if you or your spouse were on active military duty status at any time during 2015. This includes National Guard/Reservists called to active duty during 2015.

More info . . .

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

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

  Write "surviving spouse" in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.

- When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:
  - The court order showing proof of appointment (Letters of Appointment); or
  - A copy of the probated will.

- Other persons requesting a deceased taxpayer's refund should complete a Statement of Person Claiming a Refund Due to a Deceased Person, Form 1310N, and attach one the following:
  - Death certificate (need not be certified); or
  - Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person's death.

Line 1

Federal Filing Status. Your Nebraska filing status is the same as your federal filing status.

There is an exception 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 married, filing jointly 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.

Nonresident military servicemembers should review line 20, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2015:

Box 1. You were 65 or older (taxpayers born before January 2, 1951);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1951); 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 2015:

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. Nonresidents and partial-year residents must complete and attach Form 1040N, 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 married, fililng jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide on the Department's website.

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 = $10,300, enter 1. If line 5 = $20,600, 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 of $5,000 or more,** you must enter all income that 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 your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska 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 taxes 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 the worksheet on the back of the Form 1040EZ.
1040A	The amount from line 24 of the Form 1040A.
1040	The amount from line 40 of the Form 1040.

If You or Your Spouse Cannot Be Claimed as a Dependent	
and filed Federal Form —	**Enter —**
1040EZ	Single: $ 6,300 Married: $12,600
1040A	See chart below
1040	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	$6,300
	1	$7,850
	2	$9,400
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	$12,600
	1	$13,850
	2	$15,100
	3	$16,350
	4	$17,600
Married, Filing Separately	0	$6,300
	1	$7,550
	2	$8,800
	3	$10,050
	4	$11,300
If married, filing separately, the additional amounts for spouse **65 and over** and **blind** apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	$9,250
	1	$10,800
	2	$12,350

Line 7 More info . . . **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 9 of Nebraska Schedule I.

See Schedule I instructions for additional information.

Line 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 29 of Nebraska Schedule I. See Schedule I instructions for additional information.

Line 14 **Nebraska Taxable 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**. Nonresidents and partial-year residents, enter the amount from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. Electronic filers must use the Nebraska Tax Calculation Schedule. If federal AGI is more than $258,250 (single), $309,900 (married, filing jointly or qualifying widow[er]), $154,950 (married, filing separately), or $284,050 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) **and** the Nebraska Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Line 16 More info . . . **Nebraska Other Tax**. You are required to calculate Nebraska other tax if you were required to pay:

- Federal tax on **lump-sum distributions of qualified retirement plans;** and/or
- Federal tax on **early distributions of qualified retirement plans.**

The Nebraska other tax is 29.6% of the federal other tax on the items shown above.

Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.

Partial-year residents and nonresidents use line 10, Nebraska Schedule III to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, 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 $130 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.

Line 20 **Credit for Tax Paid to Another State.** Enter the amount from line 6, 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.

Line 21 **Credit for the Elderly or the Disabled**. Residents enter line 32 of Federal Form 1040A, or the amount of Credit for the Elderly or the Disabled included in line 54, 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. Partial-year residents use line 6d, Schedule III to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit.

Note: The Federal Form 1040, line 54, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 21 of Form 1040N.

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). Nebraska Community Development Assistance Act Credit Computation, Form CDN, must be attached to the Form 1040N.

Line 23 **Form 3800N Nonrefundable Credit**. Enter the amount from line 12, Nebraska Incentives Credit Computation, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.

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 31 of Federal Form 1040A, or line 49 of Federal Form 1040, by 25% (.25). Partial-year residents use line 6e, Schedule III to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal 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 . . . **Credit for Financial Institution Tax.** Enter the amount of the tax credit available to you from the 2015 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. Otherwise, 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.

Federal Tax Liability Worksheet

1. Nebraska Adjustments to AGI
   a. Amount of **adjustments increasing federal AGI** . . .1a. _____
   b. Amount of **adjustments decreasing federal AGI** . .1b. _____
   Net adjustments to federal AGI (line 1a minus line 1b) 1. _____

   If the amount on line 1 is $5,000 or more **Stop**. Line 27 of Form 1040N must be the mathematical result of line 18 minus line 26.

2. Nebraska Tax after Nonrefundable Credits
   a. Nebraska tax, line 18 of Form 1040N . . . . . .2a $ _____
   b. Total Nonrefundable Credits, line 26 of Form 1040N .2b. _____
   Line 2a minus line 2b . . . . . .2. _____

   If the amount on line 2 is zero or less, enter -0- on line 27 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet**.

3. Federal tax before credits:
   a. Line 10 of Form 1040EZ . . . . . .3a. $ _____
   b. Line 28 of Form 1040A. . . . . .3b. _____
   c. Line 44 of Form 1040 . . . . . .3c. _____
   d. Line 45 of Form 1040 . . . . . .3d. _____
   e. Line 59 of Form 1040 . . . . . .3e. _____
   f. Total tax–Form 1040 (add lines 3c, 3d, and 3e) . . . .3f. _____
   Total federal tax (enter tax from 3a, 3b, or 3f) . . . . . .3. _____

On line 27, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.

Line 28

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

Nebraska Income Tax Withheld. Use line 28a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 28b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 28c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, or other forms. Enter the total income tax withholding shown on line 28a, 28b, and 28c on line 28. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.**

Nonresidents claiming credit for Nebraska income 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 Schedule K-1N must be the same as the tax year of the individual's return being filed.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2015 Forms W-2 to the 2015 Form 1040N for a fiscal year beginning in 2015. If you receive any 2016 Forms W-2 before filing your 2015 Form 1040N, save them to attach to the 2016 Form 1040N.

Line 29

2015 Estimated Tax Payments. Report your 2015 estimated income tax payments and any tax year 2014 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2015 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

Line 29 (cont.)

You are encouraged to make your estimated income tax payments using e-pay, which allows you to schedule all four of your estimated income tax 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 16, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

Line 31

Nebraska Child/Dependent Care Refundable Credit (AGI $29,000 or Less and Full-Year or Partial-Year Resident). Attach the Nebraska Child And Dependent Care Expenses, Form 2441N, to your Nebraska return.Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

Note: The Federal Form 2441 will no longer be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

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 NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 800-446-4071, nextgen.nebraska.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 42a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**

Partial-year residents enter amount calculated on line 12, Nebraska Schedule III.

Nebraska Earned Income Worksheet for Taxpayers Claiming a Net Operating Loss Deduction

Complete this worksheet **only** if you are claiming an NOL carryforward on Federal Form 1040.

1. Earned Income. Enter the amount from the line 66a and 66b, Form 1040 instructions, Step 5, line 9. . . . . .1. $ _____
2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Federal Form 1040 . . . . . .2. $ _____
3. Earned income plus Federal NOL Carryforward. Line 1 plus line 2. . . . . .3. $ _____

If line 3 is less than:

$47,747 ($53,267 if married, filing jointly) for three or more qualifying children;

$44,454 ($49,974 if married, filing jointly) for two or more qualifying children;

$39,131 ($44,651 if married, filing jointly) for one qualifying child; or

$14,820 ($20,330 if married, filing jointly) for no qualifying children,

calculate the Nebraska earned income credit on line 33 of Form 1040N using the amount from line 66a, Federal Form 1040. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 33, Form 1040N should be -0-.

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 . . .

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 these 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 applicable use tax directly to the state.

Enter your total taxable 2015 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 31 of these instructions, and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 38. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

Example. You 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 you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your 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 them 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 income tax penalty. A balance due of less than $2 need not be paid.

Electronic Funds Withdrawal (EFW). With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

Nebraska e-pay. Nebraska e-pay is the Department's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

Credit Card. Secure credit card payments can be initiated through Official Payments at **officialpayments.com**; via phone at 800-272-9829; or by downloading the OPAY app from your smart phone's app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the 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 payment to the Department. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

Payment Plan. If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You have three options if you cannot pay all your tax when you file your tax return. See our website for additional information on these payment plan options. Interest will accrue on any unpaid balance until it is fully paid.

Cancel a payment. To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time on the business day prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact Official Payments.

Line 39 (cont.)

Check or Money Order. If you are not using one of the electronic payment options described above, include a check or money order payable to the "Nebraska Department of Revenue." 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

2016 Estimated Tax. Enter the amount of overpayment from line 40 you want applied to your 2016 estimated income 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 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 outdoornebraska.ne.gov.

Line 43 More info . . .

If you use e-file with direct deposit, you can generally expect your refund in less than 21 calendar days after we receive your e-filed tax return.

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.

If a taxpayer has any existing tax liabilities owed to the Department, the federal government, or other state agencies, any overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained.

You can check the status of your refund by calling the Department's refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting revenue.nebraska.gov. It may take up to three months to receive your refund if you file a paper return.

Line 44

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 issued as a paper warrant. 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 U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. 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 using secure email. 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.

An unsigned return delays processing.

The act of e-filing a return is your signature. By e-filing the return, taxpayers and their tax preparer, if applicable, are declaring under penalties of perjury, that they have examined the electronic return, and to the best of their knowledge and belief, it is true, correct, and complete.

More info . . . **Tax Preparer E-File Mandate**. 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).

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 1 More info . . .

Interest Income from All State and Local Obligations Exempt from Federal Tax. List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on 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 that have not been previously deducted can be deducted from line 1 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 on line 1b.

Line 2

Exempt Interest Income from Nebraska Obligations. List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on lines 2b.

More info . . .

Build America Bonds. Any federally taxable interest received in 2015 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 26, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.

Line 3

Total Taxable Interest Income. Enter the result of line 1 minus line 2.

Line 4

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 2015 Form NFC. The same amount must be entered on both line 25, Form 1040N and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.

Line 5

Nebraska 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 lesser of the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account or the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount.

Line 6

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 6, Schedule I. 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 7

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 23, Nebraska Schedule I.

Line 8

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 9

Total Adjustments Increasing Federal AGI. Add lines 3 through 8, enter here, and on line 12, Form 1040N.

Part B — Adjustments Decreasing Federal AGI

Line 10

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

Line 11

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 types of obligation on line 11a and the associated amounts of interest or dividend income received from each on line 11b.Then calculate the total by adding all amounts on lines 11b. 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. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide.

Line 12

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 that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to US government obligations on line 12d.

Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.

Line 14

Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.

Line 15 More info . . .

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

Line 16

Nebraska College Savings Program Contribution. If during 2015 you, as an account owner, or custodial parent/guardian of a UGMA/UTMA account, made contributions to one or more college savings accounts established under Nebraska's College Savings Program, then enter the amount of your contributions, up to a maximum of $10,000 ($5,000 if married, filing separately) on line 16.

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 or parent/guardian custodian of a UGMA/UTMA account who made the contributions, may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. However, if an account in another state's plan is rolled over to a Plan in the Nebraska College Savings Program, the amount received in a qualified rollover, up to a maximum of $10,000 ($5,000 if married, filing separately), is eligible for the deduction.

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

Line 17

Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2015 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 treasurer.nebraska.gov or call the State Treasurer's Office at 402-471-2455.

Line 18

Nebraska Long-Term Care Savings Plan Earnings. Enter any interest earned on contributions to the Nebraska Long-Term Care Savings Plan to the extent the interest is included in federal AGI.

Line 19 More info . . . **S Corporation and LLC Non-Nebraska Income.** Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC, together with a copy of the Nebraska apportionment factor of the S corporation or LLC, where appropriate. For additional information, see Revenue Ruling 25-94-1.

Line 20 **Nonresident Military Servicemember Active Duty Pay.** Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2015 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. **Only active duty military service compensation can be deducted on line 20.**

Line 21 **Native American Indian Reservation Income.** Native American Indians residing on a Nebraska Native American Indian Reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 21.

Line 22 **Claim of Right Repayment.** Enter the amount required to be included on your federal return for a claim of right repayment.

Line 23 **Nebraska NOL Carryforward.** Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The Nebraska Net Operating Loss Worksheet, Form NOL, must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.

Line 24 **Nebraska Agricultural Revenue Bond Interest.** Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.

Line 25 **Federally Taxable Nebraska Investment Finance Association (NIFA) Bond Interest.** Enter total federally taxable NIFA bond income included in federal AGI.

Line 26 More info . . . **Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.**

Line 27 **Social Security Income**. If line 5 of Form 1040N is $58,000 or less for a married, filing jointly return, or $43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 20b, Federal Form 1040, or line 14b, Federal Form 1040A. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A to your Nebraska return.

Line 28 **Military Retirement**. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL. Multiply the amount of military pension shown on line 16b, Federal Form 1040, or line 12b, Federal Form 1040A, by 40%. Only individuals who filed a Form 1040N-MIL within two years of their retirement from the uniformed services may claim this exclusion.

Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2015 tax return only if you filed your Form 1040N-MIL prior to January 1, 2016.

Line 29 **Total Adjustments Decreasing Federal AGI.** Add lines 10 and 13 through 28, enter here, and on line 13, 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 . . .

Credit for Income Tax Paid to Another State. 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 1 and 3 of Nebraska Schedule II, refer to the Conversion Chart on the Department's website.

Line 1

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

Line 2

Adjusted Gross Income Derived 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 19, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.

Line 3

Calculate the Ratio. Calculate the ratio to at least six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).

Line 4

Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.

Line 5

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 income tax withholding for that subdivision.

If you and your spouse file married, filing separately in Nebraska, but file married, filing 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 6

Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, 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 1

Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. 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 Nebraska 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.

Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below:

- Wages, salaries, tips, and commissions;
- Nebraska unemployment payments;
- Severance pay associated with Nebraska employment;
- Dividends, interest, and other passive income;
- Business income;
- Farming and ranching income;
- Partnership, S corporation, LLC, estate, or trust income;

Line 1 (cont.)

- Gain or loss;
- Rent and royalty income;
- Lottery prizes;
- Net operating loss carryforward; and
- Financial institution tax credit claimed.

Income of a Servicemember's Spouse. Because of the federal Servicemembers Civil Relief Act, 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 this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide.

Line 2 More info . . .

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on lines 16-19 of Federal Form 1040A, or lines 23-35 of Federal Form 1040, a portion of these amounts may be allowable as a deduction on line 2, Schedule III. List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III.

Line 4

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 six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000.

Line 5

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

Line 6

Nebraska Tax Calculation. Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. 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 $258,250 (single), $309,900 (married, filing jointly or qualifying widow[er]), $154,950 (married, filing separately), or $284,050 (head of household).

Partial-year residents enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 16, 20, 21, 24, and 31, Form 1040N. Partial-year residents with federal AGI of $29,000 or less cannot claim child care credit here and must complete the line 31 worksheet to calculate the amount to enter on line 31, Form 1040N.

Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III.

Nonresidents are not allowed any credits on the line 6, Schedule III calculation.

Line 7

Personal Exemption Credit. Enter your credit for personal exemptions. ($130 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19, Form 1040N.

Line 8

Tax After Personal Exemption Credit. Line 6, Schedule III minus line 7, Schedule III.

Line 9

Nebraska Income Tax. Multiply line 8, Schedule III by the ratio you computed on line 4, Schedule III.

Line 10

Nebraska Other Tax. Complete all of lines 10a-f, Schedule III that are applicable to your tax calculation. See line 16, Form 1040N instructions.

Lines 11 and 12

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III and on line 33, Form 1040N. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

Nebraska Department of REVENUE

Nebraska Individual Income Tax Return

for the taxable year January 1, 2015 through December 31, 2015 or other taxable year: , 2015 through ,

FORM 1040N

2015

Please Type or Print

Your First Name and Initial	Last Name	Please Do Not Write In This Space
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	

Important: SSN(s) must be entered below.

Your Social Security Number | Spouse's Social Security Number

High School District Code

(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 / , 2015 to / , 2015 (attach Schedule III)
(3) ☐ Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2015 federal return)				4	
5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040)				5	00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter $6,300 if single; $12,600 if married, filing jointly or qualified widow[er]; $6,300 if married, filing separately; or $9,250 if head of household)	6		00		
7 Total itemized deductions (line 29, Federal Schedule A – see instructions)	7		00		
8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.)	8		00		
9 Nebraska itemized deductions (line 7 minus line 8)	9		00		
10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9)				10	00
11 Nebraska income before adjustments (line 5 minus line 10)				11	00
12 Adjustments increasing federal AGI (line 9, from attached Nebraska Schedule I)	12		00		
13 Adjustments decreasing federal AGI (line 29, 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-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing				14	00
15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)	15		00		
16 Nebraska other tax calculation: **a** Federal Tax on Lump-Sum Distributions (Federal Form 4972) **16 a** $_____ **b** Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) **16 b** $_____ **c Total** (add lines 16a and 16b) **16 c** $_____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III	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

18	Amount from line 17 (Total Nebraska tax)			18		00
19	Nebraska personal exemption credit for residents only ($130 per exemption)	19	00			
20	Credit for tax paid to another state, line 6, Nebraska Schedule II (attach Nebraska Schedule II and the other state's return)	20	00			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R)	21	00			
22	Community Development Assistance Act credit (attach Form CDN)	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 (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 the result is greater than your federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax, check box ☐ and attach a copy of the federal return			27		00
28	Total Nebraska income tax withheld (attach 2015 Forms, see instructions) a W-2 $ _____ b K-1N $ _____ c W-2G, 1099-R,1099-MISC, or others $ _____	28	00			
29	2015 estimated tax payments (include any 2014 overpayment credited to 2015 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 Form 2441N)	31	00			
32	Beginning Farmer credit (from 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 taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 $_____ State tax 92 $_____ (purchases x 5.5%); Enter purchases subject to local tax 93 $_____ Local tax 94 $_____ (purchases x local rate of ____%) 95 Local code__ __ __(see local rate schedule); Add state and local taxes and enter on line 38. If no use tax is due, 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 2016 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.**

Nebraska Department of REVENUE

Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)

• Attach this page to Form 1040N.

FORM 1040N Schedule I 2015

Name on Form 1040N

Social Security Number

Nebraska Schedule I — Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents

• Attach additional pages if necessary.

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax a List type: _____ b Amount: $ _____ List type: _____ Amount: _____ Total interest income exempt from federal tax. Enter total of lines 1b	1		00
2 Exempt interest income from Nebraska obligations a List type: _____ b Amount: $ _____ List type: _____ Amount: _____ Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2		00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3		00
4 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N	4		00
5 Nebraska College Savings Program recapture (see instructions)	5		00
6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	6		00
7 Federal net operating loss deduction	7		00
8 S corporation or LLC Non-Nebraska loss	8		00
9 Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N	9		00

Part B—Adjustments Decreasing Federal AGI

10 State income tax refund deduction. Enter line 10, Federal Form 1040	10		00
11 U.S. government obligations exempt for state purposes (list below or attach schedule) a List type: _____ b Amount: $ _____ List type: _____ Amount: _____ Total U.S. government obligations exempt for state purposes. Enter total of lines 11b	11		00
12 List fund name, total dividend, and percent of regulated investment company dividends from a U.S. obligation: _____ b Total dividend: $ _____ x c ____ . _____ % = d $ _____ a U.S. obligation: _____ b Total dividend: $ _____ x c ____ . _____ % = d $ _____ Total regulated investment company dividends. Enter total of lines 12d	12		00
13 Total U.S. government obligations. Enter total of lines 11 and 12	13		00
14 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB. a List type: _____ b Amount: $ _____ List type: _____ Amount: _____ Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b	14		00
15 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	15		00
16 Nebraska College Savings Program contribution (see instructions)	16		00
17 Nebraska Long-Term Care Savings Plan contribution	17		00
18 Nebraska Long-Term Care Savings Plan earnings	18		00
19 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	19		00
20 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	20		
21 Native American Indian Reservation income	21		00
22 Claim of right repayment	22		00
23 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	23		00
24 Nebraska agricultural revenue bond interest	24		00
25 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	25		00
26 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	26		00
27 Social Security included in Federal AGI (see instructions)	27		00
28 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)	28		00
29 Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N	29		00

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Nebraska Department of REVENUE

Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N
Schedule II
2015

Name on Form 1040N

Social Security Number

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:**

1 Total Nebraska tax (line 17, Form 1040N)	**1**		00
2 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)	**2**		00
3 Ratio $\frac{\text{Line 2}}{\text{(From Form 1040N, Lines 5 + Line 12 – Line 13)}} = \frac{\square}{\square + \square - \square} = \frac{\square}{\square} =$	**3**	.	
4 Calculated Tax Credit. Line 1 multiplied by line 3 ratio	**4**		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department's website)	**5**		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, Form 1040N	**6**		00

Nebraska Department of REVENUE

Nebraska Schedule III — Computation of Nebraska Tax

FORM 1040N Schedule III 2015

Name on Form 1040N | Social Security Number

Nebraska Schedule III — Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS 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.**

1 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-. **a** List type: _____ **b** Amount: $ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 1b	1		00
2 Adjustments as applied to Nebraska income, if any (see instructions) **a** List type: _____ **b** Amount: $ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 2b	2		00
3 Nebraska adjusted gross income (line 1 minus line 2)	3		00
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five): $\frac{\text{Line 3}}{\text{From Form 1040N, Lines 5 + Line 12 – Line 13}} = \frac{\square}{\square + \square - \square} = \frac{\square}{\square} =$	4	☐.☐☐☐☐☐	
5 Nebraska Taxable Income (line 14, Form 1040N)	5		00
6 Nebraska tax calculation (see instructions) **a** Tax on Nebraska Taxable Income from line 5 ..... **6 a** $ _____ **b** Additional tax, if applicable, from Additional Tax Rate Schedule ..... **6 b** $ _____ **c** Subtotal tax (add lines 6a and 6b) ..... **6 c** $ _____ **d** Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled ..... **6 d** $ _____ **e** Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ..... **6 e** $ _____ **f** Subtotal credits (add lines 6d and 6e) ..... **6 f** $ _____ Line 6c minus line 6f	6		00
7 Multiply personal exemption credit of $130 by the number of federal exemptions on line 4, Form 1040N	7		00
8 Tax after personal exemption credit (line 6 minus line 7). If less than $0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against that tax on line 10e	8		00
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N	9		00
10 Nebraska other tax calculation: **a** Federal Tax on Lump Sum Distributions (Form 4972) ..... **10 a** $ _____ **b** Federal tax on early distributions (lesser of Form 5329 or line 58, Fed. Form 1040) ..... **10 b** $ _____ **c** Subtotal (add lines 10a and 10b) ..... **10 c** $ _____ **d** Tax calculation. Multiply line 10c by 29.6% (x .296) ..... **10 d** $ _____ **e** Enter any unused personal exemption credit from the calculation on line 8 ..... **10 e** $ _____ **f** Subtract line 10e from line 10d ..... **10 f** $ _____ Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	10		00
11 Earned income credit (Partial-Year Residents Only) **a** Number of qualifying children. Enter here and on line 33, box 97, Form 1040N ..... **11 a** _____ **b** Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N ..... **11 b** $ _____ Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11		00
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N	12		00

2015 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2015, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2015 Public High School District Codes listing, find your **county of residence.**
2. Find the **high school district** (K-12) where you live.
3. 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.

High school district code information is required by law so the Nebraska Department of Education can determine state aid allocations to Nebraska's K-12 school systems.

Example: Matt and Jill live in Banner County and the Bayard 21 high school district.

County of Residence	High School District	7-digit code for Form 1040N
Banner		
	Banner County 1	0404001
	Bayard 21	0462021
	Potter-Dix 9	0417009

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for 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
	Central Valley 60	0639060
	Elgin 18	0602018
	Elkhorn Valley 80	0659080
	Fullerton 1	0663001
	Newman Grove 13	0659013
	Riverside 75	0606075
	St. Edward 17	0606017
Box Butte		
	Alliance 6	0707006
	Bayard 21	0762021
	Bridgeport 63	0762063
	Hemingford 10	0707010
Boyd		
	Keya Paha County 100	0852100
	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
	Crofton 96	1454096
Cedar (continued)		
	Hartington-New Castle 8	1414008
	Laurel-Concord-Coleridge 54	1414054
	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
	Howells-Dodge 70	2019070
	Logan View 594	2027594
	Lyons-Decatur Northeast 20	2011020
Cuming (continued)		
	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
Deuel		
	Creek Valley 25	2525025
	South Platte 95	2525095

2015 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N
Dixon		
	Allen 70	2626070
	Emerson-Hubbard 561	2626561
	Hartington-New Castle 8	2614008
	Laurel-Concord-Coleridge 54	2614054
	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
	Fort 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
	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		
	Central Valley 60	3939060
	Ord 5	3988005
	Riverside 75	3906075
	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 565	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		
	Central Valley 60	4739060
	Centura 100	4747100
	Elba 103	4747103
	Loup City 1	4782001
	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
Knox (continued)		
	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 501	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 565	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
Morrill		
	Alliance 6	6207006
	Banner County 1	6204001
	Bayard 21	6262021
	Bridgeport 63	6262063
	Garden County 1	6235001
	Leyton 3	6217003
	Scottsbluff 32	6279032

2015 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N
Nance		
	Central Valley 60	6339060
	Fullerton 1	6363001
	High Plains Community 75	6372075
	Palmer 49	6361049
	Riverside 75	6306075
	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 501	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 565	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
Pierce (continued)		
	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
	Fremont 1	7827001
	Mead 72	7878072
Saunders (continued)		
	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
	Central Valley 60	8239060
	Centura 100	8247100
	Elba 103	8247103
	Litchfield 15	8282015
	Loup City 1	8282001
	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-Dodge 70	8419070
	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 School 16	8787016
	Wakefield 560	8790560
	Walthill 13	8787013
	Winnebago 17	8787017
Valley		
	Arcadia 21	8888021
	Burwell 100	8836100
	Central Valley 60	8839060
	Loup City 1	8882001
	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-Coleridge 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
	Riverside 75	9206075
	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

2015 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

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

Example: If Nebraska taxable income is $32,965 and filing status is married, filing jointly, Nebraska tax is $1,095.

Nonresidents and partial-year residents, see Nebraska Schedule III instructions.

Special Instructions: If your **federal AGI** on line 5, Form 1040N**, is more than $258,250 (single); $309,900 (married, filing jointly or qualifying widow[er]); $154,950 (married, filing separately); or $284,050 (head of household); be sure to complete the Nebraska Tax Worksheet on page 30** to determine your total Nebraska tax.

EXAMPLE

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
32,560					
32,560	32,660	1,385	1,081	1,385	1,135
32,660	32,760	1,392	1,084	1,392	1,140
32,760	32,860	1,399	1,088	1,399	1,145
32,860	32,960	1,406	1,091	1,406	1,150
32,960	33,060	1,413	1,095	1,413	1,155

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
60					
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	15	15	15	15
660	760	17	17	17	17
760	860	20	20	20	20
860	960	22	22	22	22
960	1,060	25	25	25	25
1,060	1,160	27	27	27	27
1,160	1,260	30	30	30	30
1,260	1,360	32	32	32	32
1,360	1,460	35	35	35	35
1,460	1,560	37	37	37	37
1,560	1,660	40	40	40	40
1,660	1,760	42	42	42	42
1,760	1,860	45	45	45	45
1,860	1,960	47	47	47	47
1,960	2,060	49	49	49	49
2,060	2,160	52	52	52	52
2,160	2,260	54	54	54	54
2,260	2,360	57	57	57	57
2,360	2,460	59	59	59	59
2,460	2,560	62	62	62	62
2,560					
2,560	2,660	64	64	64	64
2,660	2,760	67	67	67	67
2,760	2,860	69	69	69	69
2,860	2,960	72	72	72	72
2,960	3,060	74	74	74	74
3,060	3,160	77	77	77	77
3,160	3,260	81	79	81	79
3,260	3,360	84	81	84	81
3,360	3,460	88	84	88	84
3,460	3,560	91	86	91	86
3,560	3,660	95	89	95	89
3,660	3,760	98	91	98	91
3,760	3,860	102	94	102	94
3,860	3,960	105	96	105	96
3,960	4,060	109	99	109	99
4,060	4,160	112	101	112	101
4,160	4,260	116	104	116	104
4,260	4,360	119	106	119	106
4,360	4,460	123	108	123	108
4,460	4,560	126	111	126	111
4,560	4,660	130	113	130	113
4,660	4,760	133	116	133	116
4,760	4,860	137	118	137	118
4,860	4,960	140	121	140	121
4,960	5,060	144	123	144	123
5,060	5,160	147	126	147	126
5,160	5,260	151	128	151	128
5,260	5,360	154	131	154	131
5,360	5,460	158	133	158	133
5,460	5,560	161	136	161	136
5,560	5,660	165	138	165	138
5,660	5,760	168	140	168	141
5,760	5,860	172	143	172	144
5,860	5,960	175	145	175	148
5,960	6,060	179	148	179	151

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
6,060					
6,060	6,160	182	151	182	155
6,160	6,260	186	154	186	158
6,260	6,360	189	158	189	162
6,360	6,460	193	161	193	165
6,460	6,560	196	165	196	169
6,560	6,660	200	168	200	172
6,660	6,760	203	172	203	176
6,760	6,860	207	175	207	179
6,860	6,960	211	179	211	183
6,960	7,060	214	182	214	186
7,060	7,160	218	186	218	190
7,160	7,260	221	189	221	193
7,260	7,360	225	193	225	197
7,360	7,460	228	196	228	200
7,460	7,560	232	200	232	204
7,560	7,660	235	203	235	207
7,660	7,760	239	207	239	211
7,760	7,860	242	210	242	214
7,860	7,960	246	214	246	218
7,960	8,060	249	217	249	221
8,060	8,160	253	221	253	225
8,160	8,260	256	224	256	228
8,260	8,360	260	228	260	232
8,360	8,460	263	231	263	235
8,460	8,560	267	235	267	239
8,560					
8,560	8,660	270	238	270	242
8,660	8,760	274	242	274	246
8,760	8,860	277	245	277	249
8,860	8,960	281	249	281	253
8,960	9,060	284	252	284	257
9,060	9,160	288	256	288	260
9,160	9,260	291	259	291	264
9,260	9,360	295	263	295	267
9,360	9,460	298	266	298	271
9,460	9,560	302	270	302	274
9,560	9,660	305	273	305	278
9,660	9,760	309	277	309	281
9,760	9,860	312	280	312	285
9,860	9,960	316	284	316	288
9,960	10,060	319	287	319	292
1,0060	10,160	323	291	323	295
10,160	10,260	326	294	326	299
10,260	10,360	330	298	330	302
10,360	10,460	333	301	333	306
10,460	10,560	337	305	337	309
10,560	10,660	340	308	340	313
10,660	10,760	344	312	344	316
10,760	10,860	347	315	347	320
10,860	10,960	351	319	351	323
10,960	11,060	354	323	354	327
11,060	11,160	358	326	358	330
11,160	11,260	361	330	361	334
11,260	11,360	365	333	365	337
11,360	11,460	368	337	368	341
11,460	11,560	372	340	372	344
11,560	11,660	375	344	375	348
11,660	11,760	379	347	379	351
11,760	11,860	383	351	383	355
11,860	11,960	386	354	386	358
11,960	12,060	390	358	390	362

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
12,060					
12,060	12,160	393	361	393	365
12,160	12,260	397	365	397	369
12,260	12,360	400	368	400	372
12,360	12,460	404	372	404	376
12,460	12,560	407	375	407	379
12,560	12,660	411	379	411	383
12,660	12,760	414	382	414	386
12,760	12,860	418	386	418	390
12,860	12,960	421	389	421	393
12,960	13,060	425	393	425	397
13,060	13,160	428	396	428	400
13,160	13,260	432	400	432	404
13,260	13,360	435	403	435	407
13,360	13,460	439	407	439	411
13,460	13,560	442	410	442	414
13,560	13,660	446	414	446	418
13,660	13,760	449	417	449	421
13,760	13,860	453	421	453	425
13,860	13,960	456	424	456	428
13,960	14,060	460	428	460	432
14,060	14,160	463	431	463	436
14,160	14,260	467	435	467	439
14,260	14,360	470	438	470	443
14,360	14,460	474	442	474	446
14,460	14,560	477	445	477	450
14,560					
14,560	14,660	481	449	481	453
14,660	14,760	484	452	484	457
14,760	14,860	488	456	488	460
14,860	14,960	491	459	491	464
14,960	15,060	495	463	495	467
15,060	15,160	498	466	498	471
15,160	15,260	502	470	502	474
15,260	15,360	505	473	505	478
15,360	15,460	509	477	509	481
15,460	15,560	512	480	512	485
15,560	15,660	516	484	516	488
15,660	15,760	519	487	519	492
15,760	15,860	523	491	523	495
15,860	15,960	526	494	526	499
15,960	16,060	530	498	530	502
16,060	16,160	533	502	533	506
16,160	16,260	537	505	537	509
16,260	16,360	540	509	540	513
16,360	16,460	544	512	544	516
16,460	16,560	547	516	547	520
16,560	16,660	551	519	551	523
16,660	16,760	554	523	554	527
16,760	16,860	558	526	558	530
16,860	16,960	562	530	562	534
16,960	17,060	565	533	565	537
17,060	17,160	569	537	569	541
17,160	17,260	572	540	572	544
17,260	17,360	576	544	576	548
17,360	17,460	579	547	579	551
17,460	17,560	583	551	583	555
17,560	17,660	586	554	586	558
17,660	17,760	590	558	590	562
17,760	17,860	593	561	593	565
17,860	17,960	597	565	597	569
17,960	18,060	600	568	600	572

*A qualifying widow(er) must also use this column.

Continued on next page

2015 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
18,060					
18,060	18,160	604	572	604	576
18,160	18,260	607	575	607	579
18,260	18,360	611	579	611	583
18,360	18,460	616	582	616	586
18,460	18,560	621	586	621	590
18,560	18,660	626	589	626	593
18,660	18,760	631	593	631	597
18,760	18,860	636	596	636	600
18,860	18,960	641	600	641	604
18,960	19,060	646	603	646	608
19,060	19,160	651	607	651	611
19,160	19,260	656	610	656	615
19,260	19,360	661	614	661	618
19,360	19,460	666	617	666	622
19,460	19,560	671	621	671	625
19,560	19,660	676	624	676	629
19,660	19,760	681	628	681	632
19,760	19,860	686	631	686	636
19,860	19,960	691	635	691	639
19,960	20,060	696	638	696	643
20,060	20,160	701	642	701	646
20,160	20,260	706	645	706	650
20,260	20,360	711	649	711	653
20,360	20,460	716	652	716	657
20,460	20,560	721	656	721	660
20,560	20,660	726	659	726	664
20,660	20,760	731	663	731	667
20,760	20,860	736	666	736	671
20,860	20,960	741	670	741	674
20,960	21,060	746	674	746	678
21,060	21,160	751	677	751	681
21,160	21,260	756	681	756	685
21,260	21,360	761	684	761	688
21,360	21,460	766	688	766	692
21,460					
21,460	21,560	771	691	771	695
21,560	21,660	776	695	776	699
21,660	21,760	781	698	781	702
21,760	21,860	786	702	786	706
21,860	21,960	791	705	791	709
21,960	22,060	796	709	796	713
22,060	22,160	801	712	801	716
22,160	22,260	806	716	806	720
22,260	22,360	812	719	812	723
22,360	22,460	817	723	817	727
22,460	22,560	822	726	822	730
22,560	22,660	827	730	827	734
22,660	22,760	832	733	832	737
22,760	22,860	837	737	837	741
22,860	22,960	842	740	842	744
22,960	23,060	847	744	847	748
23,060	23,160	852	747	852	751
23,160	23,260	857	751	857	755
23,260	23,360	862	754	862	758
23,360	23,460	867	758	867	762
23,460	23,560	872	761	872	765
23,560	23,660	877	765	877	769
23,660	23,760	882	768	882	772
23,760	23,860	887	772	887	776
23,860	23,960	892	775	892	779
23,960	24,060	897	779	897	783
24,060	24,160	902	782	902	787
24,160	24,260	907	786	907	790
24,260	24,360	912	789	912	794
24,360	24,460	917	793	917	797
24,460	24,560	922	796	922	801
24,560	24,660	927	800	927	804
24,660	24,760	932	803	932	808
24,760	24,860	937	807	937	811
24,860	24,960	942	810	942	815
24,960	25,060	947	814	947	818
25,060	25,160	952	817	952	822
25,160	25,260	957	821	957	825
25,260	25,360	962	824	962	829
25,360	25,460	967	828	967	832
25,460	25,560	972	831	972	836

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
25,560					
25,560	25,660	977	835	977	839
25,660	25,760	982	838	982	843
25,760	25,860	987	842	987	846
25,860	25,960	992	845	992	850
25,960	26,060	997	849	997	853
26,060	26,160	1,002	853	1,002	857
26,160	26,260	1,007	856	1,007	860
26,260	26,360	1,012	860	1,012	864
26,360	26,460	1,017	863	1,017	867
26,460	26,560	1,022	867	1,022	871
26,560	26,660	1,027	870	1,027	874
26,660	26,760	1,032	874	1,032	878
26,760	26,860	1,037	877	1,037	881
26,860	26,960	1,042	881	1,042	885
26,960	27,060	1,047	884	1,047	888
27,060	27,160	1,052	888	1,052	892
27,160	27,260	1,057	891	1,057	895
27,260	27,360	1,062	895	1,062	899
27,360	27,460	1,067	898	1,067	902
27,460	27,560	1,072	902	1,072	906
27,560	27,660	1,077	905	1,077	909
27,660	27,760	1,082	909	1,082	913
27,760	27,860	1,087	912	1,087	916
27,860	27,960	1,092	916	1,092	920
27,960	28,060	1,097	919	1,097	923
28,060	28,160	1,102	923	1,102	927
28,160	28,260	1,107	926	1,107	930
28,260	28,360	1,112	930	1,112	934
28,360	28,460	1,117	933	1,117	937
28,460	28,560	1,122	937	1,122	941
28,560	28,660	1,127	940	1,127	944
28,660	28,760	1,132	944	1,132	948
28,760	28,860	1,137	947	1,137	951
28,860	28,960	1,142	951	1,142	955
28,960					
28,960	29,060	1,147	954	1,147	959
29,060	29,160	1,152	958	1,152	962
29,160	29,260	1,157	961	1,157	966
29,260	29,360	1,162	965	1,162	970
29,360	29,460	1,167	968	1,167	975
29,460	29,560	1,173	972	1,173	980
29,560	29,660	1,180	975	1,180	985
29,660	29,760	1,187	979	1,187	990
29,760	29,860	1,194	982	1,194	995
29,860	29,960	1,201	986	1,201	1,000
29,960	30,060	1,207	989	1,207	1,005
30,060	30,160	1,214	993	1,214	1,010
30,160	30,260	1,221	996	1,221	1,015
30,260	30,360	1,228	1,000	1,228	1,020
30,360	30,460	1,235	1,003	1,235	1,025
30,460	30,560	1,242	1,007	1,242	1,030
30,560	30,660	1,248	1,010	1,248	1,035
30,660	30,760	1,255	1,014	1,255	1,040
30,760	30,860	1,262	1,017	1,262	1,045
30,860	30,960	1,269	1,021	1,269	1,050
30,960	31,060	1,276	1,025	1,276	1,055
31,060	31,160	1,283	1,028	1,283	1,060
31,160	31,260	1,289	1,032	1,289	1,065
31,260	31,360	1,296	1,035	1,296	1,070
31,360	31,460	1,303	1,039	1,303	1,075
31,460	31,560	1,310	1,042	1,310	1,080
31,560	31,660	1,317	1,046	1,317	1,085
31,660	31,760	1,324	1,049	1,324	1,090
31,760	31,860	1,330	1,053	1,330	1,095
31,860	31,960	1,337	1,056	1,337	1,100
31,960	32,060	1,344	1,060	1,344	1,105
32,060	32,160	1,351	1,063	1,351	1,110
32,160	32,260	1,358	1,067	1,358	1,115
32,260	32,360	1,365	1,070	1,365	1,120
32,360	32,460	1,372	1,074	1,372	1,125
32,460	32,560	1,378	1,077	1,378	1,130
32,560	32,660	1,385	1,081	1,385	1,135
32,660	32,760	1,392	1,084	1,392	1,140
32,760	32,860	1,399	1,088	1,399	1,145
32,860	32,960	1,406	1,091	1,406	1,150
32,960	33,060	1,413	1,095	1,413	1,155

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
33,060					
33,060	33,160	1,419	1,098	1,419	1,160
33,160	33,260	1,426	1,102	1,426	1,165
33,260	33,360	1,433	1,105	1,433	1,170
33,360	33,460	1,440	1,109	1,440	1,175
33,460	33,560	1,447	1,112	1,447	1,180
33,560	33,660	1,454	1,116	1,454	1,185
33,660	33,760	1,460	1,119	1,460	1,190
33,760	33,860	1,467	1,123	1,467	1,195
33,860	33,960	1,474	1,126	1,474	1,200
33,960	34,060	1,481	1,130	1,481	1,205
34,060	34,160	1,488	1,133	1,488	1,210
34,160	34,260	1,495	1,137	1,495	1,215
34,260	34,360	1,501	1,140	1,501	1,220
34,360	34,460	1,508	1,144	1,508	1,225
34,460	34,560	1,515	1,147	1,515	1,230
34,560	34,660	1,522	1,151	1,522	1,235
34,660	34,760	1,529	1,154	1,529	1,240
34,760	34,860	1,536	1,158	1,536	1,245
34,860	34,960	1,543	1,161	1,543	1,250
34,960	35,060	1,549	1,165	1,549	1,255
35,060	35,160	1,556	1,168	1,556	1,260
35,160	35,260	1,563	1,172	1,563	1,265
35,260	35,360	1,570	1,175	1,570	1,270
35,360	35,460	1,577	1,179	1,577	1,275
35,460	35,560	1,584	1,182	1,584	1,280
35,560	35,660	1,590	1,186	1,590	1,285
35,660	35,760	1,597	1,189	1,597	1,290
35,760	35,860	1,604	1,193	1,604	1,295
35,860	35,960	1,611	1,196	1,611	1,300
35,960	36,060	1,618	1,200	1,618	1,305
36,060	36,160	1,625	1,204	1,625	1,310
36,160	36,260	1,631	1,207	1,631	1,315
36,260	36,360	1,638	1,211	1,638	1,320
36,360	36,460	1,645	1,214	1,645	1,325
36,460					
36,460	36,560	1,652	1,218	1,652	1,331
36,560	36,660	1,659	1,222	1,659	1,336
36,660	36,760	1,666	1,227	1,666	1,341
36,760	36,860	1,672	1,232	1,672	1,346
36,860	36,960	1,679	1,237	1,679	1,351
36,960	37,060	1,686	1,242	1,686	1,356
37,060	37,160	1,693	1,247	1,693	1,361
37,160	37,260	1,700	1,252	1,700	1,366
37,260	37,360	1,707	1,257	1,707	1,371
37,360	37,460	1,714	1,262	1,714	1,376
37,460	37,560	1,720	1,267	1,720	1,381
37,560	37,660	1,727	1,272	1,727	1,386
37,660	37,760	1,734	1,277	1,734	1,391
37,760	37,860	1,741	1,282	1,741	1,396
37,860	37,960	1,748	1,287	1,748	1,401
37,960	38,060	1,755	1,292	1,755	1,406
38,060	38,160	1,761	1,297	1,761	1,411
38,160	38,260	1,768	1,302	1,768	1,416
38,260	38,360	1,775	1,307	1,775	1,421
38,360	38,460	1,782	1,312	1,782	1,426
38,460	38,560	1,789	1,317	1,789	1,431
38,560	38,660	1,796	1,322	1,796	1,436
38,660	38,760	1,802	1,327	1,802	1,441
38,760	38,860	1,809	1,332	1,809	1,446
38,860	38,960	1,816	1,337	1,816	1,451
38,960	39,060	1,823	1,342	1,823	1,456
39,060	39,160	1,830	1,347	1,830	1,461
39,160	39,260	1,837	1,352	1,837	1,466
39,260	39,360	1,843	1,357	1,843	1,471
39,360	39,460	1,850	1,362	1,850	1,476
39,460	39,560	1,857	1,367	1,857	1,481
39,560	39,660	1,864	1,372	1,864	1,486
39,660	39,760	1,871	1,377	1,871	1,491
39,760	39,860	1,878	1,382	1,878	1,496
39,860	39,960	1,885	1,387	1,885	1,501
39,960	40,060	1,891	1,392	1,891	1,506
40,060	40,160	1,898	1,397	1,898	1,511
40,160	40,260	1,905	1,402	1,905	1,516
40,260	40,360	1,912	1,407	1,912	1,521
40,360	40,460	1,919	1,412	1,919	1,526
40,460	40,560	1,926	1,417	1,926	1,531

*A qualifying widow(er) must also use this column.

Continued on next page

2015 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
40,560					
40,560	40,660	1,932	1,422	1,932	1,536
40,660	40,760	1,939	1,427	1,939	1,541
40,760	40,860	1,946	1,432	1,946	1,546
40,860	40,960	1,953	1,437	1,953	1,551
40,960	41,060	1,960	1,442	1,960	1,556
41,060	41,160	1,967	1,447	1,967	1,561
41,160	41,260	1,973	1,452	1,973	1,566
41,260	41,360	1,980	1,457	1,980	1,571
41,360	41,460	1,987	1,462	1,987	1,576
41,460	41,560	1,994	1,467	1,994	1,581
41,560	41,660	2,001	1,472	2,001	1,586
41,660	41,760	2,008	1,477	2,008	1,591
41,760	41,860	2,014	1,482	2,014	1,596
41,860	41,960	2,021	1,487	2,021	1,601
41,960	42,060	2,028	1,492	2,028	1,606
42,060	42,160	2,035	1,497	2,035	1,611
42,160	42,260	2,042	1,502	2,042	1,616
42,260	42,360	2,049	1,507	2,049	1,621
42,360	42,460	2,056	1,512	2,056	1,626
42,460	42,560	2,062	1,517	2,062	1,631
42,560	42,660	2,069	1,522	2,069	1,636
42,660	42,760	2,076	1,527	2,076	1,641
42,760	42,860	2,083	1,532	2,083	1,646
42,860	42,960	2,090	1,537	2,090	1,651
42,960	43,060	2,097	1,542	2,097	1,656
43,060					
43,060	43,160	2,103	1,547	2,103	1,661
43,160	43,260	2,110	1,552	2,110	1,666
43,260	43,360	2,117	1,557	2,117	1,671
43,360	43,460	2,124	1,562	2,124	1,676
43,460	43,560	2,131	1,567	2,131	1,681
43,560	43,660	2,138	1,572	2,138	1,686
43,660	43,760	2,144	1,577	2,144	1,692
43,760	43,860	2,151	1,582	2,151	1,699
43,860	43,960	2,158	1,587	2,158	1,705
43,960	44,060	2,165	1,592	2,165	1,712
44,060	44,160	2,172	1,597	2,172	1,719
44,160	44,260	2,179	1,602	2,179	1,726
44,260	44,360	2,185	1,607	2,185	1,733
44,360	44,460	2,192	1,612	2,192	1,740
44,460	44,560	2,199	1,617	2,199	1,746
44,560	44,660	2,206	1,622	2,206	1,753
44,660	44,760	2,213	1,627	2,213	1,760
44,760	44,860	2,220	1,632	2,220	1,767
44,860	44,960	2,227	1,637	2,227	1,774
44,960	45,060	2,233	1,643	2,233	1,781
45,060	45,160	2,240	1,648	2,240	1,788
45,160	45,260	2,247	1,653	2,247	1,794
45,260	45,360	2,254	1,658	2,254	1,801
45,360	45,460	2,261	1,663	2,261	1,808
45,460	45,560	2,268	1,668	2,268	1,815
45,560	45,660	2,274	1,673	2,274	1,822
45,660	45,760	2,281	1,678	2,281	1,829
45,760	45,860	2,288	1,683	2,288	1,835
45,860	45,960	2,295	1,688	2,295	1,842
45,960	46,060	2,302	1,693	2,302	1,849
46,060	46,160	2,309	1,698	2,309	1,856
46,160	46,260	2,315	1,703	2,315	1,863
46,260	46,360	2,322	1,708	2,322	1,870
46,360	46,460	2,329	1,713	2,329	1,876
46,460	46,560	2,336	1,718	2,336	1,883
46,560	46,660	2,343	1,723	2,343	1,890
46,660	46,760	2,350	1,728	2,350	1,897

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
46,760					
46,760	46,860	2,356	1,733	2,356	1,904
46,860	46,960	2,363	1,738	2,363	1,911
46,960	47,060	2,370	1,743	2,370	1,917
47,060	47,160	2,377	1,748	2,377	1,924
47,160	47,260	2,384	1,753	2,384	1,931
47,260	47,360	2,391	1,758	2,391	1,938
47,360	47,460	2,398	1,763	2,398	1,945
47,460	47,560	2,404	1,768	2,404	1,952
47,560	47,660	2,411	1,773	2,411	1,959
47,660	47,760	2,418	1,778	2,418	1,965
47,760	47,860	2,425	1,783	2,425	1,972
47,860	47,960	2,432	1,788	2,432	1,979
47,960	48,060	2,439	1,793	2,439	1,986
48,060	48,160	2,445	1,798	2,445	1,993
48,160	48,260	2,452	1,803	2,452	2,000
48,260	48,360	2,459	1,808	2,459	2,006
48,360	48,460	2,466	1,813	2,466	2,013
48,460	48,560	2,473	1,818	2,473	2,020
48,560	48,660	2,480	1,823	2,480	2,027
48,660	48,760	2,486	1,828	2,486	2,034
48,760	48,860	2,493	1,833	2,493	2,041
48,860	48,960	2,500	1,838	2,500	2,047
48,960	49,060	2,507	1,843	2,507	2,054
49,060	49,160	2,514	1,848	2,514	2,061
49,160	49,260	2,521	1,853	2,521	2,068
49,260					
49,260	49,360	2,527	1,858	2,527	2,075
49,360	49,460	2,534	1,863	2,534	2,082
49,460	49,560	2,541	1,868	2,541	2,088
49,560	49,660	2,548	1,873	2,548	2,095
49,660	49,760	2,555	1,878	2,555	2,102
49,760	49,860	2,562	1,883	2,562	2,109
49,860	49,960	2,569	1,888	2,569	2,116
49,960	50,060	2,575	1,893	2,575	2,123
50,060	50,160	2,582	1,898	2,582	2,130
50,160	50,260	2,589	1,903	2,589	2,136
50,260	50,360	2,596	1,908	2,596	2,143
50,360	50,460	2,603	1,913	2,603	2,150
50,460	50,560	2,610	1,918	2,610	2,157
50,560	50,660	2,616	1,923	2,616	2,164
50,660	50,760	2,623	1,928	2,623	2,171
50,760	50,860	2,630	1,933	2,630	2,177
50,860	50,960	2,637	1,938	2,637	2,184
50,960	51,060	2,644	1,943	2,644	2,191
51,060	51,160	2,651	1,948	2,651	2,198
51,160	51,260	2,657	1,953	2,657	2,205
51,260	51,360	2,664	1,958	2,664	2,212
51,360	51,460	2,671	1,963	2,671	2,218
51,460	51,560	2,678	1,968	2,678	2,225
51,560	51,660	2,685	1,973	2,685	2,232
51,660	51,760	2,692	1,978	2,692	2,239
51,760	51,860	2,698	1,983	2,698	2,246
51,860	51,960	2,705	1,988	2,705	2,253
51,960	52,060	2,712	1,993	2,712	2,259
52,060	52,160	2,719	1,998	2,719	2,266
52,160	52,260	2,726	2,003	2,726	2,273
52,260	52,360	2,733	2,008	2,733	2,280
52,360	52,460	2,740	2,013	2,740	2,287
52,460	52,560	2,746	2,018	2,746	2,294
52,560	52,660	2,753	2,023	2,753	2,301
52,660	52,760	2,760	2,028	2,760	2,307
52,760	52,860	2,767	2,033	2,767	2,314
52,860	52,960	2,774	2,038	2,774	2,321

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your Nebraska tax is—			
52,960					
52,960	53,060	2,781	2,043	2,781	2,328
53,060	53,160	2,787	2,048	2,787	2,335
53,160	53,260	2,794	2,053	2,794	2,342
53,260	53,360	2,801	2,058	2,801	2,348
53,360	53,460	2,808	2,063	2,808	2,355
53,460	53,560	2,815	2,068	2,815	2,362
53,560	53,660	2,822	2,073	2,822	2,369
53,660	53,760	2,828	2,078	2,828	2,376
53,760	53,860	2,835	2,083	2,835	2,383
53,860	53,960	2,842	2,088	2,842	2,389
53,960	54,060	2,849	2,093	2,849	2,396
54,060	54,160	2,856	2,098	2,856	2,403
54,160	54,260	2,863	2,103	2,863	2,410
54,260	54,360	2,869	2,108	2,869	2,417
54,360	54,460	2,876	2,113	2,876	2,424
54,460	54,560	2,883	2,118	2,883	2,430
54,560	54,660	2,890	2,123	2,890	2,437
54,660	54,760	2,897	2,128	2,897	2,444
54,760	54,860	2,904	2,133	2,904	2,451
54,860	54,960	2,911	2,138	2,911	2,458
54,960	55,060	2,917	2,144	2,917	2,465
55,060	55,160	2,924	2,149	2,924	2,472
55,160	55,260	2,931	2,154	2,931	2,478
55,260	55,360	2,938	2,159	2,938	2,485
55,360	55,460	2,945	2,164	2,945	2,492
55,460					
55,460	55,560	2,952	2,169	2,952	2,499
55,560	55,660	2,958	2,174	2,958	2,506
55,660	55,760	2,965	2,179	2,965	2,513
55,760	55,860	2,972	2,184	2,972	2,519
55,860	55,960	2,979	2,189	2,979	2,526
55,960	56,060	2,986	2,194	2,986	2,533
56,060	56,160	2,993	2,199	2,993	2,540
56,160	56,260	2,999	2,204	2,999	2,547
56,260	56,360	3,006	2,209	3,006	2,554
56,360	56,460	3,013	2,214	3,013	2,560
56,460	56,560	3,020	2,219	3,020	2,567
56,560	56,660	3,027	2,224	3,027	2,574
56,660	56,760	3,034	2,229	3,034	2,581
56,760	56,860	3,040	2,234	3,040	2,588
56,860	56,960	3,047	2,239	3,047	2,595
56,960	57,060	3,054	2,244	3,054	2,601
57,060	57,160	3,061	2,249	3,061	2,608
57,160	57,260	3,068	2,254	3,068	2,615
57,260	57,360	3,075	2,259	3,075	2,622
57,360	57,460	3,082	2,264	3,082	2,629
57,460	57,560	3,088	2,269	3,088	2,636
57,560	57,660	3,095	2,274	3,095	2,643
57,660	57,760	3,102	2,279	3,102	2,649
57,760	57,860	3,109	2,284	3,109	2,656
57,860	57,960	3,116	2,289	3,116	2,663
57,960	58,060	3,123	2,294	3,123	2,670
58,060	58,160	3,129	2,299	3,129	2,677
58,160	58,260	3,136	2,304	3,136	2,684
58,260	58,360	3,143	2,309	3,143	2,690
58,360	58,460	3,150	2,314	3,150	2,697
58,460	58,560	3,157	2,319	3,157	2,704
58,560	58,660	3,164	2,324	3,164	2,711
58,660	58,760	3,170	2,329	3,170	2,718
58,760	58,860	3,177	2,334	3,177	2,725
58,860	58,960	3,184	2,339	3,184	2,731

*A qualifying widow(er) must also use this column.

Over $58,960

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2015 Nebraska Tax Table.

Single	Married, filing jointly or qualifying widow(er)	Married, filing separately	Head of household
Add $3,184 plus 6.84% of the amount over $58,960.	Add $2,339 plus 6.84% of the amount over $58,960.	Add $3,184 plus 6.84% of the amount over $58,960.	Add $2,731 plus 6.84% of the amount over $58,960.
$_____	$_____	$_____	$_____

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 9, Nebraska Schedule III.)

CAUTION: If your federal adjusted gross income is more than $258,250 (Single); $309,900 (Married, Filing Jointly or Qualifying Widow[er]); $154,950 (Married, Filing Separately); $284,050 (Head of Household), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet to determine the tax amount to enter on line 15, Form 1040N.

2015 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: $258,250 (single); $309,900 (married, filing jointly and surviving spouse); $154,950 (married, filing separately); or $284,050 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than $58,920, see special instructions at the bottom of this page.

Nebraska Tax Worksheet

1	Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2	If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than $58,920, then see Special Instructions below)	2	
3	Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2015 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
$258,250	$288,750	0.438% (.00438) of AGI above $258,250
288,750	441,050	$ 133.59 + 0.333% (.00333) of the excess over $288,750
441,050	552,850	640.75 + 0.183% (.00183) of the excess over $441,050
552,850	—	845.34

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
$309,900	$370,800	0.438% (.00438) of AGI above $309,900
370,800	675,600	$ 266.74 + 0.333% (.00333) of the excess over $370,800
675,600	899,100	1,281.72 + 0.183% (.00183) of the excess over $675,600
899,100	—	1,690.73

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
$154,950	$185,450	0.438% (.00438) of AGI above $154,950
185,450	337,750	$ 133.59 + 0.333% (.00333) of the excess over $185,450
337,750	449,550	640.75 + 0.183% (.00183) of the excess over $337,750
449,550	—	845.34

Head of Household

If AGI is over –	but not over	The tax to add is:
$284,050	$340,950	0.438% (.00438) of AGI above $284,050
340,950	576,650	$ 249.22 + 0.333% (.00333) of the excess over $340,950
576,650	720,850	1,034.10 + 0.183% (.00183) of the excess over $576,650
720,850	—	1,297.99

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than $58,920, then perform the following steps:

Step 1. Subtract the AGI threshold amount for the appropriate filing status from Federal AGI.

Step 2. Multiply this amount by 10% (.10).

Step 3. Compare the Step 2 result to Nebraska Taxable Income, line 14, Form 1040N.

- If line 14 is less than the Step 2 result, go to Step 4.
- If line 14 is more than the Step 2 result, then use the Additional Tax Rate Schedule above to compute the Nebraska income tax, line 15, Form 1040N. (Do not proceed to Step 4)

Step 4. Multiply the line 14 amount by 6.84% (.0684) and enter the result on line 3 of the Nebraska Tax Worksheet above.

Local Sales and Use Tax Codes and Rates

Jurisdiction		Local Rate
Ainsworth (003)		1.50%
Albion (004)		1.50
Alliance (008)		1.50
Alma (009)		2.00
Arapahoe (016)		1.00
Arcadia (017)		1.00
Arlington (018)		1.50
Arnold (019)		1.00
Ashland (021)		1.50
Atkinson (023)		1.50
Auburn (025)		1.00
Bancroft (030)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Bassett (035)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Battle Creek (036)	beginning 1/1/2015	1.50
Bayard (037)		1.00
Beatrice (039)		1.50
Beaver City (040)		1.00
Beemer (043)		1.50
Bellevue (046)		1.50
Benedict (049)	beginning 4/1/2015	1.50
Benkelman (050)		1.50
Bennet (051)		1.00
Bennington (052)		1.50
Bertrand (053)		1.00
Big Springs (055)		1.00
Blair (057)		1.50
Bloomfield (058)		1.00
Blue Hill (060)		1.00
Brainard (066)		1.00
Bridgeport (068)		1.00
Broken Bow (072)		1.50
Brownville (073)		1.00
Burwell (081)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Cairo (085)		1.00
Callaway (086)	beginning 4/1/2015	1.00
Cambridge (087)		1.50
Cedar Rapids (092)		1.00
Central City (094)		1.00
Ceresco (095)		1.50
Chadron (096)	beginning 10/1/2015	2.00
	1/1/2015 to 9/30/2015	1.50
Chambers (097)		1.00
Chappell (099)		1.00
Chester (100)		1.00
Clarks (101)		1.00
Clay Center (104)		1.00
Clearwater (105)		1.50
Columbus (110)		1.50
Cordova (114)		1.00
Cortland (116)		1.00
Cozad (119)		1.50
Crawford (122)		1.50
Creighton (123)		1.00
Crete (125)		1.50
Crofton (126)		1.00
Curtis (129)		1.00
Dakota County (922)	beginning 4/1/2015	0.50
Dannebrog (134)		1.00
David City (138)	beginning 1/1/2015	2.00
Daykin (140)		1.00
Decatur (141)	beginning 4/1/2015	1.00
DeWeese (144)		1.00
Diller (147)		1.00
Dodge (150)		1.00
Doniphan (151)		1.00
Douglas (153)		1.50
Duncan (156)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Eagle (159)		1.00
Edgar (161)		1.00
Elgin (164)		1.00
Elm Creek (167)		1.00
Elmwood (168)		0.50
Elwood (170)	beginning 4/1/2015	1.00
Eustis (176)		1.00

Jurisdiction		Local Rate
Exeter (178)		1.50%
Fairbury (179)	beginning 4/1/2015	2.00
	1/1/2015 to 3/31/2015	1.50
Fairfield (180)		1.00
Falls City (182)		1.50
Farnam (183)		1.00
Franklin (190)		1.00
Fremont (191)		1.50
Friend (192)		1.00
Fullerton (193)		1.50
Geneva (198)		1.50
Genoa (199)		1.50
Gering (200)		1.50
Gibbon (201)		1.00
Gordon (206)		1.00
Gothenburg (207)		1.50
Grand Island (210)		1.50
Grant (211)		1.00
Greenwood (213)		1.00
Gresham (214)		1.50
Gretna (215)		1.50
Guide Rock (217)		1.00
Harrison (227)		1.00
Hartington (228)		1.00
Harvard (229)		1.00
Hastings (230)		1.50
Hay Springs (231)		1.00
Hebron (235)		1.00
Hemingford (236)		1.50
Henderson (237)		1.50
Hickman (242)		1.50
Hildreth (243)		1.00
Holdrege (245)		1.50
Hooper (248)		1.00
Howells (251)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Hubbell (253)		1.00
Humphrey (255)		1.50
Hyannis (257)		1.00
Imperial (258)		1.00
Jackson (263)		1.50
Jansen (264)		1.00
Juniata (268)		1.00
Kearney (269)		1.50
Kimball (273)		1.50
LaVista (274)		2.00
Lewellen (281)		1.00
Lexington (283)		1.50
Lincoln (285)	beginning 10/1/2015	1.75
	1/1/2015 to 9/30/2015	1.50
Linwood (287)		1.00
Loomis (291)		1.00
Louisville (293)		1.50
Loup City (294)		1.50
Lyons (298)		1.50
Madison (299)		1.50
Malcolm (302)		1.00
Marquette (305)		1.50
Maywood (311)		1.50
McCook (312)		1.50
McCool Junction (313)		1.50
Milford (322)		1.00
Minden (327)	beginning 4/1/2015	2.00
	1/1/2015 to 3/31/2015	1.00
Mitchell (328)		1.50
Monroe (330)		1.50
Morrill (332)		1.00
Mullen (334)		1.00
Murray (336)		1.00
Nebraska City (339)	beginning 4/1/2015	2.00
	1/1/2015 to 3/31/2015	1.50
Neligh (341)		1.00
Nelson (342)		1.00
Newman Grove (346)		1.50
Niobrara (349)		1.00
Norfolk (351)	beginning 4/1/2015	2.00
	1/1/2015 to 3/31/2015	1.50
North Bend (353)		1.50

Jurisdiction		Local Rate
North Platte (355)		1.50%
Oakland (358)		1.00
Oconto (360)		1.00
Odell (362)		1.00
Ogallala (363)		1.50
Omaha (365)		1.50
O'Neill (366)		1.50
Ord (369)		1.50
Osceola (371)		1.50
Oshkosh (372)		1.50
Osmond (373)		1.00
Oxford (376)		1.50
Palmyra (380)		1.00
Papillion (382)		1.50
Pawnee City (383)		1.50
Paxton (384)		1.00
Pender (385)		1.00
Peru (386)		1.00
Petersburg (387)		1.00
Pierce (390)		1.00
Plainview (392)		1.50
Platte Center (393)		1.50
Plattsmouth (394)		1.50
Plymouth (397)		1.50
Ponca (399)		1.50
Ralston (407)		1.50
Randolph (408)		1.00
Ravenna (409)		1.50
Red Cloud (411)		1.50
Republican City (412)		1.00
Rushville (425)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
St. Edward (452)		1.00
St. Paul (454)		1.00
Sargent (428)		1.50
Schuyler (430)		1.50
Scottsbluff (432)		1.50
Scribner (433)		1.50
Seward (435)		1.50
Shelton (437)		1.00
Sidney (441)		2.00
Silver Creek (442)		1.00
South Sioux City (446)		1.50
Spencer (448)		1.00
Springfield (450)		1.50
Springview (451)		1.00
Stanton (456)	beginning 4/1/2015	1.50
Sterling (462)		1.00
Stromsburg (467)		1.50
Stuart (468)		1.00
Superior (470)		1.00
Sutton (473)		1.50
Syracuse (475)		1.00
Tecumseh (481)		1.50
Tekamah (482)		1.50
Terrytown (483)		1.00
Tilden (487)		1.50
Uehling (491)		1.00
Upland (495)	beginning 4/1/2015	0.50
Utica (496)	beginning 4/1/2015	1.50
Valentine (497)		1.50
Valley (498)		1.50
Verdigre (502)		1.50
Wahoo (506)		1.50
Wakefield (507)		1.00
Waterloo (512)		2.00
Wausa (514)		1.00
Waverly (515)		1.00
Wayne (516)	beginning 4/1/2015	1.50
	1/1/2015 to 3/31/2015	1.00
Weeping Water (517)		1.00
West Point (519)		1.50
Wilber (523)		1.00
Wisner (530)		1.50
Wymore (534)		1.50
York (536)	beginning 4/1/2015	2.00
	1/1/2015 to 3/31/2015	1.50