

2016 Nebraska Tax Calculation Schedule for Individual Income Tax

This calculation represents Nebraska income tax before any credits are applied. Enter on line 15, Form 1040N.

Single Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,060	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,060	18,370	\$ 75.28 + 3.51% of the excess over \$3,060
18,370	29,590	\$ 612.66 + 5.01% of the excess over \$18,370
29,590	—	\$ 1,174.78 + 6.84% of the excess over \$29,590*

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,120	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,120	36,730	\$ 150.55 + 3.51% of the excess over \$6,120
36,730	59,180	\$ 1,224.96 + 5.01% of the excess over \$36,730
59,180	—	\$ 2,349.71 + 6.84% of the excess over \$59,180*

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,060	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,060	18,370	\$ 75.28 + 3.51% of the excess over \$3,060
18,370	29,590	\$ 612.66 + 5.01% of the excess over \$18,370
29,590	—	\$ 1,174.78 + 6.84% of the excess over \$29,590*

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 5,710	2.46% of Nebraska Taxable Income, line 14, Form 1040N
5,710	29,390	\$ 140.47 + 3.51% of the excess over \$5,710
29,390	43,880	\$ 971.64 + 5.01% of the excess over \$29,390
43,880	—	\$ 1,697.59 + 6.84% of the excess over \$43,880*

* If your federal adjusted gross income (AGI), line 5, Form 1040N, is over \$259,400 (single), over \$311,300 (married, filing jointly and surviving spouse), over \$155,650 (married, filing separately), or over \$285,350 (head of household), also use the 2016 Nebraska Additional Tax Rate Schedule.

2016 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: \$259,400 (single); \$311,300 (married, filing jointly and surviving spouse); \$155,650 (married, filing separately); or \$285,350 (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 \$59,180, 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 \$59,180, 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	

2016 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$259,400	\$290,000	0.438% (.00438) of AGI above \$259,400
290,000	443,100	\$ 134.03 + 0.333% (.00333) of the excess over \$290,000
443,100	555,300	643.85 + 0.183% (.00183) of the excess over \$443,100
555,300	—	849.18

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$311,300	\$372,500	0.438% (.00438) of AGI above \$311,300
372,500	678,600	\$ 268.06 + 0.333% (.00333) of the excess over \$372,500
678,600	903,100	1,287.37 + 0.183% (.00183) of the excess over \$678,600
903,100	—	1,698.21

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$155,650	\$186,250	0.438% (.00438) of AGI above \$155,650
186,250	339,350	\$ 134.03 + 0.333% (.00333) of the excess over \$186,250
339,350	451,550	643.85 + 0.183% (.00183) of the excess over \$339,350
451,550	—	849.18

Head of Household

If AGI is over –	but not over	The tax to add is:
\$285,350	\$342,450	0.438% (.00438) of AGI above \$285,350
342,450	579,250	\$ 250.10 + 0.333% (.00333) of the excess over \$342,450
579,250	724,150	1,038.64 + 0.183% (.00183) of the excess over \$579,250
724,150	—	1,303.81

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,180, 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.