



# 2005 Nebraska Tax Rates on Nebraska Taxable Income

**Subtract \$103 from the tax table calculation for each federal personal exemption allowed if your federal AGI is less than \$122,000 (married) or \$73,000 (single). See 2005 personal exemption credit chart.**

## Single Taxpayer

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 2,400	2.56% of taxable income
\$ 2,400	17,000	\$ 61.44 + 3.57% of the excess over \$2,400
\$ 17,000	26,500	\$ 582.66 + 5.12% of the excess over \$17,000
\$ 26,500	—	\$ 1,069.06 + 6.84% of the excess over \$26,500*

**\$103 personal exemption credit is phased out beginning at \$73,000 AGI**

## Married Taxpayers Filing Joint Returns and Surviving Spouses

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 4,000	2.56% of taxable income
\$ 4,000	30,000	\$ 102.40 + 3.57% of the excess over \$4,000
\$ 30,000	46,750	\$ 1,030.60 + 5.12% of the excess over \$30,000
\$ 46,750	—	\$ 1,888.20 + 6.84% of the excess over \$46,750*

**\$103 personal exemption credit is phased out beginning at \$122,000 AGI**

## Married Individuals Filing Separate Returns

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 2,000	2.56% of taxable income
\$ 2,000	15,000	\$ 51.20 + 3.57% of the excess over \$2,000
\$ 15,000	23,375	\$ 515.30 + 5.12% of the excess over \$15,000
\$ 23,375	—	\$ 944.10 + 6.84% of the excess over \$23,375*

**\$103 personal exemption credit is phased out beginning at \$61,000 AGI**

## Head of Household

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 3,800	2.56% of taxable income
\$ 3,800	24,000	\$ 97.28 + 3.57% of the excess over \$3,800
\$ 24,000	35,000	\$ 818.42 + 5.12% of the excess over \$24,000
\$ 35,000	—	\$ 1,381.62 + 6.84% of the excess over \$35,000*

**\$103 personal exemption credit is phased out beginning at \$101,000 AGI**

\* If adjusted gross income is \$145,950 or more (\$72,975 if married filing separate), Nebraska allowed deductions are reduced and marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 2005.)

Contact one of our Department of Revenue Taxpayer Assistance Offices, shown on the reverse side, for more information.