

2006

NEBRASKA

INDIVIDUAL INCOME TAX BOOKLET



**easier filing,
faster refunds.**

Questions?
Call Taxpayer Assistance
1-800-742-7474
(toll free in NE or IA)
or 1-402-471-5729



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Easier Filing – FASTER REFUNDS

You have other options to using the paper Forms 1040N and 1040NS provided in this booklet. **Electronic filing is the fastest way to get your refund, and it makes filing your tax return easier, faster, and more secure. See page 5 for details. Options include:**

- ▶ **Preparer e-file:** See your local electronic tax preparation professional displaying the e-file logo.
- ▶ **Commercially offered Internet e-file:** Access commercial tax preparation software from the department's Web site, the IRS Web site, or directly from the software company's site. Be sure to compare prices, discounts, and that the software supports state e-filing for Nebraska returns.
- ▶ **Commercial home computer software:** Purchase commercial tax preparation software over the Internet, by direct mail, or at retail outlets.
- ▶ **State provided Internet e-file:** Access the department's **NebFile** system for FREE e-file. Some eligibility restrictions apply.

E-FILE INFORMATION ON OUR WEB SITE

To link to the NebFile program, approved commercial e-file software, e-file preparer lists, and other e-file related information, visit our Web site at:

www.revenue.ne.gov

If you want to file using Internet-based e-file software and do not have use of a personal computer, you may be able to access the Internet at your public library or school.

The Privacy Act of 1974 says that when we ask you for your social security number we must first tell you our legal right to ask for this information, why we are asking for it, and how it will be used. We must also tell you what would happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law. Our legal right to ask for the information is Nebraska Revised Statutes section 77-27,119. That law says that you must include your social security number with your return. Your response is mandatory under this section. We need the social security number so that we can properly identify you and process your return and other documents.

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Before you begin, note the following:

✓ NEW FOR 2006:

- **PERSONAL EXEMPTION CREDIT** for 2006 will be \$106 and will no longer be phased out at higher incomes.
- For 2006, the Nebraska standard deduction for married-joint filers is \$8,580; for singles, \$5,130; for heads of households, \$7,550; and for married-separate, \$4,290.
- **NEBRASKA PHASE OUT OF ITEMIZED DEDUCTIONS** has been eliminated. The allowed deduction for Nebraska will be federal itemized deductions actually allowed, whether limited or not, minus the amount of state and local income tax before limitation. (Lines 7 and 8)
- **Social security numbers are not printed on the label. You must enter your social security number(s) on the form where indicated.**
- A separate line has been established for the **underpayment of estimated tax penalty**. See line 36.
- **NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT**. See line 26 instructions.
- **LONG-TERM CARE SAVINGS PLAN CONTRIBUTION**. See line 55 instructions.
- **ENHANCED SECTION 179 AND BONUS DEPRECIATION ADD BACK** lines have been deleted. No add backs are required for 2006 or beyond. Any taxpayer previously reporting a 2000, 2001, and/or 2002 tax year add back of bonus depreciation can subtract the second 20 percent of the amount of the add back for 2006. Any taxpayer with a 2003, 2004, and/or 2005 tax year add back can subtract the first 20 percent of the add back beginning in 2006. See page 12.
A new line for the enhanced Section 179 subtraction will be used to recover 20 percent of the amount previously added back in 2003, 2004, and/or 2005. See line 54.
- A **NEBRASKA EARNED INCOME CREDIT** (8 percent of federal amount). Complete line 34.
- As a reminder, Nebraska law continues to require that you enter your **high school district code** on your tax form. Enter your high school district code from the codes found on pages 17-20 of this booklet.
- **MAILING LABELS** are provided for your use. Affix the appropriate label (depending on whether or not you are requesting a refund) to the front of the enclosed envelope before mailing.



Most Nebraska filers have the option to file their 2006 Individual Income Tax Return electronically either through a qualified tax professional, or using home-based filing software. See inside cover and page 5 of this booklet or visit the department's Web site at www.revenue.ne.gov for more information.

- ✓ **IF YOU FILED FEDERAL FORM 1040EZ**, be sure to review Form 1040NS and the instructions on the back of the form to see if you can file that short form. It follows page 14 in this booklet.
- ✓ **REFUND INFORMATION**. If you calculate a refund on your income tax return you can check on the status of the refund by calling the department's refund inquiry number or checking our Web site (www.revenue.ne.gov). Please wait at least two months (or longer if you filed close to April 15) before calling 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729. Be sure to have a copy of your 2006 tax return available because you will be asked your primary social security number and anticipated refund amount.
- ✓ **DIRECT DEPOSIT**. You can have your refund directly deposited into your bank account when you file using Forms 1040NS or 1040N, or through one of the department's e-file programs. Direct deposit offers convenience and security, but does not necessarily guarantee faster refunds unless you select direct deposit in conjunction with e-file, where your refund will be deposited to your account in 7 to 10 days for an error-free return.
- ✓ **PUBLIC HIGH SCHOOL DISTRICT DATA** is required for all taxpayers with a permanent place of abode or a domicile in Nebraska on December 31, 2006. If you reside outside Nebraska but are still domiciled in Nebraska, this information is still required. **The processing of your return and any refund may be delayed without this information.** Enter the **seven-digit high school identification code** from the shaded column of public high school districts on pages 17 through

20 of this booklet. Do not use any school identification code not included in the list. If you are unsure of the district where you reside, you may get the information from a property tax statement or by contacting the county's assessor or election officials. If you have property in more than one high school district, be sure to enter the identification code of the school district where your **home** is located. If you are a nonresident or a partial-year resident who does not reside in Nebraska on December 31, 2006, do not enter a high school district code.

- ✓ **COMPLETE YOUR FEDERAL RETURN** before starting your Nebraska return so you will have the federal information needed to figure Nebraska tax. If you do not have to complete a federal return to report a federal liability, you may still have to file a Nebraska return to claim a state withholding credit, or because you have \$5,000 or more of adjustments increasing income, such as non-Nebraska state or local bond interest that must be reported to Nebraska. In either situation, complete your Nebraska return with the same information you would have had to use if you did file a federal return. See more information following line 4 instructions on page 6 in this booklet.
- ✓ **THE NAME AND ADDRESS LABEL** can be found attached to the return envelope in the center of this booklet. It has been provided for your convenience and allows your return to be handled more efficiently. If any label information is in error, make the correction on the label and place it over the name and address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**
If you have someone else prepare your return, take your label to the preparer to be placed on the return. If you did not receive a name and address label, type or clearly print your name, current address, and social security number in the space provided. Include your spouse's name and social security number if filing a joint return.
- ✓ **DUE DATE**. Your Nebraska income tax return for calendar year 2006 must be postmarked by **April 16, 2007**. Mail your return to the Nebraska Department of Revenue, using the mailing labels provided in this booklet. **Use P.O. Box 98912 for refund returns (or returns without a payment), and P.O. Box 98934 if you are making a payment.**
- ✓ **TAX ASSISTANCE**—See the back cover.
- ✓ **ADDITIONAL FORMS AND SCHEDULES** are available at banks, some public libraries, most federal buildings, including U.S. Post Offices, the Nebraska Department of Revenue, 301 Centennial Mall South, Lincoln, Nebraska, and the regional offices shown on the back cover. Forms are also available on the department's Web site at www.revenue.ne.gov.
- ✓ **CONFIDENTIAL TAX INFORMATION** will be given only by return telephone call after the caller's identity has been confirmed. A taxpayer's representative requesting confidential information must have a power of attorney on file with the department before any information will be released. **A signed income tax return that is also signed by the preparer is considered to be a limited power of attorney** authorizing the department to release or discuss only the information contained on that return to the preparer.
- ✓ **FARMERS OR RANCHERS** deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the social security number block. You may be assessed an underpayment of estimated tax penalty for failure to properly pay estimated tax.
- ✓ **ROUND TO WHOLE DOLLARS** the amounts on your return and schedules. Round any amount from 50 cents through 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.
- ✓ **SIGN AND DATE YOUR TAX RETURN**. An unsigned return cannot be processed. If you e-file through NebFile, you must provide your PIN. If you e-file through a tax preparer, you will need to sign a Form 8453N. Both husband and wife must sign their joint return. If another person signs this 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 this department or be attached to the return. Include your daytime phone number in the space provided in case the department needs to contact you about your account. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. If the return is prepared by a firm or corporation, the return should also be signed in the name of the firm or corporation.

Who Must File

You must file a Form 1040N or 1040NS if you are required to file a federal return and report a federal liability. You must also file if you have \$5,000 or more of Nebraska adjustments to federal adjusted gross income, including non-Nebraska state and local bond interest income exempt from federal tax.

Residents

FULL-YEAR RESIDENTS are subject to tax on their entire federal adjusted gross income, even if some of it may have been earned for services performed outside Nebraska. A credit is allowed for tax properly paid to another state. Credit for Tax Paid to Another State, Nebraska Schedule II, must be completed and attached to the Form 1040N with a copy of the other state's return, including all schedules, to receive the credit.

A resident individual is a person who is domiciled in Nebraska or who has maintained a permanent place of abode and spent over six months in Nebraska.

Permanent place of abode means a dwelling place permanently maintained by the taxpayer, whether or not it is owned. It does not include a vacation camp, cottage, or dwelling place kept only for a temporary purpose.

EXAMPLE: Cliff and Nancy own a drive-in restaurant in Grand Island, Nebraska. They operate the restaurant from April through October each year. They also own a house in Grand Island and live there during the seven months the restaurant is open. During the months the restaurant is closed, Cliff and Nancy return to their home in Texas. They consider Texas to be their domicile because they own

a home there, they register to vote in Texas, and they hold Texas driver's licenses. Even though Cliff and Nancy do not consider Nebraska to be their domicile, they are full-year Nebraska residents for Nebraska income tax purposes since they maintain a permanent place of abode and spend more than six months in Nebraska.

Domicile is the place an individual considers his or her permanent home, the place to which he or she intends to return after a period of absence. A domicile, once established, continues until a new, fixed, and permanent home is acquired. No change in domicile results from moving to a new location if the individual's intention is to remain only for a limited time, even if it is several years. A person declaring a change in residence must show an intention to assume a new domicile while physically present in the new location for other than a temporary purpose.

EXAMPLE: Don and Deb own a home in Gothenburg, Nebraska. They also rent a townhouse in Richmond, Virginia. Every year from May 1 to September 1, they go to Virginia and stay in the townhouse while Deb teaches at a local university. Don and Deb are full-year residents of Nebraska for income tax purposes because the yearly trips to Virginia are only temporary. Their domicile is in Nebraska.

Nonresidents

The calculation of tax for nonresidents and partial-year residents is **not** a matter of simply determining Nebraska source income and calculating tax based on that income. Nonresidents and partial-year residents must calculate a tentative tax based on all income, and then determine actual tax liability based on the percentage of Nebraska source income to all income.

NONRESIDENT INDIVIDUALS who have income derived from or connected with Nebraska sources must file Form 1040N. They cannot file Form 1040NS.

A nonresident individual is a person who is domiciled for the entire year in a state other than Nebraska, and does not reside in Nebraska for over six months during the year. Nonresident individuals are subject to Nebraska income tax on all income included in federal gross income which is obtained from or connected with Nebraska sources. This includes wages, salaries, and other compensation earned in Nebraska. It includes the distributive share of income and deductions from partnerships, limited liability companies, S corporations, estates, and trusts. Only deductions which are related to income received from Nebraska sources are allowed. **Credit for personal exemption is claimed by nonresidents on line 69, Schedule III, and not on line 19, Form 1040N.** For more information, see instructions on Computation of Nebraska Tax, Nebraska Schedule III, on page 15.

Items of income, gain, loss, and deduction related to sources in this state include items directly associated with:

1. The ownership or sale of any interest in real or tangible personal property in Nebraska.
2. A business, trade, profession, or occupation carried on in this state.
3. The income from intangible personal property. This includes annuities, dividends, interest, and gains from the sale of intangible personal property to the extent that such income is from property used in a business, trade, profession, or occupation carried on in Nebraska.
4. Capital gains or losses and net operating losses, determined solely with respect to income, gains, losses, and deductions obtained or connected with sources in this state.
5. The income from fiduciary services performed for a resident estate or trust.
6. Amounts paid to a corporation controlled by a nonresident for personal services performed by the nonresident.

Nonresident partners, shareholders, or beneficiaries, whose only connection with this state is the conduct of the business activities of a partnership, limited liability company, S corporation, or trust, are not required to file a Nebraska income tax return if the organization has properly withheld and remitted tax from the nonresident's share of the organization's income. All of the withholding will be retained by the state in satisfaction of the liability. Any nonresident who files an agreement on Form 12N to avoid withholding must file Form 1040N.

Partial-Year Residents

PARTIAL-YEAR RESIDENTS OF NEBRASKA who have income derived from or connected with Nebraska sources must file Form 1040N. They cannot file Form 1040NS.

A partial-year resident is an individual who either establishes or ends his or her domicile in Nebraska during the tax year or resides in Nebraska for more than six months during the year. Partial-year residents are subject to Nebraska income tax on income included in federal gross income which is derived from or connected with Nebraska sources while either a resident or nonresident of Nebraska.

A partial-year resident will make those adjustments which relate to income subject to Nebraska tax. A partial-year resident may claim a Nebraska credit for the elderly or disabled, a Nebraska nonrefundable credit for child/dependent care expenses, or a Nebraska Charitable Endowment Tax credit on line 68, Nebraska Schedule III, or a refundable child/dependent care credit on line 32, (see page 9). **The credit for personal exemption(s) is claimed on line 69. Do not claim this credit on line 19, Form 1040N.** The earned income credit is calculated on lines 73 and 74, and then entered on line 34. For more information, refer to Schedule III instructions on page 15.

Important Information for All Taxpayers

PROCESSING OF YOUR RETURN MAY BE DELAYED WITHOUT THE PUBLIC HIGH SCHOOL DISTRICT CODE.

Under the law, resident taxpayers must enter their high school district code on their returns. Without this information, the processing of your return and any refund may be delayed. See pages 17 through 20 of this booklet for instructions and a list of high school districts.

FEDERAL FORMS W-2, W-2G, 1099-R, and 1099-MISC, Nebraska copy, must 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. Request that the form be issued to you. If the Form W-2, W-2G, 1099-R, or 1099-MISC is incorrect, obtain a corrected form from the employer or payor. Such statements 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."

THE BALANCE OF THE TAX DUE must be paid in full with your return. Make your check or money order payable to the Nebraska Department of Revenue and type or print your social security number and the tax year on the face of your payment. See page 5 for details about electronic funds withdrawal and credit card payment options. An amount due of less than \$2.00 need not be paid unless the amount is for penalty or interest. Any overpayment of \$2.00 or more will be refunded. Any overpayment must be reported within three years of the original due date or timely filed date, or the overpayment will be denied.

CONSUMER'S USE TAX is imposed on the storage, use, or consumption of any tangible personal property purchased by the final consumer when the proper sales tax has not been paid, such as with deliveries into Nebraska from an out-of-state, mail order, or Internet seller. Individual consumer's use tax is to be reported on Nebraska and Local Individual Consumer's Use Tax Return, Form 3. Contact the Nebraska Department of Revenue or check our Web site for a copy of Form 3.

CHANGES IN YOUR FEDERAL INCOME TAX RETURN OR IN A RETURN FILED WITH ANOTHER STATE made by an IRS Processing Center, district office, or by the other state **must be reported to the department within 90 days of the change.** Report these changes by filing an Amended Nebraska Individual Income Tax Return, Form 1040XN, for the tax year involved. When requesting forms, please specify the tax year being amended. File any amended return separately from any other return. Include payment for any additional tax. Any taxpayer, upon request by the department, must furnish a copy of his or her federal return and supporting schedules.

FORM 1040XN 2006 is used to amend the 2006 Nebraska Individual Income Tax Return, Forms 1040N, 1040NS, or Nebraska TeleFile. For years prior to 2006, contact any of the taxpayer assistance offices listed on the back of this booklet for the correct form. An

amended return must be filed if information on a Nebraska income tax return previously filed is not correct. Form 1040XN 2006 cannot be e-filed.

PENALTY AND INTEREST may be imposed under the following conditions:

1. Failure to file a Nebraska income tax return;
2. Failure to file a return and 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;
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

The amounts reported on your Nebraska return, even if taken from your federal return, will not relieve you from the penalty for an inaccurate return or for filing a false or fraudulent return. **Any unpaid tax is subject to interest at the statutory rate from the original due date to the date the tax is paid.**

A NEBRASKA EXTENSION OF TIME to file Forms 1040N or 1040NS 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 a federal extension is not being requested;
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; or
5. Attaching information to document a combat zone-related extension.

Failure to attach the applicable extension document will result in a late filing penalty. **Even when an extension of time is given, interest is still due on any unpaid tax.** An extension of time cannot exceed a total of seven months after the due date of the return.

You can make a tentative payment to stop interest from accruing. If such payment is made, Nebraska Application for Extension of Time, Form 4868N, must also be filed. When filing your Nebraska Individual Income Tax Return, Form 1040N, claim the tentative payment on line 30, Form 1040N, as an estimated tax payment.

Additional Information for Certain Taxpayers

IF YOU FILED FEDERAL FORM 1040EZ, carefully review lines 4, 5, and 8, and related Form 1040NS instructions, or lines 4, 6, and 19, and related Form 1040N instructions. These instructions will tell you how to compute the number of personal exemptions you can claim on your Nebraska return.

IF YOU HAVE THE INTERNAL REVENUE SERVICE CALCULATE YOUR FEDERAL INCOME TAX, you may request that the Nebraska Department of Revenue calculate your Nebraska income tax. Your Form 1040N or Form 1040NS **must be filed by April 1** to allow time to calculate and bill you for any tax due. Interest will be assessed on any amount not paid by April 16, 2007.

Follow these instructions:

Form 1040NS

1. Complete the top portion of Form 1040NS through line 5, personal exemptions (be sure to complete your Public High School District Code).
2. Enter your withholding amount on line 10 and attach state copy of Forms W-2 from all employers.
3. Complete lines 18a, 18b, and 18c if you want your refund deposited directly into your bank account.
4. Sign and date your return. If married, both husband and wife must sign.

Form 1040N

1. Be sure to complete your Public High School District Code.

2. Complete the parts of your return through line 13 that apply to you. The line-by-line instructions that start on page 6 explain how to complete your return.
3. Read the instructions for lines 19 through 26, and lines 29 through 34, filling in the lines that apply to you. Please be sure to complete line 29 for Nebraska income tax withheld and attach withholding statements, W-2, W-2G, 1099-R, or 1099-MISC, from all employers or payors.
4. Complete any forms or schedules asked for on the lines you completed. Attach them when you file the return.
5. If you are claiming credit for taxes paid to another state, attach a **complete** copy of the income tax return, including all schedules, for each state for which credit is claimed. If tax was paid but no return filed for a subdivision of the other state, attach a W-2 statement supporting the tax paid.
6. Complete lines 45, 46, and 47, Schedule I, if you have adjustments increasing Nebraska income such as interest income from state and local obligations.
7. Complete lines 48 through 56, Schedule I, if you have U.S. bond interest or other adjustments decreasing Nebraska income. This includes any Tier I or II benefits paid by the Railroad Retirement Board included in federal adjusted gross income.
8. Credit for child/dependent care expenses. If you qualify to take this federal credit, and you are a full-year or partial-year resident, see lines 25 and 32 instructions on pages 8 and 9 of this booklet.
9. Credit for the elderly or the disabled. If you qualify to take this federal credit, and you are a full-year or partial-year resident, attach a copy of Federal Schedule R, Form 1040, or Federal Schedule 3, Form 1040A. If you want the department to calculate your state credit, supply the same information as required by the IRS when you ask them to calculate the federal credit. Refer to line 21 instructions on page 8 of this booklet.
10. Complete line 34 if claiming the Nebraska earned income credit.
11. Complete lines 44a, 44b, and 44c if you want your refund deposited directly into your bank account.
12. **Sign and date your return.** Both husband and wife must sign if a joint return is being filed.

ESTIMATED TAX PAYMENTS must be filed if your Nebraska income tax can reasonably be expected to exceed allowable credits by \$300 or more. Allowable credits for income tax include, but are not limited to, those listed on lines 19 through 26 of Form 1040N. Lines 29 through 34 of Form 1040N may also be used to offset income tax owed.

Payments of estimated tax ordinarily must be made in four equal installments on or before April 15, June 15, September 15, and January 15. Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES, is to be used to report this tax. If paying by check or money order, remit the Nebraska Individual Estimated Income Tax Payment Voucher, Form 1040N-ES. See page 5 for details about paying your estimated tax by credit card.

PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. ARE YOU PAYING \$300 OR MORE? If income tax withholding and estimated payments are not at least 90 percent of line 28, and line 28 minus line 35 is \$300 or more, you may owe a penalty. If you have underpaid your estimated tax for any period, obtain Form 2210N, Individual Underpayment of Estimated Tax, from the department to calculate any possible penalty. Enter any penalty in the space provided on line 36, include it in the line 37 total, and attach Form 2210N to your Form 1040N. You do not owe Form 2210N penalty if you had no income tax liability for 2005, you were a U.S. citizen or resident for all of 2005, and your 2005 return was for 12 full months. Also, if the total of Nebraska tax withheld, line 29, and your estimated payments, line 30, is at least as much as your 2005 income tax liability, you will not owe a penalty. See Form 2210N for special instructions for higher income individuals.

A FARMER OR RANCHER who files the 2006 Form 1040N and pays the Nebraska income tax due on or before March 1, 2007, is not required to make estimated tax payments during 2006; otherwise, the entire amount of estimated tax must be paid by January 15, 2007.

ESTIMATING YOUR 2007 INCOME TAX. If you need to estimate 2007 taxes, contact the department and request an estimated tax booklet. If you made estimated payments in 2006, a booklet will automatically be mailed to you.

MILITARY SERVICE PAY is subject to income tax only by the state where the servicemember is a legal resident. The place of legal residence at the time of entry into the service is presumed to be the state of legal residence. It remains so until legal residence in another state is established. The Nebraska income tax is imposed on all the federal adjusted gross income of a resident who is a member of the armed forces, regardless of where the income is received.

Be sure to check the box for active military on Forms 1040N or 1040NS, if you or your spouse are in the active military.

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 member's military service, is subject to Nebraska income tax. **See special instructions on page 13.**

A servicemember's spouse living in Nebraska more than six months is a resident. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the servicemember's federal adjusted gross income. More information is contained in the instructions for line 1 on page 6, the line 56 instructions on page 13, and in the Nebraska Department of Revenue's information guide titled, "Nebraska Income Tax for Military Servicemembers." Visit our Web site or contact the department, or any of the regional offices listed on the back cover of this booklet, for copies.

DEATH OF TAXPAYER. If a taxpayer died before filing a return for 2006, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return must write "**DECEASED**" across the top of the return. The taxpayer's name and the date of death are to be noted in the filing status area of the return.

If your spouse died in 2006 and you did not remarry in 2006, you may file a joint return. You may also file a joint return if your spouse died in 2007 before filing a 2006 return. A joint return should show your spouse's 2006 income before death and your income for all of 2006. Write "filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

CLAIMING A REFUND FOR A DECEASED TAXPAYER. If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting a deceased taxpayer's refund must file the return and attach **Form 1310N** and proof of death.

FISCAL YEAR RETURNS. The taxable year used for Nebraska must be the same as the year used for federal income tax purposes. For fiscal years beginning after January 1, 2006, the 2006 Nebraska Tax Table and Additional Tax Rate Schedule are to be used without adjustment.

The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, you may file your return the first business day after the 15th day of the fourth month.

Refer to page 9, line 29 instructions for information on claiming withholding credit by a fiscal year taxpayer with a calendar year Federal Form W-2.

General Instructions for Electronic Filers

Filing Options

- ✓ **If using a paid tax preparer or commercial e-file software**, be sure that you can e-file both federal and Nebraska returns. Visit our Web site to view a list of e-file preparers in your community.
- ✓ **You can use commercially offered e-file software to e-file from your home computer.** Software can be purchased at retail outlets, downloaded from the Internet, accessed through the software company's Web site, or can be linked to from the department's Web site at www.revenue.ne.gov.
- ✓ **Many Nebraskans qualify to use the department's NebFile program.** NebFile provides a **FREE**, secure, state-only e-file option for Nebraska resident returns over the Internet. Visit our Web site for eligibility information and a link to NebFile.
- ✓ **If using NebFile, you must provide your 5 digit Personal Identification Number (PIN).** You will be instructed on how to get your PIN when accessing the NebFile system. If you did not file a Nebraska return last year, you will not have a PIN this year. In this case, you cannot use NebFile.
- ✓ **Over 98 percent of Nebraskans can e-file their state returns.** Certain credits (Form 1040N lines 22, 23, 24, 26, 31, and 33 and Schedule I, line 51) cannot be e-filed.
- ✓ **Remember**, if you e-file your Nebraska return, do not mail a return to the department.

Getting Your Refund **FAST**

- ✓ **Whether e-filing or filing a paper form, you can have your refund directly deposited into your bank account.** If you don't want to wait for a paper refund check, the department can deposit your refund for you. Using direct deposit with e-file means your refund will be processed within days rather than weeks. E-filers and paper filers both can use direct deposit as an optional convenience; however, paper filing will delay your direct deposit since your tax return information must still be manually entered.

Payment Options

- ✓ **Nebraska supports two electronic payment methods that makes filing your return completely paperless.** If you e-file and have a balance due, you can have the amount you owe automatically debited from your bank account using electronic funds withdrawal (EFW) or you can pay by credit card. See details below.
- ✓ **Payments can be made using Electronic Funds Withdrawal (EFW).** EFW is a payment option for remitting your balance due that is available **only with the Federal/State e-file program**, and is only for payments associated with Forms 1040N and 1040NS, (not for making estimated payments). To make your tax payment by EFW, you will be asked to provide information about your financial institution, the amount you want to pay, and the date you want the payment made. This includes:
 1. **Routing Number** identifies your financial institution. Your bank's Routing Number along with your Account Number are printed on your checks. The Routing Number is listed first and must be 9-digits. Do not use the number printed on your deposit slip.
- ✓ **Account Number** identifies your account at your financial institution. Account Numbers may be up to seventeen (17) characters, and varies from bank to bank.
- ✓ **Type of Account** identifies whether your account is a checking account or a savings account.
- ✓ **Debit Date** is the date you request to have your funds withdrawn from your account. Valid dates range from the date the return is filed up to the due date. If your requested debit date has already passed, your account will be debited on the next business day following receipt of your return by the department. Accounts can't be debited prior to the date you request.
- ✓ **Debit Amount** is the amount that will be withdrawn from your financial institution and applied as payment towards your tax liability, including any applicable underpayment of estimated tax penalty. Your Debit Amount can be less than the amount you owe; however, if less, you will be billed for the difference. If it is paid after the due date, penalty and interest will be applied.
- ✓ **Payments made by EFW will be cancelled if your bank information is missing or inaccurate.** In this case, a notice will be mailed to you with an explanation. **You may cancel your EFW** any time up to two (2) days prior to the Debit Date. To cancel, call the department's Taxpayer Assistance at 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.
- ✓ **Payments can be made by credit card.** E-filers and paper filers both can use the credit card payment option. You can use a credit card to pay either your final tax liability, or to make estimated tax payments. **Check the department's Web site for a complete list of approved credit card providers and payment instructions.** Payments can be originated through Official Payments Corporation (OPC) which also provides this service to the IRS for federal payments. **Eligible credit cards include American Express, Discover, MasterCard, and VISA.** A convenience fee of 2.49% of the tax payment (\$1 minimum) is charged to the card you use. This fee is paid to the credit card provider, not the state, and will appear on your credit card statement separately from the tax payment. You will be told what the fee is during the transaction, and you have the option of cancelling it.
- ✓ **Secure credit card payments can be initiated over the Internet at www.officialpayments.com, or via telephone at 1-800-2PAY-TAX.** If you initiate your credit card payment using the OPC telephone option, you will need to provide the Nebraska Jurisdiction Code, which is **3700**. Follow instructions when asked to provide further information. At the completion of your transaction, you will be given a confirmation number for your records. (This confirmation number is different than any other confirmation number received for e-filing your return). Your transaction must be made on or before the due date to avoid penalty and interest.
- ✓ **If you prefer to pay your balance due by check or money order and you file your Nebraska return electronically**, you can attach and mail your payment with a Nebraska Form 1040N-V, Payment Voucher. Form 1040N-V is provided by your tax preparer or by the software you use.
- ✓ **If the amount you owe is \$300 or more, review the "Penalty for Underpayment of Estimated Tax" on page 4.** A tax due amount of less than \$2 need not be paid.

THIS YEAR, GO PAPERLESS!

Last year over half of all Nebraska taxpayers filed their state income tax returns electronically, whether they went to a professional tax preparer, or did it themselves over the Internet. Faster refunds, fewer errors, and a confirmation that your return was received are just a few of the advantages of e-filing your return.

E-FILE TIPS

1. **Before starting, prepare by gathering all your records together.** This includes wage statements, and interest and dividend statements (Forms W-2 and 1099).
2. **If filing using Internet-based commercial e-file software, carefully follow instructions provided in the software to complete your return.** NOTE: If you should encounter problems with this software, you must report it to the software company, not the Nebraska Department of Revenue.
3. **If you are unsure about what software to use, check our Web site for a list of approved commercial e-file software, including information about prices and capabilities.**
4. **Verify that your banking information is correct if using refund direct deposit or making payment by electronic funds withdrawal.**
5. **Regardless of how you e-file, make sure you get a confirmation number for your state return.**

Form 1040N Line Instructions

(for Form 1040NS instructions, see back of Form 1040NS)

LINE 1, FEDERAL FILING STATUS. Your Nebraska filing status must be the same as your federal filing status, unless a joint federal return was filed and the residency status of the two spouses is different. Check the box for the filing status actually used to calculate your Nebraska tax. Different residencies arise when one spouse is a resident while the other spouse is a nonresident at the same time. A couple with different residencies may file either a joint return or separate returns with Nebraska after filing a joint federal return.

The separate return must be calculated as if a federal separate return had been filed. The married filing separate income, deductions, and exemptions must be used. The spouse's social security number and name must be entered on the married filing separate line of the Nebraska separate return.

When a joint return for Nebraska is filed, the couple with different residencies has made an election for both to be treated as Nebraska residents while either is a resident. As residents, the income of both spouses is subject to Nebraska income tax. **Military families should review line 56 instructions.** Follow the appropriate instructions for either full-year or partial-year residents. To change this election of a joint return to separate returns on an amended return, see the instructions on the amended return.

LINE 2a. Check the following if, during 2006:

- Box 1. **You** were 65 or older.
- Box 2. **You** were blind.
- Boxes 1 and 2. **You** were 65 or older **and** blind.
- Box 3. Your **spouse** was 65 or older.
- Box 4. Your **spouse** was blind.
- Boxes 3 and 4. Your **spouse** was 65 or older **and** blind.

LINE 2b. Check box 5 if someone (such as a parent) can claim you or your spouse as a dependent.

LINE 3, TYPE OF RETURN. Resident taxpayers check box 1. Partial-year resident taxpayers check box 2 and enter dates of their Nebraska residency. Nonresidents check box 3. Nonresident and partial-year resident taxpayers must complete and attach Nebraska Schedule III, even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident and they elect to file a joint return, a resident return must be filed and Schedule III cannot be used.

LINE 4, FEDERAL EXEMPTIONS, will be the same number of exemptions claimed on your federal return unless a different filing status is used for Nebraska. This includes the number of exemptions claimed on line 6d, Form 1040 or Form 1040A. **If you filed a Federal Form 1040EZ,** and on line 5 of the 1040EZ you entered \$8,450 (single) or \$16,900 (married-joint) enter "1" exemption if you are single, and enter "2" if married. If you entered an amount from the back of Form 1040EZ, enter "0" exemptions if you are single and enter "0" if you are married and both spouses can be claimed as dependents on another person's return. Enter "1" if you are married and only one of you can be claimed as a dependent on another person's return. **See the instructions for line 19, personal exemption credit, for information on claiming the credit for each personal exemption.**

If one spouse is a resident and the other is a nonresident, and a separate Nebraska return is being filed, enter the number of federal exemptions allowable in computing the separate federal return for Nebraska purposes.

LINE 5, FEDERAL ADJUSTED GROSS INCOME (AGI) is the amount reported on the federal return as adjusted gross income. Enter the amount from the following forms:

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

If you were not required to file a federal return but must file a Nebraska return to report state and local bond interest, enter on line 5 all income which would have been included in federal adjusted gross income.

EXAMPLE: John is retired and receives a pension and interest from a savings account which total \$5,650 in 2006. He also receives income from federally tax-exempt state and local bonds from sources outside Nebraska, totaling \$8,000. His 2006 income for federal purposes is \$5,650. He is not required to file a federal return; however, since his income from non-Nebraska state and local bonds exceeds \$5,000, John is required to file a Nebraska return. He must include the \$5,650 of income on line 5 **as if he had completed a federal return.** He must include the \$8,000 of non-Nebraska, tax-exempt state and local bond interest income on line 12, Form 1040N, and lines 45 and 47 of Nebraska Schedule I. George completes the remainder of the return as it applies.

Nonresident and partial-year resident taxpayers are reminded to include their total federal adjusted gross income on line 5, not merely Nebraska source income.

If you have a **Nebraska net operating loss**, include any negative Federal AGI on line 5, and complete the rest of the form. Use Form NOL to compute the loss to carry back. A net operating loss carryback from a 2006 loss is not allowed unless the loss has been reported on a 2006 Form 1040N.

Any taxpayers who include as income on Federal Form 1040 their children's interest and dividends (elected on Federal Form 8814) must include that income on line 5, Form 1040N.

SPECIAL INSTRUCTIONS

CHECK THE BOX BELOW LINE 5 only to show that **you had no federal liability**, had adjustments increasing Nebraska income of less than \$5,000, and are **not reporting a 2006 net operating loss.** If you checked this box, do not complete lines 6 through 16 and 19 through 27. Enter "0" on lines 17 and 28. Complete lines 1 through 5 and lines 29 through 44 as they apply. Generally, taxpayers checking this box are those filing to receive a refund of Nebraska income tax withholding, **not** to report a state tax liability.

EXAMPLE: Bob and Carolyn are married, have three children, and have adjusted gross income for 2006 of \$25,000. Bob's employer withheld \$290 for Nebraska income tax. Bob and Carolyn filed a federal return, subtracted their federal standard deduction (\$10,300) and five federal exemptions (\$16,500), and found they had no federal taxable income. **Bob and Carolyn have no federal liability. Therefore, they have no Nebraska liability.** They will want to file a Nebraska return to claim a refund of the income tax withheld by Bob's employer.

If you did not have a federal liability, but have adjustments such as non-Nebraska tax-exempt state and local bond interest, see the line 5 instructions above.

LINE 6, NEBRASKA STANDARD DEDUCTION. Do not enter the amount of your federal standard or itemized deductions.

If you are claimed as a dependent on another's return,

✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

If you filed —

FEDERAL FORM 1040EZ. If someone cannot claim you or your spouse (Federal Form 1040EZ, line 5), enter \$5,130 if single; or enter \$8,580 if married. If someone **can** claim you or your spouse, complete the worksheet below to determine the amount to enter.

FEDERAL FORM 1040A or 1040. If you claimed the federal standard deduction or you claimed itemized deductions on line 40 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

- ✓ Single – **\$5,130**
- ✓ Head of household – **\$7,550**
- ✓ Married filing jointly or qualifying widow(ers) – **\$8,580**
- ✓ Married filing separately – **\$4,290**
- ✓ 65 or over, and/or blind – married, add **\$1,030** to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add **\$1,250** for each box checked
- ✓ If claimed as a dependent on another's return – complete following worksheet:

1. Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from line C (Form 1040EZ). (If allowed minimum federal standard deduction of \$850, enter only \$810)	1. _____
2. Minimum standard deduction	2. 810
3. Enter the larger of line 1 or line 2.....	3. _____
4. State standard deduction for single, enter \$5,130 ; head of household, enter \$7,550 ; married-joint, enter \$8,580 (married-separate, enter \$4,290).....	4. _____
5. a. Enter the smaller of line 3 or line 4 here. If under 65 and not blind, stop here and enter this amount on line 6, Form 1040N. Otherwise go to line 5b	5a. _____
b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$1,030 if married; or by \$1,250 if single	5b. _____
c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N.....	5c. _____

LINE 7, FEDERAL ITEMIZED DEDUCTIONS. If you itemized deductions, enter the amount from Federal Schedule A, line 28 which was entered on line 40 of Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9.

LINE 8, STATE AND LOCAL INCOME TAXES. Enter your state and local income taxes included on line 5 of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited).

LINE 10. Enter line 6 or line 9, whichever is greater.

EXAMPLE: Ellen and Ray, who file married-joint, claim itemized deductions of \$10,800 on their federal return which included \$3,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction of \$8,580 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$8,580
Line 7. Federal itemized deductions	\$10,800
Line 8. State and local income taxes	\$3,000
Line 9. Subtract line 8 from line 7	\$7,800
Line 10. Line 6 or line 9, whichever is greater	\$8,580

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless the only adjustment you are reporting is a state income tax refund.

LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI. You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on page 11.

LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI. If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 11, 12, and 13 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

LINE 14, TAXTABLE INCOME. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your tax table income. This is the amount used to determine your Nebraska income tax. **Go to the 2006 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.**

LINE 15, NEBRASKA INCOME TAX is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska income tax liability. If federal adjusted gross income is more than \$150,500 (\$75,250 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 71, Nebraska Schedule III.

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax**, (2) federal tax on **lump-sum distributions of qualified retirement plans**, and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET	
1. Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1	\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	_____
3. Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)..	_____
4. SUBTOTAL (Add lines 1 through 3)	_____
	x .296
5. TOTAL (line 4 multiplied by 29.6%)	\$ _____

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A credit for prior year minimum tax must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$106 credit for each federal exemption reported on line 4, Form 1040N.

EXAMPLE: Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$106 x 3 = \$318. They enter \$318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

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

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should

enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 25. Partial-year residents whose line 5 income is more than \$29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at **15 percent** of a **planned gift** (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum **\$5,000** credit (\$10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

Taxpayers claiming this credit **must attach a statement** which includes the following:

1. Name, address, and federal identification number of the **qualified endowment** (or a statement from the partnership, S corporation, or fiduciary containing this information if the individual has received a credit distributed from one of these pass-through entities);
2. **Value of the planned gift** as determined under applicable federal guidelines; and
3. **Date the gift** was contributed.

For more details regarding this credit, see our Web site www.revenue.ne.gov.

LINE 28. Use the worksheet below to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 47).

FEDERAL TAX LIABILITY WORKSHEET	
Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.	
1. Enter federal tax before credits:	
a. Form 1040EZ, line 11.....	1a. \$ _____
b. Form 1040A, line 28.....	1b. _____
c. Form 1040, line 44.....	_____
Form 1040, line 45.....	_____
Form 1040, line 60.....	_____
Total tax—Form 1040.....	1c. _____
Total federal tax	
(enter tax from 1a, 1b, or 1c).....	1. _____
2. Nebraska Form 1040N, line 18 minus line 27....	2. \$ _____
Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.	

LINE 29, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

LINE 30, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper

distribution of the estimated carryover and the estimated payments for each individual.

LINE 31, FORM 3800N REFUNDABLE CREDIT. Enter on line 31 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI \$29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a Nebraska married-separate return. If you did **not** file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But	Percent	AGI	But	Percent
Over	not over		Over	not over	
\$0 or less-22,000.....		100%	\$25,000-26,000.....		60%
22,000-23,000.....		90%	26,000-27,000.....		50%
23,000-24,000.....		80%	27,000-28,000.....		40%
24,000-25,000.....		70%	28,000-29,000.....		30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET	
1. Enter line 9 amount from 2006 Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), or from Nebraska Form 2441N , (Enter the amount calculated on line 9 prior to the federal credit limitation).....	
1. \$ _____	
2. Enter federal adjusted gross income (line 5, Form 1040N).....	
2. _____	
3. Enter percentage from chart if AGI is \$29,000 or less.....	
3. _____ %	
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 25 instructions instead)	
4. Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6.....	
4. _____	
5. Enter line 66 ratio from Schedule III.....	
5. _____	
6. Multiply line 4 by line 5, enter result on line 32....	
6. _____	

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, NEBRASKA EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8% (.08) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Forms 1040 or 1040A). **If you file married-separate, you cannot claim this credit.**

Partial-year residents will compute any earned income credit on Nebraska Schedule III.

LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. Are you paying more than \$300 with your return? Use Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N. Do not include any late filing penalties on this line.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of

estimated tax penalty. **A tax due amount of less than \$2.00 need not be paid.** Payment options for the amount on line 38 include:

✓ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the face of your check or money order. If you file electronically, attach your check or money order to Form 1040N-V. Checks written to the Department of Revenue may be presented for payment electronically.

✓ **CREDIT CARD.** You can pay your tax due amount by credit card. Your payment will be effective on the date you complete the charge transaction. **See Additional Instructions On Electronic Payment Options on page 5.**



✓ **ELECTRONIC FUNDS WITHDRAWAL.** Your payment can be automatically withdrawn from your bank account on the date you specify. **This payment option is available only if you file your tax return electronically through the Federal/State e-file program, and if the preparer or software you use supports this option. See instructions on page 5.**

LINE 40, 2007 ESTIMATED TAX. Enter on line 40 the amount of overpayment you want applied to your 2007 estimated tax.



LINE 41, NONGAME AND ENDANGERED SPECIES FUND. You can contribute \$1.00 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage nearly 500 kinds of

nongame and endangered birds, mammals, amphibians, fish, and reptiles. The fund will help prevent species from becoming endangered by protecting their habitat.

If you are not entitled to a refund, you may send a contribution directly to the Nongame and Endangered Species Conservation Fund at the following address. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, or call 1-402-471-0641.

LINE 42, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your refund to the Campaign Finance Limitation Cash Fund. The purpose of the Campaign Finance Limitation Act is to lessen the reliance of candidates on contributions from special interest organizations by providing contributed funds to assist in financing election campaigns of candidates seeking statewide offices. For more information, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

LINE 43, AMOUNT TO BE REFUNDED. Enter on line 43 the amount of overpayment you want refunded to you after subtracting lines 40, 41, and 42 from line 39. **No amount less than \$2.00 will be refunded.**

If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, an overpayment reflected on this return may be applied to such liability. The department will then notify the taxpayer.

LINE 44, DIRECT DEPOSIT. In order to have your refund deposited directly into your checking or savings account, it is necessary to 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 (9) digits. The account number is listed to the right of the routing number and can be up to seventeen (17) digits. Enter these numbers in the boxes found on lines 44a and 44c. Also complete line 44b, Type of Account.

Nebraska Schedules I, II, and III Instructions

Nebraska Schedule I

PART A — ADJUSTMENTS INCREASING FEDERAL AGI

LINE 45. INTEREST INCOME RECEIVED FROM STATE AND LOCAL BONDS. You must report the income reported on line 8b of Federal Form 1040A, or line 8b of Federal Form 1040. List on line **45a** all state and local government interest that is federally exempt. While this income is exempt for federal tax purposes, it is an addition to income for Nebraska income tax purposes. This amount can be reduced by expenses not previously deducted which relate to the production of this income only if you claim federal itemized deductions.

LINE 45b. List bonds issued by Nebraska state and local government subdivisions. This includes bonds such as Nebraska municipal water bonds, NPPD bonds, **federally exempt** NIFA bonds, local city, or school district bond obligations.

Regulated investment company. You must include on **line 45a** any income from a regulated investment company (including certain mutual funds) which invests in state and local obligations. Any part of the fund dividend **attributable to Nebraska source bonds** may be used to reduce the total income amount. Enter such part on line **45b**.

LINE 46. OTHER ADJUSTMENTS INCREASING FEDERAL AGI.

Federal net operating loss deduction. If you deducted a federal net operating loss carryforward in computing your federal AGI, you must include this amount as a positive number on line 46, Schedule I.

S corporation and Limited Liability Company (LLC) non-Nebraska loss. A loss from an S corporation or LLC that is not from Nebraska sources increases an individual's adjusted gross income. The loss should be entered on line 46, Schedule I, as a positive number.

Nebraska College Savings Plan. Include on line 46 any distribution from the Nebraska College Saving Plan resulting from the cancellation of a participation agreement refunded to the taxpayer to the extent previously deducted. This includes contributions previously claimed as exempt on the Nebraska income tax return.

Long-Term Care Savings Contribution. Include on line 46 any required **recapture** of a previous deduction for a long term care savings contribution.

Report any other allowable adjustments increasing federal adjusted gross income.

PART B — ADJUSTMENTS DECREASING FEDERAL AGI

LINE 48. STATE INCOME TAX REFUND DEDUCTION. If you received an individual income tax refund, credit, or offset of state or local individual income tax in 2006 that is included as taxable income on line 10 of your Federal Form 1040, you may deduct this amount on line 48 of Nebraska Schedule I.

If this is your *only* adjustment decreasing or increasing income, do not file Schedule I. Instead, check the box on line 13 of Form 1040N and enter the state income tax refund on line 13.

LINE 49. U.S. GOVERNMENT OBLIGATIONS EXEMPT FOR STATE PURPOSES. Interest or dividend income included in federal adjusted gross income from the following sources is deductible for Nebraska tax purposes. If you have income from one of these obligations, include the **type of bond** and the **amount received** from each on line 49a of Schedule I. Attach a schedule, if necessary, listing all the bonds for which a deduction is claimed. **Note: capital gains from the sale of U.S. obligations are not deductible.** Exempt U.S. government obligations include:

1. U.S. government bonds, such as series EE and HH savings bonds,
2. U.S. Treasury bills,
3. U.S. government notes,
4. U.S. government certificates,
5. Commodity Credit Corporation,
6. Federal Home Loan Banks,
7. Federal Reserve Banks,
8. Federal Savings and Loan Insurance Corporation,
9. Tennessee Valley Authority bonds,
10. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured after February 3, 1938,
11. Postal Service bonds,
12. Retirement bonds as provided by I.R.C. section 409,
13. Farm Credit Bank Consolidated System-wide bonds,
14. Farm Credit System including the following members unless noted elsewhere:
 - a. Federal Land Banks and Federal Land Bank Associations,
 - b. Federal Intermediate Credit Banks,
 - c. Federal Farm Mortgage Corporation, and
 - d. Any other institution chartered by and subject to the supervision of the Farm Credit Administration unless noted elsewhere,
15. General Service Administration Participation Certificates,
16. Federal Housing Finance Board,
17. Resolution Trust Corporation,
18. Reconstruction Finance Corporation.

Interest, but not dividend income, included in federal adjusted gross income from the following sources is deductible for Nebraska individual income tax purposes:

1. Federal Deposit Insurance Corporation (F.D.I.C.),
2. Student Loan Marketing Association,
3. Production Credit Association, or
4. Central Bank for Cooperatives.

Obligations which cannot be deducted for Nebraska tax purposes. Several quasi-governmental organizations issue bonds which are not considered to be backed by the full faith and credit of the U.S. government or whose licensing act did not specifically exempt them from state taxation. **These are NOT deductible for Nebraska purposes:**

1. Federal or State Banks,
2. Federal or State Savings and Loan Associations,

3. Building and Loan Associations,
4. Postal Savings Accounts (discontinued in 1966),
5. Export Import Bank bonds,
6. Federal or State Credit Unions,
7. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
8. Interest on federal income tax refunds,
9. Farmers Home Administration,
10. New Community debentures,
11. Merchant Marine bonds,
12. Ship Financing bonds,
13. U.S. Merchant Marine Ship notes,
14. U.S. Merchant Marine Offshore Ship Services notes,
15. Federal Home Loan Mortgage Corporation,
16. World Bank,
17. International Bank for Reconstruction and Development bonds,
18. Asian Development Bank notes and bonds,
19. Inter-American Development Bank bonds,
20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
21. Bankers' Acceptance,
22. Certificates of Deposit,
23. Penn Central Transportation certificates,
24. Federal Financing Bank,
25. Federal National Mortgage Association (FNMA's),
26. Federal Mortgage Corporation (FMC's)
27. Government National Mortgage Association (GNMA's),
28. Chrysler Corporation secured notes,
29. Lockheed convertible bonds, and
30. Washington Metropolitan Area Transit Authority bonds.

LINE 49b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS. Certain government money market or mutual funds issued by regulated investment companies claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations**. To claim a deduction on line 49b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 49b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations is **not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 49. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 50. RAILROAD RETIREMENT BOARD PENSION PAYMENTS. List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

LINE 51. SPECIAL CAPITAL GAINS DEDUCTION. Nebraska resident individuals may elect to deduct from their

adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 51.

LINE 52. NEBRASKA COLLEGE SAVINGS PLAN. Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 52. **Only the account owner may claim this deduction.**

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 52. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 53. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 53 of Nebraska Schedule I. For any bonus depreciation previously added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a subtraction for tax year 2006 for the second 20 percent of the total amount previously added back (Column A). For any bonus depreciation previously added back on a Nebraska return for tax years 2003, 2004, and/or 2005, you can claim a subtraction for tax year 2006 for the first 20 percent of the total amount previously added back (Column B).

LINE 53 WORKSHEET		
PREVIOUS BONUS DEPRECIATION ADD-BACK		
Tax Year	Column A	Column B
2000	\$ _____	
2001	\$ _____	
2002	\$ _____	
2003		\$ _____
2004		\$ _____
2005		\$ _____
Col. A and B Totals	\$ _____	\$ _____
Multiply by 20%:	x .20	x .20
Col. A and B Results	\$ _____	\$ _____
Amount to report on line 53. Add		
Columns A and B Results		\$ _____

LINE 54. ENHANCED SECTION 179 SUBTRACTION. For tax year 2006, you can deduct 20 percent of the total amount previously added back in 2003, 2004, and 2005. Use the worksheet below to compute the amount to report on line 54 of Nebraska Schedule I.

LINE 54 WORKSHEET	
Tax Year	Enhanced Section 179 Add-Back
2003	\$ _____
2004	\$ _____
2005	\$ _____
	Total \$ _____
	Multiply by (20%) x .20
Amount to report on line 54	\$ _____

LINE 55. NEBRASKA LONG-TERM CARE SAVINGS PLAN CONTRIBUTION. Nebraska allows a deduction on line 55 for the amount of annual contributions made to the Nebraska Long-Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is \$1,000 (\$2,000 married filing joint). Documentation **will be required** to claim this deduction. Please see our Web site, www.revenue.ne.gov, for further information on claiming this deduction.

Earnings generated from the savings program are also exempt and may be subtracted to the extent included in federal adjusted gross income for 2006.

LINE 56. Enter any other allowable adjustments decreasing federal adjusted gross income. E-filers are limited to claiming only those deductions listed below. Allowable deductions for paper filers may include, but are not limited to:

S Corporation and Limited Liability Company non-Nebraska income. Income from an S corporation or limited liability company that is not from Nebraska sources is deductible on line 56. Attach Schedule K-1 received from the S corporation or limited liability company together with a copy of the Nebraska apportionment factor of the S corporation or limited liability company. Income from partnerships, LLP's, and other entities cannot be deducted.

Nonresident military servicemember active duty pay. Nonresident military families who file married joint federal returns may elect to file a Nebraska married joint return and can deduct any nonresident military service compensation included in the servicemember's federal adjusted gross income. Write "Nonresident military service compensation" together with the amount being deducted on line 56. **The 2006 Form W-2 issued by the armed forces to the servicemember must be attached to Form 1040N.**

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 such income on line 56.

Claim of right repayment. A taxpayer who is required on a federal return to take a credit for a claim of right repayment may deduct the amount of the repayment on line 56.

Nebraska net operating loss carryforward. A Nebraska net operating loss from an earlier year which is available for carryforward to 2006 is deducted on line 56.

Nebraska ag revenue and federally taxable NIFA bonds. Income from bonds which are subject to federal income tax but exempt from Nebraska tax by Nebraska law is deducted on line 56. List the name of the bond(s).

Nebraska Schedule II – Credit for Tax Paid to Another State

NOTE: A "Conversion Chart" is available on the department's Web site which lists acceptable line 59 and line 61 entries from other states.

Complete this schedule if you were a Nebraska resident the entire year and are claiming credit for income tax paid to another state, political subdivision, or the District of Columbia. Partial-year residents, even though having established residency as of December 31, 2006, must use Nebraska Schedule III.

Prepare a separate Nebraska Schedule II to compute the allowable credit for each state in which you paid income tax. The total credits cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a city in that state, complete only one Nebraska Schedule II and combine the city and state taxes paid.

Attach a copy of the complete income tax return, including schedules and attachments, filed with the state or city for which the credit is claimed. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or city showing the income and the tax paid. **If the returns, schedules or other documents are not attached to Nebraska Schedule II, the credit will not be allowed.** If you are claiming credit for income tax paid to a state's political subdivision not requiring the filing of an annual income tax return, attach a Form W-2 which shows the subdivision's tax withheld.

LINE 59. Enter the amount shown on the return filed with the other state as adjusted gross income, or gross income derived from sources within that state. **Do not** include any income from S corporations or LLC's reported on line 56 or income which is not included in federal adjusted gross income after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 60. Calculate the factor to at least five decimal places, and then round to four decimals. For example, if your division result is .12346, round to .1235 (12.35%).

LINE 61. Enter the amount actually paid to the other state. It is shown on the attached return of the other state after subtracting the other state's nonrefundable credits. **The total of the other state's tax withheld on the wage and tax statement is not to be claimed on this line**, except for a political subdivision of another state that does not require the filing of an annual income tax return.

If a husband and wife file separate Nebraska returns but a joint return 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.



NEBRASKA DEPARTMENT OF REVENUE

Automated Voice Response System

1-402-471-2971

- Press **1** for Motor Fuels Assistance
- Press **2** for Taxpayer's Assistance
- Press **3** to order income tax forms
- Press **4** for Nebraska Lottery

If you wish to speak with someone other than Taxpayer's Assistance or if you are calling from a rotary dial phone, please hold the line and someone will be with you.

Income Tax Forms Order Line

1-800-626-7899*

- Press **1** to order your income tax forms.
You will be asked to state your name and a daytime telephone number, then
- Press **8**
Please state and spell your name or company name, then
- Press **8**
Please state and spell your mailing address, including your zip code, then
- Press **8**
Please state the title, form number, and the quantity of each income tax form you are requesting, then
- Press **8**

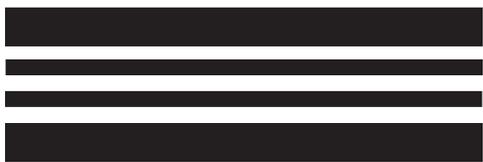
*This number cannot be used with a rotary phone.

Tax Assistance

1-800-742-7474**
(outside Nebraska or Iowa, call 1-402-471-5729)
Press 1 for English, Press 2 for Spanish

- Press **1** to check status of 2006 individual income tax refund.
- Press **2** for income tax forms order line.
- Press **3** for assistance with individual income tax return and PIN information.
- Press **4** for business tax.
- Press **5** for annual sales tax return.
- Press **8** for problems with refund status.
- Press **9** to replay message.

**If you are calling from a rotary dial phone, please hold the line and someone will be with you.



Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents for the taxable year January 1, 2006 through December 31, 2006

FORM 1040NS 2006

Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

Form with fields for First Name(s) and Initial(s), Last Name, Current Home Address, City, Town, or Post Office, State, Zip Code. Includes 'PLACE LABEL HERE' watermark.

Please print numbers carefully as shown:

Number grid with digits 0-9

DO NOT TYPE YOUR NUMBERS OR LETTERS. DO NOT USE DOLLAR SIGNS.

Fields for Your Social Security Number and Spouse's Social Security Number

High School District Code field

FOLD HERE

ATTACH STATE COPY OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

(2) Active Military (1) Deceased Taxpayer Name: Date of Death:

1 Filing Status (1) Single (2) Married filing joint 2 Can your parents (or someone else) claim you (or your spouse) on their return? Yes No If Yes, check applicable box(es): (1) You (2) Spouse

3 Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ. 3 If you entered -0- tax on Federal Form 1040EZ, line 11, skip lines 4 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 18. Check box:

4 If you answered No on line 2 above, singles enter 5,130.00, married filers enter 8,580.00. If you answered Yes on line 2 above: Enter the standard deduction from line 5 of worksheet on the back of this form

5 Number of personal exemptions. If you answered No on line 2 above, singles enter "1" and married filers enter "2". If you answered Yes on line 2: singles enter "0"; married filers enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked.

6 Tax table income (line 3 minus line 4)

7 Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.

8 Nebraska personal exemption credit (line 5 multiplied by 106.00; if line 5 is -0-, enter -0-)

9 TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-).

10 Nebraska income tax withheld (attach state copy of Form[s] W-2).

11 Nebraska earned income credit. Federal credit 98 \$.00 x .08 (8%). Attach federal return, Form 1040EZ - see instructions

12 Add lines 10 and 11.

13 If line 9 is greater than line 12, subtract line 12 from line 9. This is the AMOUNT YOU OWE. Pay in full with return. If over \$300, you must complete Form 2210N. See instructions

14 If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you OVERPAID

15 Nongame and Endangered Species Fund donation of \$1.00 or more

16 Nebraska Campaign Finance contribution of \$1.00 or more.

17 Amount of line 14 to be REFUNDED (line 14 minus total of lines 15 and 16). Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days

Expecting a Refund? Have it sent directly to your bank account! See instructions

18a Routing Number 18b 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)



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

18c Account Number

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

Signature and Date lines for Taxpayer and Preparer, Spouse's Signature, Daytime Phone, and Address.

Mail refund returns (or returns without payment) to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912 Mail returns with payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934

INSTRUCTIONS

WHO CAN FILE THE 2006 FORM 1040NS? You can file Form 1040NS only if you filed the 2006 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2006 (your home was not located in Nebraska or you moved into or out of Nebraska in 2006).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit, the earned income credit, or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, a Nebraska Charitable Endowment Tax credit, or a Form 829N credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2006 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse are in the active military. See pages 4 and 13 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 16, 2007. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns (or returns without a payment), and P.O. Box 98934 if you are making a payment.**

ROUNDING TO WHOLE DOLLARS. You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 11. If you calculated no federal tax on line 11 of Federal Form 1040EZ check the box provided. Do not complete lines 4 through 8. Enter zero on line 9 and complete lines 10 through 18. **Caution:** If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 5,130.00 if you are single, and 8,580.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

1. Enter amount from line B of the federal standard deduction worksheet for dependents (If allowed minimum federal standard deduction of \$850, enter only \$810).....	1. _____
2. Minimum state standard deduction	2. \$810
3. Enter the larger of lines 1 and 2 here	3. _____
4. State standard deduction for single, enter \$5,130 ; married-joint enter \$8,580	4. _____
5. Enter the smaller of line 3 or line 4 here	5. _____

LINE 7, NEBRASKA INCOMETAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "106.00" on line 8. If "2" is entered on line 5, enter "212.00".

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit equal to 8% (.08) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ). You **must attach** a copy of Federal Form 1040EZ to your Nebraska return.

LINE 13, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See page 5 of instructions for Form 1040N. A tax due amount of less than \$2.00 need not be paid. If line 13 is \$300 or more, complete Nebraska Form 2210N and determine if you owe a penalty. If so, you must file Form 1040N instead of Form 1040NS. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 15, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute \$1.00 or more of your line 14 overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

LINE 17. An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 18. See the line 44 instructions for Form 1040N on page 10 of the Nebraska Individual Income Tax Booklet.



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N
2006

•Read instructions
before completing
this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print
LABEL HERE

First Name(s) and Initial(s) Last Name

Current Home Address (Number and Street or Rural Route and Box Number)

PLACE LABEL HERE

City, Town, or Post Office State Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number

Spouse's Social Security No.

High School District Code

(must be entered using high school codes beginning on page 17)

(1) Farmer/Rancher

(2) Active Military

(1) Deceased (first name & date of death):

1 Federal Filing Status

(1) Single

(3) Married, filing separate—Spouse's S. S. No.:

(4) Head of Household

(2) Married, filing joint and Full Name

(5) Widow(er) with dependent children

2a Check if YOU were:

(1) 65 or older

(2) Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5)

SPOUSE was:

(3) 65 or older

(4) Blind

3 Type of Return

(1) Resident

(2) Partial-year resident from - , 2006 to - , 2006 (**attach** Schedule III)

(3) Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2006 federal return) **4**

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) **5**

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box .
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter \$8,580 if married-joint or qualified widow[er]; \$5,130 if single; \$7,550 if head of household; or \$4,290 if married-separate) **6**

7 Total itemized deductions (Federal Schedule A, line 28 – see instructions) **7**

8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.) **8**

9 Nebraska itemized deductions (line 7 minus line 8) **9**

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions) **10**

11 Nebraska income before adjustments (line 5 minus line 10) **11**

12 Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I) **12**

13 Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I) **13**

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- **14**

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... **15**

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329—see instructions) ... **16**

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 38 **17**

FOLD • HERE

FOLD • HERE

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here



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

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N
Schedules
I, II, and III

2006

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE I—
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents
 • Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet): List type(s) and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	
46 Other adjustments increasing income (see page 11 instructions)	46	
47 Total adjustments increasing income (total lines 45 and 46). Enter here and on line 12, Form 1040N	47	

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	48	
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.) List type(s) and amount: _____ 49 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 49 b \$ _____		
Enter total of lines 49a and 49b	49	
50 Taxable Tier I or II benefits paid by the Railroad Retirement Board . Attach all Form(s) 1099 (see instr.): List type(s) and amount: _____ Enter line 50 total:.....	50	
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	51	
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52	
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions)	53	
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005. (Complete worksheet on page 12 of instructions)	54	
55 Nebraska Long-Term Care Savings Plan Contribution (See page 13 instructions)	55	
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount: _____	56	
57 Total adjustments decreasing income (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	

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

- Complete a separate Schedule II for each state. See page 13 instructions.
- 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:

58 Nebraska income tax (line 17, Form 1040N)	58	
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	59	
60 Calculated tax credit (see instructions) Line 5 + Line 12 - Line 13 = Total + _____ = _____ x Line 58 _____	60	
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61	
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	62	

8-418-2006
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NEBRASKA SCHEDULE III — Computation of Nebraska Tax

**FORM 1040N
Sch. I, II, and III
2006**

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE III—

Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<p>63 Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties. If there is no Nebraska income or loss, enter -0-. List type(s) and amount: _____</p>	<p>63</p>
<p>64 Adjustments as applied to Nebraska income, if any. See instructions on page 15. List type(s) and amount: _____</p>	<p>64</p>
<p>65 Nebraska adjusted gross income (line 63 minus line 64)</p>	<p>65</p>
<p>66 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 65 Line 5 + Line 12 - Line 13 = $\frac{\text{Total}}{\text{Total}}$ + - =</p>	<p>66 . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>67 Tax Table income (line 14, Form 1040N)</p>	<p>67</p>
<p>68 Tax from Nebraska Tax Table on line 67 income: \$ _____ , plus any additional tax from Additional Tax Rate Schedule: \$ _____ , minus credits: list type(s) _____ and amount(s) \$ _____. See instructions. Enter net result</p>	<p>68</p>
<p>69 Enter personal exemption credit of \$106 for each federal exemption entered on line 4</p>	<p>69</p>
<p>70 Difference (line 68 minus line 69). If less than -0-, enter -0- and apply any unused personal exemption credit against any minimum taxes on line 72.....</p>	<p>70</p>
<p>71 Multiply line 70 by the ratio you computed on line 66. Enter result here and on line 15, Form 1040N</p>	<p>71</p>
<p>72 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet total, \$ _____ minus any unused personal exemption credit from line 70 _____ , equals _____. Multiply this amount by line 66 ratio _____. Enter result here and on line 16, Form 1040N</p>	<p>72</p>
<p>73 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children _____. Enter any federal earned income credit from federal tax return: _____ x .08 (8%). Enter result here. (See line 34 instructions).....</p>	<p>73</p>
<p>74 Multiply line 73 by the ratio you computed on line 66 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 34</p>	<p>74</p>

Nebraska Schedule III – Computation of Nebraska Tax

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

LINE 63. Enter the income derived from Nebraska sources, or attach a schedule with the sources and amounts of income and deductions, characterized as they were on the federal return. Nebraska income for a partial-year resident includes all items of Nebraska income for a nonresident plus all of the income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, the sale of intangibles, and wages earned outside Nebraska.

Wages, salaries, tips, and commissions are the same amounts included in your federal income tax return derived from or connected with Nebraska sources. If the books and records do not clearly reflect specific identification of each income item, apportion the income to Nebraska based on either the days worked in Nebraska to the total days worked, or the volume of business transacted. Attach an explanation.

Dividends, interest, and other passive income, such as gains or losses from the sale of stock or securities, are usually not considered income from Nebraska for a nonresident unless earned in a business carried on in Nebraska. Do not include income from U.S. obligations listed on line 49.

Business income is the amount of net income or loss from a business, trade, or profession in Nebraska. Activity both within and without Nebraska, where the income is taxable in another state, must be apportioned in the same manner as a corporation. Business income is multiplied by an apportionment factor to determine the amount taxable by Nebraska.

Farming income is the amount of net income or loss from farming operations carried on within Nebraska.

Partnership, S corporation, limited liability company, estate or trust income is the individual's share of the entity's income and deductions derived from Nebraska.

Gain or loss is the net amount of all capital gains and losses derived in Nebraska from the sale, exchange, or involuntary conversion of real or personal tangible or intangible property.

Rent and royalty income is the net amount of rent and royalty income derived from or connected with Nebraska sources.

Lottery prizes are derived from Nebraska sources when awarded in a lottery game conducted pursuant to the Nebraska Lottery Act.

A net operating loss carryforward may be deducted only if it resulted from Nebraska sources. (Attach Form NOL)

LINE 64. Include the adjustments reported on lines 16 through 19 of Federal Form 1040A, or lines 23 through 35 of Federal Form 1040, that apply to income from Nebraska sources. Jury duty pay, domestic production activity and penalty on early savings withdrawal are deductible only if directly related to Nebraska income reported on line 63. Payments to an IRA, a self-employed health insurance plan, or a SIMPLE or SEP plan attributed to Nebraska income included on line 63 are deductible only to the extent of the ratio of the payments based on the Nebraska wages or self-employment income to the total wages or income for which the payments were made. Identify the adjustment(s). A Roth IRA is **not** deductible on line 64. Alimony or a student loan interest deduction may be deducted based on the ratio of line 63 income reported to total income of the taxpayer. Moving expenses as reported on Federal Form 3903 may only be deducted by partial-year residents who moved into Nebraska.

If you claimed a bonus depreciation subtraction on line 53, or an enhanced Section 179 subtraction on line 54, include these amounts on line 64.

LINE 66. Calculate the factor to at least five decimal places and then round to four decimals. For example, if the line 66 result is .12346, round to .1235 (12.35%) before computing line 71. Even if lines 5 and 63 are negative numbers, the ratio computed in line 66 cannot exceed 100 percent.

LINE 68. Enter, from the Nebraska Tax Table, the Nebraska tax on line 67 income. Also enter any tax from the Additional Tax Rate Schedule if your federal adjusted gross income is more than \$150,500 (\$75,250 if married filing separately) —see instructions.

Partial-year residents enter any Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, Nebraska Charitable Endowment Tax credit, or credit for prior year minimum tax. See lines 16, 21, 25, 26, and 32 instructions in this booklet. Partial-year residents with Federal AGI of \$29,000 or less do not claim their child care credit here. Instead, complete the line 32 worksheet on page 9 to figure your refundable credit for these expenses. Enter this result on line 32. Calculate any Nebraska earned income credit on lines 73 and 74.

Nonresidents are not allowed a Nebraska earned income credit, credit for the elderly or disabled, or a credit for child/dependent care expenses. Nonresidents enter credit for prior year minimum tax. See line 16 instructions on pages 7 and 8 of this booklet. Do not enter credits on lines 16, 21, 25, 26, 32, or 34. Line 68 cannot be less than zero.

LINE 69. Enter your credit for personal exemption(s). **Do not enter on line 19.**

LINES 73 AND 74. Complete the number of qualifying children and the federal credit information. Calculate any Nebraska earned income credit. **Enter result on line 34.**

2006 Public High School District Codes

The Public High School District Code on Forms 1040N and 1040NS is required to be entered by all taxpayers who are Nebraska residents as of December 31, 2006.

Review those districts listed under your county of residence. Enter the high school district code of the school district in which you reside. If you have property in more than one high school district, enter the high school district code where your home is located. Do **not** include any school district code not on this listing.

Take the following steps:

1. On this 2006 Public High School District Codes listing, find your **county of residence**.
2. Find the high school district (K-12) where you live. Review the school listing and report the seven-digit code for your high school district.
3. Enter the **seven-digit code for your high school district**, on Form 1040N or 1040NS.

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

NOTE— If you do not know in which high school district you reside, take the following steps:

- a. Homeowners: review your latest property tax statement.
- b. Still don't know? Call your county assessor or election office.

- c. Still unsure? Call 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729 for assistance in determining your high school district code.

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

If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS—
Banner		
Banner County 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

. . . and enter the following:

- (1) 1040N Example:

High School District Code						
0	4	6	2	0	2	1

(must be entered using high school codes beginning on page 17)

- (2) 1040NS Example:

High School District Code: (must be entered using high school codes beginning on page 17) **0462021**

as their high school district code.

If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS—	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS—	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS—	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS—
ADAMS			BOONE (CONT.)			BURT (CONT.)			CEDAR (CONT.)		
Adams Central 90		0101090	Fullerton 1		0663001	Lyons-Decatur			Wayne Community 17		1490017
Blue Hill 74		0191074	Greeley-Wolbach 10		0639010	Northeast 20		1111020	Wynot 101		1414101
Doniphan-Trumbull 126		0140126	Newman Grove 13		0659013	Oakland-Craig 14		1111014	CHASE		
Hastings 18		0101018	Spalding 55		0639055	Tekamah-Herman 1		1111001	Chase County		
Kenesaw 3		0101003	St. Edward 17		0606017	BUTLER			Schools 10		1515010
Lawrence/Nelson 5		0165005	BOX BUTTE			Centennial 567		1280567	Perkins County		
Minden 503		0150503	Alliance 6		0707006	Columbus 1		1271001	Schools 20		1568020
Sandy Creek 501		0118501	Bayard 21		0762021	David City 56		1212056	Wauneta-Palisade 536		1515536
Shelton 19		0110019	Bridgeport 63		0762063	East Butler 502		1212502	CHERRY		
Silver Lake 123		0101123	Hemingford 10		0707010	Lakeview Community 5		1271005	Cody-Kilgore 30		1616030
ANTELOPE			BOYD			Raymond Central 161		1255161	District Area 11		1638011
Boone Central 1		0206001	Butte 5		0808005	Rising City 32		1212032	Gordon- Rushville 10		1681010
Clearwater 6		0202006	Keya Paha County 100		0852100	Schuyler			Mullen 1		1646001
Creighton 13		0254013	Lynch 36		0808036	Community 123		1219123	Theford 1		1686001
Elgin 18		0202018	Spencer-Naper 38		0808038	Seward 9		1280009	Valentine Community 6		1616006
Elkhorn Valley 80		0259080	BROWN			Shelby 32		1272032	CHEYENNE		
Ewing 29		0245029	Ainsworth 10		0909010	CASS			Creek Valley 25		1725025
Neligh-Oakdale 9		0202009	Keya Paha County 100		0952100	Ashland-Greenwood 1		1378001	Leyton 3		1717003
Orchard 49		0202049	Rock County 100		0975100	Conestoga 56		1313056	Potter-Dix 9		1717009
Plainview 5		0270005	Sandhills 71		0905071	Elmwood-Murdock 97		1313097	Sidney 1		1717001
ARTHUR			Valentine Community 6		0916006	Louisville 32		1313032	CLAY		
Arthur County 500		0303500	BUFFALO			Nebraska City 111		1366111	Adams Central 90		1801090
BANNER			Amherst 119		1010119	Plattsmouth 1		1313001	Blue Hill 74		1891074
Banner County 1		0404001	Ansley 44		1021044	Syracuse-Dunbar-			Clay Center 70		1818070
Bayard 21		0462021	Centura 100		1047100	Avoca 27		1366027	Davenport 47		1885047
Potter-Dix 9		0417009	Elm Creek 9		1010009	Waverly 145		1355145	Doniphan-		
BLAINE			Gibbon 2		1010002	Weeping Water 22		1313022	Trumbull 126		1840126
Anselmo-Merna 15		0521015	Kearney 7		1010007	CEDAR			Harvard 11		1818011
Loup County 25		0558025	Pleasanton 105		1010105	Bloomfield			Lawrence/Nelson 5		1865005
Sandhills 71		0505071	Ravenna 69		1010069	Community 586		1454586	Sandy Creek 501		1818501
Sargent 84		0521084	Shelton 19		1010019	Coleridge 541		1414541	Shickley 54		1830054
BOONE			Sumner-Eddyville-			Crofton 96		1454096	Sutton 2		1818002
Boone Central 1		0606001	Miller 101		1024101	Hartington 8		1414008	COLFAX		
Cedar Rapids 6		0606006	BURT			Laurel-Concord 54		1414054	Clarkson 58		1919058
Elgin 18		0602018	Bancroft-Rosalie 20		1120020	Newcastle 24		1426024	Dodge 46		1927046
Elkhorn Valley 80		0659080	Logan View 594		1127594	Randolph 45		1414045	Howells 59		1919059
						Wausa 576		1454576			

2006 Public High School District Codes

If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —
COLFAX (cont.)			DODGE (CONT.)			GARDEN			HOLT		
Leigh Community 39		1919039	Fremont 1		2727001	Creek Valley 25		3525025	Burwell 100		4536100
North Bend Central 595		1927595	Logan View 594		2727594	Garden County 1		3535001	Chambers 137		4545137
Schuyler Community 123		1919123	North Bend Central 595		2727595	South Platte 95		3525095	Clearwater 6		4502006
CUMING			Oakland-Craig 14		2711014	GARFIELD			Ewing 29		4545029
Bancroft-Rosalie 20		2020020	Scribner-Snyder 62		2727062	Burwell 100		3636100	Lynch 36		4508036
Dodge 46		2027046	West Point 1		2720001	Chambers 137		3645137	O'Neill 7		4545007
Howells 59		2019059	DOUGLAS			Ord 5		3688005	Orchard 49		4502049
Logan View 594		2027594	Omaha 1		2828001	Wheeler Central 45		3692045	Spencer Naper 38		4508038
Lyons-Decatur Northeast 20		2011020	Arlington 24		2889024	GOSPER			Stuart 44		4545044
Northwest 20		2011020	Bennington 59		2828059	Arapahoe 18		3733018	Verdigre 583		4554583
Oakland-Craig 14		2011014	Douglas County West Community 15		2828015	Bertrand 54		3769054	West Holt 239		4545239
Pender 1		2087001	Elkhorn 10		2828010	Cambridge 21		3733021	Wheeler Central 45		4592045
Scribner-Snyder 62		2027062	Fremont 1		2827001	Elwood 30		3737030	HOOKER		
West Point 1		2020001	Ft. Calhoun 3		2889003	Eustis-Farnam 95		3732095	Mullen 1		4646001
Wisner-Pilger 30		2020030	Gretna 37		2877037	Lexington 1		3724001	HOWARD		
CUSTER			Millard 17		2828017	Southern Valley 540		3733540	Centura 100		4747100
Anselmo-Merna 15		2121015	Ralston 54		2828054	GRANT			Elba 103		4747103
Ansley 44		2121044	Westside Community 66		2828066	District Area 11		3838011	Greeley-Wolbach 10		4739010
Arcadia 21		2188021	DUNDY			GREELEY			Loup City 1		4782001
Arnold 89		2121089	Chase County Schools 10		2915010	Cedar Rapids 6		3906006	North Loup Scotia 501		4739501
Broken Bow 25		2121025	Dundy County 117		2929117	Greeley-Wolbach 10		3939010	Northwest 82		4740082
Callaway 180		2121180	Stratton 8		2944008	North Loup Scotia 501		3939501	Palmer 49		4761049
Cozad 11		2124011	Wauneta-Palisade 536		2915536	Ord 5		3988005	St. Paul 1		4747001
Gothenburg 20		2124020	FILLMORE			Spalding 55		3939055	JEFFERSON		
Litchfield 15		2182015	Bruning 94		3085094	St. Paul 1		3947001	Diller-Odell 100		4834100
Loup County 25		2158025	Davenport 47		3085047	Wheeler Central 45		3992045	Fairbury 8		4848008
Ord 5		2188005	Exeter-Milligan 1		3030001	HALL			Meridian 303		4848303
Sandhills 71		2105071	Fillmore Central 25		3030025	Adams Central 90		4001090	Tri County 300		4848300
Sargent 84		2121084	Friend 68		3076068	Aurora 504		4041504	JOHNSON		
Sumner-Eddyville-Miller 101		2124101	Heartland Community 96		3093096	Centura 100		4047100	Daniel Freeman 34		4934034
DAKOTA			McCool Junction 83		3093083	Doniphon-Trumbull 126		4040126	Humboldt-Table Rock-Steinauer 70		4974070
Allen 70		2226070	Meridian 303		3048303	Grand Island 2		4040002	Johnson-Brock 23		4964023
Emerson-Hubbard 561		2226561	Shickley 54		3030054	Kenesaw 3		4001003	Lewiston 69		4967069
Homer 31		2222031	Sutton 2		3018002	Northwest 82		4040082	Nemaha Valley 501		4949501
Ponca 1		2226001	FRANKLIN			Shelton 19		4010019	Sterling 33		4949033
South Sioux City 11		2222011	Alma 2		3142002	Wood River Rural 83		4040083	Syracuse-Dunbar-Avoca 27		4966027
DAWES			Franklin 506		3131506	HAMILTON			Tecumseh 32		4949032
Chadron 2		2323002	Minden 503		3150503	Aurora 504		4141504	KEARNEY		
Crawford 71		2323071	Red Cloud Community 2		3191002	Central City 4		4161004	Adams Central 90		5001090
Hay Springs 3		2381003	Silver Lake 123		3101123	Doniphon-Trumbull 126		4140126	Axtell Community 501		5050501
Hemingford 10		2307010	Wilcox-Hildreth 1		3150001	Giltner 2		4141002	Gibbon 2		5010002
Sioux County 500		2383500	FRONTIER			Hampton 91		4141091	Kearney 7		5010007
DAWSON			Arapahoe 18		3233018	Harvard 11		4118011	Kenesaw 3		5001003
Callaway 180		2421180	Cambridge 21		3233021	Heartland Community 96		4193096	Minden 503		5050503
Cozad 11		2424011	Elwood 30		3237030	High Plains Community 75		4172075	Shelton 19		5010019
Elm Creek 9		2410009	Eustis-Farnam 95		3232095	Sutton 2		4118002	Silver Lake 123		5001123
Elwood 30		2437030	Hayes Center 79		3243079	HARLAN			Wilcox-Hildreth 1		5050001
Eustis-Farnam 95		2432095	Maywood 46		3232046	Alma 2		4242002	KEITH		
Gothenburg 20		2424020	McCook 17		3273017	Franklin 506		4231506	Arthur County 500		5103500
Lexington 1		2424001	Medicine Valley 125		3232125	Holdrege 44		4269044	Garden County 1		5135001
Overton 4		2424004	Southwest 179		3273179	Loomis 55		4269055	Ogallala 1		5151001
Sumner-Eddyville-Miller 101		2424101	FURNAS			Southern Valley 540		4233540	Paxton Consolidated 6		5151006
DEUEL			Alma 2		3342002	Wilcox-Hildreth 1		4250001	Perkins County Schools 20		5168020
Creek Valley 25		2525025	Arapahoe 18		3333018	HAYES			South Platte 95		5125095
South Platte 95		2525095	Cambridge 21		3333021	Hayes Center 79		4343079	KEYA PAHA		
DIXON			Southern Valley 540		3333540	Maywood 46		4332046	Keya Paha County 100		5252100
Allen 70		2626070	Southwest 179		3373179	McCook 17		4373017	KIMBALL		
Emerson-Hubbard 561		2626561	GAGE			Stratton 8		4344008	Kimball 1		5353001
Hartington 8		2614008	Beatrice 15		3434015	Wallace 65R		4356565	Potter-Dix 9		5317009
Laurel-Concord 54		2614054	Crete 2		3476002	Wauneta-Palisade 536		4315536	KNOX		
Newcastle 24		2626024	Daniel Freeman 34		3434034	HITCHCOCK			Bloomfield Community 586		5454586
Ponca 1		2626001	Diller-Odell 100		3434100	Culbertson 1		4444001	Creighton 13		5454013
Wakefield 560		2690560	Lewiston 69		3467069	Hayes Center 79		4443079	Crofton 96		5454096
Wayne Community 17		2690017	Norris 160		3455160	McCook 17		4473017	Lynch 36		5408036
Wynot 101		2614101	Southern 1		3434001	Stratton 8		4444008	Niobrara 501		5454501
DODGE			Tri County 300		3448300	Trenton 11		4444011	Orchard 49		5402049
Arlington 24		2789024	Wilber-Clatonia 82		3476082	Wauneta-Palisade 536		4415536			
Dodge 46		2727046									

2006 Public High School District Codes

If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —
KNOX (CONT.)			NANCE			PIERCE (CONT.)			SAUNDERS (CONT.)		
Osmond 542		5470542	Cedar Rapids 6		6306006	Plainview 5		7070005	Wahoo 39		7878039
Plainview 5		5470005	Fullerton 1		6363001	Randolph 45		7014045	Waverly 145		7855145
Santee Community 505		5454505	Greeley-Wolbach 10		6339010	Wausa 576		7054576	Yutan 9		7878009
Verdigre 583		5454583	High Plains Community 75		6372075	PLATTE			SCOTTS BLUFF		
Wausa 576		5454576	Palmer 49		6361049	Clarkson 58		7119058	Banner County 1		7904001
LANCASTER			St. Edward 17		6306017	Columbus 1		7171001	Bayard 21		7962021
Lincoln 1		5555001	Twin River 30		6363030	David City 56		7112056	Gering 16		7979016
Crete 2		5576002	NEMAHA			Humphrey 67		7171067	Minatare 2		7979002
Daniel Freeman 34		5534034	Auburn 29		6464029	Lakeview Community 5		7171005	Mitchell 31		7979031
Malcolm 148		5555148	Falls City 56		6474056	Leigh Community 39		7119039	Morrill 11		7979011
Milford 5		5580005	Humboldt-Table Rock-Steinauer 70		6474070	Madison 1		7159001	Scottsbluff 32		7979032
Norris 160		5555160	Johnson-Brock 23		6464023	Newman Grove 13		7159013	SEWARD		
Palmyra OR1		5566501	Nebraska City 111		6466111	St. Edward 17		7106017	Centennial 567		8080567
Raymond Central 161		5555161	Nemaha Valley 501		6449501	Twin River 30		7163030	Crete 2		8076002
Waverly 145		5555145	Southeast RN1		6474501	POLK			David City 56		8012056
Wilber-Clatonia 82		5576082	Tecumseh 32		6449032	Centennial 567		7280567	Dorchester 44		8076044
LINCOLN			NUCKOLLS			Columbus 1		7271001	East Butler 502		8012502
Arnold 89		5621089	Davenport 47		6585047	Cross County 15		7272015	Exeter-Milligan 1		8030001
Brady 6		5656006	Deshler 60		6585060	High Plains Community 75		7272075	Friend 68		8076068
Eustis-Farnam 95		5632095	Lawrence/Nelson 5		6565005	Osceola 19		7272019	Malcolm 148		8055148
Gothenburg 20		5624020	Sandy Creek 501		6518501	Rising City 32		7212032	Milford 5		8080005
Hershey 37		5656037	Superior 11		6565011	Shelby 32		7272032	Raymond Central 161		8055161
Maxwell 7		5656007	Thayer Central Community 70		6585070	Twin River 30		7263030	Seward 9		8080009
Maywood 46		5632046	OTOE			RED WILLOW			SHERIDAN		
McPherson County 90		5660090	Conestoga 56		6613056	Cambridge 21		7333021	Alliance 6		8107006
Medicine Valley 125		5632125	Daniel Freeman 34		6634034	Culbertson 1		7344001	Chadron 2		8123002
North Platte 1		5656001	Elmwood-Murdock 97		6613097	McCook 17		7373017	District Area 11		8138011
Paxton Consolidated 6		5651006	Johnson-Brock 23		6664023	Southwest 179		7373179	Gordon- Rushville 10		8181010
Perkins County Schools 20		5668020	Nebraska City 111		6666111	RICHARDSON			Hay Springs 3		8181003
Stapleton 501		5657501	Nemaha Valley 501		6649501	Falls City 56		7474056	Hemingford 10		8107010
Sutherland 55		5656055	Norris 160		6655160	Humboldt-Table Rock-Steinauer 70		7474070	SHERMAN		
Wallace 65R		5656565	Palmyra OR1		6666501	Johnson-Brock 23		7464023	Arcadia 21		8288021
LOGAN			Sterling 33		6649033	Pawnee City 1		7467001	Centura 100		8247100
Arnold 89		5721089	Syracuse-Dunbar-Avoca 27		6666027	SE Nebraska Consolidated 501		7474501	Elba 103		8247103
Sandhills 71		5705071	Waverly 145		6655145	ROCK			Litchfield 15		8282015
Stapleton 501		5757501	PAWNEE			Ainsworth 10		7509010	Loup City 1		8282001
LOUP			Diller-Odell 100		6734100	Rock County 100		7575100	North Loup Scotia 501		8239501
Loup County 25		5858025	Humboldt-Table Rock-Steinauer 70		6774070	SALINE			Pleasanton 105		8210105
Sandhills 71		5805071	Johnson-Brock 23		6764023	Crete 2		7676002	Ravenna 69		8210069
Sargent 84		5821084	Lewiston 69		6767069	Dorchester 44		7676044	SIoux		
MADISON			Pawnee City 1		6767001	Exeter-Milligan 1		7630001	Crawford 71		8323071
Battle Creek 5		5959005	Southern 1		6734001	Friend 68		7676068	Mitchell 31		8379031
Elkhorn Valley 80		5959080	Tecumseh 32		6749032	Meridian 303		7648303	Morrill 11		8379011
Humphrey 67		5971067	PERKINS			Milford 5		7680005	Sioux County 500		8383500
Madison 1		5959001	Hayes Center 79		6843079	Tri County 300		7648300	STANTON		
Newman Grove 13		5959013	Ogallala 1		6851001	Wilber-Clatonia 82		7676082	Clarkson 58		8419058
Norfolk 2		5959002	Paxton Consolidated 6		6851006	SARPY			Howells 59		8419059
MCPHERSON			Perkins County Schools 20		6868020	Ashland-Greenwood 1		7778001	Leigh Community 39		8419039
Arthur County 500		6003500	South Platte 95		6825095	Bellevue 1		7777001	Madison 1		8459001
McPherson County 90		6060090	Wallace 65R		6856565	Gretna 37		7777037	Norfolk 2		8459002
Stapleton 501		6057501	PHELPS			Louisville 32		7713032	Stanton 3		8484003
MERRICK			Axtell Community 501		6950501	Millard 17		7728017	Winside 595		8490595
Central City 4		6161004	Bertrand 54		6969054	Omaha 1		7728001	Wisner-Pilger 30		8420030
Fullerton 1		6163001	Elm Creek 9		6910009	Papillion-LaVista 27		7777027	THAYER		
Grand Island 2		6140002	Holdrege 44		6969044	South Sarpy 46		7777046	Bruning 94		8585094
High Plains Community 75		6172075	Kearney 7		6910007	SAUNDERS			Davenport 47		8585047
Northwest 82		6140082	Loomis 55		6969055	Ashland-Greenwood 1		7878001	Deshler 60		8585060
Palmer 49		6161049	Overton 4		6924004	Cedar Bluffs 107		7878107	Fairbury 8		8548008
Twin River 30		6163030	Wilcox-Hildreth 1		6950001	David City 56		7812056	Meridian 303		8548303
MORRILL			PIERCE			East Butler 502		7812502	Shickley 54		8530054
Alliance 6		6207006	Battle Creek 5		7059005	Fremont 1		7827001	Superior 11		8565011
Banner County 1		6204001	Creighton 13		7054013	Mead 72		7878072	Thayer Central Community 70		8585070
Bayard 21		6262021	Elkhorn Valley 80		7059080	North Bend Central 595		7827595	THOMAS		
Bridgeport 63		6262063	Neligh-Oakdale 9		7002009	Prague 104		7878104	Mullen 1		8646001
Garden County 1		6235001	Norfolk 2		7059002	Raymond Central 161		7855161	Sandhills 71		8605071
Leyton 3		6217003	Osmond 542		7070542	Schuyler Community 123		7819123	Theford 1		8686001
Scottsbluff 32		6279032	Pierce 2		7070002	THURSTON			Bancroft-Rosalie 20		8720020
									Emerson-Hubbard 561		8726561
									Homer 31		8722031

2006 Public High School District Codes

If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —	If your county of residence is—	And your high school district is—	Then enter on Forms 1040N or 1040NS —
THURSTON (CONT.)			WASHINGTON (CONT.)			WEBSTER			YORK		
Lyons-Decatur			Bennington 59		8928059	Adams Central 90		9101090	Centennial 567		9380567
Northeast 20		8711020	Blair Community 1		8989001	Blue Hill 74		9191074	Cross County 15		9372015
Pender 1		8787001	Fort Calhoun			Lawrence/Nelson 5		9165005	Exeter-Milligan 1		9330001
Umo N Ho Nation			Community 3		8989003	Red Cloud			Hampton 91		9341091
Sch. 16		8787016	Logan View 594		8927594	Community 2		9191002	Heartland		
Wakefield 560		8790560	Tekamah-Herman 1		8911001	Silver Lake 123		9101123	Community 96		9393096
Walthill 13		8787013	WAYNE			Superior 11		9165011	High Plains		
Winnebago 17		8787017	Laurel-Concord 54		9014054	WHEELER			Community 75		9372075
VALLEY			Norfolk 2		9059002	Chambers 137		9245137	McCool Junction 83		9393083
Arcadia 21		8888021	Pender 1		9087001	Clearwater 6		9202006	Sutton 2		9318002
Burwell 100		8836100	Pierce 2		9070002	Elgin 18		9202018	York 12		9393012
Loup City 1		8882001	Randolph 45		9014045	Ewing 29		9245029			
North Loup Scotia 501		8839501	Wakefield 560		9090560	Spalding 55		9239055			
Ord 5		8888005	Wayne Community 17		9090017	Wheeler Central 45		9292045			
WASHINGTON			Winside 595		9090595						
Arlington 24		8989024	Wisner-Pilger 30		9020030						

2006 Nebraska Tax Table

Use your tax table income found on line 6, Form 1040NS, or line 14, Form 1040N.

All taxpayers must use the Nebraska Tax Table. If your tax table income exceeds the highest amount in the tax table, see instructions at the end of the table on page 28.

EXAMPLE: Mr. and Mrs. Jones are filing a joint return. Their line 14 income on Form 1040N is \$17,740. First they find the \$17,710–\$17,760 income line. Next they go across to the column for married filing jointly. The amount shown where the income line and filing status meet is \$593. This is the tax amount they must write on line 15 of their Form 1040N.

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

Special Instructions: If your line 5, Form 1040N federal adjusted gross income is more than \$150,500 (\$75,250 if married filing separately), be sure to complete the Nebraska Tax Worksheet on page 29 to determine your Nebraska tax.

EXAMPLE

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
17,610	17,660	607	589	642	591
17,660	17,710	610	591	645	593
17,710	17,760	613	593	648	595
17,760	17,810	615	595	650	597

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
Less than 1,060						2,110						4,210					
0	60	0	0	0	0	2,110	2,160	55	55	56	55	4,210	4,260	127	111	131	113
60	110	2	2	2	2	2,160	2,210	56	56	58	56	4,260	4,310	129	113	133	115
110	160	3	3	3	3	2,210	2,260	57	57	60	57	4,310	4,360	131	114	135	116
160	210	5	5	5	5	2,260	2,310	58	58	61	58	4,360	4,410	132	116	136	118
210	260	6	6	6	6	2,310	2,360	60	60	63	60	4,410	4,460	134	118	138	120
260	310	7	7	7	7	2,360	2,410	61	61	65	61	4,460	4,510	136	120	140	122
310	360	9	9	9	9	2,410	2,460	63	62	67	62	4,510	4,560	138	121	142	124
360	410	10	10	10	10	2,460	2,510	64	64	69	64	4,560	4,610	139	123	143	125
410	460	11	11	11	11	2,510	2,560	66	65	70	65	4,610	4,660	141	125	145	127
460	510	12	12	12	12	2,560	2,610	68	66	72	66	4,660	4,710	143	127	147	129
510	560	14	14	14	14	2,610	2,660	70	67	74	67	4,710	4,760	145	129	149	131
560	610	15	15	15	15	2,660	2,710	72	69	76	69	4,760	4,810	147	130	151	132
610	660	16	16	16	16	2,710	2,760	73	70	77	70	4,810	4,860	148	132	152	134
660	710	18	18	18	18	2,760	2,810	75	71	79	71	4,860	4,910	150	134	154	136
710	760	19	19	19	19	2,810	2,860	77	73	81	73	4,910	4,960	152	136	156	138
760	810	20	20	20	20	2,860	2,910	79	74	83	74	4,960	5,010	154	138	158	140
810	860	21	21	21	21	2,910	2,960	81	75	85	75	5,010	5,060	156	139	160	141
860	910	23	23	23	23	2,960	3,010	82	76	86	76	5,060	5,110	157	141	161	143
910	960	24	24	24	24	3,010	3,060	84	78	88	78	5,110	5,160	159	143	163	145
960	1,010	25	25	25	25	3,060	3,110	86	79	90	79	5,160	5,210	161	145	165	147
1,010	1,060	26	26	26	26	3,110	3,160	88	80	92	80	5,210	5,260	163	146	167	149
1,060						3,160						5,260					
1,060	1,110	28	28	28	28	3,160	3,210	89	82	94	82	5,260	5,310	164	148	168	150
1,110	1,160	29	29	29	29	3,210	3,260	91	83	95	83	5,310	5,360	166	150	170	152
1,160	1,210	30	30	30	30	3,260	3,310	93	84	97	84	5,360	5,410	168	152	172	154
1,210	1,260	32	32	32	32	3,310	3,360	95	85	99	85	5,410	5,460	170	154	174	156
1,260	1,310	33	33	33	33	3,360	3,410	97	87	101	87	5,460	5,510	172	155	176	157
1,310	1,360	34	34	34	34	3,410	3,460	98	88	102	88	5,510	5,560	173	157	177	159
1,360	1,410	35	35	35	35	3,460	3,510	100	89	104	89	5,560	5,610	175	159	179	161
1,410	1,460	37	37	37	37	3,510	3,560	102	90	106	90	5,610	5,660	177	161	181	163
1,460	1,510	38	38	38	38	3,560	3,610	104	92	108	92	5,660	5,710	179	163	183	165
1,510	1,560	39	39	39	39	3,610	3,660	106	93	110	93	5,710	5,760	180	164	185	166
1,560	1,610	41	41	41	41	3,660	3,710	107	94	111	94	5,760	5,810	182	166	186	168
1,610	1,660	42	42	42	42	3,710	3,760	109	96	113	96	5,810	5,860	184	168	188	170
1,660	1,710	43	43	43	43	3,760	3,810	111	97	115	97	5,860	5,910	186	170	190	172
1,710	1,760	44	44	44	44	3,810	3,860	113	98	117	99	5,910	5,960	188	171	192	173
1,760	1,810	46	46	46	46	3,860	3,910	114	99	118	100	5,960	6,010	189	173	193	175
1,810	1,860	47	47	47	47	3,910	3,960	116	101	120	102	6,010	6,060	191	175	195	177
1,860	1,910	48	48	48	48	3,960	4,010	118	102	122	104	6,060	6,110	193	177	197	179
1,910	1,960	50	50	50	50	4,010	4,060	120	104	124	106	6,110	6,160	195	179	199	181
1,960	2,010	51	51	51	51	4,060	4,110	122	105	126	107	6,160	6,210	197	180	201	182
2,010	2,060	52	52	52	52	4,110	4,160	123	107	127	109	6,210	6,260	198	182	202	184
2,060	2,110	53	53	54	53	4,160	4,210	125	109	129	111	6,260	6,310	200	184	204	186

*This column must also be used by a qualifying widow(er)

Continued on next page

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
6,310						9,460						12,610					
6,310	6,360	202	186	206	188	9,460	9,510	314	298	318	300	12,610	12,660	427	411	431	413
6,360	6,410	204	188	208	190	9,510	9,560	316	300	320	302	12,660	12,710	429	412	433	414
6,410	6,460	205	189	210	191	9,560	9,610	318	302	322	304	12,710	12,760	430	414	434	416
6,460	6,510	207	191	211	193	9,610	9,660	320	304	324	306	12,760	12,810	432	416	436	418
6,510	6,560	209	193	213	195	9,660	9,710	322	305	326	307	12,810	12,860	434	418	438	420
6,560	6,610	211	195	215	197	9,710	9,760	323	307	327	309	12,860	12,910	436	420	440	422
6,610	6,660	213	196	217	198	9,760	9,810	325	309	329	311	12,910	12,960	438	421	442	423
6,660	6,710	214	198	218	200	9,810	9,860	327	311	331	313	12,960	13,010	439	423	443	425
6,710	6,760	216	200	220	202	9,860	9,910	329	312	333	315	13,010	13,060	441	425	445	427
6,760	6,810	218	202	222	204	9,910	9,960	330	314	334	316	13,060	13,110	443	427	447	429
6,810	6,860	220	204	224	206	9,960	10,010	332	316	336	318	13,110	13,160	445	429	449	431
6,860	6,910	222	205	226	207	10,010	10,060	334	318	338	320	13,160	13,210	446	430	451	432
6,910	6,960	223	207	227	209	10,060	10,110	336	320	340	322	13,210	13,260	448	432	452	434
6,960	7,010	225	209	229	211	10,110	10,160	338	321	342	323	13,260	13,310	450	434	454	436
7,010	7,060	227	211	231	213	10,160	10,210	339	323	343	325	13,310	13,360	452	436	456	438
7,060	7,110	229	213	233	215	10,210	10,260	341	325	345	327	13,360	13,410	454	437	458	439
7,110	7,160	230	214	235	216	10,260	10,310	343	327	347	329	13,410	13,460	455	439	459	441
7,160	7,210	232	216	236	218	10,310	10,360	345	329	349	331	13,460	13,510	457	441	461	443
7,210	7,260	234	218	238	220	10,360	10,410	347	330	351	332	13,510	13,560	459	443	463	445
7,260	7,310	236	220	240	222	10,410	10,460	348	332	352	334	13,560	13,610	461	445	465	447
7,310	7,360	238	221	242	223	10,460	10,510	350	334	354	336	13,610	13,660	463	446	467	448
7,360						10,510						13,660					
7,360	7,410	239	223	243	225	10,510	10,560	352	336	356	338	13,660	13,710	464	448	468	450
7,410	7,460	241	225	245	227	10,560	10,610	354	337	358	340	13,710	13,760	466	450	470	452
7,460	7,510	243	227	247	229	10,610	10,660	355	339	359	341	13,760	13,810	468	452	472	454
7,510	7,560	245	229	249	231	10,660	10,710	357	341	361	343	13,810	13,860	470	454	474	456
7,560	7,610	247	230	251	232	10,710	10,760	359	343	363	345	13,860	13,910	471	455	475	457
7,610	7,660	248	232	252	234	10,760	10,810	361	345	365	347	13,910	13,960	473	457	477	459
7,660	7,710	250	234	254	236	10,810	10,860	363	346	367	348	13,960	14,010	475	459	479	461
7,710	7,760	252	236	256	238	10,860	10,910	364	348	368	350	14,010	14,060	477	461	481	463
7,760	7,810	254	238	258	240	10,910	10,960	366	350	370	352	14,060	14,110	479	462	483	464
7,810	7,860	255	239	260	241	10,960	11,010	368	352	372	354	14,110	14,160	480	464	484	466
7,860	7,910	257	241	261	243	11,010	11,060	370	354	374	356	14,160	14,210	482	466	486	468
7,910	7,960	259	243	263	245	11,060	11,110	371	355	376	357	14,210	14,260	484	468	488	470
7,960	8,010	261	245	265	247	11,110	11,160	373	357	377	359	14,260	14,310	486	470	490	472
8,010	8,060	263	246	267	248	11,160	11,210	375	359	379	361	14,310	14,360	488	471	492	473
8,060	8,110	264	248	268	250	11,210	11,260	377	361	381	363	14,360	14,410	489	473	493	475
8,110	8,160	266	250	270	252	11,260	11,310	379	362	383	364	14,410	14,460	491	475	495	477
8,160	8,210	268	252	272	254	11,310	11,360	380	364	384	366	14,460	14,510	493	477	497	479
8,210	8,260	270	254	274	256	11,360	11,410	382	366	386	368	14,510	14,560	495	478	499	481
8,260	8,310	272	255	276	257	11,410	11,460	384	368	388	370	14,560	14,610	496	480	500	482
8,310	8,360	273	257	277	259	11,460	11,510	386	370	390	372	14,610	14,660	498	482	502	484
8,360	8,410	275	259	279	261	11,510	11,560	388	371	392	373	14,660	14,710	500	484	504	486
8,410						11,560						14,710					
8,410	8,460	277	261	281	263	11,560	11,610	389	373	393	375	14,710	14,760	502	486	506	488
8,460	8,510	279	263	283	265	11,610	11,660	391	375	395	377	14,760	14,810	504	487	508	489
8,510	8,560	280	264	284	266	11,660	11,710	393	377	397	379	14,810	14,860	505	489	509	491
8,560	8,610	282	266	286	268	11,710	11,760	395	379	399	381	14,860	14,910	507	491	511	493
8,610	8,660	284	268	288	270	11,760	11,810	396	380	401	382	14,910	14,960	509	493	513	495
8,660	8,710	286	270	290	272	11,810	11,860	398	382	402	384	14,960	15,010	511	495	515	497
8,710	8,760	288	271	292	273	11,860	11,910	400	384	404	386	15,010	15,060	513	496	517	498
8,760	8,810	289	273	293	275	11,910	11,960	402	386	406	388	15,060	15,110	514	498	518	500
8,810	8,860	291	275	295	277	11,960	12,010	404	387	408	389	15,110	15,160	516	500	520	502
8,860	8,910	293	277	297	279	12,010	12,060	405	389	409	391	15,160	15,210	518	502	522	504
8,910	8,960	295	279	299	281	12,060	12,110	407	391	411	393	15,210	15,260	520	503	524	506
8,960	9,010	297	280	301	282	12,110	12,160	409	393	413	395	15,260	15,310	521	505	525	507
9,010	9,060	298	282	302	284	12,160	12,210	411	395	415	397	15,310	15,360	523	507	527	509
9,060	9,110	300	284	304	286	12,210	12,260	413	396	417	398	15,360	15,410	525	509	529	511
9,110	9,160	302	286	306	288	12,260	12,310	414	398	418	400	15,410	15,460	527	511	531	513
9,160	9,210	304	288	308	290	12,310	12,360	416	400	420	402	15,460	15,510	529	512	533	514
9,210	9,260	305	289	309	291	12,360	12,410	418	402	422	404	15,510	15,560	530	514	535	516
9,260	9,310	307	291	311	293	12,410	12,460	420	404	424	406	15,560	15,610	532	516	538	518
9,310	9,360	309	293	313	295	12,460	12,510	421	405	426	407	15,610	15,660	534	518	540	520
9,360	9,410	311	295	315	297	12,510	12,560	423	407	427	409	15,660	15,710	536	520	543	522
9,410	9,460	313	296	317	298	12,560	12,610	425	409	429	411	15,710	15,760	537	521	545	523

*This column must also be used by a qualifying widow(er)

Continued on next page

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
15,760						18,910						22,060					
15,760	15,810	539	523	548	525	18,910	18,960	674	636	709	638	22,060	22,110	835	748	870	750
15,810	15,860	541	525	550	527	18,960	19,010	677	637	712	639	22,110	22,160	838	750	873	752
15,860	15,910	543	527	553	529	19,010	19,060	679	639	714	641	22,160	22,210	840	752	875	754
15,910	15,960	545	528	555	530	19,060	19,110	682	641	717	643	22,210	22,260	843	753	878	755
15,960	16,010	546	530	558	532	19,110	19,160	684	643	719	645	22,260	22,310	846	755	881	757
16,010	16,060	548	532	561	534	19,160	19,210	687	645	722	647	22,310	22,360	848	757	883	759
16,060	16,110	550	534	563	536	19,210	19,260	689	646	724	648	22,360	22,410	851	759	886	761
16,110	16,160	552	536	566	538	19,260	19,310	692	648	727	650	22,410	22,460	853	761	888	763
16,160	16,210	554	537	568	539	19,310	19,360	694	650	730	652	22,460	22,510	856	762	891	764
16,210	16,260	555	539	571	541	19,360	19,410	697	652	732	654	22,510	22,560	858	764	893	766
16,260	16,310	557	541	573	543	19,410	19,460	700	653	735	655	22,560	22,610	861	766	896	768
16,310	16,360	559	543	576	545	19,460	19,510	702	655	737	657	22,610	22,660	863	768	898	770
16,360	16,410	561	545	578	547	19,510	19,560	705	657	740	659	22,660	22,710	866	769	901	771
16,410	16,460	562	546	581	548	19,560	19,610	707	659	742	661	22,710	22,760	869	771	904	773
16,460	16,510	564	548	584	550	19,610	19,660	710	661	745	663	22,760	22,810	871	773	906	775
16,510	16,560	566	550	586	552	19,660	19,710	712	662	747	664	22,810	22,860	874	775	909	777
16,560	16,610	568	552	589	554	19,710	19,760	715	664	750	666	22,860	22,910	876	777	911	779
16,610	16,660	570	553	591	555	19,760	19,810	718	666	753	668	22,910	22,960	879	778	914	780
16,660	16,710	571	555	594	557	19,810	19,860	720	668	755	670	22,960	23,010	881	780	916	782
16,710	16,760	573	557	596	559	19,860	19,910	723	669	758	672	23,010	23,060	884	782	919	784
16,760	16,810	575	559	599	561	19,910	19,960	725	671	760	673	23,060	23,110	886	784	922	786
16,810						19,960						23,110					
16,810	16,860	577	561	602	563	19,960	20,010	728	673	763	675	23,110	23,160	889	786	924	788
16,860	16,910	579	562	604	564	20,010	20,060	730	675	765	677	23,160	23,210	892	787	927	789
16,910	16,960	580	564	607	566	20,060	20,110	733	677	768	679	23,210	23,260	894	789	929	791
16,960	17,010	582	566	609	568	20,110	20,160	735	678	770	680	23,260	23,310	897	791	932	793
17,010	17,060	584	568	612	570	20,160	20,210	738	680	773	682	23,310	23,360	899	793	934	795
17,060	17,110	586	570	614	572	20,210	20,260	741	682	776	684	23,360	23,410	902	794	937	796
17,110	17,160	587	571	617	573	20,260	20,310	743	684	778	686	23,410	23,460	904	796	939	798
17,160	17,210	589	573	619	575	20,310	20,360	746	686	781	688	23,460	23,510	907	798	942	800
17,210	17,260	591	575	622	577	20,360	20,410	748	687	783	689	23,510	23,560	910	800	945	802
17,260	17,310	593	577	625	579	20,410	20,460	751	689	786	691	23,560	23,610	912	802	947	804
17,310	17,360	595	578	627	580	20,460	20,510	753	691	788	693	23,610	23,660	915	803	950	805
17,360	17,410	596	580	630	582	20,510	20,560	756	693	791	695	23,660	23,710	917	805	952	807
17,410	17,460	598	582	632	584	20,560	20,610	758	694	794	697	23,710	23,760	920	807	955	809
17,460	17,510	600	584	635	586	20,610	20,660	761	696	796	698	23,760	23,810	922	809	957	811
17,510	17,560	602	586	637	588	20,660	20,710	764	698	799	700	23,810	23,860	925	811	960	813
17,560	17,610	605	587	640	589	20,710	20,760	766	700	801	702	23,860	23,910	927	812	962	814
17,610	17,660	607	589	642	591	20,760	20,810	769	702	804	704	23,910	23,960	930	814	965	816
17,660	17,710	610	591	645	593	20,810	20,860	771	703	806	705	23,960	24,010	933	816	968	818
17,710	17,760	613	593	648	595	20,860	20,910	774	705	809	707	24,010	24,060	935	818	970	820
17,760	17,810	615	595	650	597	20,910	20,960	776	707	811	709	24,060	24,110	938	819	973	821
17,810	17,860	618	596	653	598	20,960	21,010	779	709	814	711	24,110	24,160	940	821	975	823
17,860						21,010						24,160					
17,860	17,910	620	598	655	600	21,010	21,060	782	711	817	713	24,160	24,210	943	823	978	825
17,910	17,960	623	600	658	602	21,060	21,110	784	712	819	714	24,210	24,260	945	825	980	827
17,960	18,010	625	602	660	604	21,110	21,160	787	714	822	716	24,260	24,310	948	827	983	829
18,010	18,060	628	603	663	605	21,160	21,210	789	716	824	718	24,310	24,360	950	828	986	830
18,060	18,110	630	605	666	607	21,210	21,260	792	718	827	720	24,360	24,410	953	830	988	832
18,110	18,160	633	607	668	609	21,260	21,310	794	719	829	721	24,410	24,460	956	832	991	834
18,160	18,210	636	609	671	611	21,310	21,360	797	721	832	723	24,460	24,510	958	834	993	836
18,210	18,260	638	611	673	613	21,360	21,410	799	723	834	725	24,510	24,560	961	835	996	838
18,260	18,310	641	612	676	614	21,410	21,460	802	725	837	727	24,560	24,610	963	837	998	839
18,310	18,360	643	614	678	616	21,460	21,510	805	727	840	729	24,610	24,660	966	839	1,001	841
18,360	18,410	646	616	681	618	21,510	21,560	807	728	842	730	24,660	24,710	968	841	1,003	843
18,410	18,460	648	618	683	620	21,560	21,610	810	730	845	732	24,710	24,760	971	843	1,006	845
18,460	18,510	651	620	686	622	21,610	21,660	812	732	847	734	24,760	24,810	974	844	1,009	846
18,510	18,560	654	621	689	623	21,660	21,710	815	734	850	736	24,810	24,860	976	846	1,011	848
18,560	18,610	656	623	691	625	21,710	21,760	817	736	852	738	24,860	24,910	979	848	1,014	850
18,610	18,660	659	625	694	627	21,760	21,810	820	737	855	739	24,910	24,960	981	850	1,016	852
18,660	18,710	661	627	696	629	21,810	21,860	822	739	858	741	24,960	25,010	984	852	1,019	854
18,710	18,760	664	628	699	630	21,860	21,910	825	741	860	743	25,010	25,060	986	853	1,022	856
18,760	18,810	666	630	701	632	21,910	21,960	828	743	863	745	25,060	25,110	989	855	1,025	858
18,810	18,860	669	632	704	634	21,960	22,010	830	744	865	746	25,110	25,160	991	857	1,029	861
18,860	18,910	671	634	706	636	22,010	22,060	833	746	868	748	25,160	25,210	994	859	1,032	864

*This column must also be used by a qualifying widow(er)

Continued on next page

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
25,210						28,360						31,510					
25,210	25,260	997	860	1,036	866	28,360	28,410	1,182	973	1,251	1,027	31,510	31,560	1,397	1,094	1,467	1,189
25,260	25,310	999	862	1,039	869	28,410	28,460	1,185	975	1,255	1,030	31,560	31,610	1,401	1,096	1,470	1,191
25,310	25,360	1,002	864	1,042	871	28,460	28,510	1,188	977	1,258	1,033	31,610	31,660	1,404	1,099	1,473	1,194
25,360	25,410	1,004	866	1,046	874	28,510	28,560	1,192	978	1,261	1,035	31,660	31,710	1,407	1,101	1,477	1,196
25,410	25,460	1,007	868	1,049	876	28,560	28,610	1,195	980	1,265	1,038	31,710	31,760	1,411	1,104	1,480	1,199
25,460	25,510	1,009	869	1,053	879	28,610	28,660	1,199	982	1,268	1,040	31,760	31,810	1,414	1,106	1,484	1,202
25,510	25,560	1,012	871	1,056	882	28,660	28,710	1,202	984	1,272	1,043	31,810	31,860	1,418	1,109	1,487	1,204
25,560	25,610	1,014	873	1,060	884	28,710	28,760	1,206	985	1,275	1,045	31,860	31,910	1,421	1,112	1,490	1,207
25,610	25,660	1,017	875	1,063	887	28,760	28,810	1,209	987	1,278	1,048	31,910	31,960	1,424	1,114	1,494	1,209
25,660	25,710	1,020	877	1,066	889	28,810	28,860	1,212	989	1,282	1,050	31,960	32,010	1,428	1,117	1,497	1,212
25,710	25,760	1,022	878	1,070	892	28,860	28,910	1,216	991	1,285	1,053	32,010	32,060	1,431	1,119	1,501	1,214
25,760	25,810	1,025	880	1,073	894	28,910	28,960	1,219	993	1,289	1,056	32,060	32,110	1,435	1,122	1,504	1,217
25,810	25,860	1,027	882	1,077	897	28,960	29,010	1,223	994	1,292	1,058	32,110	32,160	1,438	1,124	1,508	1,219
25,860	25,910	1,030	884	1,080	899	29,010	29,060	1,226	996	1,296	1,061	32,160	32,210	1,442	1,127	1,511	1,222
25,910	25,960	1,032	885	1,084	902	29,060	29,110	1,230	998	1,299	1,063	32,210	32,260	1,445	1,130	1,514	1,225
25,960	26,010	1,035	887	1,087	905	29,110	29,160	1,233	1,000	1,302	1,066	32,260	32,310	1,448	1,132	1,518	1,227
26,010	26,060	1,038	889	1,090	907	29,160	29,210	1,236	1,002	1,306	1,068	32,310	32,360	1,452	1,135	1,521	1,230
26,060	26,110	1,040	891	1,094	910	29,210	29,260	1,240	1,003	1,309	1,071	32,360	32,410	1,455	1,137	1,525	1,232
26,110	26,160	1,043	893	1,097	912	29,260	29,310	1,243	1,005	1,313	1,074	32,410	32,460	1,459	1,140	1,528	1,235
26,160	26,210	1,045	894	1,101	915	29,310	29,360	1,247	1,007	1,316	1,076	32,460	32,510	1,462	1,142	1,532	1,237
26,210	26,260	1,048	896	1,104	917	29,360	29,410	1,250	1,009	1,319	1,079	32,510	32,560	1,466	1,145	1,535	1,240
26,260						29,410						32,560					
26,260	26,310	1,050	898	1,107	920	29,410	29,460	1,253	1,010	1,323	1,081	32,560	32,610	1,469	1,147	1,538	1,242
26,310	26,360	1,053	900	1,111	922	29,460	29,510	1,257	1,012	1,326	1,084	32,610	32,660	1,472	1,150	1,542	1,245
26,360	26,410	1,055	902	1,114	925	29,510	29,560	1,260	1,014	1,330	1,086	32,660	32,710	1,476	1,153	1,545	1,248
26,410	26,460	1,058	903	1,118	928	29,560	29,610	1,264	1,016	1,333	1,089	32,710	32,760	1,479	1,155	1,549	1,250
26,460	26,510	1,061	905	1,121	930	29,610	29,660	1,267	1,018	1,337	1,091	32,760	32,810	1,483	1,158	1,552	1,253
26,510	26,560	1,063	907	1,125	933	29,660	29,710	1,271	1,019	1,340	1,094	32,810	32,860	1,486	1,160	1,555	1,255
26,560	26,610	1,066	909	1,128	935	29,710	29,760	1,274	1,021	1,343	1,097	32,860	32,910	1,489	1,163	1,559	1,258
26,610	26,660	1,068	910	1,131	938	29,760	29,810	1,277	1,023	1,347	1,099	32,910	32,960	1,493	1,165	1,562	1,260
26,660	26,710	1,071	912	1,135	940	29,810	29,860	1,281	1,025	1,350	1,102	32,960	33,010	1,496	1,168	1,566	1,263
26,710	26,760	1,073	914	1,138	943	29,860	29,910	1,284	1,026	1,354	1,104	33,010	33,060	1,500	1,170	1,569	1,266
26,760	26,810	1,076	916	1,142	946	29,910	29,960	1,288	1,028	1,357	1,107	33,060	33,110	1,503	1,173	1,573	1,268
26,810	26,860	1,078	918	1,145	948	29,960	30,010	1,291	1,030	1,361	1,109	33,110	33,160	1,507	1,176	1,576	1,271
26,860	26,910	1,081	919	1,148	951	30,010	30,060	1,295	1,032	1,364	1,112	33,160	33,210	1,510	1,178	1,579	1,273
26,910	26,960	1,084	921	1,152	953	30,060	30,110	1,298	1,034	1,367	1,114	33,210	33,260	1,513	1,181	1,583	1,276
26,960	27,010	1,086	923	1,155	956	30,110	30,160	1,301	1,035	1,371	1,117	33,260	33,310	1,517	1,183	1,586	1,278
27,010	27,060	1,089	925	1,159	958	30,160	30,210	1,305	1,037	1,374	1,120	33,310	33,360	1,520	1,186	1,590	1,281
27,060	27,110	1,093	927	1,162	961	30,210	30,260	1,308	1,039	1,378	1,122	33,360	33,410	1,524	1,188	1,593	1,283
27,110	27,160	1,096	928	1,166	963	30,260	30,310	1,312	1,041	1,381	1,125	33,410	33,460	1,527	1,191	1,597	1,286
27,160	27,210	1,100	930	1,169	966	30,310	30,360	1,315	1,043	1,384	1,127	33,460	33,510	1,530	1,194	1,600	1,289
27,210	27,260	1,103	932	1,172	969	30,360	30,410	1,318	1,044	1,388	1,130	33,510	33,560	1,534	1,196	1,603	1,291
27,260	27,310	1,106	934	1,176	971	30,410	30,460	1,322	1,046	1,391	1,132	33,560	33,610	1,537	1,199	1,607	1,294
27,310						30,460						33,610					
27,310	27,360	1,110	935	1,179	974	30,460	30,510	1,325	1,048	1,395	1,135	33,610	33,660	1,541	1,201	1,610	1,296
27,360	27,410	1,113	937	1,183	976	30,510	30,560	1,329	1,050	1,398	1,138	33,660	33,710	1,544	1,204	1,614	1,299
27,410	27,460	1,117	939	1,186	979	30,560	30,610	1,332	1,051	1,402	1,140	33,710	33,760	1,548	1,206	1,617	1,301
27,460	27,510	1,120	941	1,190	981	30,610	30,660	1,336	1,053	1,405	1,143	33,760	33,810	1,551	1,209	1,620	1,304
27,510	27,560	1,124	943	1,193	984	30,660	30,710	1,339	1,055	1,408	1,145	33,810	33,860	1,554	1,211	1,624	1,306
27,560	27,610	1,127	944	1,196	986	30,710	30,760	1,342	1,057	1,412	1,148	33,860	33,910	1,558	1,214	1,627	1,309
27,610	27,660	1,130	946	1,200	989	30,760	30,810	1,346	1,059	1,415	1,150	33,910	33,960	1,561	1,217	1,631	1,312
27,660	27,710	1,134	948	1,203	992	30,810	30,860	1,349	1,060	1,419	1,153	33,960	34,010	1,565	1,219	1,634	1,314
27,710	27,760	1,137	950	1,207	994	30,860	30,910	1,353	1,062	1,422	1,155	34,010	34,060	1,568	1,222	1,638	1,317
27,760	27,810	1,141	952	1,210	997	30,910	30,960	1,356	1,064	1,426	1,158	34,060	34,110	1,572	1,224	1,641	1,319
27,810	27,860	1,144	953	1,213	999	30,960	31,010	1,359	1,066	1,429	1,161	34,110	34,160	1,575	1,227	1,644	1,322
27,860	27,910	1,147	955	1,217	1,002	31,010	31,060	1,363	1,068	1,432	1,163	34,160	34,210	1,578	1,229	1,648	1,324
27,910	27,960	1,151	957	1,220	1,004	31,060	31,110	1,366	1,071	1,436	1,166	34,210	34,260	1,582	1,232	1,651	1,327
27,960	28,010	1,154	959	1,224	1,007	31,110	31,160	1,370	1,073	1,439	1,168	34,260	34,310	1,585	1,234	1,655	1,330
28,010	28,060	1,158	960	1,227	1,010	31,160	31,210	1,373	1,076	1,443	1,171	34,310	34,360	1,589	1,237	1,658	1,332
28,060	28,110	1,161	962	1,231	1,012	31,210	31,260	1,377	1,078	1,446	1,173	34,360	34,410	1,592	1,240	1,661	1,335
28,110	28,160	1,165	964	1,234	1,015	31,260	31,310	1,380	1,081	1,449	1,176	34,410	34,460	1,595	1,242	1,665	1,337
28,160	28,210	1,168	966	1,237	1,017	31,310	31,360	1,383	1,083	1,453	1,178	34,460	34,510	1,599	1,245	1,668	1,340
28,210	28,260	1,171	968	1,241	1,020	31,360	31,410	1,387	1,086	1,456	1,181	34,510	34,560	1,602	1,247	1,672	1,342
28,260	28,310	1,175	969	1,244	1,022	31,410	31,460	1,390	1,089	1,460	1,184						

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
34,660						37,810						40,960					
34,660	34,710	1,613	1,255	1,682	1,350	37,810	37,860	1,828	1,416	1,897	1,560	40,960	41,010	2,043	1,578	2,113	1,775
34,710	34,760	1,616	1,258	1,685	1,353	37,860	37,910	1,831	1,419	1,901	1,563	41,010	41,060	2,047	1,580	2,116	1,779
34,760	34,810	1,619	1,260	1,689	1,355	37,910	37,960	1,835	1,421	1,904	1,567	41,060	41,110	2,050	1,583	2,120	1,782
34,810	34,860	1,623	1,263	1,692	1,358	37,960	38,010	1,838	1,424	1,908	1,570	41,110	41,160	2,054	1,585	2,123	1,786
34,860	34,910	1,626	1,265	1,696	1,360	38,010	38,060	1,842	1,426	1,911	1,574	41,160	41,210	2,057	1,588	2,127	1,789
34,910	34,960	1,630	1,268	1,699	1,363	38,060	38,110	1,845	1,429	1,915	1,577	41,210	41,260	2,061	1,590	2,130	1,793
34,960	35,010	1,633	1,270	1,703	1,365	38,110	38,160	1,849	1,432	1,918	1,581	41,260	41,310	2,064	1,593	2,133	1,796
35,010	35,060	1,637	1,273	1,706	1,369	38,160	38,210	1,852	1,434	1,921	1,584	41,310	41,360	2,067	1,595	2,137	1,799
35,060	35,110	1,640	1,275	1,709	1,372	38,210	38,260	1,855	1,437	1,925	1,587	41,360	41,410	2,071	1,598	2,140	1,803
35,110	35,160	1,643	1,278	1,713	1,375	38,260	38,310	1,859	1,439	1,928	1,591	41,410	41,460	2,074	1,601	2,144	1,806
35,160	35,210	1,647	1,281	1,716	1,379	38,310	38,360	1,862	1,442	1,932	1,594	41,460	41,510	2,078	1,603	2,147	1,810
35,210	35,260	1,650	1,283	1,720	1,382	38,360	38,410	1,866	1,444	1,935	1,598	41,510	41,560	2,081	1,606	2,151	1,813
35,260	35,310	1,654	1,286	1,723	1,386	38,410	38,460	1,869	1,447	1,939	1,601	41,560	41,610	2,085	1,608	2,154	1,817
35,310	35,360	1,657	1,288	1,726	1,389	38,460	38,510	1,872	1,450	1,942	1,604	41,610	41,660	2,088	1,611	2,157	1,820
35,360	35,410	1,660	1,291	1,730	1,392	38,510	38,560	1,876	1,452	1,945	1,608	41,660	41,710	2,091	1,613	2,161	1,823
35,410	35,460	1,664	1,293	1,733	1,396	38,560	38,610	1,879	1,455	1,949	1,611	41,710	41,760	2,095	1,616	2,164	1,827
35,460	35,510	1,667	1,296	1,737	1,399	38,610	38,660	1,883	1,457	1,952	1,615	41,760	41,810	2,098	1,618	2,168	1,830
35,510	35,560	1,671	1,298	1,740	1,403	38,660	38,710	1,886	1,460	1,956	1,618	41,810	41,860	2,102	1,621	2,171	1,834
35,560	35,610	1,674	1,301	1,744	1,406	38,710	38,760	1,890	1,462	1,959	1,622	41,860	41,910	2,105	1,624	2,174	1,837
35,610	35,660	1,678	1,304	1,747	1,410	38,760	38,810	1,893	1,465	1,962	1,625	41,910	41,960	2,108	1,626	2,178	1,840
35,660	35,710	1,681	1,306	1,750	1,413	38,810	38,860	1,896	1,467	1,966	1,628	41,960	42,010	2,112	1,629	2,181	1,844
35,710						38,860						42,010					
35,710	35,760	1,684	1,309	1,754	1,416	38,860	38,910	1,900	1,470	1,969	1,632	42,010	42,060	2,115	1,631	2,185	1,847
35,760	35,810	1,688	1,311	1,757	1,420	38,910	38,960	1,903	1,473	1,973	1,635	42,060	42,110	2,119	1,634	2,188	1,851
35,810	35,860	1,691	1,314	1,761	1,423	38,960	39,010	1,907	1,475	1,976	1,639	42,110	42,160	2,122	1,636	2,192	1,854
35,860	35,910	1,695	1,316	1,764	1,427	39,010	39,060	1,910	1,478	1,980	1,642	42,160	42,210	2,126	1,639	2,195	1,858
35,910	35,960	1,698	1,319	1,768	1,430	39,060	39,110	1,914	1,480	1,983	1,646	42,210	42,260	2,129	1,642	2,198	1,861
35,960	36,010	1,701	1,322	1,771	1,433	39,110	39,160	1,917	1,483	1,986	1,649	42,260	42,310	2,132	1,644	2,202	1,864
36,010	36,060	1,705	1,324	1,774	1,437	39,160	39,210	1,920	1,485	1,990	1,652	42,310	42,360	2,136	1,647	2,205	1,868
36,060	36,110	1,708	1,327	1,778	1,440	39,210	39,260	1,924	1,488	1,993	1,656	42,360	42,410	2,139	1,649	2,209	1,871
36,110	36,160	1,712	1,329	1,781	1,444	39,260	39,310	1,927	1,490	1,997	1,659	42,410	42,460	2,143	1,652	2,212	1,875
36,160	36,210	1,715	1,332	1,785	1,447	39,310	39,360	1,931	1,493	2,000	1,663	42,460	42,510	2,146	1,654	2,216	1,878
36,210	36,260	1,719	1,334	1,788	1,451	39,360	39,410	1,934	1,496	2,003	1,666	42,510	42,560	2,150	1,657	2,219	1,882
36,260	36,310	1,722	1,337	1,791	1,454	39,410	39,460	1,937	1,498	2,007	1,669	42,560	42,610	2,153	1,659	2,222	1,885
36,310	36,360	1,725	1,339	1,795	1,457	39,460	39,510	1,941	1,501	2,010	1,673	42,610	42,660	2,156	1,662	2,226	1,888
36,360	36,410	1,729	1,342	1,798	1,461	39,510	39,560	1,944	1,503	2,014	1,676	42,660	42,710	2,160	1,665	2,229	1,892
36,410	36,460	1,732	1,345	1,802	1,464	39,560	39,610	1,948	1,506	2,017	1,680	42,710	42,760	2,163	1,667	2,233	1,895
36,460	36,510	1,736	1,347	1,805	1,468	39,610	39,660	1,951	1,508	2,021	1,683	42,760	42,810	2,167	1,670	2,236	1,899
36,510	36,560	1,739	1,350	1,809	1,471	39,660	39,710	1,955	1,511	2,024	1,687	42,810	42,860	2,170	1,672	2,239	1,902
36,560	36,610	1,743	1,352	1,812	1,475	39,710	39,760	1,958	1,514	2,027	1,690	42,860	42,910	2,173	1,675	2,243	1,905
36,610	36,660	1,746	1,355	1,815	1,478	39,760	39,810	1,961	1,516	2,031	1,693	42,910	42,960	2,177	1,677	2,246	1,909
36,660	36,710	1,749	1,357	1,819	1,481	39,810	39,860	1,965	1,519	2,034	1,697	42,960	43,010	2,180	1,680	2,250	1,912
36,710	36,760	1,753	1,360	1,822	1,485	39,860	39,910	1,968	1,521	2,038	1,700	43,010	43,060	2,184	1,682	2,253	1,916
36,760						39,910						43,060					
36,760	36,810	1,756	1,362	1,826	1,488	39,910	39,960	1,972	1,524	2,041	1,704	43,060	43,110	2,187	1,685	2,257	1,919
36,810	36,860	1,760	1,365	1,829	1,492	39,960	40,010	1,975	1,526	2,045	1,707	43,110	43,160	2,191	1,688	2,260	1,923
36,860	36,910	1,763	1,368	1,832	1,495	40,010	40,060	1,979	1,529	2,048	1,711	43,160	43,210	2,194	1,690	2,263	1,926
36,910	36,960	1,766	1,370	1,836	1,498	40,060	40,110	1,982	1,531	2,051	1,714	43,210	43,260	2,197	1,693	2,267	1,929
36,960	37,010	1,770	1,373	1,839	1,502	40,110	40,160	1,985	1,534	2,055	1,717	43,260	43,310	2,201	1,695	2,270	1,933
37,010	37,060	1,773	1,375	1,843	1,505	40,160	40,210	1,989	1,537	2,058	1,721	43,310	43,360	2,204	1,698	2,274	1,936
37,060	37,110	1,777	1,378	1,846	1,509	40,210	40,260	1,992	1,539	2,062	1,724	43,360	43,410	2,208	1,700	2,277	1,940
37,110	37,160	1,780	1,380	1,850	1,512	40,260	40,310	1,996	1,542	2,065	1,728	43,410	43,460	2,211	1,703	2,281	1,943
37,160	37,210	1,784	1,383	1,853	1,516	40,310	40,360	1,999	1,544	2,068	1,731	43,460	43,510	2,214	1,706	2,284	1,946
37,210	37,260	1,787	1,386	1,856	1,519	40,360	40,410	2,002	1,547	2,072	1,734	43,510	43,560	2,218	1,708	2,287	1,950
37,260	37,310	1,790	1,388	1,860	1,522	40,410	40,460	2,006	1,549	2,075	1,738	43,560	43,610	2,221	1,711	2,291	1,953
37,310	37,360	1,794	1,391	1,863	1,526	40,460	40,510	2,009	1,552	2,079	1,741	43,610	43,660	2,225	1,713	2,294	1,957
37,360	37,410	1,797	1,393	1,867	1,529	40,510	40,560	2,013	1,554	2,082	1,745	43,660	43,710	2,228	1,716	2,298	1,960
37,410	37,460	1,801	1,396	1,870	1,533	40,560	40,610	2,016	1,557	2,086	1,748	43,710	43,760	2,232	1,718	2,301	1,964
37,460	37,510	1,804	1,398	1,874	1,536	40,610	40,660	2,020	1,560	2,089	1,752	43,760	43,810	2,235	1,721	2,304	1,967
37,510	37,560	1,808	1,401	1,877	1,540	40,660	40,710	2,023	1,562	2,092	1,755	43,810	43,860	2,238	1,723	2,308	1,970
37,560	37,610	1,811	1,403	1,880	1,543	40,710	40,760	2,026	1,565	2,096	1,758	43,860	43,910	2,242	1,726	2,311	1,974
37,610	37,660	1,814	1,406	1,884	1,546	40,760	40,810	2,030	1,567	2,099	1,762	43,910	43,960	2,245	1,729	2,315	1,977
37,660	37,710	1,818	1,409	1,887	1												

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
44,110						47,260						50,410					
44,110	44,160	2,259	1,739	2,328	1,991	47,260	47,310	2,474	1,900	2,544	2,206	50,410	50,460	2,690	2,069	2,759	2,422
44,160	44,210	2,262	1,741	2,332	1,994	47,310	47,360	2,478	1,903	2,547	2,210	50,460	50,510	2,693	2,072	2,763	2,425
44,210	44,260	2,266	1,744	2,335	1,998	47,360	47,410	2,481	1,905	2,551	2,213	50,510	50,560	2,697	2,076	2,766	2,429
44,260	44,310	2,269	1,746	2,339	2,001	47,410	47,460	2,485	1,908	2,554	2,217	50,560	50,610	2,700	2,079	2,770	2,432
44,310	44,360	2,273	1,749	2,342	2,005	47,460	47,510	2,488	1,910	2,558	2,220	50,610	50,660	2,704	2,083	2,773	2,436
44,360	44,410	2,276	1,752	2,345	2,008	47,510	47,560	2,492	1,913	2,561	2,224	50,660	50,710	2,707	2,086	2,776	2,439
44,410	44,460	2,279	1,754	2,349	2,011	47,560	47,610	2,495	1,915	2,564	2,227	50,710	50,760	2,710	2,089	2,780	2,442
44,460	44,510	2,283	1,757	2,352	2,015	47,610	47,660	2,498	1,918	2,568	2,230	50,760	50,810	2,714	2,093	2,783	2,446
44,510	44,560	2,286	1,759	2,356	2,018	47,660	47,710	2,502	1,921	2,571	2,234	50,810	50,860	2,717	2,096	2,787	2,449
44,560	44,610	2,290	1,762	2,359	2,022	47,710	47,760	2,505	1,923	2,575	2,237	50,860	50,910	2,721	2,100	2,790	2,453
44,610	44,660	2,293	1,764	2,363	2,025	47,760	47,810	2,509	1,926	2,578	2,241	50,910	50,960	2,724	2,103	2,794	2,456
44,660	44,710	2,297	1,767	2,366	2,029	47,810	47,860	2,512	1,928	2,581	2,244	50,960	51,010	2,727	2,106	2,797	2,459
44,710	44,760	2,300	1,770	2,369	2,032	47,860	47,910	2,515	1,931	2,585	2,247	51,010	51,060	2,731	2,110	2,800	2,463
44,760	44,810	2,303	1,772	2,373	2,035	47,910	47,960	2,519	1,933	2,588	2,251	51,060	51,110	2,734	2,113	2,804	2,466
44,810	44,860	2,307	1,775	2,376	2,039	47,960	48,010	2,522	1,936	2,592	2,254	51,110	51,160	2,738	2,117	2,807	2,470
44,860	44,910	2,310	1,777	2,380	2,042	48,010	48,060	2,526	1,938	2,595	2,258	51,160	51,210	2,741	2,120	2,811	2,473
44,910	44,960	2,314	1,780	2,383	2,046	48,060	48,110	2,529	1,941	2,599	2,261	51,210	51,260	2,745	2,124	2,814	2,477
44,960	45,010	2,317	1,782	2,387	2,049	48,110	48,160	2,533	1,944	2,602	2,265	51,260	51,310	2,748	2,127	2,817	2,480
45,010	45,060	2,321	1,785	2,390	2,053	48,160	48,210	2,536	1,946	2,605	2,268	51,310	51,360	2,751	2,130	2,821	2,483
45,060	45,110	2,324	1,787	2,393	2,056	48,210	48,260	2,539	1,949	2,609	2,271	51,360	51,410	2,755	2,134	2,824	2,487
45,110	45,160	2,327	1,790	2,397	2,059	48,260	48,310	2,543	1,951	2,612	2,275	51,410	51,460	2,758	2,137	2,828	2,490
45,160						48,310						51,460					
45,160	45,210	2,331	1,793	2,400	2,063	48,310	48,360	2,546	1,954	2,616	2,278	51,460	51,510	2,762	2,141	2,831	2,494
45,210	45,260	2,334	1,795	2,404	2,066	48,360	48,410	2,550	1,956	2,619	2,282	51,510	51,560	2,765	2,144	2,835	2,497
45,260	45,310	2,338	1,798	2,407	2,070	48,410	48,460	2,553	1,959	2,623	2,285	51,560	51,610	2,769	2,148	2,838	2,501
45,310	45,360	2,341	1,800	2,410	2,073	48,460	48,510	2,556	1,962	2,626	2,288	51,610	51,660	2,772	2,151	2,841	2,504
45,360	45,410	2,344	1,803	2,414	2,076	48,510	48,560	2,560	1,964	2,629	2,292	51,660	51,710	2,775	2,154	2,845	2,507
45,410	45,460	2,348	1,805	2,417	2,080	48,560	48,610	2,563	1,967	2,633	2,295	51,710	51,760	2,779	2,158	2,848	2,511
45,460	45,510	2,351	1,808	2,421	2,083	48,610	48,660	2,567	1,969	2,636	2,299	51,760	51,810	2,782	2,161	2,852	2,514
45,510	45,560	2,355	1,810	2,424	2,087	48,660	48,710	2,570	1,972	2,640	2,302	51,810	51,860	2,786	2,165	2,855	2,518
45,560	45,610	2,358	1,813	2,428	2,090	48,710	48,760	2,574	1,974	2,643	2,306	51,860	51,910	2,789	2,168	2,858	2,521
45,610	45,660	2,362	1,816	2,431	2,094	48,760	48,810	2,577	1,977	2,646	2,309	51,910	51,960	2,792	2,171	2,862	2,524
45,660	45,710	2,365	1,818	2,434	2,097	48,810	48,860	2,580	1,979	2,650	2,312	51,960	52,010	2,796	2,175	2,865	2,528
45,710	45,760	2,368	1,821	2,438	2,100	48,860	48,910	2,584	1,982	2,653	2,316	52,010	52,060	2,799	2,178	2,869	2,531
45,760	45,810	2,372	1,823	2,441	2,104	48,910	48,960	2,587	1,985	2,657	2,319	52,060	52,110	2,803	2,182	2,872	2,535
45,810	45,860	2,375	1,826	2,445	2,107	48,960	49,010	2,591	1,987	2,660	2,323	52,110	52,160	2,806	2,185	2,876	2,538
45,860	45,910	2,379	1,828	2,448	2,111	49,010	49,060	2,594	1,990	2,664	2,326	52,160	52,210	2,810	2,189	2,879	2,542
45,910	45,960	2,382	1,831	2,452	2,114	49,060	49,110	2,598	1,992	2,667	2,330	52,210	52,260	2,813	2,192	2,882	2,545
45,960	46,010	2,385	1,834	2,455	2,117	49,110	49,160	2,601	1,995	2,670	2,333	52,260	52,310	2,816	2,195	2,886	2,548
46,010	46,060	2,389	1,836	2,458	2,121	49,160	49,210	2,604	1,997	2,674	2,336	52,310	52,360	2,820	2,199	2,889	2,552
46,060	46,110	2,392	1,839	2,462	2,124	49,210	49,260	2,608	2,000	2,677	2,340	52,360	52,410	2,823	2,202	2,893	2,555
46,110	46,160	2,396	1,841	2,465	2,128	49,260	49,310	2,611	2,002	2,681	2,343	52,410	52,460	2,827	2,206	2,896	2,559
46,160	46,210	2,399	1,844	2,469	2,131	49,310	49,360	2,615	2,005	2,684	2,347	52,460	52,510	2,830	2,209	2,900	2,562
46,210						49,360						52,510					
46,210	46,260	2,403	1,846	2,472	2,135	49,360	49,410	2,618	2,008	2,687	2,350	52,510	52,560	2,834	2,212	2,903	2,566
46,260	46,310	2,406	1,849	2,475	2,138	49,410	49,460	2,621	2,010	2,691	2,353	52,560	52,610	2,837	2,216	2,906	2,569
46,310	46,360	2,409	1,851	2,479	2,141	49,460	49,510	2,625	2,013	2,694	2,357	52,610	52,660	2,840	2,219	2,910	2,572
46,360	46,410	2,413	1,854	2,482	2,145	49,510	49,560	2,628	2,015	2,698	2,360	52,660	52,710	2,844	2,223	2,913	2,576
46,410	46,460	2,416	1,857	2,486	2,148	49,560	49,610	2,632	2,018	2,701	2,364	52,710	52,760	2,847	2,226	2,917	2,579
46,460	46,510	2,420	1,859	2,489	2,152	49,610	49,660	2,635	2,020	2,705	2,367	52,760	52,810	2,851	2,230	2,920	2,583
46,510	46,560	2,423	1,862	2,493	2,155	49,660	49,710	2,639	2,023	2,708	2,371	52,810	52,860	2,854	2,233	2,923	2,586
46,560	46,610	2,427	1,864	2,496	2,159	49,710	49,760	2,642	2,026	2,711	2,374	52,860	52,910	2,857	2,236	2,927	2,589
46,610	46,660	2,430	1,867	2,499	2,162	49,760	49,810	2,645	2,028	2,715	2,377	52,910	52,960	2,861	2,240	2,930	2,593
46,660	46,710	2,433	1,869	2,503	2,165	49,810	49,860	2,649	2,031	2,718	2,381	52,960	53,010	2,864	2,243	2,934	2,596
46,710	46,760	2,437	1,872	2,506	2,169	49,860	49,910	2,652	2,033	2,722	2,384	53,010	53,060	2,868	2,247	2,937	2,600
46,760	46,810	2,440	1,874	2,510	2,172	49,910	49,960	2,656	2,036	2,725	2,388	53,060	53,110	2,871	2,250	2,941	2,603
46,810	46,860	2,444	1,877	2,513	2,176	49,960	50,010	2,659	2,038	2,729	2,391	53,110	53,160	2,875	2,254	2,944	2,607
46,860	46,910	2,447	1,880	2,516	2,179	50,010	50,060	2,663	2,041	2,732	2,395	53,160	53,210	2,878	2,257	2,947	2,610
46,910	46,960	2,450	1,882	2,520	2,182	50,060	50,110	2,666	2,045	2,735	2,398	53,210	53,260	2,881	2,260	2,951	2,613
46,960	47,010	2,454	1,885	2,523	2,186	50,110	50,160	2,669	2,048	2,739	2,401	53,260	53,310	2,885	2,264	2,954	2,617
47,010	47,060	2,457	1,887	2,527	2,189	50,160	50,210	2,673	2,052	2,742	2,405	53,310	53,360	2,888	2,267	2,958	2,620
47,060	47,110	2,461	1,890	2,530	2,193	50,210	50,260	2,676	2,055	2,746	2,408	53,360	53,410	2,892	2,271	2,961	2,624
47,110	47,160	2,464	1,892	2,534	2,196	50,260	50,310	2,680	2,059	2,749	2,412	53,410	53,460	2,895	2,274	2,965	2,627
47,160	47,210	2,468	1,895	2,537	2,200	50,310	50,360	2,683	2,062	2,752	2						

2006 Nebraska Tax Table—continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
53,560						56,710						59,860					
53,560	53,610	2,905	2,284	2,975	2,637	56,710	56,760	3,121	2,500	3,190	2,853	59,860	59,910	3,336	2,715	3,406	3,068
53,610	53,660	2,909	2,288	2,978	2,641	56,760	56,810	3,124	2,503	3,194	2,856	59,910	59,960	3,340	2,719	3,409	3,072
53,660	53,710	2,912	2,291	2,982	2,644	56,810	56,860	3,128	2,507	3,197	2,860	59,960	60,010	3,343	2,722	3,413	3,075
53,710	53,760	2,916	2,295	2,985	2,648	56,860	56,910	3,131	2,510	3,200	2,863	60,010	60,060	3,347	2,725	3,416	3,079
53,760	53,810	2,919	2,298	2,988	2,651	56,910	56,960	3,134	2,513	3,204	2,866	60,060	60,110	3,350	2,729	3,419	3,082
53,810	53,860	2,922	2,301	2,992	2,654	56,960	57,010	3,138	2,517	3,207	2,870	60,110	60,160	3,353	2,732	3,423	3,085
53,860	53,910	2,926	2,305	2,995	2,658	57,010	57,060	3,141	2,520	3,211	2,873	60,160	60,210	3,357	2,736	3,426	3,089
53,910	53,960	2,929	2,308	2,999	2,661	57,060	57,110	3,145	2,524	3,214	2,877	60,210	60,260	3,360	2,739	3,430	3,092
53,960	54,010	2,933	2,312	3,002	2,665	57,110	57,160	3,148	2,527	3,218	2,880	60,260	60,310	3,364	2,743	3,433	3,096
54,010	54,060	2,936	2,315	3,006	2,668	57,160	57,210	3,152	2,531	3,221	2,884	60,310	60,360	3,367	2,746	3,436	3,099
54,060	54,110	2,940	2,319	3,009	2,672	57,210	57,260	3,155	2,534	3,224	2,887	60,360	60,410	3,370	2,749	3,440	3,102
54,110	54,160	2,943	2,322	3,012	2,675	57,260	57,310	3,158	2,537	3,228	2,890	60,410	60,460	3,374	2,753	3,443	3,106
54,160	54,210	2,946	2,325	3,016	2,678	57,310	57,360	3,162	2,541	3,231	2,894	60,460	60,510	3,377	2,756	3,447	3,109
54,210	54,260	2,950	2,329	3,019	2,682	57,360	57,410	3,165	2,544	3,235	2,897	60,510	60,560	3,381	2,760	3,450	3,113
54,260	54,310	2,953	2,332	3,023	2,685	57,410	57,460	3,169	2,548	3,238	2,901	60,560	60,610	3,384	2,763	3,454	3,116
54,310	54,360	2,957	2,336	3,026	2,689	57,460	57,510	3,172	2,551	3,242	2,904	60,610	60,660	3,388	2,767	3,457	3,120
54,360	54,410	2,960	2,339	3,029	2,692	57,510	57,560	3,176	2,554	3,245	2,908	60,660	60,710	3,391	2,770	3,460	3,123
54,410	54,460	2,963	2,342	3,033	2,695	57,560	57,610	3,179	2,558	3,248	2,911	60,710	60,760	3,394	2,773	3,464	3,126
54,460	54,510	2,967	2,346	3,036	2,699	57,610	57,660	3,182	2,561	3,252	2,914	60,760	60,810	3,398	2,777	3,467	3,130
54,510	54,560	2,970	2,349	3,040	2,702	57,660	57,710	3,186	2,565	3,255	2,918	60,810	60,860	3,401	2,780	3,471	3,133
54,560	54,610	2,974	2,353	3,043	2,706	57,710	57,760	3,189	2,568	3,259	2,921	60,860	60,910	3,405	2,784	3,474	3,137
54,610						57,760						60,910					
54,610	54,660	2,977	2,356	3,047	2,709	57,760	57,810	3,193	2,572	3,262	2,925	60,910	60,960	3,408	2,787	3,478	3,140
54,660	54,710	2,981	2,360	3,050	2,713	57,810	57,860	3,196	2,575	3,265	2,928	60,960	61,010	3,411	2,790	3,481	3,143
54,710	54,760	2,984	2,363	3,053	2,716	57,860	57,910	3,199	2,578	3,269	2,931	61,010	61,060	3,415	2,794	3,484	3,147
54,760	54,810	2,987	2,366	3,057	2,719	57,910	57,960	3,203	2,582	3,272	2,935	61,060	61,110	3,418	2,797	3,488	3,150
54,810	54,860	2,991	2,370	3,060	2,723	57,960	58,010	3,206	2,585	3,276	2,938	61,110	61,160	3,422	2,801	3,491	3,154
54,860	54,910	2,994	2,373	3,064	2,726	58,010	58,060	3,210	2,589	3,279	2,942	61,160	61,210	3,425	2,804	3,495	3,157
54,910	54,960	2,998	2,377	3,067	2,730	58,060	58,110	3,213	2,592	3,283	2,945	61,210	61,260	3,429	2,808	3,498	3,161
54,960	55,010	3,001	2,380	3,071	2,733	58,110	58,160	3,217	2,596	3,286	2,949	61,260	61,310	3,432	2,811	3,501	3,164
55,010	55,060	3,005	2,383	3,074	2,737	58,160	58,210	3,220	2,599	3,289	2,952	61,310	61,360	3,435	2,814	3,505	3,167
55,060	55,110	3,008	2,387	3,077	2,740	58,210	58,260	3,223	2,602	3,293	2,955	61,360	61,410	3,439	2,818	3,508	3,171
55,110	55,160	3,011	2,390	3,081	2,743	58,260	58,310	3,227	2,606	3,296	2,959	61,410	61,460	3,442	2,821	3,512	3,174
55,160	55,210	3,015	2,394	3,084	2,747	58,310	58,360	3,230	2,609	3,300	2,962	61,460	61,510	3,446	2,825	3,515	3,178
55,210	55,260	3,018	2,397	3,088	2,750	58,360	58,410	3,234	2,613	3,303	2,966	61,510	61,560	3,449	2,828	3,519	3,181
55,260	55,310	3,022	2,401	3,091	2,754	58,410	58,460	3,237	2,616	3,307	2,969	61,560	61,610	3,453	2,832	3,522	3,185
55,310	55,360	3,025	2,404	3,094	2,757	58,460	58,510	3,240	2,619	3,310	2,972	61,610	61,660	3,456	2,835	3,525	3,188
55,360	55,410	3,028	2,407	3,098	2,760	58,510	58,560	3,244	2,623	3,313	2,976	61,660	61,710	3,459	2,838	3,529	3,191
55,410	55,460	3,032	2,411	3,101	2,764	58,560	58,610	3,247	2,626	3,317	2,979	61,710	61,760	3,463	2,842	3,532	3,195
55,460	55,510	3,035	2,414	3,105	2,767	58,610	58,660	3,251	2,630	3,320	2,983	61,760	61,810	3,466	2,845	3,536	3,198
55,510	55,560	3,039	2,418	3,108	2,771	58,660	58,710	3,254	2,633	3,324	2,986	61,810	61,860	3,470	2,849	3,539	3,202
55,560	55,610	3,042	2,421	3,112	2,774	58,710	58,760	3,258	2,637	3,327	2,990	61,860	61,910	3,473	2,852	3,542	3,205
55,610	55,660	3,046	2,425	3,115	2,778	58,760	58,810	3,261	2,640	3,330	2,993	61,910	61,960	3,476	2,855	3,546	3,208
55,660						58,810						61,960					
55,660	55,710	3,049	2,428	3,118	2,781	58,810	58,860	3,264	2,643	3,334	2,996	61,960	62,010	3,480	2,859	3,549	3,212
55,710	55,760	3,052	2,431	3,122	2,784	58,860	58,910	3,268	2,647	3,337	3,000	62,010	62,060	3,483	2,862	3,553	3,215
55,760	55,810	3,056	2,435	3,125	2,788	58,910	58,960	3,271	2,650	3,341	3,003	62,060	62,110	3,487	2,866	3,556	3,219
55,810	55,860	3,059	2,438	3,129	2,791	58,960	59,010	3,275	2,654	3,344	3,007	62,110	62,160	3,490	2,869	3,560	3,222
55,860	55,910	3,063	2,442	3,132	2,795	59,010	59,060	3,278	2,657	3,348	3,010	62,160	62,210	3,494	2,873	3,563	3,226
55,910	55,960	3,066	2,445	3,136	2,798	59,060	59,110	3,282	2,661	3,351	3,014	62,210	62,260	3,497	2,876	3,566	3,229
55,960	56,010	3,069	2,448	3,139	2,801	59,110	59,160	3,285	2,664	3,354	3,017	62,260	62,310	3,500	2,879	3,570	3,232
56,010	56,060	3,073	2,452	3,142	2,805	59,160	59,210	3,288	2,667	3,358	3,020	62,310	62,360	3,504	2,883	3,573	3,236
56,060	56,110	3,076	2,455	3,146	2,808	59,210	59,260	3,292	2,671	3,361	3,024	62,360	62,410	3,507	2,886	3,577	3,239
56,110	56,160	3,080	2,459	3,149	2,812	59,260	59,310	3,295	2,674	3,365	3,027	62,410	62,460	3,511	2,890	3,580	3,243
56,160	56,210	3,083	2,462	3,153	2,815	59,310	59,360	3,299	2,678	3,368	3,031	62,460	62,510	3,514	2,893	3,584	3,246
56,210	56,260	3,087	2,466	3,156	2,819	59,360	59,410	3,302	2,681	3,371	3,034	62,510	62,560	3,518	2,896	3,587	3,250
56,260	56,310	3,090	2,469	3,159	2,822	59,410	59,460	3,305	2,684	3,375	3,037	62,560	62,610	3,521	2,900	3,590	3,253
56,310	56,360	3,093	2,472	3,163	2,825	59,460	59,510	3,309	2,688	3,378	3,041	62,610	62,660	3,524	2,903	3,594	3,256
56,360	56,410	3,097	2,476	3,166	2,829	59,510	59,560	3,312	2,691	3,382	3,044	62,660	62,710	3,528	2,907	3,597	3,260
56,410	56,460	3,100	2,479	3,170	2,832	59,560	59,610	3,316	2,695	3,385	3,048	62,710	62,760	3,531	2,910	3,601	3,263
56,460	56,510	3,104	2,483	3,173	2,836	59,610	59,660	3,319	2,698	3,389	3,051	62,760	62,810	3,535	2,914	3,604	3,267
56,510	56,560	3,107	2,486	3,177	2,839	59,660	59,710	3,323	2,702	3,392	3,055	62,810	62,860	3,538	2,917	3,607	3,270
56,56																	

2006 Nebraska Tax Table — continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
63,010						65,360						67,710					
63,010	63,060	3,552	2,931	3,621	3,284	65,360	65,410	3,712	3,091	3,782	3,444	67,710	67,760	3,873	3,252	3,943	3,605
63,060	63,110	3,555	2,934	3,625	3,287	65,410	65,460	3,716	3,095	3,785	3,448	67,760	67,810	3,877	3,256	3,946	3,609
63,110	63,160	3,559	2,938	3,628	3,291	65,460	65,510	3,719	3,098	3,789	3,451	67,810	67,860	3,880	3,259	3,949	3,612
63,160	63,210	3,562	2,941	3,631	3,294	65,510	65,560	3,723	3,102	3,792	3,455	67,860	67,910	3,883	3,262	3,953	3,615
63,210	63,260	3,565	2,944	3,635	3,297	65,560	65,610	3,726	3,105	3,796	3,458	67,910	67,960	3,887	3,266	3,956	3,619
63,260	63,310	3,569	2,948	3,638	3,301	65,610	65,660	3,730	3,109	3,799	3,462	67,960	68,010	3,890	3,269	3,960	3,622
63,310	63,360	3,572	2,951	3,642	3,304	65,660	65,710	3,733	3,112	3,802	3,465	68,010	68,060	3,894	3,273	3,963	3,626
63,360	63,410	3,576	2,955	3,645	3,308	65,710	65,760	3,736	3,115	3,806	3,468	68,060	68,110	3,897	3,276	3,967	3,629
63,410	63,460	3,579	2,958	3,649	3,311	65,760	65,810	3,740	3,119	3,809	3,472	68,110	68,160	3,901	3,280	3,970	3,633
63,460	63,510	3,582	2,961	3,652	3,314	65,810	65,860	3,743	3,122	3,813	3,475	68,160	68,210	3,904	3,283	3,973	3,636
63,510	63,560	3,586	2,965	3,655	3,318	65,860	65,910	3,747	3,126	3,816	3,479	68,210	68,260	3,907	3,286	3,977	3,639
63,560	63,610	3,589	2,968	3,659	3,321	65,910	65,960	3,750	3,129	3,820	3,482	68,260	68,310	3,911	3,290	3,980	3,643
63,610	63,660	3,593	2,972	3,662	3,325	65,960	66,010	3,753	3,132	3,823	3,485	68,310	68,360	3,914	3,293	3,984	3,646
63,660	63,710	3,596	2,975	3,666	3,328	66,010	66,060	3,757	3,136	3,826	3,489	68,360	68,410	3,918	3,297	3,987	3,650
63,710	63,760	3,600	2,979	3,669	3,332	66,060	66,110	3,760	3,139	3,830	3,492	68,410	68,460	3,921	3,300	3,991	3,653
63,760	63,810	3,603	2,982	3,672	3,335	66,110	66,160	3,764	3,143	3,833	3,496	68,460	68,510	3,924	3,303	3,994	3,656
63,810	63,860	3,606	2,985	3,676	3,338	66,160	66,210	3,767	3,146	3,837	3,499	68,510	68,560	3,928	3,307	3,997	3,660
63,860	63,910	3,610	2,989	3,679	3,342	66,210	66,260	3,771	3,150	3,840	3,503	68,560	68,610	3,931	3,310	4,001	3,663
63,910	63,960	3,613	2,992	3,683	3,345	66,260	66,310	3,774	3,153	3,843	3,506	68,610	68,660	3,935	3,314	4,004	3,667
63,960	64,010	3,617	2,996	3,686	3,349	66,310	66,360	3,777	3,156	3,847	3,509	68,660	68,710	3,938	3,317	4,008	3,670
64,010	64,060	3,620	2,999	3,690	3,352	66,360	66,410	3,781	3,160	3,850	3,513	68,710	68,760	3,942	3,321	4,011	3,674
64,060						66,410						68,760					
64,060	64,110	3,624	3,003	3,693	3,356	66,410	66,460	3,784	3,163	3,854	3,516	68,760	68,810	3,945	3,324	4,014	3,677
64,110	64,160	3,627	3,006	3,696	3,359	66,460	66,510	3,788	3,167	3,857	3,520	68,810	68,860	3,948	3,327	4,018	3,680
64,160	64,210	3,630	3,009	3,700	3,362	66,510	66,560	3,791	3,170	3,861	3,523	68,860	68,910	3,952	3,331	4,021	3,684
64,210	64,260	3,634	3,013	3,703	3,366	66,560	66,610	3,795	3,174	3,864	3,527	68,910	68,960	3,955	3,334	4,025	3,687
64,260	64,310	3,637	3,016	3,707	3,369	66,610	66,660	3,798	3,177	3,867	3,530	68,960	69,010	3,959	3,338	4,028	3,691
64,310	64,360	3,641	3,020	3,710	3,373	66,660	66,710	3,801	3,180	3,871	3,533	69,010	69,060	3,962	3,341	4,032	3,694
64,360	64,410	3,644	3,023	3,713	3,376	66,710	66,760	3,805	3,184	3,874	3,537	69,060	69,110	3,966	3,345	4,035	3,698
64,410	64,460	3,647	3,026	3,717	3,379	66,760	66,810	3,808	3,187	3,878	3,540	69,110	69,160	3,969	3,348	4,038	3,701
64,460	64,510	3,651	3,030	3,720	3,383	66,810	66,860	3,812	3,191	3,881	3,544	69,160	69,210	3,972	3,351	4,042	3,704
64,510	64,560	3,654	3,033	3,724	3,386	66,860	66,910	3,815	3,194	3,884	3,547	69,210	69,260	3,976	3,355	4,045	3,708
64,560	64,610	3,658	3,037	3,727	3,390	66,910	66,960	3,818	3,197	3,888	3,550	69,260	69,310	3,979	3,358	4,049	3,711
64,610	64,660	3,661	3,040	3,731	3,393	66,960	67,010	3,822	3,201	3,891	3,554	69,310	69,360	3,983	3,362	4,052	3,715
64,660	64,710	3,665	3,044	3,734	3,397	67,010	67,060	3,825	3,204	3,895	3,557	69,360	69,410	3,986	3,365	4,055	3,718
64,710	64,760	3,668	3,047	3,737	3,400	67,060	67,110	3,829	3,208	3,898	3,561	69,410	69,460	3,989	3,368	4,059	3,721
64,760	64,810	3,671	3,050	3,741	3,403	67,110	67,160	3,832	3,211	3,902	3,564	69,460	69,510	3,993	3,372	4,062	3,725
64,810	64,860	3,675	3,054	3,744	3,407	67,160	67,210	3,836	3,215	3,905	3,568	69,510	69,560	3,996	3,375	4,066	3,728
64,860	64,910	3,678	3,057	3,748	3,410	67,210	67,260	3,839	3,218	3,908	3,571	69,560	69,610	4,000	3,379	4,069	3,732
64,910	64,960	3,682	3,061	3,751	3,414	67,260	67,310	3,842	3,221	3,912	3,574	69,610	69,660	4,003	3,382	4,073	3,735
64,960	65,010	3,685	3,064	3,755	3,417	67,310	67,360	3,846	3,225	3,915	3,578	69,660	69,710	4,007	3,386	4,076	3,739
65,010	65,060	3,689	3,067	3,758	3,421	67,360	67,410	3,849	3,228	3,919	3,581	69,710	69,760	4,010	3,389	4,079	3,742
65,060	65,110	3,692	3,071	3,761	3,424	67,410	67,460	3,853	3,232	3,922	3,585	69,760	69,810	4,013	3,392	4,083	3,745
65,110	65,160	3,695	3,074	3,765	3,427	67,460	67,510	3,856	3,235	3,926	3,588	69,810	69,860	4,017	3,396	4,086	3,749
65,160	65,210	3,699	3,078	3,768	3,431	67,510	67,560	3,860	3,238	3,929	3,592	69,860	69,910	4,020	3,399	4,090	3,752
65,210	65,260	3,702	3,081	3,772	3,434	67,560	67,610	3,863	3,242	3,932	3,595	69,910	69,960	4,024	3,403	4,093	3,756
65,260	65,310	3,706	3,085	3,775	3,438	67,610	67,660	3,866	3,245	3,936	3,598	69,960	70,010	4,027	3,406	4,097	3,759
65,310	65,360	3,709	3,088	3,778	3,441	67,660	67,710	3,870	3,249	3,939	3,602	70,010	70,035	4,031	3,409	4,100	3,763

*This column must also be used by a qualifying widow(er)

70,035 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2006 Nebraska Tax Table

Single	Married filing jointly	Married filing separately	Head of household
Add \$4,031 plus	Add \$3,409 plus	Add \$4,100 plus	Add \$3,763 plus
6.84% of the amount over \$70,035			
\$ _____	\$ _____	\$ _____	\$ _____

THIS IS YOUR NEBRASKA INCOME TAX

(Enter on line 15, Form 1040N or line 7, Form 1040NS; or if you are a nonresident or partial-year resident, enter on line 68, Schedule III)

CAUTION: If your federal adjusted gross income is more than \$150,500 (\$75,250 if married filing separately), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet on page 29 to determine the tax amount to enter on line 15, Form 1040N.

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income, line 5, Form 1040N, is more than \$150,500
(\$75,250 if married filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$50,000, see special instructions below.

SINGLE TAXPAYER

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 150,500	\$ 174,500		0.428% (.00428) of adjusted gross income above \$150,500
\$ 174,500	325,500	\$ 102.72 +	0.327% (.00327) of the excess over \$174,500
\$ 325,500	420,500	\$ 596.49 +	0.172% (.00172) of the excess over \$325,500
\$ 420,500	—	\$ 759.89	

MARRIED TAXPAYERS FILING JOINT RETURNS AND QUALIFYING WIDOW(ER)S

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 150,500	\$ 190,500		0.428% (.00428) of adjusted gross income above \$150,500
\$ 190,500	460,500	\$ 171.20 +	0.327% (.00327) of the excess over \$190,500
\$ 460,500	650,500	\$ 1,054.10 +	0.172% (.00172) of the excess over \$460,500
\$ 650,500	—	\$ 1,380.90	

MARRIED INDIVIDUALS FILING SEPARATE RETURNS

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 75,250	\$ 95,250		0.428% (.00428) of adjusted gross income above \$75,250
\$ 95,250	230,250	\$ 85.60 +	0.327% (.00327) of the excess over \$95,250
\$ 230,250	325,250	\$ 527.05 +	0.172% (.00172) of the excess over 230,250
\$ 325,250	—	\$ 690.45	

HEADS OF HOUSEHOLD

<i>If adjusted gross income on line 5, Form 1040N is:</i>		<i>The tax to add is:</i>	
<i>over –</i>	<i>but not over</i>		
\$ 150,500	\$ 188,500		0.428% (.00428) of adjusted gross income above \$150,500
\$ 188,500	400,500	\$ 162.64 +	0.327% (.00327) of the excess over \$188,500
\$ 400,500	500,500	\$ 855.88 +	0.172% (.00172) of the excess over \$400,500
\$ 500,500	—	\$ 1,027.88	

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$50,000, then perform the following calculation. Subtract \$150,500 (\$75,250 if married filing separately) from your line 5, Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	1	
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	