

# 2008 Nebraska Individual Income Tax Booklet

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## GO PAPERLESS

File and pay  
your Nebraska taxes electronically.

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The easy way to file both federal and state tax returns together.

See page 2 for details.

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The easy way to file your Nebraska tax return for free.

See page 2 for details.

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Now you can pay Nebraska individual income taxes and 2009 estimated tax using the Nebraska e-pay system.

See pages 16 and 17 for details.

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# Tips for Successful E-filing

Electronic filing was the choice for nearly 2 out of 3 Nebraska individual taxpayers last year. Some chose to use a professional tax preparer, while others filed their own return using 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.

## Your E-file Options

- ◆ **NebFile:** Nebraska residents can e-file their return FREE using the Department's NebFile system. To use NebFile, you must first complete your federal return, be a full-year resident, and cannot claim certain credits. Beginning this year, first time filers can use NebFile. See our Web site for details about eligibility. To use 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.
- ◆ **Preparer e-file:** See your local electronic tax preparation professional displaying the e-file logo.
- ◆ **Commercially offered Internet e-file:** A list of all Nebraska approved e-file software is available at [www.revenue.ne.gov/electron/homefile.htm](http://www.revenue.ne.gov/electron/homefile.htm). Each e-file software product offers different capabilities. Be sure to select software that supports the forms necessary to complete your return.  
**NOTE:** If you have problems with this software, you must report it to the software company, not to the Department.
- ◆ **Commercial home computer software:** Taxpayers may purchase commercial tax preparation software over the Internet, by direct mail, or at retail outlets. Check our Web site to be sure that the software you select supports e-file for Nebraska returns. Before filing your return, make sure to download any updates provided by the software company.

## Before You Start

- ◆ Gather all your tax records together. This includes wage statements, and interest and dividend statements (Forms W-2 and 1099).
- ◆ Before using NebFile, check our Web site to confirm your eligibility. Also, make sure your completed federal return is available for reference. Remember, NebFile is totally FREE to use!
- ◆ When requesting a refund by direct deposit or paying your taxes electronically, verify that your bank routing and account numbers are correct.

## After You E-file Your Return

- ◆ Save a copy of your return and keep it with your records.
- ◆ Regardless of how you e-file, make sure you receive verification that your Nebraska return was accepted.
- ◆ Unless otherwise instructed, do not mail anything to the Department.

# IMPORTANT INFORMATION FOR ALL NEBRASKA FILERS: Read Before Beginning

**Complete Your Federal Return.** Your federal return must be completed before starting your Nebraska return so you will have the information needed to complete your Nebraska return.

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

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

**Federal Forms W-2, W-2G, 1099-R, and 1099-MISC.** These forms should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor.** If the Form W-2, W-2G, 1099-R, or 1099-MISC is incorrect, obtain a corrected form from your 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."

**Balance Due.** Any balance due must be paid in full with your return. All taxpayers are encouraged to use the Department's e-pay system. It's fast, secure and easy. See our Web site.

**Consumer's Use Tax.** You may owe consumer's use tax if the proper sales tax has not been paid on purchases delivered into Nebraska from **out-of-state, mail order, or Internet sellers.** See page 9.

**Amended Return, Form 1040XN.** If information on a Nebraska income tax return previously filed is incorrect, an Amended Nebraska Individual Income Tax Return, Form 1040XN, must be filed. When filing Form 1040XN remember:

1. Changes made by the IRS or another state must be reported to the Nebraska Department of Revenue within 60 days;
2. Form 1040XN is year-specific. Please be sure to use the correct form for the tax year you are amending. The appropriate forms can be found on our Web site;
3. You must attach a copy of Federal Form 1040X if you are also amending with the IRS, and all forms or documentation to explain the changes shown on Form 1040XN; and
4. Copy ALL figures from the return last filed for the tax year being corrected to column A of the Form 1040XN.

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

1. Failure to file a return and pay the tax due on or before the due date;
2. Failure to pay the tax due on or before the due date;
3. Failure to file an amended Nebraska income tax return to report changes made to your federal income tax return;
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 of five percent from the original due date to the date the tax is paid. See Revenue Ruling 99-08-4 for applicable interest rates.

**[www.revenue.ne.gov/legal/rulings/list.htm](http://www.revenue.ne.gov/legal/rulings/list.htm)**

**A Nebraska Extension of Time.** An extension 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 when a federal extension is not being requested;



*Form 1040XN cannot be e-filed.*

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;
5. If you have a combat zone-related or contingency operation-related extension. See our Military Information Guide; or
6. Having an authorized IRS preparer use the Fed/State Filing program to electronically file your Nebraska return by the extended due date of October 15, 2009. E-filing using this method grants you an automatic extension.



Failure to attach the applicable extension document may result in a late filing penalty. An extension of time only extends the date to file the return, not the date to pay the tax (except for combat zone-related extensions). Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of seven months after the original due date of the return.

**Estimating Your 2009 Income Tax.** If you need to estimate 2009 taxes, you can find the estimated tax booklet on our Web site or contact the Department to receive a booklet. If you made estimated payments in 2008, a booklet will automatically be mailed to you. You are encouraged to make your estimated payments electronically using the Nebraska Department of Revenue e-pay system.

**Estimated Payments and Penalty for Underpayment of Estimated Tax.** You may owe a penalty if your estimated payments did not total at least 90% of the tax shown on your 2008 Nebraska return, or 100% of the tax shown on your 2007 return (110% if adjusted gross income [AGI] on that return was more than \$150,000, or if filing married separately, more than \$75,000).

An individual who did not pay enough estimated tax by any of the applicable due dates, April 15, June 15, September 15, and January 15, or who did not have enough state income tax withheld, may be assessed a penalty. This is true even if you are due a refund when you file your tax return. The underpayment penalty is calculated separately for each installment date (4 equal and timely payments). Therefore, you may owe a penalty for an earlier payment that was due, even if you paid enough estimated tax later to make up the underpayment.

**Individual Underpayment of Estimated Tax, Form 2210N.** If you are under withheld, have underpaid your estimated tax for any period during the year, or did not make timely payments, complete Form 2210N to calculate any possible penalty. Enter the penalty on Form 1040N line 36, include it in the line 37 total, and attach Form 2210N to your return. The form is available on our Web site or you may call our Taxpayer Assistance phone line at (800) 742-7474 (toll free in NE and IA), or (402) 471-5729.

**Exceptions to the Penalty.** You will not have to pay the penalty if:

1. You had no tax liability for 2007, you were a U.S. citizen or resident for the entire year, and your 2007 Nebraska tax return was for a full 12 months (or would have been had you been required to file);
2. The total tax shown on your 2008 return minus the amount of tax you paid through withholding is less than \$500;
3. Gross income from farming, ranching, or fishing is at least two-thirds of your annual gross income from all sources for 2007 or 2008, you filed Form 1040N, and the Nebraska income tax is paid on or before March 2, 2009. Those engaged in farming, ranching, or fishing who meet these conditions are exempt from penalties for underpayment of estimated tax and are not required to file a Form 2210N. Mark the Farmer/Rancher Box on the Form 1040N. If the gross income test was met, but the date for filing and/or payment of tax was not, file Form 2210N to calculate the penalty and attach it to your Form 1040N; or
4. The payments made equal or exceed 90% of the Nebraska tax liability based on annualized income earned through the end of the month preceding the installment date. Check the box on line 36 of Form 1040N, complete and attach Form 2210N, and attach a separate schedule showing your computation similar to the Federal Annualized Income Installment Method Schedule.

**Other Circumstances.** Attach a statement to the Form 2210N indicating why the penalty should not be imposed. This would include underpayment due to casualty, disaster, or other circumstance where it would be inequitable to impose the penalty. A penalty may also be waived if in 2007 or 2008, you retired after age 62 or became disabled, and your underpayment was due to reasonable cause.

*See our Web site for an Information Guide titled, "Nebraska Income Tax for Military Servicemembers."*

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

Be sure to check the box for active military on Forms 1040N or 1040NS if you or your spouse are active military at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving "Combat Pay" have the same extended due date for their Nebraska return as for their federal return.

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the member's military service, is subject to Nebraska income tax. See special instructions for line 59 on page 21.

A servicemember's spouse living in Nebraska for more than six months is a resident. Nonresident military families who file married, filing jointly federal returns may elect to file a Nebraska married, filing jointly return and may deduct any nonresident military service compensation included in the servicemember's federal AGI. More information is contained in the line 59 instructions on page 21, and the Information Guide titled, "Nebraska Income Tax for Military Servicemembers." Visit our Web site or contact the Department at any of the offices listed on the back cover of this booklet for a copy of the Guide.

**Death of Taxpayer.** A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a return for 2008. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property.

"DECEASED" must be written across the top of the return and the taxpayer's name and the date of death are to be shown in the space provided.

**Claiming a Refund for a Deceased Taxpayer.** If the deceased taxpayer was entitled to a refund, or did not have to file a return but had tax withheld, a return must be filed to receive the refund.

- ◆ If you are a surviving spouse who would have filed married, filing jointly, file the tax return to claim the refund. Be sure to sign your name and write "FILING AS SURVIVING SPOUSE" in the signature block on the return.
- ◆ If you are a court-appointed personal representative, file the return and attach a copy of the certificate that shows your appointment. If someone else is also the personal representative, he or she must also sign the return.
- ◆ All other filers requesting a deceased taxpayer's refund must file the return and attach Statement of Person Claiming Refund Due a Deceased Taxpayer, Form 1310N, and proof of death.
- ◆ If filing electronically through the Fed/State e-file program, the software will bring forward the deceased individual's information from the federal return. Any documentation that is required to be provided must be mailed to the Department attached to Form 8453N. See page 6 for Form 8453N mailing instructions.

**Fiscal Year Returns.** The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2008, the 2008 Nebraska Tax Table and Nebraska 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 must file your return by the first business day after the 15th day of the fourth month.

Refer to page 16, line 29 instructions, for additional information on claiming the withholding credit by a fiscal year taxpayer with calendar year withholding.

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



**Special Instructions for E-Filers.** Almost all Nebraska returns can be e-filed. However, when claiming certain credits or claiming a refund for a deceased taxpayer who is not your spouse, additional documentation is required. The software should prompt you to print the Nebraska Individual Income Tax Transmittal for E-filed Returns, Form 8453N. Attach the required documentation to Form 8453N and mail to the address shown on the bottom of Form 8453N. See the chart below for applicable credits and the required attachments.

<b>DOCUMENTS REQUIRED FOR CERTAIN E-FILED RETURNS</b>		
<b>Line Number</b>	<b>Description</b>	<b>Required Documentation</b>
	Deceased Taxpayer	Statement of Person Claiming Refund Due a Deceased Taxpayer, Form 1310N, and proof of death
22	CDAAs Credit	Form CDN and Form 1099NTC (provided by Department of Economic Development)
23	Nonrefundable Form 3800N Credit	Form 3800N
25	Nebraska Charitable Endowment Tax Credit	Copy of the Planned Gift Agreement and statement from the charity
26	Financial Institution Tax Credit	Statement of Financial Institution Tax Credit, Form NFC
29	Nebraska Withholding	Form(s)1099-MISC and/or Form(s) 14N, if applicable
31	Refundable Form 3800N Credit	Form 3800N
33	Beginning Farmer Credit	Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture

## Who Must File?

### A Nebraska resident who:

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

### A nonresident who:

- ◆ Has income derived from or connected with Nebraska sources.

## DEFINITIONS:

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

**Resident.** A person who is domiciled in Nebraska or who maintained a permanent place of abode and resided in Nebraska for six months or more during 2008.

**Nonresident.** A person who is domiciled for the entire year in a state(s) other than Nebraska, and did not reside in Nebraska for more than six months during 2008.

**Partial-Year Resident.** A person who either begins or ends his or her domicile in Nebraska during the tax year or who resides in Nebraska for more than six months during the year.

For additional information, refer to the Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide on our Web site.

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## What Return Do I File?

**File Form 1040NS ONLY if ALL of the following apply:**

- ◆ Filed Federal Form 1040EZ;
- ◆ Full-year resident of Nebraska;
- ◆ All income is derived from or connected with Nebraska sources;
- ◆ Single or married filing jointly status;
- ◆ Under 65 and not blind;
- ◆ No dependents;
- ◆ Claiming only Nebraska withholding from your Form(s) W-2, personal exemption and/or earned income credit; and
- ◆ Not required to file a Nebraska Schedule I, II, or III.

**File Form 1040N, if ANY of the following apply:**

- ◆ Filed Federal Form 1040 or 1040A;
- ◆ Nonresident or partial-year resident of Nebraska;
- ◆ Income derived from or connected with sources in another state;
- ◆ Received interest from a tax-exempt bond or obligation issued by another state (or political subdivision of another state);
- ◆ You or your spouse were 65 or older and/or blind;
- ◆ Fiscal year filer;
- ◆ Claiming estimated payments and/or subject to Form 2210N penalty;
- ◆ Claiming additional credits (tax paid to another state, child/dependent care credit, earned income credit if you have qualifying children, Form 3800N, etc.);
- ◆ Claiming adjustments decreasing federal AGI (Tier I or Tier II railroad retirement benefits, college savings plan contribution, interest/dividends from U.S. government savings bonds or other obligations, nonresident active duty military pay, bonus depreciation subtraction, enhanced Section 179 subtraction, etc.); or
- ◆ You cannot file a Form 1040NS.

*The Privacy Act of 1974 provides 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 Statute section 77-27,119. This law says that you must include your social security number on 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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## Want a speedy refund?



*The fastest way to  
get your refund is to e-file.*



**If you file a paper return,  
your refund will be faster if you:**

- Wait until you receive **ALL** your **W-2s, 14Ns, and 1099s showing Nebraska withholding**, and attach them to your return.
- List first the name and social security number of the spouse whose number was used to make your 2008 **estimated payments**.
- Attach **ALL** required federal and state schedules: **Earned Income Credit, Child Care Credit, 3800N, Schedule II and the other state's return**, etc.
- Calculate a **Form 2210N Individual Underpayment of Estimated Penalty** if applicable.
- Sign your return.** If you file a married, filing jointly, return, both you and your spouse must sign.
- Attach any special documentation required if claiming a refund for a **deceased taxpayer**.
- Write the required **public high school district code** for resident taxpayers in the box provided.
- Write your **social security number** and that of your spouse in the boxes provided.
- Identify **ALL income decreasing adjustments** claimed on line 60, Schedule I.
- Check the appropriate box(es) on line 2b if someone, such as your parent, can claim you or your spouse as a **dependent**.
- Use the proper year's Form 1040XN if you file an **amended return**. Do not use a Form 1040N.

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## ***Did you purchase items over the Internet or by mail order?***

If you did, you may owe consumer's use tax. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state. When remitted by the purchaser, the tax is called consumer's use tax. The same items and services that are subject to Nebraska and local sales tax are subject to Nebraska and local consumer's use tax. If the item purchased is delivered to a Nebraska address, it is subject to sales or consumer's use tax, including any shipping, handling, and delivery charges.

### **Situations when use tax is due:**

If you buy taxable items over the Internet and do not pay sales tax;

If you buy taxable digital goods such as music, movies, music videos, TV shows, books, and ring tones and do not pay sales tax;

If you buy taxable items through a home shopping channel and do not pay sales tax;  
and

If you buy taxable items by mail order and do not pay sales tax.

The consumer's use tax rate is exactly the same as the state and local sales tax rate where you reside in Nebraska. State and local consumer's use tax must be reported and paid using the Nebraska and Local Individual Consumer's Use Tax Return, Form 3. This form may be found at [www.revenue.ne.gov](http://www.revenue.ne.gov). The Nebraska **state** sales and consumer's use tax rate is 5.5%. A complete list of **local** rates can also be found on our Web site.

### **EXAMPLES:**

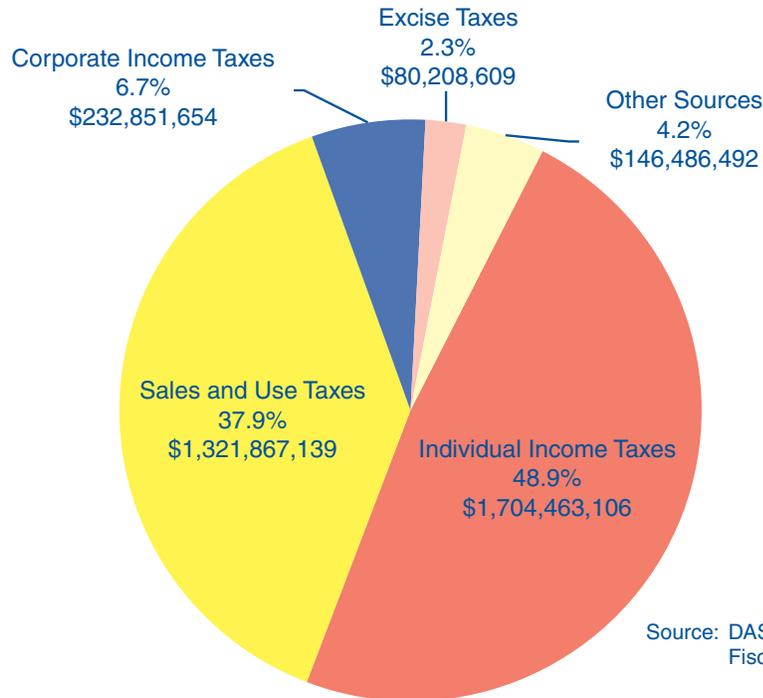
I purchase a computer from a seller in South Dakota over the Internet for \$1,470 plus \$30 shipping and handling charges. The computer is shipped to me in Omaha, Nebraska and no tax is charged or collected by the seller. My total state (5.5%) and local (1.5%) use tax owed is \$105 ( $\$1,500 \times .07 = \$105$ ).

I order gifts over the Internet to be delivered to each of my two sisters. One sister's gift is delivered to her home in Scottsbluff, Nebraska. The other sister's gift is delivered to her home in Kansas. The seller does not charge sales tax on either gift. I owe state (5.5%) and local (1.5%) consumer's use tax on the cost of the gift and any delivery charge for the gift sent to Scottsbluff. I do not owe any Nebraska use tax on the gift delivered to Kansas.

Businesses should refer to the Nebraska Consumer's Use Tax Information Guide for more details on business consumer's use tax.

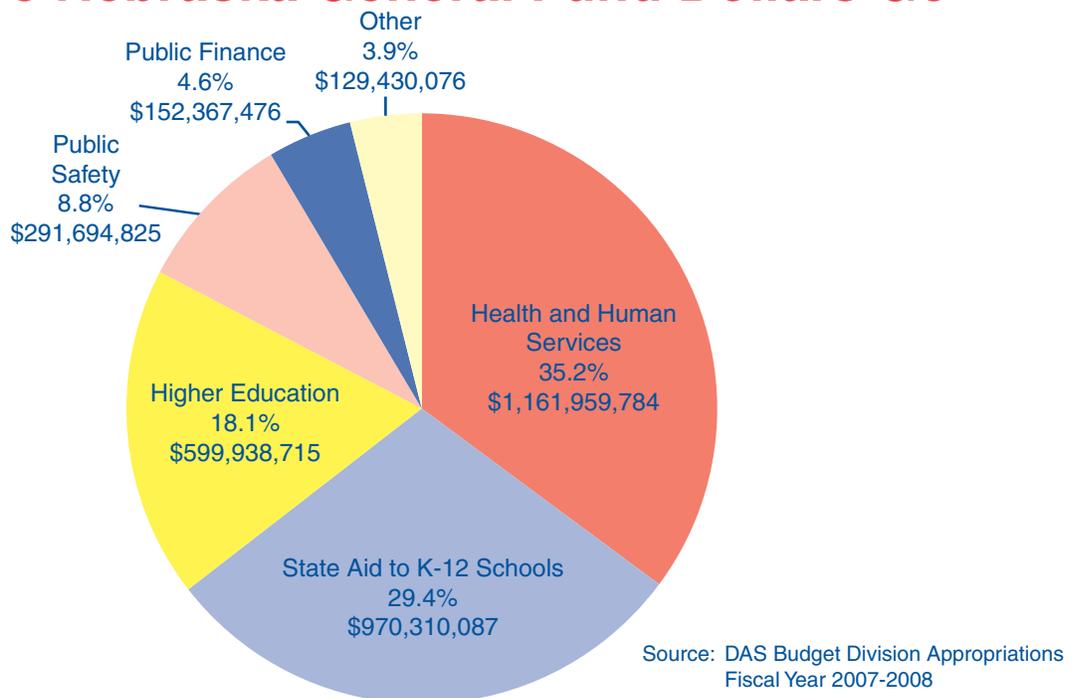
*For additional information  
see the Nebraska Consumer's Use Tax Information Guide on our Web site.*

## Where Nebraska General Fund Dollars Come From



The State General Fund is financed primarily by sales and income taxes. It also consists of excise taxes (including cigarette, alcoholic beverage, and pari-mutuel taxes), and other miscellaneous sources (including financial institutions tax, insurance premiums tax, and organization and qualification fees). Property taxes are administered at the local level and are not included in State General Fund revenue.

## Where Nebraska General Fund Dollars Go\*



The largest share of State General Fund dollars goes to Aid to Education and Health and Human Services. Also, funds are appropriated for Public Safety (including Department of Corrections, State Patrol, and Supreme Court operations), Public Finance (including Homestead Exemption, Aid to Cities, Counties, and Natural Resource Districts, and Teachers, Patrol, and Judges retirement) and other areas (including Economic Development, Game and Parks, Agriculture, Natural Resources, and transportation).

\*When State General Fund revenues exceed certified forecast, any surplus amount is transferred to the Cash Reserve Fund.

# How to Complete your Form 1040N

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

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**Name and Address.** When filing electronically, enter your correct address information when prompted. When filing a paper return, a name and address label is attached to the return envelope in the center of this booklet. 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. If you did not receive a name and address label, type or clearly print your name and current address in the space provided. Include your spouse's name if filing a joint return.

**Social Security Number(s).** Social security numbers are no longer printed on the label for your security. You must enter your social security number on the form in the boxes indicated. Include your spouse's social security number if filing a joint return.

**Public High School District Data.** The code for the high school district in which you were domiciled (permanent residence) is required for all residents and partial-year residents domiciled in Nebraska on December 31, 2008. This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2008, should not enter a high school district code. This information is required by law to assist the Nebraska Department of Education when it determines the amount of state aid to be given to Nebraska's K-12 school systems.

**Farmer/Rancher.** Farmers or ranchers deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the social security number block. A farmer or rancher who files the 2008 Form 1040N and pays the Nebraska income tax due on or before March 2, 2009, is not required to make estimated tax payments during 2008; otherwise the entire amount of estimated tax must be paid by January 15, 2009. If you file after March 2, 2009, you may be assessed a penalty for failure to properly pay estimated tax.

**Active Military.** Check the box for active military only if you or your spouse were on active military duty status at any time during 2008. This includes National Guard/Reservists called to active duty during 2008.

**Deceased.** If the taxpayer or spouse is deceased, enter the first name of the decedent and the date of death.

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

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

◆ **Claimants** filing for a deceased taxpayer's refund must provide:

Proof of death and a completed and signed Federal Form 1310 or Form 1310N.

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

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

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## LINE 1

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

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

**Military taxpayers should review the line 59 instructions.**

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## LINE 2a

Check the appropriate box(es) if, during 2008:

Box 1. You were 65 or older;

Box 2. You were blind;

Box 3. Your spouse was 65 or older; or

Box 4. Your spouse was blind.

**LINE 2b** Check the appropriate box(es) if someone, such as a parent, can claim you or your spouse as a dependent on their return.

**LINE 3** **Type of Return.** Check the appropriate box if, during 2008:  
Box 1. You were a resident;  
Box 2. You were a partial-year resident; or  
Box 3. You were a nonresident.  
See page 6 for information on determining your residency status. Nonresident and partial-year resident taxpayers must complete and attach Nebraska Schedule III, even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident and they elect to file a joint return, a resident return must be filed and Schedule III cannot be used.

**LINE 4** **Federal Exemptions.** Enter the same number of exemptions claimed on your federal return, unless a different filing status is used for Nebraska.

How to find your federal exemptions:

**Federal Form**

1040 Line 6d

1040A Line 6d

1040EZ If Line 5 = \$8,950, enter 1.

If Line 5 = \$17,900, enter 2.

If single and claimed by someone else, enter -0-.

If married and one spouse can be claimed as a dependent on someone else's return, enter 1.

If married and both spouses can be claimed as a dependent on someone else's return, enter -0-.

If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska, enter the number of federal exemptions allowable when computing the separate federal return for Nebraska purposes. Also see line 19 instructions on page 14.

**LINE 5** **Federal Adjusted Gross Income (AGI).** This is the amount reported on your federal return as AGI. Enter the amount from the following forms:

Form 1040EZ ..... Line 4

Form 1040A ..... Line 21

Form 1040 ..... Line 37

**Special Circumstances:**

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

**Nonresidents and partial-year residents** must include their total federal AGI on line 5, not just their 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 the Nebraska Net Operating Loss Worksheet (Form NOL) to compute the loss carryback. A net operating loss carryback to an earlier tax year from a 2008 loss is not allowed unless the loss has been reported on a 2008 Form 1040N.

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

**LINE 6**

**Nebraska Standard Deduction.** Enter your Nebraska standard deduction. Do not enter the amount of your federal itemized deductions. **Do not include any amount added to the federal standard deduction for real estate taxes paid or disaster loss claimed.**

**IF YOU OR YOUR SPOUSE CAN BE CLAIMED AS A DEPENDENT**

and filed Federal Form —	Enter —
<b>1040EZ</b>	Amount from line E from worksheet on the back of the Form 1040EZ.
<b>1040A</b>	The amount from line 6 of the Form 1040A Standard Deduction Worksheet.
<b>1040</b>	Total of lines 4 and 5, if applicable, from the Form 1040 Standard Deduction Worksheet.

**IF YOU OR YOUR SPOUSE CANNOT BE CLAIMED AS A DEPENDENT**

and filed Federal Form —	Enter —
<b>1040EZ</b>	Single: \$ 5,450 Married: \$10,900
<b>1040A</b>	See chart below
<b>1040</b>	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$5,450
	1	\$6,800
	2	\$8,150
Married, Filing Jointly or Qualifying Widower With Dependent Children	0	\$10,900
	1	\$11,950
	2	\$13,000
	3	\$14,050
	4	\$15,100
Married, Filing Separately	0	\$5,450
	1	\$6,500
	2	\$7,550
	3	\$8,600
	4	\$9,650
If married, filing separately, the additional amounts for over 65 and blind apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	\$8,000
	1	\$9,350
	2	\$10,700

**LINE 7**

**Federal Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 29 of Schedule A, Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10.

**LINE 8**

**State and Local Income Taxes.** If you itemized deductions on your federal return, enter your state and local income taxes included on line 5 of Schedule A, Federal Form 1040. If you elected to deduct general sales taxes instead of state and local income taxes, enter -0- on line 8.

**LINE 9**

Line 7 minus line 8.

**LINE 10**

Enter line 6 or line 9, whichever is greater.

**LINE 11**

Line 5 minus line 10.

**LINE 12** **Adjustments Increasing Federal AGI.** Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions on page 18 for additional information.

**LINE 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information. **Note:** If line 12 is -0-, and your only adjustment decreasing 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** **Tax Table Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

**LINE 15** **Nebraska Income Tax.** Resident taxpayers use the Nebraska Tax Table on pages 29 to 34. If federal AGI is more than \$159,950 (\$79,975 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Additional Tax Rate Schedule on page 35.  
Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.

**LINE 16** **Nebraska Minimum or Other Tax.** If you were required to pay:

1. Federal **alternative minimum tax; or**
2. Federal tax on **lump-sum distributions of qualified retirement plans; and/or**
3. Federal tax on **early distributions of qualified retirement plans;**

Use the worksheet below to calculate the amount to enter on line 16.  
Nonresidents and partial-year residents: Use the worksheet results to complete the calculation for line 75, Nebraska Schedule III.

**NEBRASKA MINIMUM OR OTHER TAX WORKSHEET**

1. Alternative minimum tax, from <b>Federal Form 6251</b> recalculated for Nebraska using Nebraska Revenue Ruling 22-08-1 .....	\$ _____
2. Tax on lump-sum distributions (enter federal tax amount from <b>Federal Form 4972</b> ) .....	_____
3. Tax on early distributions (enter lesser of federal tax amount from <b>Part I, Federal Form 5329 or line 59 of Federal Form 1040</b> ).....	_____
4. <b>SUBTOTAL</b> (Add lines 1 through 3).....	_____
	x .296
5. <b>TOTAL</b> (line 4 multiplied by 29.6%) .....	\$ _____

**ENTER THIS TOTAL ON LINE 16, FORM 1040N**

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

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-08-2, and 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 71, Nebraska Schedule III.

**LINE 17** Enter the total of lines 15 and 16.

**LINE 18** Enter the amount from line 17.

**LINE 19** **Nebraska Personal Exemption Credit.** Residents claim a \$113 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:  $\$113 \times 3 = \$339$ . They enter \$339 on line 19 and include it in the line 27 total.

- LINE 20** **Credit for Tax Paid to Another State.** Enter the amount from line 65 of Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to our Web site at [www.revenue.ne.gov](http://www.revenue.ne.gov).)  
A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.
- LINE 21** **Credit for the Elderly or the Disabled.** Enter 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. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.
- LINE 22** **Community Development Assistance Act (CDA) Credit.** Enter the amount of credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. Form CDN. A copy of Form 1099NTC must be attached to the Form 1040N.
- LINE 23** **Form 3800N Nonrefundable Credit.** Enter the amount from line 28 of Form 3800N. This is a nonrefundable credit allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.
- LINE 24** **Nebraska Child/Dependent Care Nonrefundable Credit.** Resident taxpayers with AGI greater than \$29,000 can claim this credit. (If AGI is \$29,000 or less, see line 32). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25 percent (.25). **Exception:** Taxpayers filing a married, filing separately return cannot claim this credit.
- LINE 25** **Nebraska Charitable Endowment Tax Credit.** This credit is 15 percent of a planned gift to a qualified Nebraska charitable endowment for Nebraska charitable purposes (other requirements also apply), up to a maximum \$5,000 credit (\$10,000 for married, filing jointly taxpayers). Most charitable donations will not qualify for this credit.  
For more details regarding this credit and to determine if you qualify, see [www.revenue.ne.gov](http://www.revenue.ne.gov).
- LINE 26** **Financial Institution Tax Credit.** Enter the amount of the tax credit available to you from the 2008 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder. You must attach a copy of the 2008 Form NFC to this return to claim the credit. This credit amount must also be added back to your income on line 46 of Nebraska Schedule I and on line 66 of Nebraska Schedule III if applicable.
- LINE 28** **Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet if the amount on line 12 (line 50, Nebraska Schedule I) is \$5,000 or more. If your federal liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

### FEDERAL TAX LIABILITY WORKSHEET

1. 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 59 . . . . . \_\_\_\_\_  
 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. \$ \_\_\_\_\_

**On line 28, enter the smaller of the amounts from line 1 or line 2 of the worksheet and check the federal tax box if line 1 is used.**

**LINE 29**

You **MUST** attach all Forms W-2, W-2G, 1099-R, and 1099-MISC

**Nebraska Income Tax Withheld.** Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms.**

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2008 W-2s to the 2008 Form 1040N for the fiscal year beginning in 2008. If you receive your 2009 W-2 before filing your 2008 Form 1040N, save it to attach to the 2009 Form 1040N.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual's return being filed.

**LINE 30**

**Estimated Tax Payments.** Report your 2008 estimated payments and any tax year 2007 carryover on this line.

If you are married, filing jointly, the name and social security number of the spouse whose number was used to make the 2008 estimated payments should be listed first in the name and social security number area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES is not required to be sent in when you use e-pay.

**LINE 31**

**Form 3800N Refundable Credit.** Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

**LINE 32**

**Nebraska Child/Dependent Care Refundable Credit. (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** If you filed a married, filing jointly federal return but a married, filing separately Nebraska return, do not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

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

**REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET**

- Enter line 9 amount (prior to the federal credit limitation) from: 2008 Schedule 2 (Federal Form 1040A), or Federal Form 2441 (Form 1040), or from Nebraska Form 2441N ..... 1. \$ \_\_\_\_\_
- Enter federal AGI (line 5, Form 1040N)..... 2. \_\_\_\_\_
- 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 24 instructions instead)
- Multiply line 1 by line 3 percentage (residents, also enter result on line 32) (partial-year residents, complete lines 5 and 6 below)..... 4. \_\_\_\_\_
- Enter line 69 ratio from Schedule III..... 5. \_\_\_\_\_
- Multiply line 4 by line 5, enter result here and on line 32 ..... 6. \_\_\_\_\_

**LINE 33**

**Beginning Farmer Credit.** Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at (402) 471-6890 or (800) 753-9396, [www.agr.state.ne.us/division/med/begfrm.htm](http://www.agr.state.ne.us/division/med/begfrm.htm).



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**LINE 34**

**Nebraska Earned Income Credit.** You must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A or page 1 of Form 1040EZ to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% (.10) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 64a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are married, filing separately, you cannot claim this credit.**

Partial-year residents enter amount calculated on Nebraska Schedule III, line 76.

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**LINE 36**

**Penalty for Underpayment of Estimated Tax.** Use Nebraska Form 2210N to determine if you owe this penalty. Also see page 4 of the instructions. If you are required to calculate a Form 2210N penalty, report it on line 36, check the box, and attach Form 2210N to your return. See our Web site for this form or call the Department (800) 742-7474 (toll free in NE and IA), or (402) 471-5729. Do not include any late filing penalty on this line.

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**LINE 38**

**Total Amount Due.** Enter the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A balance due of less than \$2.00 need not be paid.

**E-Pay.** You may pay your Nebraska income tax electronically. It's secure, easy, and fast. See our Web site at [www.revenue.ne.gov](http://www.revenue.ne.gov).

**Credit Card.** Secure credit card payments can be initiated through Official Payments Corporation (OPC) over the Internet at [www.officialpayments.com](http://www.officialpayments.com), or via telephone at (800) 2PAY-TAX. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the tax payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the tax payment.

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

**Electronic Funds Withdrawal.** 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. Your payment can be automatically withdrawn from your bank account on the date you specify.

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**LINE 40**

**2009 Estimated Tax.** Enter the amount of overpayment you want applied to your 2009 estimated tax.

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**LINE 41**

**Wildlife Conservation Fund.** You may 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 Nebraska's nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat.

If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund. For more information contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call (402) 471-0641, or visit [www.ngpc.state.ne.us](http://www.ngpc.state.ne.us).

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**LINE 42**

**Nebraska Campaign Finance Contribution.** You may contribute \$1.00 or more of your refund to this fund. The contributions are used under the Campaign Finance Limitation Act 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, call (402) 471-2522, or visit [www.nadc.state.ne.us](http://www.nadc.state.ne.us).

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**LINE 43**

**Amount to be Refunded.** Enter the amount of overpayment to be refunded after subtracting lines 40, 41, and 42 from line 39. Amounts less than \$2.00 will not be refunded.

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

If a taxpayer has any existing tax liabilities with the Nebraska Department of Revenue, an overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained.

You can check on the status of your refund by calling the Department or visiting [www.revenue.ne.gov](http://www.revenue.ne.gov). Please allow at least two months to process your paper return before contacting us.

#### LINE 44



sign  
here

To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine (9) digits. The account number is listed to the right of the routing number and can be up to seventeen (17) digits. Also complete line 44b, Type of Account.

**Sign and Date your Tax Return.** Include your daytime phone number and e-mail address in case the Department needs to contact you about your account. A joint return must be signed by both spouses.

If another person signs the return for the taxpayer, a copy of a power of attorney or court order authorizing the person to sign the return must be on file with the Department or attached to the return.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

An unsigned return will delay processing. E-file does not require a paper signature.

## Nebraska Schedule I Instructions

### PART A — Adjustments Increasing Federal AGI

#### LINE 45a

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

#### LINE 45b

**Nebraska State and Local Bonds.** Enter interest and dividend income included on line 45a from bonds issued by Nebraska state and local government subdivisions. Income from regulated investment companies attributable to Nebraska source bonds may be included on line 45b.

#### LINE 45

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

#### LINE 46

**Financial Institution Tax Credit.** Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC, from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2008 Form NFC. The same amount must be entered on both lines 26 and 46. A copy of Form NFC must be attached to your return.

#### LINE 47

**Long-Term Care Savings Plan Recapture.** If you terminate a Nebraska Long Term Care Savings Plan for any reason other than the death of the participant or make any unqualified withdrawal, the amount previously claimed as a deduction is subject to recapture. Enter any required recapture of a previous deduction for a long-term care savings plan contribution. There is a ten percent (10%) penalty for unqualified withdrawals. The Department will bill your account for the penalty. The amount of penalty will reduce your refund or increase your balance due. You may pay this penalty now by including the penalty amount with your payment.

#### LINE 48

**College Savings Plan Recapture.** If you withdraw funds or close your Nebraska College Savings Plan account for a non-qualified purpose, the amount previously claimed as a deduction is subject to recapture. A qualified rollover to a section 529 plan sponsored by a state (or entity) other than Nebraska is considered to be a cancellation which is subject to recapture. The total maximum amount of recapture is the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings plan account. Enter the portion of the cancellation amount that was deducted on previous years' Nebraska returns on this line.

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**LINE 49**

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

**Federal net operating loss deduction.** Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 59, Schedule I.

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

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**LINE 50**

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

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**PART B — Adjustments Decreasing Federal AGI**

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**LINE 51**

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

**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 amount on line 13.**

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**LINE 52a**

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

Some obligations which cannot be deducted include those from:

1. Federal or state banks, savings and loans, or building and loan associations,
2. Federal National Mortgage Association (FNMA) or Government National Mortgage Association (GNMA),
3. Certificates of deposit, and
4. Federal or state credit unions.

For a complete list of U.S. government obligations exempt from Nebraska tax, and a list of U.S. government obligations which are not exempt, see our Web site.

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**LINE 52b**

**Government Money Market or Mutual Funds.** Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government.

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

**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 AGI on line 52. Capital gains from the sale of U.S. government obligations are not deductible.

**LINE 53**

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

**LINE 54**

**Special Capital Gains/Extraordinary Dividends Deduction.** This deduction is available only to Nebraska residents. Enter the amount of the special capital gain or extraordinary dividend. Please refer to the Special Capital Gains Election and Computation, Form 4797N, for additional information. The Form 4797N and a copy of Federal Schedule D must be attached to your Form 1040N to document your deduction.

**LINE 55**

**Nebraska College Savings Plan.** Enter the amount contributed in 2008 to the account owner's Nebraska College Savings Plan account not to exceed the maximum contribution amount of \$5,000 or \$2,500 if married filing separately. The Nebraska College Savings Program (Nebraska Educational Savings Plan Trust; including, College Savings Plan of Nebraska, TD AMERITRADE 529 College Savings Plan, AIM College Savings Plan, State Farm College Savings Plan) is a section 529 Plan administered by the Nebraska State Treasurer who has contracted with Union Bank of Lincoln. Only the account owner may claim this deduction. You cannot deduct contributions made to other states' plans on line 55.

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 AGI on line 55. You must enclose a copy of the letter of receipt from the State Treasurer's office acknowledging the gift received.

**LINE 56**

**Bonus Depreciation Subtraction.** Use the worksheet below to compute the amount to report on line 56 of Nebraska Schedule I. For tax years 2000 through 2005 a portion of the bonus depreciation allowed on the federal income tax return was required to be added back to the Nebraska income tax return. This add-back can be deducted at the rate of 20 percent per year. For more information see our Web site.

<b>LINE 56 WORKSHEET</b>		
<b>PREVIOUS BONUS DEPRECIATION ADD-BACK</b>		
<b>Tax Year</b>	<b>Column A</b>	<b>Column B</b>
2000 .....	\$ _____	
2001 .....	\$ _____	
2002 .....	\$ _____	
2003 .....		\$ _____
2004 .....		\$ _____
2005 .....		\$ _____
Col. A and B Totals . . .	\$ _____	\$ _____
Multiply by 20% . . . .		x .20
Col. A and B Results . .	\$ _____	\$ _____
Amount to report on line 56. Add		
Columns A and B Results . . . . .		\$ _____

**LINE 57**

**Enhanced Section 179 Subtraction.** Use the worksheet below to compute the amount to report on line 57 of Nebraska Schedule I. Tax year 2008 is the third year you can deduct 20 percent of the total amount previously added back in tax years 2003, 2004, and/or 2005. Shareholders and partners must attach Schedule K-1 or equivalent.

<b>LINE 57 WORKSHEET</b>	
<b>Tax Year</b>	<b>Enhanced Section 179 Add-Back</b>
2003 .....	\$ _____
2004 .....	\$ _____
2005 .....	\$ _____
	Total \$ _____
	Multiply by (20%) x .20
Amount to report on line 57.....	\$ _____

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**LINE 58**

**Nebraska Long-Term Care Savings Plan Contribution.** Enter the amount contributed in 2008 to the account owner's Nebraska Long-Term Care Savings Plan account not to exceed the maximum contribution amount of \$1,000 or \$2,000 if married filing jointly. The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. Only the plan participant may claim this deduction, [www.treasurer.state.ne.us/ltcsp/index.asp](http://www.treasurer.state.ne.us/ltcsp/index.asp)

Earnings generated from this savings program are also exempt and may be deducted to the extent included in federal AGI for 2008.

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**LINE 59**

**Other Adjustments Decreasing Federal AGI.** Report any other adjustments decreasing federal AGI. 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 (LLC) Non-Nebraska Income.** Enter the amount of income from an S corporation or LLC that is not from Nebraska sources. Attach Schedule K-1 received from the S corporation or LLC together with a copy of the Nebraska apportionment factor of the S corporation or LLC where appropriate. Income from partnerships, limited liability partnerships (LLP's), and other entities cannot be deducted.

**Nonresident Military Servicemember Active Duty Pay.** Enter the amount of nonresident military service compensation included in the servicemember's federal AGI. Write "Nonresident military service compensation" together with the amount being deducted on line 59. The 2008 Form W-2 issued by the armed forces to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If NE is shown on the W-2, the adjustment will not be allowed. **Only active duty military service compensation can be deducted on line 59.**

**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 59.

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

**Nebraska Net Operating Loss Carryforward.** A Nebraska net operating loss from an earlier year which is available for carryforward to 2008 is deducted on line 59.

**Nebraska Agricultural 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 59. List the name of the bond(s).

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## Nebraska Schedule II Instructions

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

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

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

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

**NOTE:** When completing lines 62 and 64, refer to the Conversion Chart on our Web site.

<b>LINE 62</b>	Refer to the Conversion Chart and enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 59 or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
<b>LINE 63</b>	Calculate the ratio to at least five decimal places, and then round to four decimals. For example, if your division result is .12346, round to .1235 (12.35%). Then multiply this ratio by Nebraska tax, line 61, on Schedule II.
<b>LINE 64</b>	Refer to the Conversion Chart and enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld, 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 separately in Nebraska, but jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
<b>LINE 65</b>	Enter the amount from line 61, 63, or 64 whichever is <b>least</b> . Also, enter this amount on line 20 of Form 1040N.

## Nebraska Schedule III Instructions

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

<b>LINE 66</b>	<p><b>Income Derived from Nebraska Sources.</b> Add all Nebraska income sources and enter the total on line 66. Be sure the list includes all sources and amounts of income and deductions, characterized as they were on the federal return. If more space is needed, please attach to Schedule III a listing of all income sources. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, the sale of intangibles, and wages earned outside Nebraska.</p> <p>Detailed information on the types of income that must be listed and included on line 66 is shown below:</p> <p><b>Wages, Salaries, Tips, and Commissions.</b> List the amounts included on your federal income tax return derived from or connected with Nebraska sources. If the Forms W-2s, Forms 1099s, or other books and records do not clearly show specific Nebraska income for each item, you may apportion the income to Nebraska. The apportionment may be based either on the number of days worked in Nebraska to total days worked, or on the volume of business transacted. When income is apportioned, a detailed explanation must be attached to the return.</p> <p><b>Dividends, Interest, and Other Passive Income.</b> List amounts of gains or losses from the sale of stock or securities for a nonresident only if they were earned in a business carried on in Nebraska. Do not include amounts of income from U.S. obligations you listed on line 52.</p> <p><b>Business Income.</b> List the amount of net income or loss from a business, trade, or profession carried on in Nebraska. Multi-state businesses with taxable income in more than one state must apportion income using the same method as a corporation (corporations use a sales-only factor in Nebraska).</p> <ul style="list-style-type: none"><li>◆ Calculate the apportionment factor to a least five decimal places and round to four decimal places.</li><li>◆ Multiply the total business income by the calculated apportionment factor to determine the amount of income you must include on line 66.</li></ul>
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(Refer to the Nebraska Corporation Income Tax instructions for additional information.)

**Farming and Ranching Income.** List the amount of net income or loss from farming and ranching operations carried on within Nebraska.

**Partnership, S Corporation, LLC, Estate or Trust.** List the individual's share of the entity's income and deductions derived from Nebraska.

**Gain or Loss.** List 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.** List the net amount of rent and royalty income derived from or connected with Nebraska sources.

**Lottery Prizes.** List all prizes awarded in a lottery game conducted pursuant to the Nebraska Lottery Act.

**Net Operating Loss Carryforward.** List the loss only if it resulted from Nebraska sources. Also, attach Nebraska Form NOL to your return to claim the loss.

**Financial Institution Tax Credit Claimed.** List this amount if the credit is claimed and reported on line 46.

**LINE 67**

**Adjustments as applied to Nebraska Income.** Refer to the charts below.

**If you filed Federal Form 1040A you may claim the following adjustments on line 67:**

<b>Line 16</b>	Educator expenses	Only as it relates to educational wages reported on line 66.
<b>Line 17</b>	IRA deduction	As a ratio of Nebraska self-employed income and wages to total self-employed income and wages.
<b>Line 18</b>	Student loan interest deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
<b>Line 19</b>	Tuition and fees deduction	Based on a ratio of line 66 income to total income of the taxpayer.

**If you filed Federal Form 1040 you may claim the following adjustments on line 67:**

<b>Line 23</b>	Educator expenses	Only as it relates to educational wages reported on line 66.
<b>Line 24</b>	Certain business expenses of reservists, performing artists and fee-basis government officials	Only if directly related to Nebraska income reported on line 66.
<b>Line 25</b>	Health savings account deduction	Based on a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
<b>Line 26</b>	Moving expenses	Only by partial-year residents who moved <b>into</b> Nebraska.
<b>Line 27</b>	One-half of self-employment tax	Only as it relates to Nebraska source income.
<b>Line 28</b>	Self-employed SEP, SIMPLE and qualified plans	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.
<b>Line 29</b>	Self-employed health insurance deduction	Calculated on a ratio of the payments based on Nebraska wages or self-employment income to the total wages or income for which the payments were made.

<b>Line 30</b>	Penalty on early withdrawal of savings	Only if directly related to Nebraska income reported on line 66.
<b>Line 31a</b>	Alimony paid	Based on a ratio of line 66 income to total income of the taxpayer.
<b>Line 32</b>	IRA deduction	As a ratio of Nebraska self-employed income and wages to total self-employed income and wages.
<b>Line 33</b>	Student loan interest deduction	As a ratio of Nebraska AGI to federal AGI after Nebraska adjustments.
<b>Line 34</b>	Tuition and fees deduction	Based on a ratio of line 66 income to total income of the taxpayer.
<b>Line 35</b>	Domestic production activities deduction	Only if directly related to Nebraska income reported on line 66.
<b>Line 36</b>	Other adjustments allowed federally <b>(These do not apply to most taxpayers.)</b>	Contact the Department.

If you claimed a bonus depreciation subtraction on line 56, or an enhanced Section 179 subtraction on line 57, Nebraska Schedule I, include these amounts on line 67, Nebraska Schedule III.

**LINE 69** **Ratio, Nebraska’s Share of the Total Income.** Use the equation to calculate a factor that represents Nebraska’s share of income to total income. Calculate the factor to at least five decimal places and then round to four decimals. For example, if the line 69 result is .12346, round to .1235 (12.35%) before computing line 74. Even if lines 5 and 66 are negative numbers, the ratio computed in line 69 cannot exceed 100 percent.

**LINE 70** **Tax Table Income.** Enter the amount from line 14, Form 1040N.

**LINE 71** **Tax.** Using the Nebraska Tax Table and the income shown on line 70, enter the tax amount on line 71. Also enter any tax from the Additional Tax Rate Schedule if your federal AGI is more than \$159,950 (\$79,975 if married filing, separately).

**Partial-year** residents enter your 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 applicable instructions for lines 16, 21, 24, 25, and 32. Partial-year residents with federal AGI of \$29,000 or less do not claim child care credit here. Instead, complete the line 32 worksheet on page 16 and enter the result on line 32.

Calculate the Nebraska earned income credit on lines 76 and 77.

**Nonresidents** are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, a credit for child/dependent care expenses, or a Nebraska Charitable Endowment Tax credit. Nonresidents may enter credit for prior year minimum tax. See line 16 instructions on page 14 of this booklet. If the result is less than zero, enter zero on line 71.

**LINE 72** **Personal Exemption Credit.** Enter your credit for personal exemption(s) (\$113 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.

**LINES 76 AND 77** **Earned Income Credit.** Partial-year residents may claim this credit by entering the number of qualifying children and the federal earned income credit information on line 76. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 69. Enter result on line 77 and on line 34. To receive this credit, you **must attach** a copy of pages 1 and 2 of your federal return. Nonresidents may not claim the Nebraska earned income credit.

• Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

<b>PLACE LABEL HERE</b>	First Name(s) and Initial(s)	Last Name	
	Current Home Address (Number and Street or Rural Route and Box Number)		
	City, Town, or Post Office	State	Zip Code

Please print numbers carefully as shown:

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

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

Your Social Security Number

Spouse's Social Security Number

High School District Code: (must be entered using high school codes beginning on page 25)

FOLD HERE

(2)  Active Military      (1)  Deceased Taxpayer(s)

Name: \_\_\_\_\_ Date of Death: \_\_\_\_\_

Name: \_\_\_\_\_ Date of Death: \_\_\_\_\_

**1** Filing Status: (1) Single      (2) Married filing jointly

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

ATTACH STATE COPY OF W-2 HERE

<b>3</b> Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ	<b>3</b>		00
<b>4</b> If you did not check a box on line 2, enter 5,450 if single and 10,900 if you are married. If you checked a box on line 2 enter amount from line E of the federal worksheet on the back of the 1040EZ	<b>4</b>		00
<b>5</b> Number of personal exemptions. If you did not check a box on line 2 above, singles enter "1" and married filers enter "2". If you checked a box(es) on line 2: <b>singles</b> enter "0"; <b>married filers</b> 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.	<b>5</b>		
<b>6</b> Tax table income (line 3 minus line 4)	<b>6</b>		00
<b>7</b> Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 29-34 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	<b>7</b>		00
<b>8</b> Nebraska personal exemption credit (line 5 multiplied by 113.00; if line 5 is -0-, enter -0-)	<b>8</b>		00
<b>9</b> TAX (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-)	<b>9</b>		00
<b>10</b> Nebraska income tax withheld ( <b>attach</b> state copy of Form[s] W-2)	<b>10</b>		00
<b>11</b> Nebraska earned income credit. Federal credit 98 \$ _____ .00 x .10 (10%). <b>Attach</b> federal return, Form 1040EZ – see instructions	<b>11</b>		00
<b>12</b> Add lines 10 and 11	<b>12</b>		00
<b>13</b> If line 9 is greater than line 12, subtract line 12 from line 9. This is the <b>AMOUNT YOU OWE</b> . Pay in full with return. If over \$500, you must complete Form 2210N. See instructions.	<b>13</b>		00
<b>14</b> If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you <b>OVERPAID</b>	<b>14</b>		00
<b>15</b> Wildlife Conservation Fund donation of \$1.00 or more	<b>15</b>		00
<b>16</b> Nebraska Campaign Finance contribution of \$1.00 or more	<b>16</b>		00
<b>17</b> Amount of line 14 to be <b>REFUNDED</b> (line 14 minus total of lines 15 and 16). <b>If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund.</b>	<b>17</b>		00

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

ATTACH CHECK OR MONEY ORDER HERE

**18a** Routing Number

(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)

**18b** Type of Account:  Checking       Savings

 **Direct Deposit**

**18c** Account Number

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

printed with soy ink on recycled paper

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

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

Signature of Preparer if Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ Daytime Phone \_\_\_\_\_

E-mail Address \_\_\_\_\_

## INSTRUCTIONS

**WHO CAN FILE THE 2008 FORM 1040NS?** You can file Form 1040NS only if you filed the 2008 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 2008 (your home was not located in Nebraska or you moved into or out of Nebraska in 2008).
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 Financial Institution Tax 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 2008 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

**NAME/ADDRESS/SOCIAL SECURITY NUMBER.** If a paper return is filed, 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 CODE IS REQUIRED OF ALL NEBRASKA RESIDENTS.** Enter the high school identification code from the listing of districts on pages 25 to 28 of the Nebraska Individual Income Tax Booklet.

**ACTIVE MILITARY.** Check the box for active military if you or your spouse were on active duty anytime during 2008. See pages 5 and 21 of the Nebraska Individual Income Tax Booklet for additional information.

**DECEASED TAXPAYER(S).** Check the box for deceased taxpayer(s) if the return is being filed for a deceased taxpayer(s) and enter the name of the deceased and the date of death. See page 5 of the Nebraska Individual Income Tax Booklet for additional information.

**DUE DATE.** Form 1040NS must be postmarked by April 15, 2009. 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.** Please round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

**LINE 4, STANDARD DEDUCTION.** If you did not check a box on line 2, then enter 5,450 if you are single, and 10,900 if you are married. If you checked one or both of the boxes on line 2, and filed Form 1040EZ, enter the amount from line E of the federal worksheet on the back of the Form 1040EZ.

**LINE 7, NEBRASKA INCOME TAX.** 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 29-34 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 "113.00" on line 8. If "2" is entered on line 5, enter "226.00" on line 8.

**LINE 10, INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax withheld on the Form(s) 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 10% (.10) of the federal credit. Enter 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.** Use our e-pay system at [www.revenue.ne.gov](http://www.revenue.ne.gov), or attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Payment may also be made by credit card. See page 17 of instructions for Form 1040N. A tax due amount of less than \$2.00 need not be paid. **If line 13 is \$500 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, WILDLIFE CONSERVATION FUND.** You may make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Wildlife Conservation Fund, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, call (402) 471-0641, or visit [www.ngpc.state.ne.us](http://www.ngpc.state.ne.us).

**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, call (402) 471-2522, or visit [www.nadc.state.ne.us](http://www.nadc.state.ne.us).

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

•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
PLACE LABEL HERE	
Current Home Address (Number and Street or Rural Route and Box Number)	
City, Town, or Post Office	State
Zip Code	

**IMPORTANT: SSN(S) MUST BE ENTERED BELOW.**

Your Social Security Number

Spouse's Social Security Number

**High School District Code**

(must be entered using high school codes beginning on page 25)

(1)  Farmer/Rancher

(2)  Active Military

(1)  Deceased Taxpayer(s)  
(first name & date of death): \_\_\_\_\_

**1 Federal Filing Status**

- (1) Single (2) Married, filing jointly (3) Married, filing separately—Spouse's S. S. No.: \_\_\_\_\_ and Full Name (4) Head of Household (5) Widow(er) with dependent children

**2a Check if YOU were:**

- (1)  65 or older (2)  Blind  
(3)  65 or older (4)  Blind

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

**3 Type of Return**

- (1) Resident (2) Partial-year resident from \_\_\_\_\_, 2008 to \_\_\_\_\_, 2008 (**attach** Schedule III)  
(3) Nonresident (**attach** Schedule III)

<b>4 Federal exemptions</b> (number of exemptions claimed on your 2008 federal return) . . . . .	<b>4</b>		00
<b>5 Federal adjusted gross income (AGI)</b> (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) . . . . .	<b>5</b>		00
<b>6 Nebraska standard deduction</b> (if you checked any box(es) on line 2a or 2b above, see instructions; otherwise, enter \$10,900 if married-jointly or qualified widow[er]; \$5,450 if single; \$8,000 if head of household; or \$5,450 if married-separately) . . . . .	<b>6</b>	00	
<b>7 Total itemized deductions</b> (Federal Schedule A, line 29 – see instructions) . . . . .	<b>7</b>	00	
<b>8 State and local income taxes</b> (Federal Form 1040, line 5, Sch. A – see instructions.) . . . . .	<b>8</b>	00	
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) . . . . .	<b>9</b>	00	
<b>10 Enter the amount from line 6 or line 9, whichever is greater</b> . . . . .	<b>10</b>		00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) . . . . .	<b>11</b>		00
<b>12 Adjustments increasing federal AGI</b> (line 50, from <b>attached</b> Nebraska Schedule I) . . . . .	<b>12</b>	00	
<b>13 Adjustments decreasing federal AGI</b> (line 60, from <b>attached</b> Nebraska Schedule I) . . . . .	<b>13</b>	00	
If the amount on line 13 is <b>ONLY</b> for a state income tax refund deduction, check this box: <input type="checkbox"/> (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)			
<b>14 Tax table income</b> (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- . . . . .	<b>14</b>		00
<b>15 Nebraska income tax</b> (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . . .	<b>15</b>	00	
<b>16 Nebraska minimum or other tax</b> (Forms 6251, 4972, or 5329—see instructions) . . . . .	<b>16</b>	00	
<b>17 Total Nebraska tax</b> before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38 . . . . .	<b>17</b>		00

**COMPLETE REVERSE SIDE**

18	Amount from line 17 (Total Nebraska tax)	18		00
19	Nebraska <b>personal exemption credit for residents only</b> (\$113 per exemption)	19		00
20	Credit for tax paid to another state ( <b>attach Nebraska Schedule II and the other state's return</b> ). Check this box if reporting AMT credit <input type="checkbox"/>	20		00
21	Credit for the elderly or disabled ( <b>attach copy of Federal Schedule R/or Schedule 3</b> —see instructions)	21		00
22	CDAA credit (see instructions)	22		00
23	Form 3800N nonrefundable credit ( <b>attach Form 3800N</b> )	23		00
24	Nebraska child/dependent care credit, if line 5 is more than \$29,000 (see page 15 of instructions)	24		00
25	Nebraska Charitable Endowment Tax credit ( <b>attach statement</b> — see instructions on page 15)	25		00
26	Credit for financial institution tax (see instructions on page 15) ( <b>attach Form NFC</b> )	26		00
27	Total nonrefundable credits (add lines 19 through 26)	27		00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). <b>If result is more than your federal tax liability</b> (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> , and <b>attach</b> federal return copy	28		00
29	Nebraska income tax withheld ( <b>attach 2008 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N</b> )	29		00
30	2008 estimated tax payments (include 2007 overpayment credited to 2008 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit ( <b>attach Form 3800N</b> )	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (see page 16 of instructions and <b>attach</b> copy of Federal Form 1040A, Schedule 2; Federal Form 2441, or Nebraska Form 2441N)	32		00
33	Beginning Farmer credit ( <b>attach Statement of Nebraska Tax Credit, Form 1099 BFC</b> )	33		00
34	Nebraska earned income credit. Number of qualifying children . . . 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%). ( <b>attach</b> federal return, pages 1 and 2 — see instructions)	34		00
35	Add lines 29 through 34	35		00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N, including a penalty of zero or greater, <b>attach</b> Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37	<b>Total tax and penalty for underpayment of estimated tax</b> . Add lines 28 and 36	37		00
38	<b>TOTAL AMOUNT DUE</b> . If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. <b>For credit card payment check here <input type="checkbox"/> and see page 17 of instructions.</b>	38		00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	39		00
40	Amount of line 39 you want <b>APPLIED TO YOUR 2009 ESTIMATED TAX</b>	40		00
41	Wildlife Conservation Fund <b>DONATION</b> of \$1.00 or more 	41		00
42	Nebraska Campaign Finance <b>CONTRIBUTION</b> of \$1.00 or more	42		00
43	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). <b>If you file electronically and use Direct Deposit, you could receive your refund in 7-10 days, but if you file a paper return allow three months for your refund</b>	43		00

**Expecting a Refund?**

• Have it sent directly to your bank account! (see instructions on page 18)

44a Routing Number  44b Type of Account  Checking  Savings  
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number   
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



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**

Keep a copy of this return for your records.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature of Preparer if Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse's Signature (if filing jointly, **both** must sign) \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Address \_\_\_\_\_ Daytime Phone \_\_\_\_\_

E-Mail 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**



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 18-34

FORM 1040N
Schedules
I, II, and III

2008

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

Table with 3 columns: Description, Line Number, Amount. Rows include: 45 a Total interest income from all state and local obligations, 46 Financial Institution Tax Credit, 47 Long-Term Care Savings Plan Recapture, 48 Nebraska College Savings Plan Recapture, 49 Other adjustments increasing Federal AGI, 50 Total adjustments increasing Federal AGI.

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 19-21 of the Nebraska booklet

Table with 3 columns: Description, Line Number, Amount. Rows include: 51 State income tax refund deduction, 52 a Interest and dividend income from U.S. government obligations, 53 Taxable Tier I or II benefits paid by the Railroad Retirement Board, 54 Special capital gains/extraordinary dividends deduction, 55 Nebraska College Savings Plan contribution, 56 Bonus depreciation subtraction, 57 Enhanced Section 179 subtraction, 58 Nebraska Long-Term Care Savings Plan Contribution, 59 Other adjustments decreasing Federal AGI, 60 Total adjustments decreasing Federal AGI.

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

- Complete a separate Schedule II for each state. See instructions on page 21.
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:

Table with 3 columns: Description, Line Number, Amount. Rows include: 61 Nebraska income tax, 62 Adjusted gross income derived from another state, 63 Calculated tax credit, 64 Tax due and paid to another state, 65 Maximum tax credit.

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# 2008 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, 2008.

Review those districts listed under your county of residence. Enter the high school district code for 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 place of residence is located. Do **not** include any school district code not on this listing.

Take the following steps:

1. On this 2008 Public High School District Codes listing, find your **county of residence**.
2. Find the high school district (K-12) where you live.
3. Review the school listing and find the seven-digit code for your high school district.
4. Enter the **seven-digit code for your high school district**, on Form 1040N 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 your high school district, take the following steps:

- a. Homeowners: review your latest property tax statement.
- b. If you do not own a home or still do not know, call your county assessor or election office.
- c. Still unsure? Call (800) 742-7474 (toll free in Nebraska and Iowa) or (402) 471-5729 for assistance in determining your high school district code.

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

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

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

. . . and enter the following:

(1) 1040N Example:

High School District Code							(must be entered using high school codes beginning on page 25)
0	4	6	2	0	2	1	

(2) 1040NS Example:

High School District Code: (must be entered using high school codes beginning on page 25)	▶	0	4	6	2	0	2	1
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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—
<b>ADAMS</b>			<b>BOONE (CONT.)</b>			<b>BURT (CONT.)</b>			<b>CEDAR (CONT.)</b>		
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	<b>CHASE</b>		
Hastings 18		0101018	Spalding 55		0639055	Tekamah-Herman 1		1111001	Chase County		
Kenesaw 3		0101003	St. Edward 17		0606017	<b>BUTLER</b>			Schools 10		1515010
Lawrence/Nelson 5		0165005	<b>BOX BUTTE</b>			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	<b>CHERRY</b>		
Silver Lake 123		0101123	Hemingford 10		0707010	Lakeview Community 5		1271005	Cody-Kilgore 30		1616030
<b>ANTELOPE</b>			<b>BOYD</b>			Raymond Central 161		1255161	Gordon- Rushville 10		1681010
Boone Central 1		0206001	Keya Paha County 100		0852100	Rising City 32		1212032	Hyannis 11		1638011
Clearwater 6		0202006	Lynch 36		0808036	Schuyler			Mullen 1		1646001
Creighton 13		0254013	West Boyd 50		0808050	Community 123		1219123	Theford 1		1686001
Elgin 18		0202018	<b>BROWN</b>			Seward 9		1280009	Valentine Community 6		1616006
Elkhorn Valley 80		0259080	Ainsworth 10		0909010	Shelby 32		1272032	<b>CHEYENNE</b>		
Ewing 29		0245029	Keya Paha County 100		0952100	<b>CASS</b>			Creek Valley 25		1725025
Neligh-Oakdale 9		0202009	Rock County 100		0975100	Ashland-Greenwood 1		1378001	Leyton 3		1717003
Orchard 49		0202049	Sandhills 71		0905071	Conestoga 56		1313056	Potter-Dix 9		1717009
Plainview 5		0270005	Valentine Community 6		0916006	Elmwood-Murdock 97		1313097	Sidney 1		1717001
<b>ARTHUR</b>			<b>BUFFALO</b>			Louisville 32		1313032	<b>CLAY</b>		
Arthur County 500		0303500	Amherst 119		1010119	Nebraska City 111		1366111	Adams Central 90		1801090
<b>BANNER</b>			Ansley 44		1021044	Plattsmouth 1		1313001	Blue Hill 74		1891074
Banner County 1		0404001	Centura 100		1047100	Syracuse-Dunbar-			Clay Center 70		1818070
Bayard 21		0462021	Elm Creek 9		1010009	Avoca 27		1366027	Davenport 47		1885047
Potter-Dix 9		0417009	Gibbon 2		1010002	Waverly 145		1355145	Doniphan-		
<b>BLAINE</b>			Kearney 7		1010007	Weeping Water 22		1313022	Trumbull 126		1840126
Anselmo-Merna 15		0521015	Pleasanton 105		1010105	<b>CEDAR</b>			Harvard 11		1818011
Loup County 25		0558025	Ravenna 69		1010069	Bloomfield			Lawrence/Nelson 5		1865005
Sandhills 71		0505071	Shelton 19		1010019	Community 586		1454586	Sandy Creek 501		1818501
Sargent 84		0521084	Sumner-Eddyville-			Coleridge 541		1414541	Shickley 54		1830054
<b>BOONE</b>			Miller 101		1024101	Crofton 96		1454096	Sutton 2		1818002
Boone Central 1		0606001	<b>BURT</b>			Hartington 8		1414008	<b>COLFAX</b>		
Cedar Rapids 6		0606006	Bancroft-Rosalie 20		1120020	Laurel-Concord 54		1414054	Clarkson 58		1919058
Elgin 18		0602018	Logan View 594		1127594	Newcastle 24		1426024	Dodge 46		1927046
Elkhorn Valley 80		0659080				Randolph 45		1414045	Howells 59		1919059
						Wausa 576		1454576			

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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 —
<b>COLFAX (CONT.)</b>			<b>DODGE (CONT.)</b>			<b>GARDEN</b>			<b>HOLT</b>		
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
<b>CUMING</b>			Oakland-Craig 14		2711014	<b>GARFIELD</b>			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	<b>DOUGLAS</b>			Ord 5		3688005	Orchard 49		4502049
Logan View 594		2027594	Omaha 1		2828001	Wheeler Central 45		3692045	Stuart 44		4545044
Lyons-Decatur Northeast 20		2011020	Arlington 24		2889024	<b>GOSPER</b>			Verdigre 583		4554583
Oakland-Craig 14		2011014	Bennington 59		2828059	Arapahoe 18		3733018	West Boyd 50		4508050
Pender 1		2087001	Douglas County West Community 15		2828015	Bertrand 54		3769054	West Holt 239		4545239
Scribner-Snyder 62		2027062	Elkhorn 10		2828010	Cambridge 21		3733021	Wheeler Central 45		4592045
West Point 1		2020001	Fremont 1		2827001	Elwood 30		3737030	<b>HOOKER</b>		
Wisner-Pilger 30		2020030	Ft. Calhoun 3		2889003	Eustis-Farnam 95		3732095	Mullen 1		4646001
<b>CUSTER</b>			Gretna 37		2877037	Lexington 1		3724001	<b>HOWARD</b>		
Anselmo-Merna 15		2121015	Millard 17		2828017	Southern Valley 540		3733540	Centura 100		4747100
Ansley 44		2121044	Ralston 54		2828054	<b>GRANT</b>			Elba 103		4747103
Arcadia 21		2188021	Westside Community 66		2828066	Hyannis 11		3838011	Greeley-Wolbach 10		4739010
Arnold 89		2121089	<b>DUNDY</b>			<b>GREELEY</b>			Loup City 1		4782001
Broken Bow 25		2121025	Chase County Schools 10		2915010	Cedar Rapids 6		3906006	North Loup Scotia 501		4739501
Callaway 180		2121180	Dundy County 117		2929117	Greeley-Wolbach 10		3939010	Northwest 82		4740082
Cozad 11		2124011	Wauneta-Palisade 536		2915536	North Loup Scotia 501		3939501	Palmer 49		4761049
Gothenburg 20		2124020	<b>FILLMORE</b>			Ord 5		3988005	St. Paul 1		4747001
Litchfield 15		2182015	Bruning 94		3085094	Spalding 55		3939055	<b>JEFFERSON</b>		
Loup County 25		2158025	Davenport 47		3085047	St. Paul 1		3947001	Diller-Odell 100		4834100
Ord 5		2188005	Exeter-Milligan 1		3030001	Wheeler Central 45		3992045	Fairbury 8		4848008
Sandhills 71		2105071	Fillmore Central 25		3030025	<b>HALL</b>			Meridian 303		4848303
Sargent 84		2121084	Friend 68		3076068	Adams Central 90		4001090	Tri County 300		4848300
Sumner-Eddyville-Miller 101		2124101	Heartland Community 96		3093096	Aurora 504		4041504	<b>JOHNSON</b>		
<b>DAKOTA</b>			McCool Junction 83		3093083	Centura 100		4047100	Daniel Freeman 34		4934034
Allen 70		2226070	Meridian 303		3048303	Doniphon-Trumbull 126		4040126	Humboldt-Table Rock-Steinauer 70		4974070
Emerson-Hubbard 561		2226561	Shickley 54		3030054	Grand Island 2		4040002	Johnson-Brock 23		4964023
Homer 31		2222031	Sutton 2		3018002	Kenesaw 3		4001003	Johnson County 50		4949050
Ponca 1		2226001	<b>FRANKLIN</b>			Northwest 82		4040082	Lewiston 69		4967069
South Sioux City 11		2222011	Alma 2		3142002	Shelton 19		4010019	Sterling 33		4949033
<b>DAWES</b>			Franklin 506		3131506	Wood River Rural 83		4040083	Syracuse-Dunbar-Avoca 27		4966027
Chadron 2		2323002	Minden 503		3150503	<b>HAMILTON</b>			<b>KEARNEY</b>		
Crawford 71		2323071	Red Cloud Community 2		3191002	Aurora 504		4141504	Adams Central 90		5001090
Hay Springs 3		2381003	Silver Lake 123		3101123	Central City 4		4161004	Axtell Community 501		5050501
Hemingford 10		2307010	Wilcox-Hildreth 1		3150001	Doniphon-Trumbull 126		4140126	Gibbon 2		5010002
Sioux County 500		2383500	<b>FRONTIER</b>			Giltner 2		4141002	Kearney 7		5010007
<b>DAWSON</b>			Arapahoe 18		3233018	Hampton 91		4141091	Kenesaw 3		5001003
Callaway 180		2421180	Cambridge 21		3233021	Harvard 11		4118011	Minden 503		5050503
Cozad 11		2424011	Elwood 30		3237030	Heartland Community 96		4193096	Shelton 19		5010019
Elm Creek 9		2410009	Eustis-Farnam 95		3232095	High Plains Community 75		4172075	Silver Lake 123		5001123
Elwood 30		2437030	Hayes Center 79		3243079	Sutton 2		4118002	Wilcox-Hildreth 1		5050001
Eustis-Farnam 95		2432095	Maywood 46		3232046	<b>HARLAN</b>			<b>KEITH</b>		
Gothenburg 20		2424020	McCook 17		3273017	Alma 2		4242002	Arthur County 500		5103500
Lexington 1		2424001	Medicine Valley 125		3232125	Franklin 506		4231506	Garden County 1		5135001
Overton 4		2424004	Southwest 179		3273179	Holdrege 44		4269044	Ogallala 1		5151001
Sumner-Eddyville-Miller 101		2424101	<b>FURNAS</b>			Loomis 55		4269055	Paxton Consolidated 6		5151006
<b>DEUEL</b>			Alma 2		3342002	Southern Valley 540		4233540	Perkins County Schools 20		5168020
Creek Valley 25		2525025	Arapahoe 18		3333018	Wilcox-Hildreth 1		4250001	South Platte 95		5125095
South Platte 95		2525095	Cambridge 21		3333021	<b>HAYES</b>			<b>KEYA PAHA</b>		
<b>DIXON</b>			Southern Valley 540		3333540	Dundy County 117		4329117	Keya Paha County 100		5252100
Allen 70		2626070	Southwest 179		3373179	Hayes Center 79		4343079	<b>KIMBALL</b>		
Emerson-Hubbard 561		2626561	<b>GAGE</b>			Maywood 46		4332046	Potter 1		5353001
Hartington 8		2614008	Beatrice 15		3434015	McCook 17		4373017	Potter-Dix 9		5317009
Laurel-Concord 54		2614054	Crete 2		3476002	Wallace 65R		4356565	<b>KNOX</b>		
Newcastle 24		2626024	Daniel Freeman 34		3434034	Wauneta-Palisade 536		4315536	Bloomfield Community 586		5454586
Ponca 1		2626001	Diller-Odell 100		3434100	<b>HITCHCOCK</b>			Creighton 13		5454013
Wakefield 560		2690560	Lewiston 69		3467069	Dundy County 117		4429117	Crofton 96		5454096
Wayne Community 17		2690017	Norris 160		3455160	Hayes Center 79		4443079	Lynch 36		5408036
Wynot 101		2614101	Southern 1		3434001	Hitchcock County 70		4444070	Niobrara 501		5454501
<b>DODGE</b>			Tri County 300		3448300	McCook 17		4473017	Orchard 49		5402049
Arlington 24		2789024	Wilber-Clatonia 82		3476082	Wauneta-Palisade 536		4415536	Osmond 542		5470542
Dodge 46		2727046									

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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 —
<b>KNOX (CONT.)</b>			<b>NANCE</b>			<b>PIERCE (CONT.)</b>			<b>SAUNDERS (CONT.)</b>		
Plainview 5		5470005	Cedar Rapids 6		6306006	Plainview 5		7070005	Schuyler		
Santee Community 505		5454505	Fullerton 1		6363001	Randolph 45		7014045	Community 123		7819123
Verdigre 583		5454583	Greeley-Wolbach 10		6339010	Wausa 576		7054576	Wahoo 39		7878039
Wausa 576		5454576	High Plains						Waverly 145		7855145
<b>LANCASTER</b>			Community 75		6372075	<b>PLATTE</b>			Yutan 9		7878009
Lincoln 1		5555001	Palmer 49		6361049	Clarkson 58		7119058	<b>SCOTTS BLUFF</b>		
Crete 2		5576002	St. Edward 17		6306017	Columbus 1		7171001	Banner County 1		7904001
Daniel Freeman 34		5534034	Twin River 30		6363030	David City 56		7112056	Bayard 21		7962021
Malcolm 148		5555148	<b>NEMAHA</b>			Humphrey 67		7171067	Gering 16		7979016
Milford 5		5580005	Auburn 29		6464029	Lakeview			Minatare 2		7979002
Norris 160		5555160	Falls City 56		6474056	Community 5		7171005	Mitchell 31		7979031
Palmyra OR1		5566501	Humboldt-Table Rock-			Leigh Community 39		7119039	Morrill 11		7979011
Raymond Central 161		5555161	Steinauer 70		6474070	Madison 1		7159001	Scottsbluff 32		7979032
Waverly 145		5555145	Johnson-Brock 23		6464023	Newman Grove 13		7159013	<b>SEWARD</b>		
Wilber-Clatonia 82		5576082	Johnson County 50		6449050	St. Edward 17		7106017	Centennial 567		8080567
<b>LINCOLN</b>			Nebraska City 111		6466111	Twin River 30		7163030	Crete 2		8076002
Arnold 89		5621089	Southeast RN1		6474501	<b>POLK</b>			David City 56		8012056
Brady 6		5656006	<b>NUCKOLLS</b>			Centennial 567		7280567	Dorchester 44		8076044
Eustis-Farnam 95		5632095	Davenport 47		6585047	Columbus 1		7271001	East Butler 502		8012502
Gothenburg 20		5624020	Deshler 60		6585060	Cross County 15		7272015	Exeter-Milligan 1		8030001
Hershey 37		5656037	Lawrence/Nelson 5		6565005	High Plains			Friend 68		8076068
Maxwell 7		5656007	Sandy Creek 501		6518501	Community 75		7272075	Malcolm 148		8055148
Maywood 46		5632046	Superior 11		6565011	Osceola 19		7272019	Milford 5		8080005
McPherson			Thayer Central			Rising City 32		7212032	Raymond Central 161		8055161
County 90		5660090	Community 70		6585070	Shelby 32		7272032	Seward 9		8080009
Medicine Valley 125		5632125	<b>OTOE</b>			Twin River 30		7263030	<b>SHERIDAN</b>		
North Platte 1		5656001	Conestoga 56		6613056	<b>RED WILLOW</b>			Alliance 6		8107006
Paxton Consolidated 6		5651006	Daniel Freeman 34		6634034	Cambridge 21		7333021	Chadron 2		8123002
Perkins County			Elmwood-Murdock 97		6613097	Cambridge County 70		7344070	Hyannis 11		8138011
Schools 20		5668020	Johnson-Brock 23		6664023	McCook 17		7373017	Gordon- Rushville 10		8181010
Stapleton 501		5657501	Johnson County 50		6649050	Southwest 179		7373179	Hay Springs 3		8181003
Sutherland 55		5656055	Nebraska City 111		6666111	<b>RICHARDSON</b>			Hemingford 10		8107010
Wallace 65R		5656565	Norris 160		6655160	Auburn 29		7464029	<b>SHERMAN</b>		
<b>LOGAN</b>			Palmyra OR1		6666501	Falls City 56		7474056	Arcadia 21		8288021
Arnold 89		5721089	Sterling 33		6649033	Humboldt-Table Rock-			Centura 100		8247100
Sandhills 71		5705071	Syracuse-Dunbar-			Steinauer 70		7474070	Elba 103		8247103
Stapleton 501		5757501	Avoca 27		6666027	Johnson-Brock 23		7464023	Litchfield 15		8282015
<b>LOUP</b>			Waverly 145		6655145	Pawnee City 1		7467001	Loup City 1		8282001
Loup County 25		5858025	<b>PAWNEE</b>			SE Nebraska			North Loup Scotia 501		8239501
Sandhills 71		5805071	Diller-Odell 100		6734100	Consolidated 501		7474501	Pleasanton 105		8210105
Sargent 84		5821084	Humboldt-Table Rock-			<b>ROCK</b>			Ravenna 69		8210069
<b>MADISON</b>			Steinauer 70		6774070	Ainsworth 10		7509010	<b>SIoux</b>		
Battle Creek 5		5959005	Johnson-Brock 23		6764023	Rock County 100		7575100	Crawford 71		8323071
Elkhorn Valley 80		5959080	Johnson County 50		6749050	<b>SALINE</b>			Mitchell 31		8379031
Humphrey 67		5971067	Lewiston 69		6767069	Crete 2		7676002	Morrill 11		8379011
Madison 1		5959001	Pawnee City 1		6767001	Dorchester 44		7676044	Sioux County 500		8383500
Newman Grove 13		5959013	Southern 1		6734001	Exeter-Milligan 1		7630001	<b>STANTON</b>		
Norfolk 2		5959002	<b>PERKINS</b>			Friend 68		7676068	Clarkson 58		8419058
<b>MCPHERSON</b>			Hayes Center 79		6843079	Meridian 303		7648303	Howells 59		8419059
Arthur County 500		6003500	Ogallala 1		6851001	Milford 5		7680005	Leigh Community 39		8419039
McPherson			Paxton Consolidated 6		6851006	Tri County 300		7648300	Madison 1		8459001
County 90		6060090	Perkins County			Wilber-Clatonia 82		7676082	Norfolk 2		8459002
Stapleton 501		6057501	Schools 20		6868020	<b>SARPY</b>			Stanton 3		8484003
<b>MERRICK</b>			South Platte 95		6825095	Ashland-Greenwood 1		7778001	Winside 595		8490595
Central City 4		6161004	Wallace 65R		6856565	Bellevue 1		7777001	Wisner-Pilger 30		8420030
Fullerton 1		6163001	<b>PHELPS</b>			Gretna 37		7777037	<b>THAYER</b>		
Grand Island 2		6140002	Axtell Community 501		6950501	Louisville 32		7713032	Bruning 94		8585094
High Plains			Bertrand 54		6969054	Millard 17		7728017	Davenport 47		8585047
Community 75		6172075	Elm Creek 9		6910009	Omaha 1		7728001	Deshler 60		8585060
Northwest 82		6140082	Holdrege 44		6969044	Papillion-LaVista 27		7777027	Fairbury 8		8548008
Palmer 49		6161049	Kearney 7		6910007	South Sarpy 46		7777046	Meridian 303		8548303
Twin River 30		6163030	Loomis 55		6969055	<b>SAUNDERS</b>			Shickley 54		8530054
<b>MORRILL</b>			Overton 4		6924004	Ashland-Greenwood 1		7878001	Superior 11		8565011
Alliance 6		6207006	Wilcox-Hildreth 1		6950001	Cedar Bluffs 107		7878107	Thayer Central		
Banner County 1		6204001	<b>PIERCE</b>			David City 56		7812056	Community 70		8585070
Bayard 21		6262021	Battle Creek 5		7059005	East Butler 502		7812502	<b>THOMAS</b>		
Bridgeport 63		6262063	Creighton 13		7054013	Fremont 1		7827001	Mullen 1		8646001
Garden County 1		6235001	Elkhorn Valley 80		7059080	Mead 72		7878072	Sandhills 71		8605071
Leyton 3		6217003	Neligh-Oakdale 9		7002009	North Bend			Thedford 1		8686001
Scottsbluff 32		6279032	Norfolk 2		7059002	Central 595		7827595			
			Osmond 542		7070542	Prague 104		7878104			
			Pierce 2		7070002	Raymond Central 161		7855161			

# 2008 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 —
<b>THURSTON</b>			<b>VALLEY (CONT.)</b>			<b>WAYNE (CONT.)</b>			<b>WHEELER (CONT.)</b>		
Bancroft-Rosalie 20		8720020	North Loup Scotia 501		8839501	Wakefield 560		9090560	Ewing 29		9245029
Emerson-Hubbard 561		8726561	Ord 5		8888005	Wayne Community 17		9090017	Spalding 55		9239055
Homer 31		8722031	<b>WASHINGTON</b>			Winside 595		9090595	Wheeler Central 45		9292045
Lyons-Decatur			Arlington 24		8989024	Wisner-Pilger 30		9020030	<b>YORK</b>		
Northeast 20		8711020	Bennington 59		8928059	<b>WEBSTER</b>			Centennial 567		9380567
Pender 1		8787001	Blair Community 1		8989001	Adams Central 90		9101090	Cross County 15		9372015
Umo N Ho Nation			Fort Calhoun			Blue Hill 74		9191074	Exeter-Milligan 1		9330001
Sch.16		8787016	Community 3		8989003	Lawrence/Nelson 5		9165005	Hampton 91		9341091
Wakefield 560		8790560	Logan View 594		8927594	Red Cloud			Heartland		
Walthill 13		8787013	Tekamah-Herman 1		8911001	Community 2		9191002	Community 96		9393096
Winnebago 17		8787017	<b>WAYNE</b>			Silver Lake 123		9101123	High Plains		
<b>VALLEY</b>			Laurel-Concord 54		9014054	Superior 11		9165011	Community 75		9372075
Arcadia 21		8888021	Norfolk 2		9059002	<b>WHEELER</b>			McCool Junction 83		9393083
Burwell 100		8836100	Pender 1		9087001	Chambers 137		9245137	Sutton 2		9318002
Loup City 1		8882001	Pierce 2		9070002	Clearwater 6		9202006	York 12		9393012
			Randolph 45		9014045	Elgin 18		9202018			

# 2008 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 34.

**EXAMPLE:** Mr. and Mrs. Jones are married, filing a joint return. Their line 14 income on Form 1040N is \$24,075. First they find the \$24,060-24,160 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 \$812. 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 \$159,950 (\$79,975 if married, filing separately), be sure to complete the Nebraska Tax Worksheet on page 35 to determine your Nebraska tax.

## EXAMPLE

At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household
<b>Your tax is—</b>					
23,760	23,860	924	802	924	805
23,860	23,960	929	805	929	808
23,960	24,060	934	809	934	812
24,060	24,160	939	812	939	815
24,160	24,260	944	816	944	819

If tax table income is—		And you are—				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—			
<b>Less than 2,160</b>						<b>4,260</b>						<b>8,460</b>					
60	160	3	3	3	3	4,260	4,360	130	110	130	110	8,460	8,560	280	255	280	258
160	260	5	5	5	5	4,360	4,460	133	113	133	113	8,560	8,660	283	259	283	262
260	360	8	8	8	8	4,460	4,560	137	115	137	116	8,660	8,760	287	262	287	265
360	460	10	10	10	10	4,560	4,660	140	118	140	119	8,760	8,860	290	266	290	269
460	560	13	13	13	13	4,660	4,760	144	121	144	123	8,860	8,960	294	270	294	273
560	660	16	16	16	16	4,760	4,860	147	123	147	126	8,960	9,060	297	273	297	276
660	760	18	18	18	18	4,860	4,960	151	127	151	130	9,060	9,160	301	277	301	280
760	860	21	21	21	21	4,960	5,060	155	130	155	133	9,160	9,260	305	280	305	283
860	960	23	23	23	23	5,060	5,160	158	134	158	137	9,260	9,360	308	284	308	287
960	1,060	26	26	26	26	5,160	5,260	162	138	162	141	9,360	9,460	312	287	312	290
1,060	1,160	28	28	28	28	5,260	5,360	165	141	165	144	9,460	9,560	315	291	315	294
1,160	1,260	31	31	31	31	5,360	5,460	169	145	169	148	9,560	9,660	319	295	319	298
1,260	1,360	34	34	34	34	5,460	5,560	172	148	172	151	9,660	9,760	322	298	322	301
1,360	1,460	36	36	36	36	5,560	5,660	176	152	176	155	9,760	9,860	326	302	326	305
1,460	1,560	39	39	39	39	5,660	5,760	180	155	180	158	9,860	9,960	330	305	330	308
1,560	1,660	41	41	41	41	5,760	5,860	183	159	183	162	9,960	10,060	333	309	333	312
1,660	1,760	44	44	44	44	5,860	5,960	187	163	187	166	10,060	10,160	337	312	337	315
1,760	1,860	46	46	46	46	5,960	6,060	190	166	190	169	10,160	10,260	340	316	340	319
1,860	1,960	49	49	49	49	6,060	6,160	194	170	194	173	10,260	10,360	344	320	344	323
1,960	2,060	51	51	51	51	6,160	6,260	197	173	197	176	10,360	10,460	347	323	347	326
2,060	2,160	54	54	54	54	6,260	6,360	201	177	201	180	10,460	10,560	351	327	351	330
<b>2,160</b>						<b>6,360</b>						<b>10,560</b>					
2,160	2,260	57	57	57	57	6,360	6,460	205	180	205	183	10,560	10,660	355	330	355	333
2,260	2,360	59	59	59	59	6,460	6,560	208	184	208	187	10,660	10,760	358	334	358	337
2,360	2,460	62	62	62	62	6,560	6,660	212	187	212	191	10,760	10,860	362	337	362	340
2,460	2,560	65	64	65	64	6,660	6,760	215	191	215	194	10,860	10,960	365	341	365	344
2,560	2,660	69	67	69	67	6,760	6,860	219	195	219	198	10,960	11,060	369	345	369	348
2,660	2,760	73	69	73	69	6,860	6,960	222	198	222	201	11,060	11,160	372	348	372	351
2,760	2,860	76	72	76	72	6,960	7,060	226	202	226	205	11,160	11,260	376	352	376	355
2,860	2,960	80	74	80	74	7,060	7,160	230	205	230	208	11,260	11,360	380	355	380	358
2,960	3,060	83	77	83	77	7,160	7,260	233	209	233	212	11,360	11,460	383	359	383	362
3,060	3,160	87	80	87	80	7,260	7,360	237	212	237	216	11,460	11,560	387	362	387	365
3,160	3,260	90	82	90	82	7,360	7,460	240	216	240	219	11,560	11,660	390	366	390	369
3,260	3,360	94	85	94	85	7,460	7,560	244	220	244	223	11,660	11,760	394	370	394	373
3,360	3,460	97	87	97	87	7,560	7,660	247	223	247	226	11,760	11,860	397	373	397	376
3,460	3,560	101	90	101	90	7,660	7,760	251	227	251	230	11,860	11,960	401	377	401	380
3,560	3,660	105	92	105	92	7,760	7,860	255	230	255	233	11,960	12,060	405	380	405	383
3,660	3,760	108	95	108	95	7,860	7,960	258	234	258	237	12,060	12,160	408	384	408	387
3,760	3,860	112	98	112	98	7,960	8,060	262	237	262	241	12,160	12,260	412	387	412	390
3,860	3,960	115	100	115	100	8,060	8,160	265	241	265	244	12,260	12,360	415	391	415	394
3,960	4,060	119	103	119	103	8,160	8,260	269	245	269	248	12,360	12,460	419	395	419	398
4,060	4,160	122	105	122	105	8,260	8,360	272	248	272	251	12,460	12,560	422	398	422	401
4,160	4,260	126	108	126	108	8,360	8,460	276	252	276	255	12,560	12,660	426	402	426	405

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

Continued on next page

# 2008 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—			
<b>12,660</b>						<b>18,960</b>						<b>25,260</b>					
12,660	12,760	430	405	430	408	18,960	19,060	678	630	678	633	25,260	25,360	1,000	855	1,000	858
12,760	12,860	433	409	433	412	19,060	19,160	683	634	683	637	25,360	25,460	1,006	859	1,006	862
12,860	12,960	437	412	437	415	19,160	19,260	688	637	688	640	25,460	25,560	1,011	862	1,011	865
12,960	13,060	440	416	440	419	19,260	19,360	693	641	693	644	25,560	25,660	1,016	866	1,016	869
13,060	13,160	444	420	444	423	19,360	19,460	698	644	698	647	25,660	25,760	1,021	869	1,021	872
13,160	13,260	447	423	447	426	19,460	19,560	703	648	703	651	25,760	25,860	1,026	873	1,026	876
13,260	13,360	451	427	451	430	19,560	19,660	709	652	709	655	25,860	25,960	1,031	877	1,031	880
13,360	13,460	454	430	454	433	19,660	19,760	714	655	714	658	25,960	26,060	1,036	880	1,036	883
13,460	13,560	458	434	458	437	19,760	19,860	719	659	719	662	26,060	26,160	1,041	884	1,041	887
13,560	13,660	462	437	462	440	19,860	19,960	724	662	724	665	26,160	26,260	1,046	887	1,046	890
13,660	13,760	465	441	465	444	19,960	20,060	729	666	729	669	26,260	26,360	1,052	891	1,052	894
13,760	13,860	469	445	469	448	20,060	20,160	734	669	734	672	26,360	26,460	1,057	894	1,057	897
13,860	13,960	472	448	472	451	20,160	20,260	739	673	739	676	26,460	26,560	1,062	898	1,062	901
13,960	14,060	476	452	476	455	20,260	20,360	744	677	744	680	26,560	26,660	1,067	901	1,067	905
14,060	14,160	479	455	479	458	20,360	20,460	750	680	750	683	26,660	26,760	1,072	905	1,072	908
14,160	14,260	483	459	483	462	20,460	20,560	755	684	755	687	26,760	26,860	1,077	909	1,077	912
14,260	14,360	487	462	487	465	20,560	20,660	760	687	760	690	26,860	26,960	1,082	912	1,082	915
14,360	14,460	490	466	490	469	20,660	20,760	765	691	765	694	26,960	27,060	1,088	916	1,088	919
14,460	14,560	494	470	494	473	20,760	20,860	770	694	770	697	27,060	27,160	1,094	919	1,094	922
14,560	14,660	497	473	497	476	20,860	20,960	775	698	775	701	27,160	27,260	1,101	923	1,101	926
14,660	14,760	501	477	501	480	20,960	21,060	780	702	780	705	27,260	27,360	1,108	926	1,108	930
<b>14,670</b>						<b>21,060</b>						<b>27,360</b>					
14,760	14,860	504	480	504	483	21,060	21,160	785	705	785	708	27,360	27,460	1,115	930	1,115	933
14,860	14,960	508	484	508	487	21,160	21,260	790	709	790	712	27,460	27,560	1,122	934	1,122	937
14,960	15,060	512	487	512	490	21,260	21,360	796	712	796	715	27,560	27,660	1,129	937	1,129	940
15,060	15,160	515	491	515	494	21,360	21,460	801	716	801	719	27,660	27,760	1,135	941	1,135	944
15,160	15,260	519	495	519	498	21,460	21,560	806	719	806	722	27,760	27,860	1,142	944	1,142	947
15,260	15,360	522	498	522	501	21,560	21,660	811	723	811	726	27,860	27,960	1,149	948	1,149	951
15,360	15,460	526	502	526	505	21,660	21,760	816	727	816	730	27,960	28,060	1,156	951	1,156	955
15,460	15,560	529	505	529	508	21,760	21,860	821	730	821	733	28,060	28,160	1,163	955	1,163	960
15,560	15,660	533	509	533	512	21,860	21,960	826	734	826	737	28,160	28,260	1,170	959	1,170	965
15,660	15,760	537	512	537	515	21,960	22,060	831	737	831	740	28,260	28,360	1,177	962	1,177	970
15,760	15,860	540	516	540	519	22,060	22,160	837	741	837	744	28,360	28,460	1,183	966	1,183	975
15,860	15,960	544	520	544	523	22,160	22,260	842	744	842	747	28,460	28,560	1,190	969	1,190	980
15,960	16,060	547	523	547	526	22,260	22,360	847	748	847	751	28,560	28,660	1,197	973	1,197	985
16,060	16,160	551	527	551	530	22,360	22,460	852	752	852	755	28,660	28,760	1,204	976	1,204	991
16,160	16,260	554	530	554	533	22,460	22,560	857	755	857	758	28,760	28,860	1,211	980	1,211	996
16,260	16,360	558	534	558	537	22,560	22,660	862	759	862	762	28,860	28,960	1,218	984	1,218	1,001
16,360	16,460	562	537	562	540	22,660	22,760	867	762	867	765	28,960	29,060	1,224	987	1,224	1,006
16,460	16,560	565	541	565	544	22,760	22,860	872	766	872	769	29,060	29,160	1,231	991	1,231	1,011
16,560	16,660	569	544	569	548	22,860	22,960	878	769	878	772	29,160	29,260	1,238	994	1,238	1,016
16,660	16,760	572	548	572	551	22,960	23,060	883	773	883	776	29,260	29,360	1,245	998	1,245	1,021
16,760	16,860	576	552	576	555	23,060	23,160	888	777	888	780	29,360	29,460	1,252	1,001	1,252	1,026
<b>16,860</b>						<b>23,160</b>						<b>29,460</b>					
16,860	16,960	579	555	579	558	23,160	23,260	893	780	893	783	29,460	29,560	1,259	1,005	1,259	1,031
16,960	17,060	583	559	583	562	23,260	23,360	898	784	898	787	29,560	29,660	1,265	1,009	1,265	1,037
17,060	17,160	587	562	587	565	23,360	23,460	903	787	903	790	29,660	29,760	1,272	1,012	1,272	1,042
17,160	17,260	590	566	590	569	23,460	23,560	908	791	908	794	29,760	29,860	1,279	1,016	1,279	1,047
17,260	17,360	594	569	594	573	23,560	23,660	913	794	913	797	29,860	29,960	1,286	1,019	1,286	1,052
17,360	17,460	597	573	597	576	23,660	23,760	918	798	918	801	29,960	30,060	1,293	1,023	1,293	1,057
17,460	17,560	601	577	601	580	23,760	23,860	924	802	924	805	30,060	30,160	1,300	1,026	1,300	1,062
17,560	17,660	606	580	606	583	23,860	23,960	929	805	929	808	30,160	30,260	1,306	1,030	1,306	1,067
17,660	17,760	611	584	611	587	23,960	24,060	934	809	934	812	30,260	30,360	1,313	1,034	1,313	1,072
17,760	17,860	616	587	616	590	24,060	24,160	939	812	939	815	30,360	30,460	1,320	1,037	1,320	1,078
17,860	17,960	622	591	622	594	24,160	24,260	944	816	944	819	30,460	30,560	1,327	1,041	1,327	1,083
17,960	18,060	627	594	627	598	24,260	24,360	949	819	949	822	30,560	30,660	1,334	1,044	1,334	1,088
18,060	18,160	632	598	632	601	24,360	24,460	954	823	954	826	30,660	30,760	1,341	1,048	1,341	1,093
18,160	18,260	637	602	637	605	24,460	24,560	959	827	959	830	30,760	30,860	1,348	1,051	1,348	1,098
18,260	18,360	642	605	642	608	24,560	24,660	965	830	965	833	30,860	30,960	1,354	1,055	1,354	1,103
18,360	18,460	647	609	647	612	24,660	24,760	970	834	970	837	30,960	31,060	1,361	1,059	1,361	1,108
18,460	18,560	652	612	652	615	24,760	24,860	975	837	975	840	31,060	31,160	1,368	1,062	1,368	1,113
18,560	18,660	657	616	657	619	24,860	24,960	980	841	980	844	31,160	31,260	1,375	1,066	1,375	1,119
18,660	18,760	662	619	662	622	24,960	25,060	985	844	985	847	31,260	31,360	1,382	1,069	1,382	1,124
18,760	18,860	668	623	668	626	25,060	25,160	990	848	990	851	31,360	31,460	1,389	1,073	1,389	1,129
18,860	18,960	673	627	673	630	25,160	25,260	995	852	995	855	31,460	31,560	1,395	1,076	1,395	1,134

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

Continued on next page

# 2008 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—			
<b>31,560</b>						<b>37,860</b>						<b>44,160</b>					
31,560	31,660	1,402	1,080	1,402	1,139	37,860	37,960	1,833	1,350	1,833	1,462	44,160	44,260	2,264	1,673	2,264	1,857
31,660	31,760	1,409	1,084	1,409	1,144	37,960	38,060	1,840	1,355	1,840	1,467	44,260	44,360	2,271	1,678	2,271	1,863
31,760	31,860	1,416	1,087	1,416	1,149	38,060	38,160	1,847	1,360	1,847	1,472	44,360	44,460	2,278	1,683	2,278	1,870
31,860	31,960	1,423	1,091	1,423	1,154	38,160	38,260	1,854	1,365	1,854	1,477	44,460	44,560	2,285	1,688	2,285	1,877
31,960	32,060	1,430	1,094	1,430	1,159	38,260	38,360	1,861	1,370	1,861	1,482	44,560	44,660	2,291	1,693	2,291	1,884
32,060	32,160	1,436	1,098	1,436	1,165	38,360	38,460	1,867	1,376	1,867	1,487	44,660	44,760	2,298	1,698	2,298	1,891
32,160	32,260	1,443	1,101	1,443	1,170	38,460	38,560	1,874	1,381	1,874	1,492	44,760	44,860	2,305	1,703	2,305	1,898
32,260	32,360	1,450	1,105	1,450	1,175	38,560	38,660	1,881	1,386	1,881	1,497	44,860	44,960	2,312	1,708	2,312	1,904
32,360	32,460	1,457	1,109	1,457	1,180	38,660	38,760	1,888	1,391	1,888	1,503	44,960	45,060	2,319	1,714	2,319	1,911
32,460	32,560	1,464	1,112	1,464	1,185	38,760	38,860	1,895	1,396	1,895	1,508	45,060	45,160	2,326	1,719	2,326	1,918
32,560	32,660	1,471	1,116	1,471	1,190	38,860	38,960	1,902	1,401	1,902	1,513	45,160	45,260	2,332	1,724	2,332	1,925
32,660	32,760	1,477	1,119	1,477	1,195	38,960	39,060	1,908	1,406	1,908	1,518	45,260	45,360	2,339	1,729	2,339	1,932
32,760	32,860	1,484	1,123	1,484	1,200	39,060	39,160	1,915	1,411	1,915	1,523	45,360	45,460	2,346	1,734	2,346	1,939
32,860	32,960	1,491	1,126	1,491	1,206	39,160	39,260	1,922	1,417	1,922	1,528	45,460	45,560	2,353	1,739	2,353	1,945
32,960	33,060	1,498	1,130	1,498	1,211	39,260	39,360	1,929	1,422	1,929	1,533	45,560	45,660	2,360	1,744	2,360	1,952
33,060	33,160	1,505	1,134	1,505	1,216	39,360	39,460	1,936	1,427	1,936	1,538	45,660	45,760	2,367	1,749	2,367	1,959
33,160	33,260	1,512	1,137	1,512	1,221	39,460	39,560	1,943	1,432	1,943	1,543	45,760	45,860	2,374	1,754	2,374	1,966
33,260	33,360	1,519	1,141	1,519	1,226	39,560	39,660	1,949	1,437	1,949	1,549	45,860	45,960	2,380	1,760	2,380	1,973
33,360	33,460	1,525	1,144	1,525	1,231	39,660	39,760	1,956	1,442	1,956	1,554	45,960	46,060	2,387	1,765	2,387	1,980
33,460	33,560	1,532	1,148	1,532	1,236	39,760	39,860	1,963	1,447	1,963	1,559	46,060	46,160	2,394	1,770	2,394	1,986
33,560	33,660	1,539	1,151	1,539	1,241	39,860	39,960	1,970	1,452	1,970	1,564	46,160	46,260	2,401	1,775	2,401	1,993
<b>33,660</b>						<b>39,960</b>						<b>46,260</b>					
33,660	33,760	1,546	1,155	1,546	1,247	39,960	40,060	1,977	1,458	1,977	1,569	46,260	46,360	2,408	1,780	2,408	2,000
33,760	33,860	1,553	1,159	1,553	1,252	40,060	40,160	1,984	1,463	1,984	1,576	46,360	46,460	2,415	1,785	2,415	2,007
33,860	33,960	1,560	1,162	1,560	1,257	40,160	40,260	1,990	1,468	1,990	1,583	46,460	46,560	2,421	1,790	2,421	2,014
33,960	34,060	1,566	1,166	1,566	1,262	40,260	40,360	1,997	1,473	1,997	1,590	46,560	46,660	2,428	1,795	2,428	2,021
34,060	34,160	1,573	1,169	1,573	1,267	40,360	40,460	2,004	1,478	2,004	1,597	46,660	46,760	2,435	1,801	2,435	2,028
34,160	34,260	1,580	1,173	1,580	1,272	40,460	40,560	2,011	1,483	2,011	1,603	46,760	46,860	2,442	1,806	2,442	2,034
34,260	34,360	1,587	1,176	1,587	1,277	40,560	40,660	2,018	1,488	2,018	1,610	46,860	46,960	2,449	1,811	2,449	2,041
34,360	34,460	1,594	1,180	1,594	1,282	40,660	40,760	2,025	1,493	2,025	1,617	46,960	47,060	2,456	1,816	2,456	2,048
34,460	34,560	1,601	1,184	1,601	1,287	40,760	40,860	2,032	1,498	2,032	1,624	47,060	47,160	2,462	1,821	2,462	2,055
34,560	34,660	1,607	1,187	1,607	1,293	40,860	40,960	2,038	1,504	2,038	1,631	47,160	47,260	2,469	1,826	2,469	2,062
34,660	34,760	1,614	1,191	1,614	1,298	40,960	41,060	2,045	1,509	2,045	1,638	47,260	47,360	2,476	1,831	2,476	2,069
34,760	34,860	1,621	1,194	1,621	1,303	41,060	41,160	2,052	1,514	2,052	1,644	47,360	47,460	2,483	1,836	2,483	2,075
34,860	34,960	1,628	1,198	1,628	1,308	41,160	41,260	2,059	1,519	2,059	1,651	47,460	47,560	2,490	1,842	2,490	2,082
34,960	35,060	1,635	1,202	1,635	1,313	41,260	41,360	2,066	1,524	2,066	1,658	47,560	47,660	2,497	1,847	2,497	2,089
35,060	35,160	1,642	1,207	1,642	1,318	41,360	41,460	2,073	1,529	2,073	1,665	47,660	47,760	2,503	1,852	2,503	2,096
35,160	35,260	1,648	1,212	1,648	1,323	41,460	41,560	2,079	1,534	2,079	1,672	47,760	47,860	2,510	1,857	2,510	2,103
35,260	35,360	1,655	1,217	1,655	1,328	41,560	41,660	2,086	1,539	2,086	1,679	47,860	47,960	2,517	1,862	2,517	2,110
35,360	35,460	1,662	1,222	1,662	1,334	41,660	41,760	2,093	1,545	2,093	1,686	47,960	48,060	2,524	1,867	2,524	2,116
35,460	35,560	1,669	1,227	1,669	1,339	41,760	41,860	2,100	1,550	2,100	1,692	48,060	48,160	2,531	1,872	2,531	2,123
35,560	35,660	1,676	1,232	1,676	1,344	41,860	41,960	2,107	1,555	2,107	1,699	48,160	48,260	2,538	1,877	2,538	2,130
35,660	35,760	1,683	1,237	1,683	1,349	41,960	42,060	2,114	1,560	2,114	1,706	48,260	48,360	2,545	1,882	2,545	2,137
<b>35,760</b>						<b>42,060</b>						<b>48,360</b>					
35,760	35,860	1,690	1,242	1,690	1,354	42,060	42,160	2,120	1,565	2,120	1,713	48,360	48,460	2,551	1,888	2,551	2,144
35,860	35,960	1,696	1,248	1,696	1,359	42,160	42,260	2,127	1,570	2,127	1,720	48,460	48,560	2,558	1,893	2,558	2,151
35,960	36,060	1,703	1,253	1,703	1,364	42,260	42,360	2,134	1,575	2,134	1,727	48,560	48,660	2,565	1,898	2,565	2,157
36,060	36,160	1,710	1,258	1,710	1,369	42,360	42,460	2,141	1,580	2,141	1,733	48,660	48,760	2,572	1,903	2,572	2,164
36,160	36,260	1,717	1,263	1,717	1,375	42,460	42,560	2,148	1,586	2,148	1,740	48,760	48,860	2,579	1,908	2,579	2,171
36,260	36,360	1,724	1,268	1,724	1,380	42,560	42,660	2,155	1,591	2,155	1,747	48,860	48,960	2,586	1,913	2,586	2,178
36,360	36,460	1,731	1,273	1,731	1,385	42,660	42,760	2,161	1,596	2,161	1,754	48,960	49,060	2,592	1,918	2,592	2,185
36,460	36,560	1,737	1,278	1,737	1,390	42,760	42,860	2,168	1,601	2,168	1,761	49,060	49,160	2,599	1,923	2,599	2,192
36,560	36,660	1,744	1,283	1,744	1,395	42,860	42,960	2,175	1,606	2,175	1,768	49,160	49,260	2,606	1,929	2,606	2,199
36,660	36,760	1,751	1,289	1,751	1,400	42,960	43,060	2,182	1,611	2,182	1,774	49,260	49,360	2,613	1,934	2,613	2,205
36,760	36,860	1,758	1,294	1,758	1,405	43,060	43,160	2,189	1,616	2,189	1,781	49,360	49,460	2,620	1,939	2,620	2,212
36,860	36,960	1,765	1,299	1,765	1,410	43,160	43,260	2,196	1,621	2,196	1,788	49,460	49,560	2,627	1,944	2,627	2,219
36,960	37,060	1,772	1,304	1,772	1,415	43,260	43,360	2,203	1,626	2,203	1,795	49,560	49,660	2,633	1,949	2,633	2,226
37,060	37,160	1,778	1,309	1,778	1,421	43,360	43,460	2,209	1,632	2,209	1,802	49,660	49,760	2,640	1,954	2,640	2,233
37,160	37,260	1,785	1,314	1,785	1,426	43,460	43,560	2,216	1,637	2,216	1,809	49,760	49,860	2,647	1,959	2,647	2,240
37,260	37,360	1,792	1,319	1,792	1,431	43,560	43,660	2,223	1,642	2,223	1,815	49,860	49,960	2,654	1,964	2,654	2,246
37,360	37,460	1,799	1,324	1,799	1,436	43,660	43,760	2,230	1,647	2,230	1,822	49,960	50,060	2,661	1,970	2,661	2,253
37,460	37,560	1,806	1,330	1,806	1,441	43,760	43,860	2,237	1,652	2,237	1,829	50,060	50,160	2,668	1,975	2,668	2,260
37,560	37,660	1,813	1,335	1,813													

# 2008 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—			
<b>50,460</b>						<b>56,760</b>						<b>63,060</b>					
50,460	50,560	2,695	1,995	2,695	2,287	56,760	56,860	3,126	2,366	3,126	2,718	63,060	63,160	3,557	2,797	3,557	3,149
50,560	50,660	2,702	2,000	2,702	2,294	56,860	56,960	3,133	2,373	3,133	2,725	63,160	63,260	3,564	2,804	3,564	3,156
50,660	50,760	2,709	2,005	2,709	2,301	56,960	57,060	3,140	2,380	3,140	2,732	63,260	63,360	3,571	2,811	3,571	3,163
50,760	50,860	2,716	2,010	2,716	2,308	57,060	57,160	3,146	2,387	3,146	2,739	63,360	63,460	3,577	2,817	3,577	3,170
50,860	50,960	2,722	2,016	2,722	2,315	57,160	57,260	3,153	2,393	3,153	2,746	63,460	63,560	3,584	2,824	3,584	3,177
50,960	51,060	2,729	2,021	2,729	2,322	57,260	57,360	3,160	2,400	3,160	2,753	63,560	63,660	3,591	2,831	3,591	3,183
51,060	51,160	2,736	2,026	2,736	2,328	57,360	57,460	3,167	2,407	3,167	2,759	63,660	63,760	3,598	2,838	3,598	3,190
51,160	51,260	2,743	2,031	2,743	2,335	57,460	57,560	3,174	2,414	3,174	2,766	63,760	63,860	3,605	2,845	3,605	3,197
51,260	51,360	2,750	2,036	2,750	2,342	57,560	57,660	3,181	2,421	3,181	2,773	63,860	63,960	3,612	2,852	3,612	3,204
51,360	51,460	2,757	2,041	2,757	2,349	57,660	57,760	3,187	2,428	3,187	2,780	63,960	64,060	3,618	2,859	3,618	3,211
51,460	51,560	2,763	2,046	2,763	2,356	57,760	57,860	3,194	2,434	3,194	2,787	64,060	64,160	3,625	2,865	3,625	3,218
51,560	51,660	2,770	2,051	2,770	2,363	57,860	57,960	3,201	2,441	3,201	2,794	64,160	64,260	3,632	2,872	3,632	3,225
51,660	51,760	2,777	2,057	2,777	2,370	57,960	58,060	3,208	2,448	3,208	2,800	64,260	64,360	3,639	2,879	3,639	3,231
51,760	51,860	2,784	2,062	2,784	2,376	58,060	58,160	3,215	2,455	3,215	2,807	64,360	64,460	3,646	2,886	3,646	3,238
51,860	51,960	2,791	2,067	2,791	2,383	58,160	58,260	3,222	2,462	3,222	2,814	64,460	64,560	3,653	2,893	3,653	3,245
51,960	52,060	2,798	2,072	2,798	2,390	58,260	58,360	3,229	2,469	3,229	2,821	64,560	64,660	3,659	2,900	3,659	3,252
52,060	52,160	2,804	2,077	2,804	2,397	58,360	58,460	3,235	2,475	3,235	2,828	64,660	64,760	3,666	2,906	3,666	3,259
52,160	52,260	2,811	2,082	2,811	2,404	58,460	58,560	3,242	2,482	3,242	2,835	64,760	64,860	3,673	2,913	3,673	3,266
52,260	52,360	2,818	2,087	2,818	2,411	58,560	58,660	3,249	2,489	3,249	2,841	64,860	64,960	3,680	2,920	3,680	3,272
52,360	52,460	2,825	2,092	2,825	2,417	58,660	58,760	3,256	2,496	3,256	2,848	64,960	65,060	3,687	2,927	3,687	3,279
52,460	52,560	2,832	2,098	2,832	2,424	58,760	58,860	3,263	2,503	3,263	2,855	65,060	65,160	3,694	2,934	3,694	3,286
<b>52,560</b>						<b>58,860</b>						<b>65,160</b>					
52,560	52,660	2,839	2,103	2,839	2,431	58,860	58,960	3,270	2,510	3,270	2,862	65,160	65,260	3,700	2,941	3,700	3,293
52,660	52,760	2,845	2,108	2,845	2,438	58,960	59,060	3,276	2,517	3,276	2,869	65,260	65,360	3,707	2,947	3,707	3,300
52,760	52,860	2,852	2,113	2,852	2,445	59,060	59,160	3,283	2,523	3,283	2,876	65,360	65,460	3,714	2,954	3,714	3,307
52,860	52,960	2,859	2,118	2,859	2,452	59,160	59,260	3,290	2,530	3,290	2,883	65,460	65,560	3,721	2,961	3,721	3,313
52,960	53,060	2,866	2,123	2,866	2,458	59,260	59,360	3,297	2,537	3,297	2,889	65,560	65,660	3,728	2,968	3,728	3,320
53,060	53,160	2,873	2,128	2,873	2,465	59,360	59,460	3,304	2,544	3,304	2,896	65,660	65,760	3,735	2,975	3,735	3,327
53,160	53,260	2,880	2,133	2,880	2,472	59,460	59,560	3,311	2,551	3,311	2,903	65,760	65,860	3,742	2,982	3,742	3,334
53,260	53,360	2,887	2,138	2,887	2,479	59,560	59,660	3,317	2,558	3,317	2,910	65,860	65,960	3,748	2,988	3,748	3,341
53,360	53,460	2,893	2,144	2,893	2,486	59,660	59,760	3,324	2,564	3,324	2,917	65,960	66,060	3,755	2,995	3,755	3,348
53,460	53,560	2,900	2,149	2,900	2,493	59,760	59,860	3,331	2,571	3,331	2,924	66,060	66,160	3,762	3,002	3,762	3,354
53,560	53,660	2,907	2,154	2,907	2,499	59,860	59,960	3,338	2,578	3,338	2,930	66,160	66,260	3,769	3,009	3,769	3,361
53,660	53,760	2,914	2,159	2,914	2,506	59,960	60,060	3,345	2,585	3,345	2,937	66,260	66,360	3,776	3,016	3,776	3,368
53,760	53,860	2,921	2,164	2,921	2,513	60,060	60,160	3,352	2,592	3,352	2,944	66,360	66,460	3,783	3,023	3,783	3,375
53,860	53,960	2,928	2,169	2,928	2,520	60,160	60,260	3,358	2,599	3,358	2,951	66,460	66,560	3,789	3,030	3,789	3,382
53,960	54,060	2,934	2,175	2,934	2,527	60,260	60,360	3,365	2,605	3,365	2,958	66,560	66,660	3,796	3,036	3,796	3,389
54,060	54,160	2,941	2,181	2,941	2,534	60,360	60,460	3,372	2,612	3,372	2,965	66,660	66,760	3,803	3,043	3,803	3,396
54,160	54,260	2,948	2,188	2,948	2,541	60,460	60,560	3,379	2,619	3,379	2,971	66,760	66,860	3,810	3,050	3,810	3,402
54,260	54,360	2,955	2,195	2,955	2,547	60,560	60,660	3,386	2,626	3,386	2,978	66,860	66,960	3,817	3,057	3,817	3,409
54,360	54,460	2,962	2,202	2,962	2,554	60,660	60,760	3,393	2,633	3,393	2,985	66,960	67,060	3,824	3,064	3,824	3,416
54,460	54,560	2,969	2,209	2,969	2,561	60,760	60,860	3,400	2,640	3,400	2,992	67,060	67,160	3,830	3,071	3,830	3,423
54,560	54,660	2,975	2,216	2,975	2,568	60,860	60,960	3,406	2,646	3,406	2,999	67,160	67,260	3,837	3,077	3,837	3,430
<b>54,660</b>						<b>60,960</b>						<b>67,260</b>					
54,660	54,760	2,982	2,222	2,982	2,575	60,960	61,060	3,413	2,653	3,413	3,006	67,260	67,360	3,844	3,084	3,844	3,437
54,760	54,860	2,989	2,229	2,989	2,582	61,060	61,160	3,420	2,660	3,420	3,012	67,360	67,460	3,851	3,091	3,851	3,443
54,860	54,960	2,996	2,236	2,996	2,588	61,160	61,260	3,427	2,667	3,427	3,019	67,460	67,560	3,858	3,098	3,858	3,450
54,960	55,060	3,003	2,243	3,003	2,595	61,260	61,360	3,434	2,674	3,434	3,026	67,560	67,660	3,865	3,105	3,865	3,457
55,060	55,160	3,010	2,250	3,010	2,602	61,360	61,460	3,441	2,681	3,441	3,033	67,660	67,760	3,871	3,112	3,871	3,464
55,160	55,260	3,016	2,257	3,016	2,609	61,460	61,560	3,447	2,688	3,447	3,040	67,760	67,860	3,878	3,118	3,878	3,471
55,260	55,360	3,023	2,263	3,023	2,616	61,560	61,660	3,454	2,694	3,454	3,047	67,860	67,960	3,885	3,125	3,885	3,478
55,360	55,460	3,030	2,270	3,030	2,623	61,660	61,760	3,461	2,701	3,461	3,054	67,960	68,060	3,892	3,132	3,892	3,484
55,460	55,560	3,037	2,277	3,037	2,629	61,760	61,860	3,468	2,708	3,468	3,060	68,060	68,160	3,899	3,139	3,899	3,491
55,560	55,660	3,044	2,284	3,044	2,636	61,860	61,960	3,475	2,715	3,475	3,067	68,160	68,260	3,906	3,146	3,906	3,498
55,660	55,760	3,051	2,291	3,051	2,643	61,960	62,060	3,482	2,722	3,482	3,074	68,260	68,360	3,913	3,153	3,913	3,505
55,760	55,860	3,058	2,298	3,058	2,650	62,060	62,160	3,488	2,729	3,488	3,081	68,360	68,460	3,919	3,159	3,919	3,512
55,860	55,960	3,064	2,304	3,064	2,657	62,160	62,260	3,495	2,735	3,495	3,088	68,460	68,560	3,926	3,166	3,926	3,519
55,960	56,060	3,071	2,311	3,071	2,664	62,260	62,360	3,502	2,742	3,502	3,095	68,560	68,660	3,933	3,173	3,933	3,525
56,060	56,160	3,078	2,318	3,078	2,670	62,360	62,460	3,509	2,749	3,509	3,101	68,660	68,760	3,940	3,180	3,940	3,532
56,160	56,260	3,085	2,325	3,085	2,677	62,460	62,560	3,516	2,756	3,516	3,108	68,760	68,860	3,947	3,187	3,947	3,539
56,260	56,360	3,092	2,332	3,092	2,684	62,560	62,660	3,523	2,763	3,523	3,115	68,860	68,960	3,954	3,194	3,954	3,546
56,360	56,460	3,099	2,339	3,099	2,691	62,660	62,760	3,529	2,770	3,529	3,122						

# 2008 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—			
<b>69,360</b>						<b>75,660</b>						<b>81,960</b>					
69,360	69,460	3,988	3,228	3,988	3,580	75,660	75,760	4,419	3,659	4,419	4,011	81,960	82,060	4,850	4,090	4,850	4,442
69,460	69,560	3,995	3,235	3,995	3,587	75,760	75,860	4,426	3,666	4,426	4,018	82,060	82,160	4,856	4,097	4,856	4,449
69,560	69,660	4,001	3,242	4,001	3,594	75,860	75,960	4,432	3,672	4,432	4,025	82,160	82,260	4,863	4,103	4,863	4,456
69,660	69,760	4,008	3,248	4,008	3,601	75,960	76,060	4,439	3,679	4,439	4,032	82,260	82,360	4,870	4,110	4,870	4,463
69,760	69,860	4,015	3,255	4,015	3,608	76,060	76,160	4,446	3,686	4,446	4,038	82,360	82,460	4,877	4,117	4,877	4,469
69,860	69,960	4,022	3,262	4,022	3,614	76,160	76,260	4,453	3,693	4,453	4,045	82,460	82,560	4,884	4,124	4,884	4,476
69,960	70,060	4,029	3,269	4,029	3,621	76,260	76,360	4,460	3,700	4,460	4,052	82,560	82,660	4,891	4,131	4,891	4,483
70,060	70,160	4,036	3,276	4,036	3,628	76,360	76,460	4,467	3,707	4,467	4,059	82,660	82,760	4,897	4,138	4,897	4,490
70,160	70,260	4,042	3,283	4,042	3,635	76,460	76,560	4,473	3,714	4,473	4,066	82,760	82,860	4,904	4,144	4,904	4,497
70,260	70,360	4,049	3,289	4,049	3,642	76,560	76,660	4,480	3,720	4,480	4,073	82,860	82,960	4,911	4,151	4,911	4,504
70,360	70,460	4,056	3,296	4,056	3,649	76,660	76,760	4,487	3,727	4,487	4,080	82,960	83,060	4,918	4,158	4,918	4,510
70,460	70,560	4,063	3,303	4,063	3,655	76,760	76,860	4,494	3,734	4,494	4,086	83,060	83,160	4,925	4,165	4,925	4,517
70,560	70,660	4,070	3,310	4,070	3,662	76,860	76,960	4,501	3,741	4,501	4,093	83,160	83,260	4,932	4,172	4,932	4,524
70,660	70,760	4,077	3,317	4,077	3,669	76,960	77,060	4,508	3,748	4,508	4,100	83,260	83,360	4,939	4,179	4,939	4,531
70,760	70,860	4,084	3,324	4,084	3,676	77,060	77,160	4,514	3,755	4,514	4,107	83,360	83,460	4,945	4,185	4,945	4,538
70,860	70,960	4,090	3,330	4,090	3,683	77,160	77,260	4,521	3,761	4,521	4,114	83,460	83,560	4,952	4,192	4,952	4,545
70,960	71,060	4,097	3,337	4,097	3,690	77,260	77,360	4,528	3,768	4,528	4,121	83,560	83,660	4,959	4,199	4,959	4,551
71,060	71,160	4,104	3,344	4,104	3,696	77,360	77,460	4,535	3,775	4,535	4,127	83,660	83,760	4,966	4,206	4,966	4,558
71,160	71,260	4,111	3,351	4,111	3,703	77,460	77,560	4,542	3,782	4,542	4,134	83,760	83,860	4,973	4,213	4,973	4,565
71,260	71,360	4,118	3,358	4,118	3,710	77,560	77,660	4,549	3,789	4,549	4,141	83,860	83,960	4,980	4,220	4,980	4,572
71,360	71,460	4,125	3,365	4,125	3,717	77,660	77,760	4,555	3,796	4,555	4,148	83,960	84,060	4,986	4,227	4,986	4,579
<b>71,460</b>						<b>77,760</b>						<b>84,060</b>					
71,460	71,560	4,131	3,372	4,131	3,724	77,760	77,860	4,562	3,802	4,562	4,155	84,060	84,160	4,993	4,233	4,993	4,586
71,560	71,660	4,138	3,378	4,138	3,731	77,860	77,960	4,569	3,809	4,569	4,162	84,160	84,260	5,000	4,240	5,000	4,593
71,660	71,760	4,145	3,385	4,145	3,738	77,960	78,060	4,576	3,816	4,576	4,168	84,260	84,360	5,007	4,247	5,007	4,599
71,760	71,860	4,152	3,392	4,152	3,744	78,060	78,160	4,583	3,823	4,583	4,175	84,360	84,460	5,014	4,254	5,014	4,606
71,860	71,960	4,159	3,399	4,159	3,751	78,160	78,260	4,590	3,830	4,590	4,182	84,460	84,560	5,021	4,261	5,021	4,613
71,960	72,060	4,166	3,406	4,166	3,758	78,260	78,360	4,597	3,837	4,597	4,189	84,560	84,660	5,027	4,268	5,027	4,620
72,060	72,160	4,172	3,413	4,172	3,765	78,360	78,460	4,603	3,843	4,603	4,196	84,660	84,760	5,034	4,274	5,034	4,627
72,160	72,260	4,179	3,419	4,179	3,772	78,460	78,560	4,610	3,850	4,610	4,203	84,760	84,860	5,041	4,281	5,041	4,634
72,260	72,360	4,186	3,426	4,186	3,779	78,560	78,660	4,617	3,857	4,617	4,209	84,860	84,960	5,048	4,288	5,048	4,640
72,360	72,460	4,193	3,433	4,193	3,785	78,660	78,760	4,624	3,864	4,624	4,216	84,960	85,060	5,055	4,295	5,055	4,647
72,460	72,560	4,200	3,440	4,200	3,792	78,760	78,860	4,631	3,871	4,631	4,223	85,060	85,160	5,062	4,302	5,062	4,654
72,560	72,660	4,207	3,447	4,207	3,799	78,860	78,960	4,638	3,878	4,638	4,230	85,160	85,260	5,068	4,309	5,068	4,661
72,660	72,760	4,213	3,454	4,213	3,806	78,960	79,060	4,644	3,885	4,644	4,237	85,260	85,360	5,075	4,315	5,075	4,668
72,760	72,860	4,220	3,460	4,220	3,813	79,060	79,160	4,651	3,891	4,651	4,244	85,360	85,460	5,082	4,322	5,082	4,675
72,860	72,960	4,227	3,467	4,227	3,820	79,160	79,260	4,658	3,898	4,658	4,251	85,460	85,560	5,089	4,329	5,089	4,681
72,960	73,060	4,234	3,474	4,234	3,826	79,260	79,360	4,665	3,905	4,665	4,257	85,560	85,660	5,096	4,336	5,096	4,688
73,060	73,160	4,241	3,481	4,241	3,833	79,360	79,460	4,672	3,912	4,672	4,264	85,660	85,760	5,103	4,343	5,103	4,695
73,160	73,260	4,248	3,488	4,248	3,840	79,460	79,560	4,679	3,919	4,679	4,271	85,760	85,860	5,110	4,350	5,110	4,702
73,260	73,360	4,255	3,495	4,255	3,847	79,560	79,660	4,685	3,926	4,685	4,278	85,860	85,960	5,116	4,356	5,116	4,709
73,360	73,460	4,261	3,501	4,261	3,854	79,660	79,760	4,692	3,932	4,692	4,285	85,960	86,060	5,123	4,363	5,123	4,716
73,460	73,560	4,268	3,508	4,268	3,861	79,760	79,860	4,699	3,939	4,699	4,292	86,060	86,160	5,130	4,370	5,130	4,722
<b>73,560</b>						<b>79,860</b>						<b>86,160</b>					
73,560	73,660	4,275	3,515	4,275	3,867	79,860	79,960	4,706	3,946	4,706	4,298	86,160	86,260	5,137	4,377	5,137	4,729
73,660	73,760	4,282	3,522	4,282	3,874	79,960	80,060	4,713	3,953	4,713	4,305	86,260	86,360	5,144	4,384	5,144	4,736
73,760	73,860	4,289	3,529	4,289	3,881	80,060	80,160	4,720	3,960	4,720	4,312	86,360	86,460	5,151	4,391	5,151	4,743
73,860	73,960	4,296	3,536	4,296	3,888	80,160	80,260	4,726	3,967	4,726	4,319	86,460	86,560	5,157	4,398	5,157	4,750
73,960	74,060	4,302	3,543	4,302	3,895	80,260	80,360	4,733	3,973	4,733	4,326	86,560	86,660	5,164	4,404	5,164	4,757
74,060	74,160	4,309	3,549	4,309	3,902	80,360	80,460	4,740	3,980	4,740	4,333	86,660	86,760	5,171	4,411	5,171	4,764
74,160	74,260	4,316	3,556	4,316	3,909	80,460	80,560	4,747	3,987	4,747	4,339	86,760	86,860	5,178	4,418	5,178	4,770
74,260	74,360	4,323	3,563	4,323	3,915	80,560	80,660	4,754	3,994	4,754	4,346	86,860	86,960	5,185	4,425	5,185	4,777
74,360	74,460	4,330	3,570	4,330	3,922	80,660	80,760	4,761	4,001	4,761	4,353	86,960	87,060	5,192	4,432	5,192	4,784
74,460	74,560	4,337	3,577	4,337	3,929	80,760	80,860	4,768	4,008	4,768	4,360	87,060	87,160	5,198	4,439	5,198	4,791
74,560	74,660	4,343	3,584	4,343	3,936	80,860	80,960	4,774	4,014	4,774	4,367	87,160	87,260	5,205	4,445	5,205	4,798
74,660	74,760	4,350	3,590	4,350	3,943	80,960	81,060	4,781	4,021	4,781	4,374	87,260	87,360	5,212	4,452	5,212	4,805
74,760	74,860	4,357	3,597	4,357	3,950	81,060	81,160	4,788	4,028	4,788	4,380	87,360	87,460	5,219	4,459	5,219	4,811
74,860	74,960	4,364	3,604	4,364	3,956	81,160	81,260	4,795	4,035	4,795	4,387	87,460	87,560	5,226	4,466	5,226	4,818
74,960	75,060	4,371	3,611	4,371	3,963	81,260	81,360	4,802	4,042	4,802	4,394	87,560	87,660	5,233	4,473	5,233	4,825
75,060	75,160	4,378	3,618	4,378	3,970	81,360	81,460	4,809	4,049	4,809	4,401	87,660	87,760	5,239	4,480	5,239	4,832
75,160	75,260	4,384	3,625	4,384	3,977	81,460	81,560	4,815	4,056	4,815	4,408	87,760	87,860	5,246	4,486	5,246	4,839
75,260	75,360	4,391	3,631	4,391	3,984	81,560	81,660	4,822	4,062	4,822	4,415	87,860	87,960	5,253	4,493	5,253	4,846
75,360	75,460	4,398	3,638	4,398	3,991	81,660	81,760	4,829	4,069	4,829	4,422	87,960	88,060	5,260	4,500	5,260	4,852
75,460	75,560	4,405	3,645														

# 2008 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 —			
<b>88,260</b>						<b>92,960</b>						<b>97,660</b>					
88,260	88,360	5,281	4,521	5,281	4,873	92,960	93,060	5,602	4,842	5,602	5,194	97,660	97,760	5,923	5,164	5,923	5,516
88,360	88,460	5,287	4,527	5,287	4,880	93,060	93,160	5,609	4,849	5,609	5,201	97,760	97,860	5,930	5,170	5,930	5,523
88,460	88,560	5,294	4,534	5,294	4,887	93,160	93,260	5,616	4,856	5,616	5,208	97,860	97,960	5,937	5,177	5,937	5,530
88,560	88,660	5,301	4,541	5,301	4,893	93,260	93,360	5,623	4,863	5,623	5,215	97,960	98,060	5,944	5,184	5,944	5,536
88,660	88,760	5,308	4,548	5,308	4,900	93,360	93,460	5,629	4,869	5,629	5,222	98,060	98,160	5,951	5,191	5,951	5,543
88,760	88,860	5,315	4,555	5,315	4,907	93,460	93,560	5,636	4,876	5,636	5,229	98,160	98,260	5,958	5,198	5,958	5,550
88,860	88,960	5,322	4,562	5,322	4,914	93,560	93,660	5,643	4,883	5,643	5,235	98,260	98,360	5,965	5,205	5,965	5,557
88,960	89,060	5,328	4,569	5,328	4,921	93,660	93,760	5,650	4,890	5,650	5,242	98,360	98,460	5,971	5,211	5,971	5,564
89,060	89,160	5,335	4,575	5,335	4,928	93,760	93,860	5,657	4,897	5,657	5,249	98,460	98,560	5,978	5,218	5,978	5,571
89,160	89,260	5,342	4,582	5,342	4,935	93,860	93,960	5,664	4,904	5,664	5,256	98,560	98,660	5,985	5,225	5,985	5,577
89,260	89,360	5,349	4,589	5,349	4,941	93,960	94,060	5,670	4,911	5,670	5,263	98,660	98,760	5,992	5,232	5,992	5,584
89,360	89,460	5,356	4,596	5,356	4,948	94,060	94,160	5,677	4,917	5,677	5,270	98,760	98,860	5,999	5,239	5,999	5,591
89,460	89,560	5,363	4,603	5,363	4,955	94,160	94,260	5,684	4,924	5,684	5,277	98,860	98,960	6,006	5,246	6,006	5,598
89,560	89,660	5,369	4,610	5,369	4,962	94,260	94,360	5,691	4,931	5,691	5,283	98,960	99,060	6,012	5,253	6,012	5,605
89,660	89,760	5,376	4,616	5,376	4,969	94,360	94,460	5,698	4,938	5,698	5,290	99,060	99,160	6,019	5,259	6,019	5,612
89,760	89,860	5,383	4,623	5,383	4,976	94,460	94,560	5,705	4,945	5,705	5,297	99,160	99,260	6,026	5,266	6,026	5,619
89,860	89,960	5,390	4,630	5,390	4,982	94,560	94,660	5,711	4,952	5,711	5,304	99,260	99,360	6,033	5,273	6,033	5,625
89,960	90,060	5,397	4,637	5,397	4,989	94,660	94,760	5,718	4,958	5,718	5,311	99,360	99,460	6,040	5,280	6,040	5,632
90,060	90,160	5,404	4,644	5,404	4,996	94,760	94,860	5,725	4,965	5,725	5,318	99,460	99,560	6,047	5,287	6,047	5,639
90,160	90,260	5,410	4,651	5,410	5,003	94,860	94,960	5,732	4,972	5,732	5,324	99,560	99,660	6,053	5,294	6,053	5,646
90,260	90,360	5,417	4,657	5,417	5,010	94,960	95,060	5,739	4,979	5,739	5,331	99,660	99,760	6,060	5,300	6,060	5,653
<b>90,360</b>						<b>95,060</b>						<b>99,760</b>					
90,360	90,460	5,424	4,664	5,424	5,017	95,060	95,160	5,746	4,986	5,746	5,338	99,760	99,860	6,067	5,307	6,067	5,660
90,460	90,560	5,431	4,671	5,431	5,023	95,160	95,260	5,752	4,993	5,752	5,345	99,860	99,960	6,074	5,314	6,074	5,666
90,560	90,660	5,438	4,678	5,438	5,030	95,260	95,360	5,759	4,999	5,759	5,352	99,960	100,060	6,081	5,321	6,081	5,673
90,660	90,760	5,445	4,685	5,445	5,037	95,360	95,460	5,766	5,006	5,766	5,359	100,060	100,160	6,088	5,328	6,088	5,680
90,760	90,860	5,452	4,692	5,452	5,044	95,460	95,560	5,773	5,013	5,773	5,365	100,160	100,260	6,094	5,335	6,094	5,687
90,860	90,960	5,458	4,698	5,458	5,051	95,560	95,660	5,780	5,020	5,780	5,372	100,260	100,360	6,101	5,341	6,101	5,694
90,960	91,060	5,465	4,705	5,465	5,058	95,660	95,760	5,787	5,027	5,787	5,379	100,360	100,460	6,108	5,348	6,108	5,701
91,060	91,160	5,472	4,712	5,472	5,064	95,760	95,860	5,794	5,034	5,794	5,386	100,460	100,560	6,115	5,355	6,115	5,707
91,160	91,260	5,479	4,719	5,479	5,071	95,860	95,960	5,800	5,040	5,800	5,393	100,560	100,660	6,122	5,362	6,122	5,714
91,260	91,360	5,486	4,726	5,486	5,078	95,960	96,060	5,807	5,047	5,807	5,400	100,660	100,760	6,129	5,369	6,129	5,721
91,360	91,460	5,493	4,733	5,493	5,085	96,060	96,160	5,814	5,054	5,814	5,406	100,760	100,860	6,136	5,376	6,136	5,728
91,460	91,560	5,499	4,740	5,499	5,092	96,160	96,260	5,821	5,061	5,821	5,413	100,860	100,960	6,142	5,382	6,142	5,735
91,560	91,660	5,506	4,746	5,506	5,099	96,260	96,360	5,828	5,068	5,828	5,420	100,960	101,060	6,149	5,389	6,149	5,742
91,660	91,760	5,513	4,753	5,513	5,106	96,360	96,460	5,835	5,075	5,835	5,427	101,060	101,160	6,156	5,396	6,156	5,748
91,760	91,860	5,520	4,760	5,520	5,112	96,460	96,560	5,841	5,082	5,841	5,434	101,160	101,260	6,163	5,403	6,163	5,755
91,860	91,960	5,527	4,767	5,527	5,119	96,560	96,660	5,848	5,088	5,848	5,441	101,260	101,360	6,170	5,410	6,170	5,762
91,960	92,060	5,534	4,774	5,534	5,126	96,660	96,760	5,855	5,095	5,855	5,448	101,360	101,460	6,177	5,417	6,177	5,769
92,060	92,160	5,540	4,781	5,540	5,133	96,760	96,860	5,862	5,102	5,862	5,454	101,460	101,560	6,183	5,424	6,183	5,776
92,160	92,260	5,547	4,787	5,547	5,140	96,860	96,960	5,869	5,109	5,869	5,461	101,560	101,660	6,190	5,430	6,190	5,783
92,260	92,360	5,554	4,794	5,554	5,147	96,960	97,060	5,876	5,116	5,876	5,468	101,660	101,760	6,197	5,437	6,197	5,790
92,360	92,460	5,561	4,801	5,561	5,153	97,060	97,160	5,882	5,123	5,882	5,475	101,760	101,860	6,204	5,444	6,204	5,796
92,460	92,560	5,568	4,808	5,568	5,160	97,160	97,260	5,889	5,129	5,889	5,482	101,860	101,960	6,211	5,451	6,211	5,803
92,560	92,660	5,575	4,815	5,575	5,167	97,260	97,360	5,896	5,136	5,896	5,489	101,960	102,060	6,218	5,458	6,218	5,810
92,660	92,760	5,581	4,822	5,581	5,174	97,360	97,460	5,903	5,143	5,903	5,495	102,060	102,160	6,224	5,465	6,224	5,817
92,760	92,860	5,588	4,828	5,588	5,181	97,460	97,560	5,910	5,150	5,910	5,502	102,160	102,260	6,231	5,471	6,231	5,824
92,860	92,960	5,595	4,835	5,595	5,188	97,560	97,660	5,917	5,157	5,917	5,509	102,260	102,310	6,238	5,478	6,238	5,831

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

## 102,310 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2008 Nebraska Tax Table

Single	Married, filing jointly	Married, filing separately	Head of household
Add \$6,238 plus 6.84% of the amount over \$102,310	Add \$5,478 plus 6.84% of the amount over \$102,310	Add \$6,238 plus 6.84% of the amount over \$102,310	Add \$5,831 plus 6.84% of the amount over \$102,310
\$ _____	\$ _____	\$ _____	\$ _____

### 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 71, Schedule III)

**CAUTION: If your federal adjusted gross income is more than \$159,950 (\$79,975 if married, filing separately), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet on page 35 to determine the tax amount to enter on line 15, Form 1040N.**

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

**Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$159,950**  
(\$79,975 if married, filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$54,000, see special instructions below.

### SINGLE

<i><b>If AGI on line 5, Form 1040N is: over –but not over</b></i>	<i><b>The tax to add is:</b></i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 159,950</td><td style="width: 50%;">\$ 183,950</td></tr> <tr><td>183,950</td><td>334,950</td></tr> <tr><td>334,950</td><td>429,950</td></tr> <tr><td>429,950</td><td>—</td></tr> </table>	\$ 159,950	\$ 183,950	183,950	334,950	334,950	429,950	429,950	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$159,950</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$183,950</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$334,950</td></tr> <tr><td>759.89</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$159,950	\$ 102.72 +	0.327% (.00327) of the excess over \$183,950	596.49 +	0.172% (.00172) of the excess over \$334,950	759.89	
\$ 159,950	\$ 183,950																
183,950	334,950																
334,950	429,950																
429,950	—																
	0.428% (.00428) of AGI above \$159,950																
\$ 102.72 +	0.327% (.00327) of the excess over \$183,950																
596.49 +	0.172% (.00172) of the excess over \$334,950																
759.89																	

### MARRIED, FILING JOINTLY AND QUALIFYING WIDOW(ER)

<i><b>If AGI on line 5, Form 1040N is: over –but not over</b></i>	<i><b>The tax to add is:</b></i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 159,950</td><td style="width: 50%;">\$ 207,950</td></tr> <tr><td>207,950</td><td>509,950</td></tr> <tr><td>509,950</td><td>699,950</td></tr> <tr><td>699,950</td><td>—</td></tr> </table>	\$ 159,950	\$ 207,950	207,950	509,950	509,950	699,950	699,950	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$159,950</td></tr> <tr><td>\$ 205.44 +</td><td>0.327% (.00327) of the excess over \$207,950</td></tr> <tr><td>1,192.98 +</td><td>0.172% (.00172) of the excess over \$509,950</td></tr> <tr><td>1,519.78</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$159,950	\$ 205.44 +	0.327% (.00327) of the excess over \$207,950	1,192.98 +	0.172% (.00172) of the excess over \$509,950	1,519.78	
\$ 159,950	\$ 207,950																
207,950	509,950																
509,950	699,950																
699,950	—																
	0.428% (.00428) of AGI above \$159,950																
\$ 205.44 +	0.327% (.00327) of the excess over \$207,950																
1,192.98 +	0.172% (.00172) of the excess over \$509,950																
1,519.78																	

### MARRIED, FILING SEPARATELY

<i><b>If AGI on line 5, Form 1040N is: over –but not over</b></i>	<i><b>The tax to add is:</b></i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 79,975</td><td style="width: 50%;">\$ 103,975</td></tr> <tr><td>103,975</td><td>254,975</td></tr> <tr><td>254,975</td><td>349,975</td></tr> <tr><td>349,975</td><td>—</td></tr> </table>	\$ 79,975	\$ 103,975	103,975	254,975	254,975	349,975	349,975	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$79,975</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$103,975</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$254,975</td></tr> <tr><td>759.89</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$79,975	\$ 102.72 +	0.327% (.00327) of the excess over \$103,975	596.49 +	0.172% (.00172) of the excess over \$254,975	759.89	
\$ 79,975	\$ 103,975																
103,975	254,975																
254,975	349,975																
349,975	—																
	0.428% (.00428) of AGI above \$79,975																
\$ 102.72 +	0.327% (.00327) of the excess over \$103,975																
596.49 +	0.172% (.00172) of the excess over \$254,975																
759.89																	

### HEAD OF HOUSEHOLD

<i><b>If AGI on line 5, Form 1040N is: over –but not over</b></i>	<i><b>The tax to add is:</b></i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 159,950</td><td style="width: 50%;">\$ 204,950</td></tr> <tr><td>204,950</td><td>439,950</td></tr> <tr><td>439,950</td><td>559,950</td></tr> <tr><td>559,950</td><td>—</td></tr> </table>	\$ 159,950	\$ 204,950	204,950	439,950	439,950	559,950	559,950	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$159,950</td></tr> <tr><td>\$ 192.60 +</td><td>0.327% (.00327) of the excess over \$204,950</td></tr> <tr><td>961.05 +</td><td>0.172% (.00172) of the excess over \$439,950</td></tr> <tr><td>1,167.45</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$159,950	\$ 192.60 +	0.327% (.00327) of the excess over \$204,950	961.05 +	0.172% (.00172) of the excess over \$439,950	1,167.45	
\$ 159,950	\$ 204,950																
204,950	439,950																
439,950	559,950																
559,950	—																
	0.428% (.00428) of AGI above \$159,950																
\$ 192.60 +	0.327% (.00327) of the excess over \$204,950																
961.05 +	0.172% (.00172) of the excess over \$439,950																
1,167.45																	

**SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE**

If your tax table income is less than \$54,000, then perform the following calculation. Subtract \$159,950 (\$79,975 if married, filing separately) from your line 5, AGI, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

### NEBRASKA TAX WORKSHEET

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



## FOR NEBRASKA TAX ASSISTANCE

[www.revenue.ne.gov](http://www.revenue.ne.gov)

Contact your regional office, or call **(800) 742-7474** (toll free in NE and IA), or **(402) 471-5729**.

### **GRAND ISLAND**

TierOne Bank Building, Suite 460  
1811 West Second Street  
Grand Island, Nebraska 68803-5469  
**Telephone (308) 385-6067**

### **LINCOLN**

Nebraska State Office Building  
301 Centennial Mall South  
Lincoln, Nebraska 68509-4818  
**Telephone (402) 471-5729**

### **NORFOLK**

304 North 5th Street, Suite "D"  
Norfolk, Nebraska 68701-4091  
**Telephone (402) 370-3333**

### **NORTH PLATTE**

Craft State Office Building  
200 South Silber Street  
North Platte, Nebraska 69101-4200  
**Telephone (308) 535-8250**

### **OMAHA**

Nebraska State Office Building  
1313 Farnam-on-the-Mall  
Omaha, Nebraska 68102-1871  
**Telephone (402) 595-2065**

### **SCOTTSBLUFF**

Panhandle State Office Complex  
4500 Avenue I, Box 1500  
Scottsbluff, Nebraska 69363-1500  
**Telephone (308) 632-1200**

For E-Commerce, call **(800) 433-8631**.

A TDD (Telecommunications Device for the Deaf) is available for deaf or hearing-impaired individuals. The dedicated access number is **(800) 382-9309**.