
2013 Nebraska

Individual Income Tax Booklet

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

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



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

All taxpayers can use the Fed/State program to e-file federal and Nebraska tax returns.

File online by purchasing software from a retailer, or with a tax return preparer displaying this logo.



Use our **FREE** e-pay system for your individual income tax and 2014 individual estimated tax payments.

For more information
or to use any of our electronic services, go to
revenue.nebraska.gov



What's New?

LB 970 (2012). LB 970 reduced the first three income tax rates in the Nebraska Tax Calculation Schedule for Individual Income Tax beginning in tax year 2013 and expanded the individual income tax brackets beginning in tax year 2014.

LB 308 (2013). LB 308 eliminated the alternative minimum tax and the credit for prior year minimum tax beginning in tax year 2014.

More info . . .

Defense of Marriage Act. While IRS [Rev. Rul. 2013-17](#) requires individuals in a valid same-sex marriage to file their federal tax returns using a married, filing jointly or married, filing separately filing status, a same sex marriage is not recognized under Nebraska Constitution article I, section 29. For individuals in a same-sex marriage who are considered married for federal tax purposes, each individual must:

- ◆ Complete a pro forma federal return (a “mocked up” return that is not actually filed with the IRS) using the single, or if qualified, head of household filing status;
- ◆ Use the numbers from the pro forma federal return to file a separate Nebraska income tax return on Form 1040N using the single, or if qualified, head of household filing status; and
- ◆ Use the tax rates, credits, deductions, and adjustments corresponding to the single or head of household filing status, whichever applies.

Nebraska College Savings Plan. These changes are effective January 1, 2014, so they do **not** apply to your 2013 return:

- ◆ The maximum state deduction for a contribution to the Nebraska College Savings Plan is now \$10,000 for single, head of household, and married, filing jointly filers; and \$5,000 for married, filing separately filers;
- ◆ Account owners and parents/guardians who are custodians of an UGMA or UTMA NEST Direct account are eligible for the applicable deduction;
- ◆ If another state’s plan is rolled over to the Nebraska College Savings Plan, the interest, earnings, and contributions received under an IRC § 529 qualified rollover are eligible for the deduction; and
- ◆ If a successor account owner is not named, the beneficiary will become the account owner upon the death or legal incapacity of the original account owner.

Additional lines on Nebraska Schedules I and III. Lines were expanded for standardization and simplification for e-filing purposes.

More info . . .

Apportion Sales of Intangibles and Services (LB 872). Operative Date: January 1, 2014.

Important Information For All Nebraska Filers

Complete Your Federal Return. Your federal return must be completed before starting your Nebraska return. This information is needed to complete your Nebraska return.

Complete Only the lines on [Form 1040N](#) 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 Form 1040N. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor.** If the information on these forms is incorrect, get a corrected form from your employer or payor. A corrected form should be clearly marked “Corrected by Employer/Payor.” If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked “Reissued by Employer.”

Balance Due. Any balance due must be paid in full with your return. All taxpayers are encouraged to use the Nebraska Department of Revenue’s (Department’s) e-pay system. It is fast, secure, and easy. See the Department’s website.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. This often occurs when making purchases over the Internet or from out-of-state retailers. [See the instructions for line 38.](#)



More info . . .

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; **More info . . .**
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

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

The interest rate for any unpaid tax is 3%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

More info . . .

A Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. A six-month extension to file Form 1040N may only be obtained by:

1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;
2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card;
3. Filing a [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.



If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N. See number 3 above for further instructions.

NOTE: If you have a combat zone-related or contingency operation-related extension, see the Department's Information Guide titled "[Nebraska Income Tax for Military Servicemembers \(Their Spouses\) and Civilians Working With U.S. Uniformed Forces in Combat Zones.](#)"

If the extension documentation is not attached, a late filing penalty may be imposed. An extension of time only extends the date to file the return, and does not extend 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 six months after the original due date of the return.

Estimating Your 2014 Income Tax. The [2014 Nebraska Individual Estimated Income Tax Payment Vouchers booklet](#) is available on the Department's website or you can contact the Department. You are encouraged to make estimated payments using the Department's 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 2013 Nebraska return; or
- ◆ 100% of the tax shown on your 2012 return; or
- ◆ 110% of the tax shown on your 2012 return if adjusted gross income (AGI) on the return was more than \$150,000 or, if your filing status is married, filing separately, more than \$75,000.

See the [Individual Underpayment of Estimated Tax, Form 2210N](#), instructions.

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

Note: Taxpayers impacted by a federal disaster declaration should note the declaration when filing.



See the Department's website for this information guide: "[Nebraska Income Tax for Military Servicemembers \(and Their Spouses\) and Civilians Working with U.S. Uniformed Forces in Combat Zones.](#)"

Active Duty Military Servicemembers. Your active duty military pay is taxed only by the state where you are a legal resident. Your place of legal residence at the time of entry into the service is presumed to be your state of legal residence. Your state of legal residence stays the same until it is established in another state. Moving to a new location for a limited period of time, including a permanent change of station, does not change your legal residence. Nebraska income tax is imposed on the total federal AGI of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse are active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See special instructions for line 64, Nebraska Schedule I.

The Federal Military Spouses Residency Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse who works and resides in another state is required to file a Nebraska income tax return. More information is available in the instructions for lines [64](#), Nebraska Schedule I and [77](#), Nebraska Schedule III, or on the Department's website.

More info . . .

Foreign Income. Income earned by a Nebraska resident while living in another country is taxable by Nebraska when the taxpayer maintains Nebraska residency.

More info . . .

Death of Taxpayer. A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a 2013 return. 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 a paper return and the taxpayer's name and the date of death are to be shown in the space provided. See additional instructions in the "How to Complete your Form 1040N" section of these instructions on page 5.

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, 2013, the [2013 Nebraska Tax Calculation Schedule](#) or Tax Table and Nebraska Additional Tax Rate Schedule are to be used without adjustment.

More info . . .

Due Date for Fiscal Year Returns. The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year.

Refer to instructions for [line 28](#) for additional information on a fiscal year taxpayer claiming the withholding credit.

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

Who Must File?

A Nebraska resident who:

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

A partial-year resident or a nonresident who:

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

Definitions

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

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

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

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

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

How to Complete your Form 1040N

Name and Address. When filing a paper return, enter or clearly print your name and correct mailing address information in the spaces provided. Include your spouse's name if filing a joint return.

Social Security Numbers. You must enter your Social Security number (SSN) or Individual Tax Identification Number (ITIN) on the form in the boxes indicated. Include your spouse's SSN or ITIN if filing a joint return.

The Privacy Act of 1974 provides that when the Department asks you for your Social Security number (SSN), you must first be told of the Department's legal right to ask for this information, why the Department is asking for it, and how it will be used. The Department must also tell you what would happen if it is not received and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

The legal right to ask for the information is [Neb. Rev. Stat. § 77-27,119](#). This law says that you must include your SSN on your return. Your response is mandatory under this section. The SSN is needed to properly identify you and process your return and other documents.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2013, must enter the high school district code where you are domiciled (permanent residence). This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2013, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska’s K-12 public school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box below the SSN block. A farmer or rancher, who files the 2013 Form 1040N and pays the Nebraska income tax due on or before March 3, 2014, is not required to make estimated tax payments during 2013; otherwise, the entire amount of estimated tax must be paid by January 15, 2014. If you file or pay after March 3, 2014, you will be assessed a penalty for failure to properly pay estimated tax. An extension of time cannot be used to extend the March 1st filing date.

Active Military. Check the box “Active Military” only if you or your spouse were on active military duty status at any time during 2013. This includes National Guard/Reservists called to active duty during 2013.

More info . . .

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

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

Write “filing as surviving spouse” in the signature block on a paper filed Form 1040N, for the deceased. No further documentation is required.

◆ **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 [Nebraska's Statement of Person Claiming Refund Due to a Deceased Person, Form 1310N](#), is also required if appointed through a will).

◆ **Other persons** filing for a deceased taxpayer’s refund must provide:

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

Line 1

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

There is an exception for married, filing jointly taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a married, filing jointly return (both spouses are taxed as residents) or married, filing separately returns with Nebraska.

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

There is an additional exception for individuals in a valid same-sex marriage, who file a federal income tax return using a married filing status. These individuals may not use a married filing status in Nebraska and must instead file using the single or, if qualified, head of household filing status.

For additional information for individuals in a same-sex marriage, please visit our [Frequently Asked Questions](#) or contact the Department. See [Revenue Ruling 22-13-01](#).

Military taxpayers should review the line 64 instructions.

Line 2a

Check the appropriate boxes if, during 2013:

Box 1. You were 65 or older (taxpayers born before January 2, 1949);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1949); or

Box 4. Your spouse was blind.

Line 2b

Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.

Line 3

Type of Return. Check the appropriate box if, during 2013:

- Box 1. You were a resident;
- Box 2. You were a partial-year resident; or
- Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department’s website. 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 married, filing jointly 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 = \$10,000, enter 1. If line 5 = \$20,000, enter 2. If single and claimed as a dependent by someone else, enter -0-. If married and one spouse can be claimed as a dependent on someone else’s return, enter 1. If married and both spouses can be claimed as a dependent on someone else’s return, enter -0-.

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

Line 5

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

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

Special Circumstances.

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

Nonresidents and partial-year residents must include their total federal AGI on line 5, not just their Nebraska source income. When completing Nebraska Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.

Line 6

Nebraska Standard Deduction. Enter your Nebraska standard deduction. Do not enter the amount of your federal itemized deductions. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income tax claimed on Federal Schedule A.

If You or Your Spouse Can Be Claimed as a Dependent	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from the worksheet on the back of the Form 1040EZ.
1040A	The amount from line 24 of the Form 1040A.
1040	The amount from line 40 of the Form 1040.

Line 6 (Cont.)**If You or Your Spouse Cannot Be Claimed as a Dependent**

and filed Federal Form —	Enter —
1040EZ	Single: \$ 6,100 Married: \$12,200
1040A	See chart below
1040	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,100
	1	\$7,600
	2	\$9,100
Married, Filing Jointly or Qualifying Widower With Dependent Children	0	\$12,200
	1	\$13,400
	2	\$14,600
	3	\$15,800
Married, Filing Separately	4	\$17,000
	0	\$6,100
	1	\$7,300
	2	\$8,500
Head of Household	3	\$9,700
	4	\$10,900
	0	\$8,950
	1	\$10,450
	2	\$11,950

If married, filing separately, the additional amounts for **65 and over** and **blind** apply only if the primary taxpayer can claim an exemption for his or her spouse.

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

Line 8 **State and Local Income Taxes.** If you itemized deductions on your federal return, enter only your state and local income taxes included on line 5 of Schedule A, Federal Form 1040.

Line 9 **Nebraska Itemized Deductions.** Line 7 minus line 8.

Line 10 **Nebraska Deductions.** Enter line 6 or line 9, whichever is greater.

Line 11 **Nebraska Income Before Adjustments.** Line 5 minus line 10.

Line 12 **Adjustments Increasing Federal AGI.** Enter amount from line 53 of Nebraska Schedule I. See Schedule I instructions for additional information.

Line 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 71 of Nebraska Schedule I. See Schedule I instructions for additional information.

Line 14 **Nebraska Taxable Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

Line 15 **Nebraska Income Tax.** Resident paper filers may use the Nebraska Tax Table. All others must use the Tax Calculation Schedule. If federal AGI is more than \$250,000 (single), \$300,000 (married, filing jointly), \$150,000 (married, filing separately), or \$275,000 (head of household), you must use the Tax Calculation Schedule (or the Tax Table) and the Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Nonresidents and partial-year residents, enter the amount from line 85, Nebraska Schedule III.

Line 16	<p>Nebraska Minimum or Other Tax. You are required to calculate Nebraska alternative minimum or other tax if you were required to pay:</p> <ul style="list-style-type: none"> ◆ Federal Alternative Minimum tax; or ◆ Federal tax on lump-sum distributions of qualified retirement plans; and/or ◆ Federal tax on early distributions of qualified retirement plans. <p>The Nebraska alternative minimum or other tax is 29.6% of the federal alternative minimum or other tax. The alternative minimum tax from Federal Form 6251 must be recalculated using Nebraska Revenue Ruling 22-13-2 to compute the Nebraska alternative minimum tax.</p> <p>Residents use the calculation from Form 1040N, line 16 to calculate the amount of total minimum or other taxes.</p> <p>Partial-year residents and nonresidents use Nebraska Schedule III to calculate the amount of minimum or other tax due. The minimum or other tax is 29.6% of the federal minimum or other tax multiplied by the ratio from line 80, Nebraska Schedule III.</p> <p>A credit for prior year alternative minimum tax must be calculated and entered on line 20b by residents. Nonresidents and partial-year residents claim this credit on line 82d, Nebraska Schedule III.</p>
Line 17	<p>Total Nebraska Tax. Enter the total of lines 15 and 16.</p>
Line 18	<p>Total Nebraska Tax. Enter the amount from line 17.</p>
Line 19	<p>More info . . . Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$126 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 83, Nebraska Schedule III.</p>
Line 20	<p>Credit for Tax Paid to Another State. Enter the amount from line 76 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 the Conversion Chart on the Department’s website).</p> <p>A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Conversion Chart instructions to properly calculate tax paid to another state.</p> <p>Credit for Prior Year Alternative Minimum Tax. A minimum tax must have been reported in a previous year. The total should be equal to or in excess of the amount of credit claimed on line 20b.</p> <p>If you have a current year alternative minimum tax liability on line 16, a credit for prior year alternative minimum tax liability is not allowed. Residents claim the credit on line 20b. Nonresidents and partial-year residents claim this credit on line 82d, Nebraska Schedule III. Attach Federal Form 8801. If Federal Form 8801 is not submitted, the credit will be disallowed.</p>
Line 21	<p>Credit for the Elderly or the Disabled. Enter line 30 of Federal Form 1040A or line 53, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R.</p>
Line 22	<p>Community Development Assistance Act (CDAA) Credit. Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). Form CDN must be attached to the Form 1040N.</p>
Line 23	<p>Form 3800N Nonrefundable Credit. Enter the amount from line 10 of Form 3800N. This is a nonrefundable credit which includes credits allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.</p>
Line 24	<p>Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with AGI greater than \$29,000 can claim this credit (If AGI is \$29,000 or less, see line 31 instructions). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25% (.25). Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. Individuals in a valid same-sex marriage should attach a copy of a pro-forma Federal Form 2441 completed with their pro-forma federal return.</p>

Line 25 More info . . . **Credit for Financial Institution Tax.** Enter the amount of the tax credit available to you from the [2013 Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), supplied by the financial institution in which you are a shareholder.

Line 26 **Total Nonrefundable Credits.** Add lines 19 through 25.

Line 27 **Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. If your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

Federal Tax Liability Worksheet

1. Nebraska Adjustments to AGI
 - a. Amount of **adjustments increasing federal AGI** . . . 1a. _____
 - b. Amount of **adjustments decreasing federal AGI** . . . 1b. _____
 - c. **Net adjustments to federal AGI** 1c. _____

If this amount is larger than \$5,000 **Stop.** Form 1040N, line 27 must be the mathematical result of line 17 minus 26.

2. Nebraska Tax after Nonrefundable Credits
 - a. Nebraska Tax, Form 1040N, line 17 2a. \$ _____
 - b. Total Nonrefundable Credits, Form 1040N, line 26. . . 2b. _____Nebr. Tax 2a minus Total Nonrefundable Credits 2b 2. _____

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

3. Federal tax before credits:
 - a. Form 1040EZ, line 10 3a. \$ _____
 - b. Form 1040A, line 28 3b. _____
 - c. Form 1040, line 44 3c. _____
 - d. Form 1040, line 45 3d. _____
 - e. Form 1040, line 58. 3e. _____
 - f. Total tax—Form 1040 (add lines 3c, 3d, and 3e) 3f. _____Total federal tax (enter tax from 3a, 3b, or 3f). 3. _____

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

Line 28 **Nebraska Income Tax Withheld.** Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, 1099-MISC, other federal forms, or Nebraska Schedule K-1N. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return.**

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

Nonresidents claiming credit for Nebraska tax withheld by a [partnership, limited liability company, S corporation, estate, or trust](#) must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Form K-1N must be the same as the tax year of the individual's return being filed.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2013 Forms W-2 to the 2013 Form 1040N for a fiscal year beginning in 2013. If you receive any 2014 Forms W-2 before filing your 2013 Form 1040N, save them to attach to the 2014 Form 1040N.

Line 29 **2013 Estimated Tax Payments.** Report your 2013 estimated payments and any tax year 2012 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2013 estimated payments should be listed first in the name and SSN 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. A [Form 1040N-ES](#) payment voucher should NOT be mailed in when you use e-pay.



Line 30 *Attach Form 3800N* **Form 3800N Refundable Credit.** Enter any refundable credit calculated and shown on line 14, [Form 3800N](#).

Line 31 **Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** Attach Federal Form 2441 or [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. Individuals in a valid same-sex marriage should attach a copy of a pro-forma Federal Form 2441 completed with their pro-forma federal return. If Form 2441 or 2441N is not received, the credit will be disallowed. 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

Use only when filing Federal Form 2441.
If using Form 2441N, this worksheet is not needed.

1. Enter line 9 amount (prior to the federal credit limitation) from 2013 Federal Form 2441 (Form 1040 or 1040A)..... 1. \$ _____
2. Enter federal AGI (line 5, Form 1040N)..... 2. _____
3. Enter percentage from chart if AGI is \$29,000 or less 3. _____ %
(Note: If AGI is more than \$29,000, **Stop**; you cannot claim a credit on line 31; refer to line 24 instructions instead)
4. Multiply line 1 by line 3 percentage and enter result (residents, also enter result on line 31) (partial-year residents, complete lines 5 and 6 below)..... 4. _____
5. Enter line 80 ratio from Nebraska Schedule III..... 5. _____
6. Multiply line 4 by line 5, enter result here and on line 31 . 6. _____

Line 32 **Beginning Farmer Credit.** Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NDA at 800-446-4071, nda.nebraska.gov.

Line 33 **Nebraska Earned Income Credit.** Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A, or page 1 of Form 1040EZ to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10% of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 38a (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 a nonresident or file a married, filing separately, you cannot claim this credit.**

Partial-year residents enter amount calculated on Nebraska Schedule III, line 88.

Line 34 *More info . . .* **Angel Investment Tax Credit.** Enter the credit awarded by the Nebraska Department of Economic Development for investments made in certain qualified businesses.

Line 36 *More info . . .* **Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 3 of 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 the Department’s website for this form, or call the Department at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

Line 37 **Total Tax and Penalty.** Add lines 27 and 36.

Line 38 More info . . .

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state.

Enter your total taxable 2013 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on page 25 and multiply your total taxable purchases by the local rate (.005, .010, .015, or .02). Add the state and local tax amounts together and enter on line 38. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

Example. I purchase a computer from a seller in South Dakota over the Internet for \$1,470 plus \$30 shipping and handling charges. Both charges are taxable. The computer is shipped to me in Scottsbluff, Nebraska and no tax is charged or collected by the seller. My state tax is \$83 ($\$1,500 \times 5.5\% = \83) and the local tax is \$23 ($\$1,500 \times 1.5\% = \23). The total use tax owed is \$106 ($\$83 + \$23 = \106). When calculating state and local tax, round your results, and then add together to arrive at your line 38 entry. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Note: If you owe use tax to more than one Nebraska local jurisdiction, do not report use tax here. Instead, report state and local use taxes by filing the [Nebraska Individual Use Tax Return, Form 3](#).

Line 39 More info . . .

Total Amount Due. Enter the amount owed, including the applicable underpayment of estimated tax penalty. A balance due of less than \$2 need not be paid.

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

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

Credit Card. Secure credit card payments can be initiated through Official Payments at officialpayments.com; via phone at 800-2PAY-TAX; or by downloading the OPAY app from your smart phone’s app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the 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. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.].

Check or Money Order. If you are not using one of the electronic payment options described above, include a check or money order payable to the “Nebraska Department of Revenue.” Checks written to the Department may be presented for payment electronically.

Line 40

Overpayment. If line 35 is more than the total of lines 37 and 38, subtract this total from line 35 and enter your overpayment.

Line 41

2014 Estimated Tax. Enter the amount of overpayment from line 40 you want applied to your 2014 estimated tax.

Line 42

Wildlife Conservation Fund. You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska’s nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat. If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at nebraskawildlifefund.org. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit outdoornebraska.ne.gov.

Line 43 **More info . . .** **Amount You Want Refunded to You.** Enter the amount of overpayment to be refunded after subtracting lines 41 and 42 from line 40. Amounts less than \$2 will not be refunded.

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

If a taxpayer has any existing tax liabilities owed to the Department, an overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained. Your refund may also be applied to amounts owed to the federal government or other state agencies as provided by Nebraska law.

You can check the status of your refund by calling the Department or visiting revenue.nebraska.gov. It may take up to three months to receive your refund if you file a paper return.

Line 44



Direct Deposit Your Refund. To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 44b, Type of Account. Incorrect banking information will cause your refund to be delayed. Always double check that you entered the correct banking information, since this cannot be changed by the Department.

Box 44d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

More info . . . **sign here**

Sign and Date Your Tax Return. Include your daytime phone number and email address in case the Department needs to contact you about your account. By including your email address, you are agreeing that the Department may use it to transmit confidential information through a secure website. A married, filing jointly return must be signed by both spouses.

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

An unsigned return delays processing. E-filing does not require a signature.

More info . . .

Tax Preparer E-File Mandate. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN).

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 45 **More info . . .** **Interest Income from all State and Local Obligations Exempt from Federal Tax.** List the type of interest income from a state or local obligation exempt from federal tax on line 45a and the associated amount on line 45b. Then calculate the total by adding all amounts on lines 45b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 45 must be equal to the amount reported on line 8b of Federal Form 1040 or Form 1040A. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income that have not been previously deducted can be deducted from line 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 on line 45b.

Line 46

Exempt Interest Income from Nebraska Obligations. List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 46a and the associated amount on line 46b. Then calculate the total by adding all amounts on lines 46b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on lines 46b.

More info . . .

Build America Bonds. Any federally taxable interest received in 2013 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 70, Interest from federally taxable Build America Bonds issued by Nebraska governmental units.

Line 47	Total Taxable Interest Income. Enter the result of line 45 minus line 46.
Line 48	Financial Institution Tax Credit Claimed. Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC , from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2013 Form NFC. The same amount must be entered on both lines 25 and 48. A copy of Form NFC must be attached to your return.
Line 49	Long-Term Care Savings Plan RECAPTURE. If you close a Nebraska Long-Term Care Savings Plan for any reason other than the death of the participant, or if you make any unqualified withdrawal, the amounts previously claimed as deductions are subject to recapture. Enter the recapture amount calculated on unqualified withdrawals on line 49. There is a 10% penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.
Line 50	Nebraska College Savings Program RECAPTURE. If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. A federally qualified rollover to a Section 529 plan sponsored by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture. The total maximum recapture is the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account. Enter the calculated recapture amount.
Line 51	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 67, Nebraska Schedule I .
Line 52	S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss. Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.
Line 53	Total Adjustments Increasing Federal AGI. Add lines 47 thru 52, enter here and on line 12 of Form 1040N .

Part B — Adjustments Decreasing Federal AGI

Line 54	State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.
Line 55	More info . . . 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 received from each on line 55a and the associated amount on line 55b. Then calculate the total by adding all amounts on lines 55b. 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.
Line 56	Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government. The fund must issue you a statement showing the percent of the dividend which represents exempt U.S. government obligations. You must list the name of the fund on line 56a, the total amount of the dividend paid by the fund on line 56b, and the percentage of dividend attributable to U.S. government obligations on line 56c. You then calculate the amount of dividend attributable to US government obligations on line 56d. Total all calculated dividend amounts on lines 56d and enter the result on line 56. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 58	Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 58a and the amount on line 58b. Paper filers must attach a copy of Forms RRB-1099, RRB-1099-R, and W-2 (sick pay).

Line 59	More info . . .	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N instructions.
Line 60		<p>Nebraska College Savings Program Contribution. If during 2013 you, as an account owner, made contributions to one or more college savings accounts established under Nebraska's College Savings Program (for example, Nebraska Educational Savings Plan Trust), then enter the amount of your contributions, up to a maximum of \$5,000 (\$2,500 if married, filing separately) on line 60.</p> <p>The Nebraska College Savings Program includes the following Plans:</p> <ul style="list-style-type: none"> ◆ NEST Direct College Savings Plan; ◆ NEST Advisor College Savings Plan; ◆ TD Ameritrade 529 College Savings Plan; and ◆ The State Farm College Savings Plan. <p>Only the account owner may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 60.</p> <p>For questions about the Nebraska College Savings Program go to treasurer.org, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 61		Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2013 to the account owner's Nebraska Long-Term Care Savings Plan account, not to exceed the maximum contribution amount of \$1,000 (or \$2,000 if married, filing jointly). The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. Only the plan participant may claim this deduction. For more information, go to treasurer.org or call the State Treasurer's Office at 402-471-2455.
Line 62		Nebraska Long-Term Care Savings Plan Earnings. Enter any interest earned on contributions to the Nebraska Long-Term Care Savings Plan to the extent the interest is included in federal AGI.
Line 63	More info . . .	S Corporation and LLC Non-Nebraska Income. Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC, together with a copy of the Nebraska apportionment factor of the S corporation or LLC, where appropriate.
Line 64		Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military service compensation included in the servicemember's federal AGI. The 2013 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in Box 15. If "NE" is shown on the W-2, the adjustment will not be allowed. Only active duty military service compensation can be deducted on line 64.
Line 65		Native American Indian Reservation Income. Native American Indians residing on a Nebraska Native American Indian Reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 65.
Line 66		Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 67		Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. A completed Nebraska Net Operating Loss Worksheet, Form NOL , must be attached to your return.
Line 68		Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds which is included in federal AGI.
Line 69		Federally Taxable Nebraska Investment Finance Association (NIFA) Bond Interest. Enter any federally taxable NIFA bond income included in federal AGI.
Line 70	More info . . .	Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 71		Total Adjustments Decreasing Federal AGI. Add lines 54 and 57 through 70, enter here, and on line 13 of Form 1040N .

Nebraska Schedule II Instructions

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

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

More info . . .

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

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

Note: When completing lines 73 and 75, refer to the [Conversion Chart](#) on the Department's website.

Line 72	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 73	Adjusted Gross Income Derived From Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 63, Nebraska Schedule I, or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 74	Calculated Tax Credit. 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 the total Nebraska tax, line 72, Nebraska Schedule II.
Line 75	Tax Due and Paid to Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require the filing of an annual income tax return, enter the withholding for that subdivision. If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
Line 76	Allowable Tax Credit. Enter the amount from line 72, 74, or 75, whichever is least . Also enter this amount on line 20 of Form 1040N.

Nebraska Schedule III Instructions

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

Line 77	Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska.
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Line 77 (Continued)	Detailed information on the types of income that must be listed and included on line 77 is available on the Department’s website. A partial list is shown below:
More info . . .	<ul style="list-style-type: none"> ◆ Wages, salaries, tips, and commissions; ◆ Nebraska unemployment payments; ◆ Severance pay associated with Nebraska employment; ◆ Dividends, interest, and other passive income; ◆ Farming and ranching income; ◆ Partnership, S corporation, LLC, estate, or trust income; ◆ Gain or loss; ◆ Rent and royalty income; ◆ Lottery prizes; ◆ Net operating loss carryforward; and ◆ Financial institution tax credit claimed.
	Income of Military Spouses. Because of the Federal Military Spouses Residency Act, Nebraska cannot tax the income of a servicemember’s spouse when the spouse has the same state of residence as the servicemember and is in this state only in support of the servicemember. The spouse’s income should not be included as Nebraska source income on line 77. For more information, see the Information Guide titled, “ Nebraska Income Tax for Military Servicemembers (Their Spouses) and Civilians Working with U.S. Uniformed Forces in Combat Zones. ”
Line 78	More info . . . Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on Federal Form 1040A lines 16-19, or Federal Form 1040 lines 23-35, a portion of these amounts may be allowable as a deduction on line 78. List the type of adjustment on line 78a and the corresponding amount on line 78b.
Line 80	Ratio, Nebraska’s Share of the Total Income. Use the equation to calculate a ratio that represents Nebraska’s share of total income. Calculate the ratio to at least five decimal places and then round to four decimals. For example, if the line 80 result is .12346, round to .1235 (12.35%) before computing line 85. Even if lines 5 and 77 are negative numbers, the ratio computed in line 80 cannot exceed 100%. If the ratio is 100% or more, report 1.0000.
Line 81	Nebraska Taxable Income. Enter the amount from line 14, Form 1040N .
Line 82	<p>Nebraska Tax Calculation. Paper filers use the Nebraska Tax Table and the income shown on line 81, to find the tax amount to enter on line 82. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than \$250,000 (single), \$300,000 (married, filing jointly), \$150,000 (married, filing separately), or \$275,000 (head of household).</p> <p>Partial-year residents enter your Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, or credit for prior year minimum tax. See applicable instructions for lines 16, 20, 21, 24, and 31. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here and must complete the line 31 worksheet to calculate the amount to enter on line 31.</p> <p>Calculate the Nebraska earned income credit on lines 87 and 88.</p> <p>Nonresidents are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, or a credit for child/dependent care expenses. Nonresidents may enter credit for prior year minimum tax. See line 16 and line 20 instructions.</p>
Line 83	Personal Exemption Credit. Enter your credit for personal exemptions. (\$126 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.
Line 84	Tax after Personal Exemption Credit. Line 82 minus line 83.
Line 85	Nebraska Income Tax. Multiply line 84 by the ratio you computed on line 80.
Line 86	Nebraska Minimum or Other Tax. Complete lines 86a through 86g if they apply to your tax calculation. See line 16 instructions.
Lines 87 and 88	Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children on line 87a, and the federal earned income credit information on line 87b. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 80. Enter result on line 88 and on line 33. To receive this credit, paper filers must attach a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

Nebraska Individual Income Tax Return

for the taxable year January 1, 2013 through December 31, 2013 or other taxable year:
, 2013 through ,

Please Type or Print

Your First Name and Initial	Last Name	PLEASE DO NOT WRITE IN THIS SPACE
If a Joint Return, Spouse's First Name and Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City	State	

Important: SSN(s) must be entered below.				High School District Code					
Your Social Security Number	Spouse's Social Security Number								

(1) Farmer/Rancher (2) Active Military (1) Deceased Taxpayer(s)
(first name & date of death): _____ / ____ / ____

1 Federal Filing Status:
 (1) Single (3) Married, filing separately – Spouse's SSN: _____ (4) Head of Household
 (2) Married, filing jointly and Full Name _____ (5) Widow(er) with dependent children

2a Check if YOU were: (1) 65 or older (2) Blind **2b Check here if someone (such as your parent) can claim you or**
SPOUSE was: (3) 65 or older (4) Blind **your spouse as a dependent:** (1) You (2) Spouse

3 Type of Return:
 (1) Resident (2) Partial-year resident from _____ / _____, 2013 to _____ / _____, 2013 (**attach** Schedule III)
 (3) Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2013 federal return)	4	
5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)	5	00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,100 if single; \$12,200 if married, filing jointly or qualified widow[er]; \$6,100 if married, filing separately; or \$8,950 if head of household)	6	00
7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)	7	00
8 State and local income taxes (Federal Form 1040, line 5, Schedule A – see instructions.)	8	00
9 Nebraska itemized deductions (line 7 minus line 8)	9	00
10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9)	10	00
11 Nebraska income before adjustments (line 5 minus line 10)	11	00
12 Adjustments increasing federal AGI (line 53, from attached Nebraska Schedule I)	12	00
13 Adjustments decreasing federal AGI (line 71, from attached Nebraska Schedule I)	13	00
14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing	14	00
15 Nebraska income tax (Resident paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule. Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III)	15	00
16 Nebraska minimum or other tax: a Federal Alternative Minimum Tax (recalculated Form 6251) . 16 a \$ _____ b Federal Tax on Lump Sum Distributions (Form 4972) 16 b \$ _____ c Federal tax on early distributions (lesser of Form 5329 or line 58 Form 1040) 16 c \$ _____ d Total 16 d \$ _____ Residents multiply line 16d by 29.6% (.296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III	16	00
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39	17	00

Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

2013

Name on Form 1040N

Social Security Number

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

• Attach additional pages if necessary.

Part A—Adjustments Increasing Federal AGI

45 Interest income from all state and local obligations exempt from federal tax		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total interest income exempt from federal tax. Enter total of lines 45b	45	00
46 Exempt interest income from Nebraska obligations		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total exempt interest income from Nebraska obligations. Enter total of lines 46b	46	00
47 Total taxable interest income. Enter the result of line 45 minus line 46.....	47	00
48 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N.....	48	00
49 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	49	00
50 Nebraska College Savings Program recapture (see instructions).....	50	00
51 Federal net operating loss deduction.....	51	00
52 S corporation or LLC Non-Nebraska loss.....	52	00
53 Total adjustments increasing federal AGI (total lines 47 through 52). Enter here and on line 12, Form 1040N.....	53	00

Part B—Adjustments Decreasing Federal AGI

54 State income tax refund deduction. Enter line 10, Federal Form 1040	54	00
55 U.S. government obligations exempt for state purposes (list below or attach schedule)		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total U.S. government obligations exempt for state purposes. Enter total of lines 55b	55	00
56 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____	b Total dividend: \$ _____ x c _____ % =	d \$ _____
a U.S. obligation: _____	b Total dividend: \$ _____ x c _____ % =	d \$ _____
Total regulated investment company dividends. Enter total of lines 56d	56	00
57 Total U.S. government obligations. Enter total of lines 55 and 56.	57	00
58 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total benefits paid by the RRB included in federal AGI. Enter total of lines 58b	58	00
59 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	59	00
60 Nebraska College Savings Program contribution (see instructions).....	60	00
61 Nebraska Long-Term Care Savings Plan contribution.....	61	00
62 Nebraska Long-Term Care Savings Plan earnings.....	62	00
63 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	63	00
64 Nonresident military service member active duty pay (attach active duty Form W-2 from another state)	64	00
65 Native American Indian Reservation income.....	65	00
66 Claim of right repayment	66	00
67 Nebraska NOL carryforward (attach Nebraska NOL Worksheet)	67	00
68 Nebraska agricultural revenue bond interest	68	00
69 Federally taxable Nebraska Investment Finance Association (NIFA) bond interest.....	69	00
70 Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....	70	00
71 Total adjustments decreasing federal AGI (total lines 54 and 57 through 70). Enter here and on line 13, Form 1040N.	71	00

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Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N
Sch. I, II, and III
2013

Name on Form 1040N

Social Security Number

Nebraska Schedule II— Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

72 Total Nebraska tax (line 17, Form 1040N)	72		00
73 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the Department’s website)	73		00
74 Calculated tax credit: $\frac{\text{Line 73}}{\text{Line 5} + \text{Line 12} - \text{Line 13}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}} = \boxed{}\% \times \text{Line 72} \boxed{} =$	74		00
75 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department’s website)	75		00
76 Allowable tax credit (line 72, 74, or 75, whichever is least). Enter amount here and on line 20a, Form 1040N...	76		00

Name on Form 1040N

Social Security Number

Nebraska Schedule III—

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

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

77 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.			
a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 77b.....	77		00
78 Adjustments as applied to Nebraska income, if any (see instructions)			
a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 78b.....	78		00
79 Nebraska adjusted gross income (line 77 minus line 78)	79		00
80 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4):			
$\frac{\text{Line 79}}{\text{Line 5} + \text{Line 12} - \text{Line 13}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}} = \boxed{}.\boxed{}\boxed{}\boxed{}\boxed{}$	80		
81 Nebraska Taxable Income (line 14, Form 1040N).....	81		00
82 Nebraska tax calculation (see instructions)			
a Tax on Nebraska taxable income from line 81 82 a \$ _____ b Additional tax, if applicable, from Additional Tax Rate Schedule 82 b \$ _____ c Subtotal (add line 82a and line 82b) 82 c \$ _____ d Credits – list types: _____ Total: 82 e \$ _____ Line 82c minus line 82e.....	82		00
83 Multiply personal exemption credit of \$126 by the number of federal exemptions on line 4	83		00
84 Tax after personal exemption credit (line 82 minus line 83). If less than \$0, enter -0- here, and if you have any minimum or other tax due, apply any unused personal exemption credit against it on line 86f	84		00
85 Nebraska income tax. Multiply line 84 by the ratio you computed on line 80. Enter result here and on line 15, Form 1040N	85		00
86 Nebraska minimum or other tax:			
a Federal Alternative Minimum Tax (recalculated Form 6251) 86 a \$ _____ b Federal Tax on Lump Sum Distributions (Form 4972) 86 b \$ _____ c Federal tax on early distributions (lesser of Form 5329 or line 58, Fed. Form 1040) 86 c \$ _____ d Subtotal (add lines 86a, b, and c) 86 d \$ _____ e Tax calculation. Multiply line 86d x .296 (29.6%) 86 e \$ _____ f Enter any unused personal exemption credit from the calculation on line 84 86 f \$ _____ g Subtract line 86f from line 86e 86 g \$ _____ Multiply line 86g by line 80 ratio. Enter result here and on line 16, Form 1040N.....	86		00
87 Earned income credit (Partial-Year Residents Only)			
a Number of qualifying children. Enter here and on line 33, box 97, Form 1040N 87 a _____ b Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N 87 b \$ _____ Multiply line 87b amount by .10 (10%). Enter the result here. (see instructions).....	87		00
88 Nebraska earned income credit. Multiply line 87 by the ratio you computed on line 80 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N	88		00

2013 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2013, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2013 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** (K-12) where you live.
3. Find the seven-digit code for your high school district.
4. Enter the **seven-digit code** for your high school district on Form 1040N.

If you fail to include your high school district code on your return, processing of your return and any refund may be delayed.

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

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

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

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Adams			Boyd			Cedar			Cuming		
Adams Central 90		0101090	Keya Paha County 100		0852100	Bloomfield			Bancroft-Rosalie 20		2020020
Blue Hill 74		0191074	Lynch 36		0808036	Community 586		1454586	Howells-Dodge 70		2019070
Doniphan-Trumbull 126		0140126	West Boyd 50		0808050	Coleridge 541		1414541	Logan View 594		2027594
Hastings 18		0101018	Brown			Crofton 96		1454096	Lyons-Decatur		
Kenesaw 3		0101003	Ainsworth 10		0909010	Hartington 8		1414008	Northeast 20		2011020
Lawrence-Nelson 5		0165005	Keya Paha County 100		0952100	Laurel-Concord 54		1414054	Oakland-Craig 14		2011014
Minden 503		0150503	Rock County 100		0975100	Newcastle 24		1426024	Pender 1		2087001
Sandy Creek 501		0118501	Sandhills 71		0905071	Randolph 45		1414045	Scribner-Snyder 62		2027062
Shelton 19		0110019	Valentine Community 6		0916006	Wausa 576		1454576	West Point 1		2020001
Silver Lake 123		0101123	Buffalo			Wayne Community 17		1490017	Wisner-Pilger 30		2020030
Antelope			Amherst 119		1010119	Chase			Custer		
Boone Central 1		0206001	Ansley 44		1021044	Chase County			Anselmo-Merna 15		2121015
Clearwater 6		0202006	Centura 100		1047100	Schools 10		1515010	Ansley 44		2121044
Creighton 13		0254013	Elm Creek 9		1010009	Perkins County			Arcadia 21		2188021
Elgin 18		0202018	Gibbon 2		1010002	Schools 20		1568020	Arnold 89		2121089
Elkhorn Valley 80		0259080	Kearney 7		1010007	Wauneta-Palisade 536		1515536	Broken Bow 25		2121025
Ewing 29		0245029	Pleasanton 105		1010105	Cherry			Callaway 180		2121180
Neligh-Oakdale 9		0202009	Ravenna 69		1010069	Cody-Kilgore 30		1616030	Cozad 11		2124011
Orchard 49		0202049	Shelton 19		1010019	Gordon-Rushville 10		1681010	Gothenburg 20		2124020
Plainview 5		0270005	Sumner-Eddyville-Miller 101		1024101	Hyannis 11		1638011	Litchfield 15		2182015
Arthur			Burt			Mullen 1		1646001	Loup County 25		2158025
Arthur County 500		0303500	Bancroft-Rosalie 20		1120020	Thedford 1		1686001	Ord 5		2188005
Hyannis 11		0338011	Logan View 594		1127594	Valentine Community 6		1616006	Sandhills 71		2105071
Banner			Lyons-Decatur			Cheyenne			Sargent 84		2121084
Banner County 1		0404001	Northeast 20		1111020	Creek Valley 25		1725025	Sumner-Eddyville-Miller 101		2124101
Bayard 21		0462021	Oakland-Craig 14		1111014	Leyton 3		1717003	Dakota		
Potter-Dix 9		0417009	Tekamah-Herman 1		1111001	Potter-Dix 9		1717009	Allen 70		2226070
Blaine			Butler			Sidney 1		1717001	Emerson-Hubbard 561		2226561
Anselmo-Merna 15		0521015	Centennial 567		1280567	Clay			Homer 31		2222031
Loup County 25		0558025	Columbus 1		1271001	Adams Central 90		1801090	Ponca 1		2226001
Sandhills 71		0505071	David City 56		1212056	Blue Hill 74		1891074	South Sioux City 11		2222011
Sargent 84		0521084	East Butler 502		1212502	Davenport 47		1885047	Dawes		
Boone			Lakeview Community 5		1271005	Doniphan-			Chadron 2		2323002
Boone Central 1		0606001	Raymond Central 161		1255161	Trumbull 126		1840126	Crawford 71		2323071
Cedar Rapids 6		0606006	Schuyler			Harvard 11		1818011	Hay Springs 3		2381003
Elgin 18		0602018	Community 123		1219123	Lawrence-Nelson 5		1865005	Hemingford 10		2307010
Elkhorn Valley 80		0659080	Seward 9		1280009	Sandy Creek 501		1818501	Sioux County 500		2383500
Fullerton 1		0663001	Shelby 32		1272032	Shickley 54		1830054	Dawson		
Greeley-Wolbach 10		0639010	Cass			Sutton 2		1818002	Callaway 180		2421180
Newman Grove 13		0659013	Ashland-Greenwood 1		1378001	Colfax			Cozad 11		2424011
Spalding 55		0639055	Conestoga 56		1313056	Clarkson 58		1919058	Elm Creek 9		2410009
St. Edward 17		0606017	Elmwood-Murdock 97		1313097	Howells-Dodge 70		1919070	Elwood 30		2437030
Box Butte			Louisville 32		1313032	Leigh Community 39		1919039	Eustis-Farnam 95		2432095
Alliance 6		0707006	Nebraska City 111		1366111	North Bend			Gothenburg 20		2424020
Bayard 21		0762021	Plattsmouth 1		1313001	Central 595		1927595	Lexington 1		2424001
Bridgeport 63		0762063	Syracuse-Dunbar-			Schuyler			Overton 4		2424004
Hemingford 10		0707010	Avoca 27		1366027	Community 123		1919123	Sumner-Eddyville-Miller 101		2424101
			Waverly 145		1355145						
			Weeping Water 22		1313022						

2013 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Deuel			Furnas (continued)			Hayes			Kimball		
	Creek Valley 25	2525025		Arapahoe 18	3333018		Dundy County 117	4329117		Kimball 1	5353001
	South Platte 95	2525095		Cambridge 21	3333021		Hayes Center 79	4343079		Potter-Dix 9	5317009
Dixon				Southern Valley 540	3333540		Maywood 46	4332046	Knox		
	Allen 70	2626070		Southwest 179	3373179		McCook 17	4373017		Bloomfield	
	Emerson-Hubbard 561	2626561	Gage				Wallace 565	4356565		Community 586	5454586
	Hartington 8	2614008		Beatrice 15	3434015		Wauneta-Palisade 536	4315536		Creighton 13	5454013
	Laurel-Concord 54	2614054		Crete 2	3476002	Hitchcock				Crofton 96	5454096
	Newcastle 24	2626024		Daniel Freeman 34	3434034		Dundy County 117	4429117		Lynch 36	5408036
	Ponca 1	2626001		Diller-Odell 100	3434100		Hayes Center 79	4443079		Niobrara 501	5454501
	Wakefield 560	2690560		Lewiston 69	3467069		Hitchcock County 70	4444070		Orchard 49	5402049
	Wayne Community 17	2690017		Norris 160	3455160		McCook 17	4473017		Osmond 542	5470542
	Wynot 101	2614101		Southern 1	3434001		Wauneta-Palisade 536	4415536		Plainview 5	5470005
Dodge				Tri County 300	3448300	Holt				Santee Community 505	5454505
	Arlington 24	2789024		Wilber-Clatonia 82	3476082		Burwell 100	4536100		Verdigre 583	5454583
	Howells-Dodge 70	2719070	Garden				Chambers 137	4545137		Wausa 576	5454576
	Fremont 1	2727001		Creek Valley 25	3525025		Clearwater 6	4502006	Lancaster		
	Logan View 594	2727594		Garden County 1	3535001		Ewing 29	4545029		Lincoln 1	5555001
	North Bend			South Platte 95	3525095		Lynch 36	4508036		Crete 2	5576002
	Central 595	2727595	Garfield				O'Neill 7	4545007		Daniel Freeman 34	5534034
	Oakland-Craig 14	2711014		Burwell 100	3636100		Orchard 49	4502049		Malcolm 148	5555148
	Scribner-Snyder 62	2727062		Chambers 137	3645137		Stuart 44	4545044		Milford 5	5580005
	West Point 1	2720001		Ord 5	3688005		Verdigre 583	4554583		Norris 160	5555160
Douglas				Wheeler Central 45	3692045		West Boyd 50	4508050		Palmyra 501	5566501
	Omaha 1	2828001	Gosper				West Holt 239	4545239		Raymond Central 161	5555161
	Arlington 24	2889024		Arapahoe 18	3733018		Wheeler Central 45	4592045		Waverly 145	5555145
	Bennington 59	2828059		Bertrand 54	3769054	Hooker				Wilber-Clatonia 82	5576082
	Douglas County West			Cambridge 21	3733021		Mullen 1	4646001	Lincoln		
	Community 15	2828015		Elwood 30	3737030	Howard				Arnold 89	5621089
	Elkhorn 10	2828010		Eustis-Farnam 95	3732095		Centura 100	4747100		Brady 6	5656006
	Fremont 1	2827001		Lexington 1	3724001		Elba 103	4747103		Eustis-Farnam 95	5632095
	Fort Calhoun 3	2889003		Southern Valley 540	3733540		Greeley-Wolbach 10	4739010		Gothenburg 20	5624020
	Gretna 37	2877037	Grant				Loup City 1	4782001		Hershey 37	5656037
	Millard 17	2828017		Arthur County 500	3803500		North Loup Scotia 501	4739501		Maxwell 7	5656007
	Ralston 54	2828054		Hyannis 11	3838011		Northwest 82	4740082		Maywood 46	5632046
	Westside		Greeley				Palmer 49	4761049		McPherson	
	Community 66	2828066		Cedar Rapids 6	3906006	Jefferson				County 90	5660090
Dundy				Greeley-Wolbach 10	3939010		Mullen 1	4646001		Medicine Valley 125	5632125
	Chase County			North Loup Scotia 501	3939501	Johnson				North Platte 1	5656001
	Schools 10	2915010		Ord 5	3988005		Diller-Odell 100	4834100		Paxton Consolidated 6	5651006
	Dundy County 117	2929117		Spalding 55	3939055		Fairbury 8	4848008		Perkins County	
	Wauneta-Palisade 536	2915536		St. Paul 1	3947001		Meridian 303	4848303		Schools 20	5668020
Fillmore				Wheeler Central 45	3992045		Tri County 300	4848300		Stapleton 501	5657501
	Bruning 94	3085094	Hall				Johnson			Sutherland 55	5656055
	Davenport 47	3085047		Adams Central 90	4001090		Daniel Freeman 34	4934034		Wallace 565	5656565
	Exeter-Milligan 1	3030001		Aurora 504	4041504		Humboldt-Table Rock-		Logan		
	Fillmore Central 25	3030025		Centura 100	4047100		Steinauer 70	4974070		Arnold 89	5721089
	Friend 68	3076068		Doniphan-		Johnson-Brock 23	4964023			Sandhills 71	5705071
	Heartland			Trumbull 126	4040126		Johnson County 50	4949050		Stapleton 501	5757501
	Community 96	3093096		Grand Island 2	4040002		Lewiston 69	4967069	Loup		
	McCool Junction 83	3093083		Kenesaw 3	4001003		Sterling 33	4949033		Loup County 25	5858025
	Meridian 303	3048303		Northwest 82	4040082		Syracuse-Dunbar-			Sandhills 71	5805071
	Shickley 54	3030054		Shelton 19	4010019		Avoca 27	4966027		Sargent 84	5821084
	Sutton 2	3018002		Wood River Rural 83	4040083	Kearney				Madison	
Franklin				Hamilton			Adams Central 90	5001090		Battle Creek 5	5959005
	Alma 2	3142002		Aurora 504	4141504		Axtell Community 501	5050501		Elkhorn Valley 80	5959080
	Franklin 506	3131506		Central City 4	4161004		Gibbon 2	5010002		Humphrey 67	5971067
	Minden 503	3150503		Doniphan-Trumbull 126	4140126		Kearney 7	5010007		Madison 1	5959001
	Red Cloud			Giltner 2	4141002		Kenesaw 3	5001003		Newman Grove 13	5959013
	Community 2	3191002		Hampton 91	4141091		Minden 503	5050503		Norfolk 2	5959002
	Silver Lake 123	3101123		Harvard 11	4118011		Shelton 19	5010019	McPherson		
	Wilcox-Hildreth 1	3150001		Heartland			Silver Lake 123	5001123		Arthur County 500	6003500
Frontier				Heartland			Wilcox-Hildreth 1	5050001		McPherson	
	Arapahoe 18	3233018		Community 96	4193096	Keith				County 90	6060090
	Cambridge 21	3233021		High Plains			Arthur County 500	5103500		Stapleton 501	6057501
	Elwood 30	3237030		Community 75	4172075		Garden County 1	5135001	Merrick		
	Eustis-Farnam 95	3232095		Sutton 2	4118002		Ogallala 1	5151001		Central City 4	6161004
	Hayes Center 79	3243079	Harlan				Paxton Consolidated 6	5151006		Fullerton 1	6163001
	Maywood 46	3232046		Alma 2	4242002		Perkins County			Grand Island 2	6140002
	McCook 17	3273017		Franklin 506	4231506		Schools 20	5168020		High Plains	
	Medicine Valley 125	3232125		Holdrege 44	4269044		South Platte 95	5125095		Community 75	6172075
	Southwest 179	3273179		Loomis 55	4269055	Keya Paha				Northwest 82	6140082
Furnas				Southern Valley 540	4233540		Keya Paha			Palmer 49	6161049
	Alma 2	3342002		Wilcox-Hildreth 1	4250001		County 100	5252100		Twin River 30	6163030

2013 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Morrill			Pierce			Saunders (continued)			Thomas		
Alliance 6		6207006	Battle Creek 5		7059005	Fremont 1		7827001	Mullen 1		8646001
Banner County 1		6204001	Creighton 13		7054013	Mead 72		7878072	Sandhills 71		8605071
Bayard 21		6262021	Elkhorn Valley 80		7059080	North Bend			Thedford 1		8686001
Bridgeport 63		6262063	Neligh-Oakdale 9		7002009	Central 595		7827595	Thurston		
Garden County 1		6235001	Norfolk 2		7059002	Raymond Central 161		7855161	Bancroft-Rosalie 20		8720020
Leyton 3		6217003	Osmond 542		7070542	Schuyler			Emerson-Hubbard 561		8726561
Scottsbluff 32		6279032	Pierce 2		7070002	Community 123		7819123	Homer 31		8722031
Nance			Plainview 5		7070005	Wahoo 39		7878039	Lyons-Decatur		
Cedar Rapids 6		6306006	Randolph 45		7014045	Waverly 145		7855145	Northeast 20		8711020
Fullerton 1		6363001	Wausa 576		7054576	Yutan 9		7878009	Pender 1		8787001
Greeley-Wolbach 10		6339010	Platte			Scotts Bluff			Umo N Ho Nation		
High Plains			Clarkson 58		7119058	Banner County 1		7904001	School 16		8787016
Community 75		6372075	Columbus 1		7171001	Bayard 21		7962021	Wakefield 560		8790560
Palmer 49		6361049	David City 56		7112056	Gering 16		7979016	Walthill 13		8787013
St. Edward 17		6306017	Humphrey 67		7171067	Minatare 2		7979002	Winnebago 17		8787017
Twin River 30		6363030	Lakeview			Mitchell 31		7979031	Valley		
Nemaha			Community 5		7171005	Morrill 11		7979011	Arcadia 21		8888021
Auburn 29		6464029	Leigh Community 39		7119039	Scottsbluff 32		7979032	Burwell 100		8836100
Falls City 56		6474056	Madison 1		7159001	Seward			Loup City 1		8882001
Humboldt-Table Rock-			Newman Grove 13		7159013	Centennial 567		8080567	North Loup Scotia 501		8839501
Steinauer 70		6474070	St. Edward 17		7106017	Crete 2		8076002	Ord 5		8888005
Johnson-Brock 23		6464023	Twin River 30		7163030	David City 56		8012056	Washington		
Johnson County 50		6449050	Polk			Dorchester 44		8076044	Arlington 24		8989024
Nebraska City 111		6466111	Centennial 567		7280567	East Butler 502		8012502	Bennington 59		8928059
Nuckolls			Columbus 1		7271001	Exeter-Milligan 1		8030001	Blair Community 1		8989001
Davenport 47		6585047	Cross County 15		7272015	Friend 68		8076068	Fort Calhoun		
Deshler 60		6585060	High Plains			Malcolm 148		8055148	Community 3		8989003
Lawrence-Nelson 5		6565005	Community 75		7272075	Milford 5		8080005	Logan View 594		8927594
Sandy Creek 501		6518501	Osceola 19		7272019	Raymond Central 161		8055161	Tekamah-Herman 1		8911001
Superior 11		6565011	Shelby 32		7272032	Seward 9		8080009	Wayne		
Thayer Central			Twin River 30		7263030	Sheridan			Laurel-Concord 54		9014054
Community 70		6585070	Red Willow			Alliance 6		8107006	Norfolk 2		9059002
Otoe			Cambridge 21		7333021	Chadron 2		8123002	Pender 1		9087001
Conestoga 56		6613056	Hitchcock County 70		7344070	Hyannis 11		8138011	Pierce 2		9070002
Daniel Freeman 34		6634034	McCook 17		7373017	Gordon- Rushville 10		8181010	Randolph 45		9014045
Elmwood-Murdock 97		6613097	Southwest 179		7373179	Hay Springs 3		8181003	Wakefield 560		9090560
Johnson-Brock 23		6664023	Richardson			Hemingford 10		8107010	Wayne Community 17		9090017
Johnson County 50		6649050	Auburn 29		7464029	Sherman			Winside 595		9090595
Nebraska City 111		6666111	Falls City 56		7474056	Arcadia 21		8288021	Wisner-Pilger 30		9020030
Norris 160		6655160	Humboldt-Table Rock-			Centura 100		8247100	Webster		
Palmyra 501		6666501	Steinauer 70		7474070	Elba 103		8247103	Adams Central 90		9101090
Sterling 33		6649033	Johnson-Brock 23		7464023	Litchfield 15		8282015	Blue Hill 74		9191074
Syracuse-Dunbar-			Pawnee City 1		7467001	Loup City 1		8282001	Lawrence-Nelson 5		9165005
Avoca 27		6666027	Rock			North Loup Scotia 501		8239501	Red Cloud		
Waverly 145		6655145	Ainsworth 10		7509010	Pleasanton 105		8210105	Community 2		9191002
Pawnee			Rock County 100		7575100	Ravenna 69		8210069	Silver Lake 123		9101123
Diller-Odell 100		6734100	Saline			Sioux			Superior 11		9165011
Humboldt-Table Rock-			Crete 2		7676002	Crawford 71		8323071	Wheeler		
Steinauer 70		6774070	Dorchester 44		7676044	Mitchell 31		8379031	Chambers 137		9245137
Johnson-Brock 23		6764023	Exeter-Milligan 1		7630001	Morrill 11		8379011	Clearwater 6		9202006
Johnson County 50		6749050	Friend 68		7676068	Sioux County 500		8383500	Elgin 18		9202018
Lewiston 69		6767069	Meridian 303		7648303	Stanton			Ewing 29		9245029
Pawnee City 1		6767001	Milford 5		7680005	Clarkson 58		8419058	Spalding 55		9239055
Southern 1		6734001	Tri County 300		7648300	Howells-Dodge 70		8419070	Wheeler Central 45		9292045
Perkins			Wilber-Clatonia 82		7676082	Leigh Community 39		8419039	York		
Hayes Center 79		6843079	Sarpy			Madison 1		8459001	Centennial 567		9380567
Ogallala 1		6851001	Ashland-Greenwood 1		7778001	Norfolk 2		8459002	Cross County 15		9372015
Paxton Consolidated 6		6851006	Bellevue 1		7777001	Stanton 3		8484003	Exeter-Milligan 1		9330001
Perkins County			Gretna 37		7777037	Winside 595		8490595	Hampton 91		9341091
Schools 20		6868020	Louisville 32		7713032	Wisner-Pilger 30		8420030	Heartland		
South Platte 95		6825095	Millard 17		7728017	Thayer			Community 96		9393096
Wallace 565		6856565	Omaha 1		7728001	Bruning 94		8585094	High Plains		
Phelps			Papillion-LaVista 27		7777027	Davenport 47		8585047	Community 75		9372075
Axtell Community 501		6950501	South Sarpy 46		7777046	Deshler 60		8585060	McCool Junction 83		9393083
Bertrand 54		6969054	Saunders			Fairbury 8		8548008	Sutton 2		9318002
Elm Creek 9		6910009	Ashland-Greenwood 1		7878001	Meridian 303		8548303	York 12		9393012
Holdrege 44		6969044	Cedar Bluffs 107		7878107	Shickley 54		8530054	Thayer		
Kearney 7		6910007	David City 56		7812056	Superior 11		8565011	Community 70		8585070
Loomis 55		6969055	East Butler 502		7812502	Thomas					
Overton 4		6924004									
Wilcox-Hildreth 1		6950001									

2013 Nebraska Tax Table



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

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

Example: The tax table income is 30,110 and filing status is married, filing jointly. As shown in the example of the tax table, Nebraska tax is \$1,006.

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 \$250,000 (single); \$300,000 (married, filing jointly); \$150,000 (married, filing separately); or \$275,000 (head of household); be sure to complete the [Nebraska Tax Worksheet](#) on page 24 to determine your total Nebraska tax.

EXAMPLE

If tax table income is—		And you are—			
At least	But less than	Single	Married, filing jointly	Married, filing separately	Head of a household
29,660					
29,760	29,860	1,257	996	1,257	1,026
29,860	29,960	1,264	999	1,264	1,031
29,960	30,060	1,271	1,003	1,271	1,036
30,060	30,160	1,278	1,006	1,278	1,041
30,160	30,260	1,285	1,010	1,285	1,046

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married, filing jointly	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly	Married, filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
Less than 2,060						5,460						10,860					
60	160	3	3	3	3	5,460	5,560	168	143	168	146	10,860	10,960	358	333	358	336
160	260	5	5	5	5	5,560	5,660	172	147	172	150	10,960	11,060	361	336	361	339
260	360	8	8	8	8	5,660	5,760	175	150	175	153	11,060	11,160	365	340	365	343
360	460	10	10	10	10	5,760	5,860	179	154	179	157	11,160	11,260	368	343	368	346
460	560	13	13	13	13	5,860	5,960	182	157	182	160	11,260	11,360	372	347	372	350
560	660	15	15	15	15	5,960	6,060	186	161	186	164	11,360	11,460	375	350	375	353
660	760	17	17	17	17	6,060	6,160	189	164	189	167	11,460	11,560	379	354	379	357
760	860	20	20	20	20	6,160	6,260	193	168	193	171	11,560	11,660	382	357	382	360
860	960	22	22	22	22	6,260	6,360	196	171	196	174	11,660	11,760	386	361	386	364
960	1,060	25	25	25	25	6,360	6,460	200	175	200	178	11,760	11,860	389	364	389	367
1,060	1,160	27	27	27	27	6,460	6,560	203	178	203	181	11,860	11,960	393	368	393	371
1,160	1,260	30	30	30	30	6,560	6,660	207	182	207	185	11,960	12,060	396	371	396	374
1,260	1,360	32	32	32	32	6,660	6,760	210	185	210	188	12,060	12,160	400	375	400	378
1,360	1,460	35	35	35	35	6,760	6,860	214	189	214	192	12,160	12,260	403	378	403	381
1,460	1,560	37	37	37	37	6,860	6,960	217	192	217	195	12,260	12,360	407	382	407	385
1,560	1,660	40	40	40	40	6,960	7,060	221	196	221	199	12,360	12,460	410	385	410	388
1,660	1,760	42	42	42	42	7,060	7,160	224	199	224	202	12,460	12,560	414	389	414	392
1,760	1,860	45	45	45	45	7,160	7,260	228	203	228	206	12,560	12,660	417	392	417	395
1,860	1,960	47	47	47	47	7,260	7,360	231	206	231	209	12,660	12,760	421	396	421	399
1,960	2,060	49	49	49	49	7,360	7,460	235	210	235	213	12,760	12,860	424	399	424	402
2,060						7,460						12,860					
2,060	2,160	52	52	52	52	7,460	7,560	238	213	238	216	12,860	12,960	428	403	428	406
2,160	2,260	54	54	54	54	7,560	7,660	242	217	242	220	12,960	13,060	431	406	431	409
2,260	2,360	57	57	57	57	7,660	7,760	245	220	245	223	13,060	13,160	435	410	435	413
2,360	2,460	59	59	59	59	7,760	7,860	249	224	249	227	13,160	13,260	438	413	438	416
2,460	2,560	63	62	63	62	7,860	7,960	252	227	252	230	13,260	13,360	442	417	442	420
2,560	2,660	66	64	66	64	7,960	8,060	256	231	256	234	13,360	13,460	445	420	445	423
2,660	2,760	70	67	70	67	8,060	8,160	259	234	259	237	13,460	13,560	449	424	449	427
2,760	2,860	73	69	73	69	8,160	8,260	263	238	263	241	13,560	13,660	453	427	453	430
2,860	2,960	77	72	77	72	8,260	8,360	266	241	266	244	13,660	13,760	456	431	456	434
2,960	3,060	80	74	80	74	8,360	8,460	270	245	270	248	13,760	13,860	460	434	460	437
3,060	3,160	84	77	84	77	8,460	8,560	274	248	274	251	13,860	13,960	463	438	463	441
3,160	3,260	87	79	87	79	8,560	8,660	277	252	277	255	13,960	14,060	467	441	467	445
3,260	3,360	91	81	91	81	8,660	8,760	281	255	281	258	14,060	14,160	470	445	470	448
3,360	3,460	94	84	94	84	8,760	8,860	284	259	284	262	14,160	14,260	474	448	474	452
3,460	3,560	98	86	98	86	8,860	8,960	288	262	288	265	14,260	14,360	477	452	477	455
3,560	3,660	102	89	102	89	8,960	9,060	291	266	291	269	14,360	14,460	481	455	481	459
3,660	3,760	105	91	105	91	9,060	9,160	295	269	295	273	14,460	14,560	484	459	484	462
3,760	3,860	109	94	109	94	9,160	9,260	298	273	298	276	14,560	14,660	488	462	488	466
3,860	3,960	112	96	112	96	9,260	9,360	302	276	302	280	14,660	14,760	491	466	491	469
3,960	4,060	116	99	116	99	9,360	9,460	305	280	305	283	14,760	14,860	495	469	495	473
4,060	4,160	119	101	119	101	9,460	9,560	309	283	309	287	14,860	14,960	498	473	498	476
4,160	4,260	123	104	123	104	9,560	9,660	312	287	312	290	14,960	15,060	502	476	502	480
4,260	4,360	126	106	126	106	9,660	9,760	316	290	316	294	15,060	15,160	505	480	505	483
4,360	4,460	130	108	130	108	9,760	9,860	319	294	319	297	15,160	15,260	509	483	509	487
4,460	4,560	133	111	133	111	9,860	9,960	323	297	323	301	15,260	15,360	512	487	512	490
4,560	4,660	137	113	137	115	9,960	10,060	326	301	326	304	15,360	15,460	516	490	516	494
4,660	4,760	140	116	140	118	10,060	10,160	330	304	330	308	15,460	15,560	519	494	519	497
4,760	4,860	144	118	144	122	10,160	10,260	333	308	333	311	15,560	15,660	523	498	523	501
4,860	4,960	147	122	147	125	10,260	10,360	337	311	337	315	15,660	15,760	526	501	526	504
4,960	5,060	151	125	151	129	10,360	10,460	340	315	340	318	15,760	15,860	530	505	530	508
5,060	5,160	154	129	154	132	10,460	10,560	344	319	344	322	15,860	15,960	533	508	533	511
5,160	5,260	158	132	158	136	10,560	10,660	347	322	347	325	15,960	16,060	537	512	537	515
5,260	5,360	161	136	161	139	10,660	10,760	351	326	351	329	16,060	16,160	540	515	540	518
5,360	5,460	165	139	165	143	10,760	10,860	354	329	354	332	16,160	16,260	544	519	544	522

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

Continued on next page

2013 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—			
16,260						22,960						29,660					
16,260	16,360	547	522	547	525	22,960	23,060	865	757	865	760	29,660	29,760	1,250	992	1,250	1,021
16,360	16,460	551	526	551	529	23,060	23,160	870	761	870	764	29,760	29,860	1,257	996	1,257	1,026
16,460	16,560	554	529	554	532	23,160	23,260	875	764	875	767	29,860	29,960	1,264	999	1,264	1,031
16,560	16,660	558	533	558	536	23,260	23,360	880	768	880	771	29,960	30,060	1,271	1,003	1,271	1,036
16,660	16,760	561	536	561	539	23,360	23,460	885	771	885	774	30,060	30,160	1,278	1,006	1,278	1,041
16,760	16,860	565	540	565	543	23,460	23,560	890	775	890	778	30,160	30,260	1,285	1,010	1,285	1,046
16,860	16,960	568	543	568	546	23,560	23,660	895	778	895	781	30,260	30,360	1,291	1,013	1,291	1,051
16,960	17,060	572	547	572	550	23,660	23,760	900	782	900	785	30,360	30,460	1,298	1,017	1,298	1,056
17,060	17,160	575	550	575	553	23,760	23,860	905	785	905	788	30,460	30,560	1,305	1,021	1,305	1,061
17,160	17,260	579	554	579	557	23,860	23,960	910	789	910	792	30,560	30,660	1,312	1,024	1,312	1,066
17,260	17,360	582	557	582	560	23,960	24,060	915	792	915	796	30,660	30,760	1,319	1,028	1,319	1,071
17,360	17,460	586	561	586	564	24,060	24,160	920	796	920	799	30,760	30,860	1,326	1,031	1,326	1,076
17,460	17,560	590	564	590	567	24,160	24,260	925	799	925	803	30,860	30,960	1,332	1,035	1,332	1,081
17,560	17,660	595	568	595	571	24,260	24,360	930	803	930	806	30,960	31,060	1,339	1,038	1,339	1,086
17,660	17,760	600	571	600	574	24,360	24,460	935	806	935	810	31,060	31,160	1,346	1,042	1,346	1,091
17,760	17,860	605	575	605	578	24,460	24,560	940	810	940	813	31,160	31,260	1,353	1,045	1,353	1,096
17,860	17,960	610	578	610	581	24,560	24,660	945	813	945	817	31,260	31,360	1,360	1,049	1,360	1,101
17,960	18,060	615	582	615	585	24,660	24,760	950	817	950	820	31,360	31,460	1,367	1,052	1,367	1,106
18,060	18,160	620	585	620	588	24,760	24,860	955	820	955	824	31,460	31,560	1,373	1,056	1,373	1,111
18,160	18,260	625	589	625	592	24,860	24,960	960	824	960	827	31,560	31,660	1,380	1,059	1,380	1,116
18,260						24,960						31,660					
18,260	18,360	630	592	630	595	24,960	25,060	965	827	965	831	31,660	31,760	1,387	1,063	1,387	1,121
18,360	18,460	635	596	635	599	25,060	25,160	970	831	970	834	31,760	31,860	1,394	1,066	1,394	1,126
18,460	18,560	640	599	640	602	25,160	25,260	975	834	975	838	31,860	31,960	1,401	1,070	1,401	1,131
18,560	18,660	645	603	645	606	25,260	25,360	980	838	980	841	31,960	32,060	1,408	1,073	1,408	1,136
18,660	18,760	650	606	650	609	25,360	25,460	985	841	985	845	32,060	32,160	1,415	1,077	1,415	1,141
18,760	18,860	655	610	655	613	25,460	25,560	990	845	990	848	32,160	32,260	1,421	1,080	1,421	1,146
18,860	18,960	660	613	660	616	25,560	25,660	995	849	995	852	32,260	32,360	1,428	1,084	1,428	1,151
18,960	19,060	665	617	665	620	25,660	25,760	1,000	852	1,000	855	32,360	32,460	1,435	1,087	1,435	1,156
19,060	19,160	670	620	670	624	25,760	25,860	1,005	856	1,005	859	32,460	32,560	1,442	1,091	1,442	1,162
19,160	19,260	675	624	675	627	25,860	25,960	1,010	859	1,010	862	32,560	32,660	1,449	1,094	1,449	1,167
19,260	19,360	680	627	680	631	25,960	26,060	1,015	863	1,015	866	32,660	32,760	1,456	1,098	1,456	1,172
19,360	19,460	685	631	685	634	26,060	26,160	1,020	866	1,020	869	32,760	32,860	1,462	1,101	1,462	1,177
19,460	19,560	690	634	690	638	26,160	26,260	1,025	870	1,025	873	32,860	32,960	1,469	1,105	1,469	1,182
19,560	19,660	695	638	695	641	26,260	26,360	1,030	873	1,030	876	32,960	33,060	1,476	1,108	1,476	1,187
19,660	19,760	700	641	700	645	26,360	26,460	1,035	877	1,035	880	33,060	33,160	1,483	1,112	1,483	1,192
19,760	19,860	705	645	705	648	26,460	26,560	1,040	880	1,040	883	33,160	33,260	1,490	1,115	1,490	1,197
19,860	19,960	710	648	710	652	26,560	26,660	1,045	884	1,045	887	33,260	33,360	1,497	1,119	1,497	1,202
19,960	20,060	715	652	715	655	26,660	26,760	1,050	887	1,050	890	33,360	33,460	1,503	1,122	1,503	1,207
20,060	20,160	720	655	720	659	26,760	26,860	1,055	891	1,055	894	33,460	33,560	1,510	1,126	1,510	1,212
20,160	20,260	725	659	725	662	26,860	26,960	1,060	894	1,060	897	33,560	33,660	1,517	1,129	1,517	1,217
20,260	20,360	730	662	730	666	26,960	27,060	1,066	898	1,066	901	33,660	33,760	1,524	1,133	1,524	1,222
20,360	20,460	735	666	735	669	27,060	27,160	1,073	901	1,073	904	33,760	33,860	1,531	1,136	1,531	1,227
20,460	20,560	740	670	740	673	27,160	27,260	1,079	905	1,079	908	33,860	33,960	1,538	1,140	1,538	1,232
20,560	20,660	745	673	745	676	27,260	27,360	1,086	908	1,086	911	33,960	34,060	1,544	1,143	1,544	1,237
20,660						27,360						34,060					
20,660	20,760	750	677	750	680	27,360	27,460	1,093	912	1,093	915	34,060	34,160	1,551	1,147	1,551	1,242
20,760	20,860	755	680	755	683	27,460	27,560	1,100	915	1,100	918	34,160	34,260	1,558	1,150	1,558	1,247
20,860	20,960	760	684	760	687	27,560	27,660	1,107	919	1,107	922	34,260	34,360	1,565	1,154	1,565	1,252
20,960	21,060	765	687	765	690	27,660	27,760	1,114	922	1,114	925	34,360	34,460	1,572	1,157	1,572	1,257
21,060	21,160	770	691	770	694	27,760	27,860	1,120	926	1,120	929	34,460	34,560	1,579	1,161	1,579	1,262
21,160	21,260	775	694	775	697	27,860	27,960	1,127	929	1,127	932	34,560	34,660	1,586	1,164	1,586	1,267
21,260	21,360	780	698	780	701	27,960	28,060	1,134	933	1,134	936	34,660	34,760	1,592	1,168	1,592	1,272
21,360	21,460	785	701	785	704	28,060	28,160	1,141	936	1,141	941	34,760	34,860	1,599	1,171	1,599	1,277
21,460	21,560	790	705	790	708	28,160	28,260	1,148	940	1,148	946	34,860	34,960	1,606	1,175	1,606	1,282
21,560	21,660	795	708	795	711	28,260	28,360	1,155	943	1,155	951	34,960	35,060	1,613	1,179	1,613	1,287
21,660	21,760	800	712	800	715	28,360	28,460	1,161	947	1,161	956	35,060	35,160	1,620	1,184	1,620	1,292
21,760	21,860	805	715	805	718	28,460	28,560	1,168	950	1,168	961	35,160	35,260	1,627	1,189	1,627	1,297
21,860	21,960	810	719	810	722	28,560	28,660	1,175	954	1,175	966	35,260	35,360	1,633	1,194	1,633	1,302
21,960	22,060	815	722	815	725	28,660	28,760	1,182	957	1,182	971	35,360	35,460	1,640	1,199	1,640	1,307
22,060	22,160	820	726	820	729	28,760	28,860	1,189	961	1,189	976	35,460	35,560	1,647	1,204	1,647	1,312
22,160	22,260	825	729	825	732	28,860	28,960	1,196	964	1,196	981	35,560	35,660	1,654	1,209	1,654	1,317
22,260	22,360	830	733	830	736	28,960	29,060	1,202	968	1,202	986	35,660	35,760	1,661	1,214	1,661	1,322
22,360	22,460	835	736	835	739	29,060	29,160	1,209	971	1,209	991	35,760	35,860	1,668	1,219	1,668	1,327
22,460	22,560	840	740	840	743	29,160	29,260	1,216	975	1,216	996	35,860	35,960	1,674	1,224	1,674	1,332
22,560	22,660	845	743	845	746	29,260	29,360	1,223	978	1,223	1,001	35,960	36,060	1,681	1,229	1,681	1,337
22,660	22,760	850	747	850	750	29,360	29,460	1,230	982	1,230	1,006	36,060	36,160	1,688	1,234</		

2013 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—			
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
36,360						42,260						48,160					
36,360	36,460	1,709	1,249	1,709	1,357	42,260	42,360	2,112	1,544	2,112	1,695	48,160	48,260	2,516	1,840	2,516	2,098
36,460	36,560	1,715	1,254	1,715	1,362	42,360	42,460	2,119	1,549	2,119	1,702	48,260	48,360	2,523	1,845	2,523	2,105
36,560	36,660	1,722	1,259	1,722	1,367	42,460	42,560	2,126	1,554	2,126	1,708	48,360	48,460	2,529	1,850	2,529	2,112
36,660	36,760	1,729	1,264	1,729	1,372	42,560	42,660	2,133	1,559	2,133	1,715	48,460	48,560	2,536	1,855	2,536	2,119
36,760	36,860	1,736	1,269	1,736	1,377	42,660	42,760	2,140	1,564	2,140	1,722	48,560	48,660	2,543	1,860	2,543	2,126
36,860	36,960	1,743	1,274	1,743	1,382	42,760	42,860	2,146	1,569	2,146	1,729	48,660	48,760	2,550	1,865	2,550	2,133
36,960	37,060	1,750	1,279	1,750	1,387	42,860	42,960	2,153	1,574	2,153	1,736	48,760	48,860	2,557	1,870	2,557	2,139
37,060	37,160	1,757	1,284	1,757	1,392	42,960	43,060	2,160	1,579	2,160	1,743	48,860	48,960	2,564	1,875	2,564	2,146
37,160	37,260	1,763	1,289	1,763	1,397	43,060	43,160	2,167	1,584	2,167	1,749	48,960	49,060	2,570	1,880	2,570	2,153
37,260	37,360	1,770	1,294	1,770	1,402	43,160	43,260	2,174	1,589	2,174	1,756	49,060	49,160	2,577	1,885	2,577	2,160
37,360	37,460	1,777	1,299	1,777	1,407	43,260	43,360	2,181	1,594	2,181	1,763	49,160	49,260	2,584	1,890	2,584	2,167
37,460	37,560	1,784	1,304	1,784	1,412	43,360	43,460	2,187	1,599	2,187	1,770	49,260	49,360	2,591	1,895	2,591	2,174
37,560	37,660	1,791	1,309	1,791	1,417	43,460	43,560	2,194	1,604	2,194	1,777	49,360	49,460	2,598	1,900	2,598	2,180
37,660	37,760	1,798	1,314	1,798	1,422	43,560	43,660	2,201	1,609	2,201	1,784	49,460	49,560	2,605	1,905	2,605	2,187
37,760	37,860	1,804	1,319	1,804	1,427	43,660	43,760	2,208	1,614	2,208	1,791	49,560	49,660	2,612	1,910	2,612	2,194
37,860	37,960	1,811	1,324	1,811	1,432	43,760	43,860	2,215	1,619	2,215	1,797	49,660	49,760	2,618	1,915	2,618	2,201
37,960	38,060	1,818	1,329	1,818	1,437	43,860	43,960	2,222	1,624	2,222	1,804	49,760	49,860	2,625	1,920	2,625	2,208
38,060	38,160	1,825	1,334	1,825	1,442	43,960	44,060	2,228	1,630	2,228	1,811	49,860	49,960	2,632	1,925	2,632	2,215
38,160	38,260	1,832	1,339	1,832	1,447	44,060	44,160	2,235	1,635	2,235	1,818	49,960	50,060	2,639	1,930	2,639	2,222
38,260	38,360	1,839	1,344	1,839	1,452	44,160	44,260	2,242	1,640	2,242	1,825	50,060	50,160	2,646	1,935	2,646	2,228
38,360	38,460	1,845	1,349	1,845	1,457	44,260	44,360	2,249	1,645	2,249	1,832	50,160	50,260	2,653	1,940	2,653	2,235
38,460	38,560	1,852	1,354	1,852	1,462	44,360	44,460	2,256	1,650	2,256	1,838	50,260	50,360	2,659	1,945	2,659	2,242
38,560	38,660	1,859	1,359	1,859	1,467	44,460	44,560	2,263	1,655	2,263	1,845	50,360	50,460	2,666	1,950	2,666	2,249
38,660	38,760	1,866	1,364	1,866	1,472	44,560	44,660	2,270	1,660	2,270	1,852	50,460	50,560	2,673	1,955	2,673	2,256
38,760						44,660						50,560					
38,760	38,860	1,873	1,369	1,873	1,477	44,660	44,760	2,276	1,665	2,276	1,859	50,560	50,660	2,680	1,960	2,680	2,262
38,860	38,960	1,880	1,374	1,880	1,482	44,760	44,860	2,283	1,670	2,283	1,866	50,660	50,760	2,687	1,965	2,687	2,269
38,960	39,060	1,886	1,379	1,886	1,487	44,860	44,960	2,290	1,675	2,290	1,873	50,760	50,860	2,694	1,970	2,694	2,276
39,060	39,160	1,893	1,384	1,893	1,492	44,960	45,060	2,297	1,680	2,297	1,879	50,860	50,960	2,700	1,975	2,700	2,283
39,160	39,260	1,900	1,389	1,900	1,497	45,060	45,160	2,304	1,685	2,304	1,886	50,960	51,060	2,707	1,980	2,707	2,290
39,260	39,360	1,907	1,394	1,907	1,502	45,160	45,260	2,311	1,690	2,311	1,893	51,060	51,160	2,714	1,985	2,714	2,297
39,360	39,460	1,914	1,399	1,914	1,507	45,260	45,360	2,317	1,695	2,317	1,900	51,160	51,260	2,721	1,990	2,721	2,304
39,460	39,560	1,921	1,404	1,921	1,512	45,360	45,460	2,324	1,700	2,324	1,907	51,260	51,360	2,728	1,995	2,728	2,310
39,560	39,660	1,928	1,409	1,928	1,517	45,460	45,560	2,331	1,705	2,331	1,914	51,360	51,460	2,735	2,000	2,735	2,317
39,660	39,760	1,934	1,414	1,934	1,522	45,560	45,660	2,338	1,710	2,338	1,920	51,460	51,560	2,741	2,005	2,741	2,324
39,760	39,860	1,941	1,419	1,941	1,527	45,660	45,760	2,345	1,715	2,345	1,927	51,560	51,660	2,748	2,010	2,748	2,331
39,860	39,960	1,948	1,424	1,948	1,532	45,760	45,860	2,352	1,720	2,352	1,934	51,660	51,760	2,755	2,015	2,755	2,338
39,960	40,060	1,955	1,429	1,955	1,537	45,860	45,960	2,358	1,725	2,358	1,941	51,760	51,860	2,762	2,020	2,762	2,345
40,060	40,160	1,962	1,434	1,962	1,544	45,960	46,060	2,365	1,730	2,365	1,948	51,860	51,960	2,769	2,025	2,769	2,351
40,160	40,260	1,969	1,439	1,969	1,551	46,060	46,160	2,372	1,735	2,372	1,955	51,960	52,060	2,776	2,030	2,776	2,358
40,260	40,360	1,975	1,444	1,975	1,558	46,160	46,260	2,379	1,740	2,379	1,962	52,060	52,160	2,783	2,035	2,783	2,365
40,360	40,460	1,982	1,449	1,982	1,565	46,260	46,360	2,386	1,745	2,386	1,968	52,160	52,260	2,789	2,040	2,789	2,372
40,460	40,560	1,989	1,454	1,989	1,572	46,360	46,460	2,393	1,750	2,393	1,975	52,260	52,360	2,796	2,045	2,796	2,379
40,560	40,660	1,996	1,459	1,996	1,578	46,460	46,560	2,399	1,755	2,399	1,982	52,360	52,460	2,803	2,050	2,803	2,386
40,660	40,760	2,003	1,464	2,003	1,585	46,560	46,660	2,406	1,760	2,406	1,989	52,460	52,560	2,810	2,055	2,810	2,392
40,760	40,860	2,010	1,469	2,010	1,592	46,660	46,760	2,413	1,765	2,413	1,996	52,560	52,660	2,817	2,060	2,817	2,399
40,860	40,960	2,016	1,474	2,016	1,599	46,760	46,860	2,420	1,770	2,420	2,003	52,660	52,760	2,824	2,065	2,824	2,406
40,960	41,060	2,023	1,479	2,023	1,606	46,860	46,960	2,427	1,775	2,427	2,009	52,760	52,860	2,830	2,070	2,830	2,413
41,060	41,160	2,030	1,484	2,030	1,613	46,960	47,060	2,434	1,780	2,434	2,016	52,860	52,960	2,837	2,075	2,837	2,420
41,160	41,260	2,037	1,489	2,037	1,620	47,060	47,160	2,441	1,785	2,441	2,023	52,960	53,060	2,844	2,080	2,844	2,427
41,260	41,360	2,044	1,494	2,044	1,626	47,160	47,260	2,447	1,790	2,447	2,030	53,060	53,160	2,851	2,085	2,851	2,433
41,360	41,460	2,051	1,499	2,051	1,633	47,260	47,360	2,454	1,795	2,454	2,037	53,160	53,260	2,858	2,090	2,858	2,440
41,460	41,560	2,057	1,504	2,057	1,640	47,360	47,460	2,461	1,800	2,461	2,044	53,260	53,360	2,865	2,095	2,865	2,447
41,560	41,660	2,064	1,509	2,064	1,647	47,460	47,560	2,468	1,805	2,468	2,050	53,360	53,460	2,871	2,100	2,871	2,454
41,660	41,760	2,071	1,514	2,071	1,654	47,560	47,660	2,475	1,810	2,475	2,057	53,460	53,560	2,878	2,105	2,878	2,461
41,760	41,860	2,078	1,519	2,078	1,661	47,660	47,760	2,482	1,815	2,482	2,064	53,560	53,660	2,885	2,110	2,885	2,468
41,860	41,960	2,085	1,524	2,085	1,667	47,760	47,860	2,488	1,820	2,488	2,071	53,660	53,760	2,892	2,115	2,892	2,475
41,960	42,060	2,092	1,529	2,092	1,674	47,860	47,960	2,495	1,825	2,495	2,078	53,760	53,860	2,899	2,120	2,899	2,481
42,060	42,160	2,099	1,534	2,099	1,681	47,960	48,060	2,502	1,830	2,502	2,085	53,860	53,960	2,906	2,125	2,906	2,488
42,160	42,260	2,105	1,539	2,105	1,688	48,060	48,160	2,509	1,835	2,509	2,091	53,960	54,010	2,912	2,131	2,912	2,495

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

\$54,010 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2013 Nebraska Tax Table.

Single	Married, filing jointly	Married, filing separately	Head of household
Add \$2,912 plus			

2013 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$250,000 (single); \$300,000 (married, filing jointly); \$150,000 (married, filing separately); or \$275,000 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$54,000, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$54,000, then see Special Instructions below)	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2013 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$250,000	\$274,000	0.438% (.00438) of AGI above \$250,000
274,000	425,000	\$ 105.12 + 0.333% (.00333) of the excess over \$274,000
425,000	520,000	607.95 + 0.183% (.00183) of the excess over \$425,000
520,000	—	781.80

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$300,000	\$348,000	0.438% (.00438) of AGI above \$300,000
348,000	650,000	\$ 210.24 + 0.333% (.00333) of the excess over \$348,000
650,000	840,000	1,215.90 + 0.183% (.00183) of the excess over \$650,000
840,000	—	1,563.60

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$150,000	\$174,000	0.438% (.00438) of AGI above \$150,000
174,000	325,000	\$ 105.12 + 0.333% (.00333) of the excess over \$174,000
325,000	420,000	607.95 + 0.183% (.00183) of the excess over \$325,000
420,000	—	781.80

Head of Household

If AGI is over –	but not over	The tax to add is:
\$275,000	\$320,000	0.438% (.00438) of AGI above \$275,000
320,000	555,000	\$ 197.10 + 0.333% (.00333) of the excess over \$320,000
555,000	675,000	979.65 + 0.183% (.00183) of the excess over \$555,000
675,000	—	1,199.25

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$54,000, then perform the following steps:

- Step 1. Subtract the AGI threshold amount for the appropriate filing status from Federal AGI.
- Step 2. Multiply this amount by 10% (.10).
- Step 3. Compare the Step 2 result to Nebraska Taxable Income, line 14, Form 1040N.
 - If line 14 is less than the Step 2 result, go to Step 4.
 - If line 14 is more than the Step 2 result, then use the Additional Tax Rate Schedule above to compute the Nebraska income tax, line 15, Form 1040N. (Do not proceed to Step 4)
- Step 4. Multiply the line 14 amount by 6.84% (.0684) and enter the result on line 3 of the Nebraska Tax Worksheet above.

Local Sales and Use Tax Codes and Rates

Local Rate 0.5%		
Elmwood (168)	Dakota County (922)	
Local Rate 1.0%		
Arapahoe (016)	Duncan (156)	Nelson (342)
Arcadia (017)	Eagle (159)	Niobrara (349)
Arnold (019)	Edgar (161)	Oakland (358)
Atkinson (023)	Elgin (164)	Oconto (360)
Auburn (025)	Elm Creek (167)	Odell (362)
Bancroft (030)	Eustis (176)	Osmond (373)
Bassett (035)	Farnam (183)	Palmyra (380)
Bayard (037)	Franklin (190) <i>beginning 4/1/2013</i>	Paxton (384)
Beaver City (040)	Friend (192)	Pender (385)
Bennet (051)	Gibbon (201)	Peru (386)
Bennington (052) <i>1/1/2013 to 3/31/2013</i>	Gordon (206)	Petersburg (387)
Bertrand (053)	Grant (211)	Pierce (390)
Big Springs (055)	Greenwood (213)	Randolph (408)
Bloomfield (058)	Guide Rock (217)	Republican City (412)
Blue Hill (060)	Harrison (227)	Rushville (425)
Brainard (066)	Hartington (228)	Sargent (428) <i>1/1/2013 to 3/31/2013</i>
Bridgeport (068)	Harvard (229)	Seward (435)
Brownville (073)	Hay Springs (231)	Shelton (437)
Burwell (081)	Hebron (235)	Silver Creek (442)
Cairo (085) <i>beginning 4/1/2013</i>	Hildreth (243)	Spencer (448)
Cedar Rapids (092)	Hooper (248)	Springview (451)
Central City (094)	Howells (251)	St. Edward (452)
Chambers (097)	Hubbell (253)	St. Paul (454)
Chappell (099)	Hyannis (257)	Sterling (462)
Chester (100)	Imperial (258)	Stuart (468)
Clarks (101)	Jansen (264)	Superior (470)
Clay Center (104)	Juniata (268)	Syracuse (475)
Cordova (114) <i>beginning 4/1/2013</i>	Lewellen (281)	Terrytown (483)
Cortland (116)	Linwood (287)	Uehling (491)
Creighton (123)	Loomis (291)	Verdigre (502) <i>1/1/2013 to 3/31/2013</i>
Crofton (126)	Malcolm (302)	Wakefield (507)
Curtis (129)	Milford (322)	Wausa (514)
Dannebrog (134)	Minden (327)	Waverly (515)
Daykin (140)	Morrill (332)	Wayne (516)
DeWeese (144)	Mullen (334)	Weeping Water (517)
Diller (147)	Murray (336) <i>beginning 4/1/2013</i>	Wilber (523)
Dodge (150)	Neligh (341)	
Doniphan (151)		
Local Rate 1.5%		
Ainsworth (003)	Gresham (214)	Oshkosh (372)
Albion (004)	Gretna (215)	Oxford (376)
Alliance (008)	Hastings (230)	Papillion (382)
Alma (009) <i>1/1/2013 to 3/31/2013</i>	Hemingford (236)	Pawnee City (383)
Arlington (018) <i>beginning 4/1/2013</i>	Henderson (237)	Plainview (392)
Ashland (021)	Holdrege (245)	Platte Center (393) <i>beginning 7/1/2013</i>
Beatrice (039)	Humphrey (255)	Plattsmouth (394)
Beemer (043)	Jackson (263)	Plymouth (397)
Bellevue (046)	Kearney (269)	Ponca (399)
Benkelman (050)	Kimball (273)	Ralston (407)
Bennington (052) <i>beginning 4/1/2013</i>	LaVista (274)	Ravenna (409)
Blair (057)	Lexington (283)	Red Cloud (411)
Broken Bow (072)	Lincoln (285)	Sargent (428) <i>beginning 4/1/2013</i>
Cambridge (087)	Louisville (293)	Schuyler (430)
Ceresco (095)	Loup City (294)	Scottsbluff (432)
Chadron (096)	Lyons (298)	Scribner (433)
Clearwater (105)	Madison (299)	Sidney (441) <i>1/1/2013 to 6/30/2013</i>
Columbus (110)	Marquette (305)	South Sioux City (446)
Cozad (119)	Maywood (311)	Springfield (450)
Crawford (122)	McCook (312)	Stromsburg (467)
Crete (125)	McCool Junction (313)	Sutton (473)
David City (138)	Mitchell (328)	Tecumseh (481)
Douglas (153)	Monroe (330)	Tekamah (482)
Exeter (178)	Nebraska City (339)	Tilden (487)
Fairbury (179)	Newman Grove (346)	Valentine (497)
Falls City (182)	Norfolk (351)	Valley (498)
Fremont (191)	North Bend (353)	Verdigre (502) <i>beginning 4/1/2013</i>
Fullerton (193)	North Platte (355)	Wahoo (506)
Geneva (198)	Ogallala (363)	Waterloo (512) <i>1/1/2013 to 3/31/2013</i>
Genoa (199)	Omaha (365)	West Point (519)
Gering (200)	O'Neill (366)	Wisner (530)
Gothenburg (207)	Ord (369)	Wymore (534)
Grand Island (210)	Osceola (371)	York (536)
Local Rate 2%		
Alma (009) <i>beginning 4/1/2013</i>	Sidney (441) <i>beginning 7/1/2013</i>	Waterloo (512) <i>beginning 4/1/2013</i>