





# 2015 Nebraska Tax Table — continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable 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
Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—			
<b>40,560</b>		<b>46,760</b>				<b>52,960</b>		<b>43,060</b>		<b>49,260</b>				<b>55,460</b>			
40,560	40,660	1,932	1,422	1,932	1,536	46,760	46,860	2,356	1,733	2,356	1,904	52,960	53,060	2,781	2,043	2,781	2,328
40,660	40,760	1,939	1,427	1,939	1,541	46,860	46,960	2,363	1,738	2,363	1,911	53,060	53,160	2,787	2,048	2,787	2,335
40,760	40,860	1,946	1,432	1,946	1,546	46,960	47,060	2,370	1,743	2,370	1,917	53,160	53,260	2,794	2,053	2,794	2,342
40,860	40,960	1,953	1,437	1,953	1,551	47,060	47,160	2,377	1,748	2,377	1,924	53,260	53,360	2,801	2,058	2,801	2,348
40,960	41,060	1,960	1,442	1,960	1,556	47,160	47,260	2,384	1,753	2,384	1,931	53,360	53,460	2,808	2,063	2,808	2,355
41,060	41,160	1,967	1,447	1,967	1,561	47,260	47,360	2,391	1,758	2,391	1,938	53,460	53,560	2,815	2,068	2,815	2,362
41,160	41,260	1,973	1,452	1,973	1,566	47,360	47,460	2,398	1,763	2,398	1,945	53,560	53,660	2,822	2,073	2,822	2,369
41,260	41,360	1,980	1,457	1,980	1,571	47,460	47,560	2,404	1,768	2,404	1,952	53,660	53,760	2,828	2,078	2,828	2,376
41,360	41,460	1,987	1,462	1,987	1,576	47,560	47,660	2,411	1,773	2,411	1,959	53,760	53,860	2,835	2,083	2,835	2,383
41,460	41,560	1,994	1,467	1,994	1,581	47,660	47,760	2,418	1,778	2,418	1,965	53,860	53,960	2,842	2,088	2,842	2,389
41,560	41,660	2,001	1,472	2,001	1,586	47,760	47,860	2,425	1,783	2,425	1,972	53,960	54,060	2,849	2,093	2,849	2,396
41,660	41,760	2,008	1,477	2,008	1,591	47,860	47,960	2,432	1,788	2,432	1,979	54,060	54,160	2,856	2,098	2,856	2,403
41,760	41,860	2,014	1,482	2,014	1,596	47,960	48,060	2,439	1,793	2,439	1,986	54,160	54,260	2,863	2,103	2,863	2,410
41,860	41,960	2,021	1,487	2,021	1,601	48,060	48,160	2,445	1,798	2,445	1,993	54,260	54,360	2,869	2,108	2,869	2,417
41,960	42,060	2,028	1,492	2,028	1,606	48,160	48,260	2,452	1,803	2,452	2,000	54,360	54,460	2,876	2,113	2,876	2,424
42,060	42,160	2,035	1,497	2,035	1,611	48,260	48,360	2,459	1,808	2,459	2,006	54,460	54,560	2,883	2,118	2,883	2,430
42,160	42,260	2,042	1,502	2,042	1,616	48,360	48,460	2,466	1,813	2,466	2,013	54,560	54,660	2,890	2,123	2,890	2,437
42,260	42,360	2,049	1,507	2,049	1,621	48,460	48,560	2,473	1,818	2,473	2,020	54,660	54,760	2,897	2,128	2,897	2,444
42,360	42,460	2,056	1,512	2,056	1,626	48,560	48,660	2,480	1,823	2,480	2,027	54,760	54,860	2,904	2,133	2,904	2,451
42,460	42,560	2,062	1,517	2,062	1,631	48,660	48,760	2,486	1,828	2,486	2,034	54,860	54,960	2,911	2,138	2,911	2,458
42,560	42,660	2,069	1,522	2,069	1,636	48,760	48,860	2,493	1,833	2,493	2,041	54,960	55,060	2,917	2,144	2,917	2,465
42,660	42,760	2,076	1,527	2,076	1,641	48,860	48,960	2,500	1,838	2,500	2,047	55,060	55,160	2,924	2,149	2,924	2,472
42,760	42,860	2,083	1,532	2,083	1,646	48,960	49,060	2,507	1,843	2,507	2,054	55,160	55,260	2,931	2,154	2,931	2,478
42,860	42,960	2,090	1,537	2,090	1,651	49,060	49,160	2,514	1,848	2,514	2,061	55,260	55,360	2,938	2,159	2,938	2,485
42,960	43,060	2,097	1,542	2,097	1,656	49,160	49,260	2,521	1,853	2,521	2,068	55,360	55,460	2,945	2,164	2,945	2,492

\*A qualifying widow(er) must also use this column.

## Over \$58,960

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2015 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$58,960, the endpoint of the bracket.

<b>Single</b> Add \$3,188 plus 6.84% of the amount over \$58,960. \$ _____	<b>Married, filing jointly or qualifying widow(er)</b> Add \$2,342 plus 6.84% of the amount over \$58,960. \$ _____	<b>Married, filing separately</b> Add \$3,188 plus 6.84% of the amount over \$58,960. \$ _____	<b>Head of household</b> Add \$2,735 plus 6.84% of the amount over \$58,960. \$ _____
--	---	--	---

This is your Nebraska income tax.  
(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)

**CAUTION:** If your federal adjusted gross income is more than \$258,250 (Single); \$309,900 (Married, Filing Jointly or Qualifying Widow(er)); \$154,950 (Married, Filing Separately); \$284,050 (Head of Household), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet to determine the tax amount to enter on line 15, Form 1040N.

## 2015 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: \$258,250 (single); \$309,900 (married, filing jointly and surviving spouse); \$154,950 (married, filing separately); or \$284,050 (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 \$58,920, 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 . . . . .	<b>1</b>	
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 \$58,920, then see Special Instructions below) . .	<b>2</b>	
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 . . . . .	<b>3</b>	

### 2015 Additional Tax Rate Schedule

#### Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$258,250	\$288,750	0.438% (.00438) of AGI above \$258,250
288,750	441,050	\$ 133.59 + 0.333% (.00333) of the excess over \$288,750
441,050	552,850	640.75 + 0.183% (.00183) of the excess over \$441,050
552,850	—	845.34

#### Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$309,900	\$370,800	0.438% (.00438) of AGI above \$309,900
370,800	675,600	\$ 266.74 + 0.333% (.00333) of the excess over \$370,800
675,600	899,100	1,281.72 + 0.183% (.00183) of the excess over \$675,600
899,100	—	1,690.73

#### Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$154,950	\$185,450	0.438% (.00438) of AGI above \$154,950
185,450	337,750	\$ 133.59 + 0.333% (.00333) of the excess over \$185,450
337,750	449,550	640.75 + 0.183% (.00183) of the excess over \$337,750
449,550	—	845.34

#### Head of Household

If AGI is over –	but not over	The tax to add is:
\$284,050	\$340,950	0.438% (.00438) of AGI above \$284,050
340,950	576,650	\$ 249.22 + 0.333% (.00333) of the excess over \$340,950
576,650	720,850	1,034.10 + 0.183% (.00183) of the excess over \$576,650
720,850	—	1,297.99

### Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,920, 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

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Exeter (178)	1.50%	North Platte (355)	1.50%
Albion (004)	1.50	Fairbury (179)	2.00	Oakland (358)	1.00
Alliance (008)	1.50		beginning 4/1/2015 1/1/2015 to 3/31/2015	Oconto (360)	1.00
Alma (009)	2.00	Fairfield (180)	1.00	Odell (362)	1.00
Arapahoe (016)	1.00	Falls City (182)	1.50	Ogallala (363)	1.50
Arcadia (017)	1.00	Farnam (183)	1.00	Omaha (365)	1.50
Arlington (018)	1.50	Franklin (190)	1.00	O'Neill (366)	1.50
Arnold (019)	1.00	Fremont (191)	1.50	Ord (369)	1.50
Ashland (021)	1.50	Friend (192)	1.00	Osceola (371)	1.50
Atkinson (023)	1.50	Fullerton (193)	1.50	Oshkosh (372)	1.50
Auburn (025)	1.00	Geneva (198)	1.50	Osmond (373)	1.00
Bancroft (030)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Genoa (199)	1.50	Oxford (376)	1.50
		Gering (200)	1.50	Palmyra (380)	1.00
Bassett (035)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Gibbon (201)	1.00	Papillion (382)	1.50
		Gordon (206)	1.00	Pawnee City (383)	1.50
Battle Creek (036)	beginning 1/1/2015	Gothenburg (207)	1.50	Paxton (384)	1.00
Bayard (037)	1.00	Grand Island (210)	1.50	Pender (385)	1.00
Beatrice (039)	1.50	Grant (211)	1.00	Peru (386)	1.00
Beaver City (040)	1.00	Greenwood (213)	1.00	Petersburg (387)	1.00
Beemer (043)	1.50	Gresham (214)	1.50	Pierce (390)	1.00
Bellevue (046)	1.50	Gretna (215)	1.50	Plainview (392)	1.50
Benedict (049)	beginning 4/1/2015	Guide Rock (217)	1.00	Platte Center (393)	1.50
Benkelman (050)	1.50	Harrison (227)	1.00	Plattsmouth (394)	1.50
Bennet (051)	1.00	Hartington (228)	1.00	Plymouth (397)	1.50
Bennington (052)	1.50	Harvard (229)	1.00	Ponca (399)	1.50
Bertrand (053)	1.00	Hastings (230)	1.50	Ralston (407)	1.50
Big Springs (055)	1.00	Hay Springs (231)	1.00	Randolph (408)	1.00
Blair (057)	1.50	Hebron (235)	1.00	Ravenna (409)	1.50
Bloomfield (058)	1.00	Hemingford (236)	1.50	Red Cloud (411)	1.50
Blue Hill (060)	1.00	Henderson (237)	1.50	Republican City (412)	1.00
Brainard (066)	1.00	Hickman (242)	1.50	Rushville (425)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Bridgeport (068)	1.00	Hildreth (243)	1.00		
Broken Bow (072)	1.50	Holdrege (245)	1.50	St. Edward (452)	1.00
Brownville (073)	1.00	Hooper (248)	1.00	St. Paul (454)	1.00
Burwell (081)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Howells (251)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Sargent (428)	1.50
				Schuyler (430)	1.50
Cairo (085)	1.00	Hubbell (253)	1.00	Scottsbluff (432)	1.50
Callaway (086)	beginning 4/1/2015	Humphrey (255)	1.50	Scribner (433)	1.50
Cambridge (087)	1.50	Hyannis (257)	1.00	Seward (435)	1.50
Cedar Rapids (092)	1.00	Imperial (258)	1.00	Shelton (437)	1.00
Central City (094)	1.00	Jackson (263)	1.50	Sidney (441)	2.00
Ceresco (095)	1.50	Jansen (264)	1.00	Silver Creek (442)	1.00
Chadron (096)	beginning 10/1/2015 1/1/2015 to 9/30/2015	Juniata (268)	1.00	South Sioux City (446)	1.50
		Kearney (269)	1.50	Spencer (448)	1.00
Chambers (097)	1.00	Kimball (273)	1.50	Springfield (450)	1.50
Chappell (099)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Chester (100)	1.00	Lewellen (281)	1.00	Stanton (456)	beginning 4/1/2015
Clarks (101)	1.00	Lexington (283)	1.50	Sterling (462)	1.00
Clay Center (104)	1.00	Lincoln (285)	beginning 10/1/2015 1/1/2015 to 9/30/2015	Stromsburg (467)	1.50
Clearwater (105)	1.50			Stuart (468)	1.00
Columbus (110)	1.50	Linwood (287)	1.00	Superior (470)	1.00
Cordova (114)	1.00	Loomis (291)	1.00	Sutton (473)	1.50
Cortland (116)	1.00	Louisville (293)	1.50	Syracuse (475)	1.00
Cozad (119)	1.50	Loup City (294)	1.50	Tecumseh (481)	1.50
Crawford (122)	1.50	Lyons (298)	1.50	Tekamah (482)	1.50
Creighton (123)	1.00	Madison (299)	1.50	Terrytown (483)	1.00
Crete (125)	1.50	Malcolm (302)	1.00	Tilden (487)	1.50
Crofton (126)	1.00	Marquette (305)	1.50	Uehling (491)	1.00
Curtis (129)	1.00	Maywood (311)	1.50	Upland (495)	beginning 4/1/2015
Dakota County (922)	beginning 4/1/2015	McCook (312)	1.50	Utica (496)	beginning 4/1/2015
Dannebrog (134)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
David City (138)	beginning 1/1/2015	Milford (322)	1.00	Valley (498)	1.50
Daykin (140)	1.00	Minden (327)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Verdigre (502)	1.50
Decatur (141)	beginning 4/1/2015			Wahoo (506)	1.50
DeWeese (144)	1.00	Mitchell (328)	1.50	Wakefield (507)	1.00
Diller (147)	1.00	Monroe (330)	1.50	Waterloo (512)	2.00
Dodge (150)	1.00	Morrill (332)	1.00	Wausa (514)	1.00
Doniphan (151)	1.00	Mullen (334)	1.00	Waverly (515)	1.00
Douglas (153)	1.50	Murray (336)	1.00	Wayne (516)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Duncan (156)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Nebraska City (339)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Weeping Water (517)	1.00
				West Point (519)	1.50
Eagle (159)	1.00	Neligh (341)	1.00	Wilber (523)	1.00
Edgar (161)	1.00	Nelson (342)	1.00	Wisner (530)	1.50
Elgin (164)	1.00	Newman Grove (346)	1.50	Wymore (534)	1.50
Elm Creek (167)	1.00	Niobrara (349)	1.00	York (536)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Elmwood (168)	0.50	Norfolk (351)	beginning 4/1/2015 1/1/2015 to 3/31/2015		
Elwood (170)	beginning 4/1/2015				
Eustis (176)	1.00	North Bend (353)	1.50		