

# 2016 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

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

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
		Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—			
<b>60</b>						<b>6,060</b>						<b>12,060</b>					
60	160	3	3	3	3	7,060	7,160	217	185	217	190	14,060	14,160	463	431	463	435
160	260	5	5	5	5	7,160	7,260	221	189	221	193	14,160	14,260	467	435	467	439
260	360	8	8	8	8	7,260	7,360	224	192	224	197	14,260	14,360	470	438	470	442
360	460	10	10	10	10	7,360	7,460	228	196	228	200	14,360	14,460	474	442	474	446
460	560	13	13	13	13	7,460	7,560	231	199	231	204	14,460	14,560	477	445	477	449
560	660	15	15	15	15	7,560	7,660	235	203	235	207	14,560	14,660	481	449	481	453
660	760	17	17	17	17	7,660	7,760	238	206	238	211	14,660	14,760	484	452	484	456
760	860	20	20	20	20	7,760	7,860	242	210	242	214	14,760	14,860	488	456	488	460
860	960	22	22	22	22	7,860	7,960	246	213	246	218	14,860	14,960	491	459	491	463
960	1,060	25	25	25	25	7,960	8,060	249	217	249	221	14,960	15,060	495	463	495	467
1,060	1,160	27	27	27	27	8,060	8,160	253	220	253	225	15,060	15,160	498	466	498	470
1,160	1,260	30	30	30	30	8,160	8,260	256	224	256	228	15,160	15,260	502	470	502	474
1,260	1,360	32	32	32	32	8,260	8,360	260	227	260	232	15,260	15,360	505	473	505	477
1,360	1,460	35	35	35	35	8,360	8,460	263	231	263	235	15,360	15,460	509	477	509	481
1,460	1,560	37	37	37	37	8,460	8,560	267	234	267	239	15,460	15,560	512	480	512	484
1,560	1,660	40	40	40	40	8,560	8,660	270	238	270	242	15,560	15,660	516	484	516	488
1,660	1,760	42	42	42	42	8,660	8,760	274	241	274	246	15,660	15,760	519	487	519	491
1,760	1,860	45	45	45	45	8,760	8,860	277	245	277	249	15,760	15,860	523	491	523	495
1,860	1,960	47	47	47	47	8,860	8,960	281	248	281	253	15,860	15,960	526	494	526	498
1,960	2,060	49	49	49	49	8,960	9,060	284	252	284	256	15,960	16,060	530	498	530	502
2,060	2,160	52	52	52	52	9,060	9,160	288	256	288	260	16,060	16,160	533	501	533	506
2,160	2,260	54	54	54	54	9,160	9,260	291	259	291	263	16,160	16,260	537	505	537	509
2,260	2,360	57	57	57	57	9,260	9,360	295	263	295	267	16,260	16,360	540	508	540	513
2,360	2,460	59	59	59	59	9,360	9,460	298	266	298	270	16,360	16,460	544	512	544	516
2,460	2,560	62	62	62	62	9,460	9,560	302	270	302	274	16,460	16,560	547	515	547	520
2,560	2,660	64	64	64	64	9,560	9,660	305	273	305	277	16,560	16,660	551	519	551	523
2,660	2,760	67	67	67	67	9,660	9,760	309	277	309	281	16,660	16,760	554	522	554	527
2,760	2,860	69	69	69	69	9,760	9,860	312	280	312	284	16,760	16,860	558	526	558	530
2,860	2,960	72	72	72	72	9,860	9,960	316	284	316	288	16,860	16,960	561	529	561	534
2,960	3,060	74	74	74	74	9,960	10,060	319	287	319	291	16,960	17,060	565	533	565	537
<b>3,060</b>						<b>10,060</b>						<b>17,060</b>					
3,060	3,160	77	77	77	77	10,060	10,160	323	291	323	295	17,060	17,160	568	536	568	541
3,160	3,260	81	79	81	79	10,160	10,260	326	294	326	298	17,160	17,260	572	540	572	544
3,260	3,360	84	81	84	81	10,260	10,360	330	298	330	302	17,260	17,360	575	543	575	548
3,360	3,460	88	84	88	84	10,360	10,460	333	301	333	305	17,360	17,460	579	547	579	551
3,460	3,560	91	86	91	86	10,460	10,560	337	305	337	309	17,460	17,560	582	550	582	555
3,560	3,660	95	89	95	89	10,560	10,660	340	308	340	312	17,560	17,660	586	554	586	558
3,660	3,760	98	91	98	91	10,660	10,760	344	312	344	316	17,660	17,760	589	557	589	562
3,760	3,860	102	94	102	94	10,760	10,860	347	315	347	319	17,760	17,860	593	561	593	565
3,860	3,960	105	96	105	96	10,860	10,960	351	319	351	323	17,860	17,960	597	564	597	569
3,960	4,060	109	99	109	99	10,960	11,060	354	322	354	326	17,960	18,060	600	568	600	572
4,060	4,160	112	101	112	101	11,060	11,160	358	326	358	330	18,060	18,160	604	571	604	576
4,160	4,260	116	104	116	104	11,160	11,260	361	329	361	334	18,160	18,260	607	575	607	579
4,260	4,360	119	106	119	106	11,260	11,360	365	333	365	337	18,260	18,360	611	578	611	583
4,360	4,460	123	108	123	108	11,360	11,460	368	336	368	341	18,360	18,460	615	582	615	586
4,460	4,560	126	111	126	111	11,460	11,560	372	340	372	344	18,460	18,560	620	585	620	590
4,560	4,660	130	113	130	113	11,560	11,660	375	343	375	348	18,560	18,660	625	589	625	593
4,660	4,760	133	116	133	116	11,660	11,760	379	347	379	351	18,660	18,760	630	592	630	597
4,760	4,860	137	118	137	118	11,760	11,860	382	350	382	355	18,760	18,860	635	596	635	600
4,860	4,960	140	121	140	121	11,860	11,960	386	354	386	358	18,860	18,960	640	599	640	604
4,960	5,060	144	123	144	123	11,960	12,060	389	357	389	362	18,960	19,060	645	603	645	607
5,060	5,160	147	126	147	126	12,060	12,160	393	361	393	365	19,060	19,160	650	607	650	611
5,160	5,260	151	128	151	128	12,160	12,260	396	364	396	369	19,160	19,260	655	610	655	614
5,260	5,360	154	131	154	131	12,260	12,360	400	368	400	372	19,260	19,360	660	614	660	618
5,360	5,460	158	133	158	133	12,360	12,460	403	371	403	376	19,360	19,460	665	617	665	621
5,460	5,560	161	136	161	136	12,460	12,560	407	375	407	379	19,460	19,560	670	621	670	625
5,560	5,660	165	138	165	138	12,560	12,660	410	378	410	383	19,560	19,660	675	624	675	628
5,660	5,760	168	140	168	140	12,660	12,760	414	382	414	386	19,660	19,760	680	628	680	632
5,760	5,860	172	143	172	144	12,760	12,860	418	385	418	390	19,760	19,860	685	631	685	635
5,860	5,960	175	145	175	147	12,860	12,960	421	389	421	393	19,860	19,960	690	635	690	639
5,960	6,060	179	148	179	151	12,960	13,060	425	392	425	397	19,960	20,060	695	638	695	642
6,060	6,160	182	150	182	155	13,060	13,160	428	396	428	400	20,060	20,160	700	642	700	646
6,160	6,260	186	154	186	158	13,160	13,260	432	399	432	404	20,160	20,260	705	645	705	649
6,260	6,360	189	157	189	162	13,260	13,360	435	403	435	407	20,260	20,360	710	649	710	653
6,360	6,460	193	161	193	165	13,360	13,460	439	406	439	411	20,360	20,460	715	652	715	656
6,460	6,560	196	164														

# 2016 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>21,060</b>		<b>28,560</b>				<b>36,060</b>		<b>21,060</b>		<b>28,560</b>				<b>36,060</b>		<b>43,560</b>							
21,060	21,160	750	677	750	681	28,560	28,660	1,126	940	1,126	944	36,060	36,160	1,621	1,203	1,621	1,308	43,560	43,660	2,126	1,708	2,126	1,413
21,160	21,260	755	680	755	685	28,660	28,760	1,131	943	1,131	948	36,160	36,260	1,628	1,207	1,628	1,313	43,660	43,760	2,133	1,420	2,133	1,420
21,260	21,360	760	684	760	688	28,760	28,860	1,136	947	1,136	951	36,260	36,360	1,634	1,210	1,634	1,318	43,760	43,860	2,140	1,427	2,140	1,427
21,360	21,460	765	687	765	692	28,860	28,960	1,141	950	1,141	955	36,360	36,460	1,641	1,214	1,641	1,323	43,860	43,960	2,147	1,434	2,147	1,434
21,460	21,560	770	691	770	695	28,960	29,060	1,146	954	1,146	958	36,460	36,560	1,648	1,217	1,648	1,328	43,960	44,060	2,154	1,441	2,154	1,441
21,560	21,660	775	694	775	699	29,060	29,160	1,151	958	1,151	962	36,560	36,660	1,655	1,221	1,655	1,333	44,060	44,160	2,161	1,448	2,161	1,448
21,660	21,760	780	698	780	702	29,160	29,260	1,156	961	1,156	965	36,660	36,760	1,662	1,224	1,662	1,338	44,160	44,260	2,168	1,455	2,168	1,455
21,760	21,860	785	701	785	706	29,260	29,360	1,161	965	1,161	969	36,760	36,860	1,669	1,229	1,669	1,343	44,260	44,360	2,175	1,462	2,175	1,462
21,860	21,960	790	705	790	709	29,360	29,460	1,166	968	1,166	973	36,860	36,960	1,675	1,234	1,675	1,348	44,360	44,460	2,182	1,469	2,182	1,469
21,960	22,060	795	708	795	713	29,460	29,560	1,171	972	1,171	978	36,960	37,060	1,682	1,239	1,682	1,353	44,460	44,560	2,189	1,476	2,189	1,476
22,060	22,160	800	712	800	716	29,560	29,660	1,176	975	1,176	983	37,060	37,160	1,689	1,244	1,689	1,358	44,560	44,660	2,196	1,483	2,196	1,483
22,160	22,260	805	715	805	720	29,660	29,760	1,183	979	1,183	988	37,160	37,260	1,696	1,249	1,696	1,363	44,660	44,760	2,203	1,490	2,203	1,490
22,260	22,360	810	719	810	723	29,760	29,860	1,190	982	1,190	993	37,260	37,360	1,703	1,254	1,703	1,368	44,760	44,860	2,210	1,497	2,210	1,497
22,360	22,460	815	722	815	727	29,860	29,960	1,197	986	1,197	998	37,360	37,460	1,710	1,259	1,710	1,373	44,860	44,960	2,217	1,504	2,217	1,504
22,460	22,560	820	726	820	730	29,960	30,060	1,204	989	1,204	1,003	37,460	37,560	1,717	1,264	1,717	1,378	44,960	45,060	2,224	1,511	2,224	1,511
22,560	22,660	825	729	825	734	30,060	30,160	1,210	993	1,210	1,008	37,560	37,660	1,723	1,269	1,723	1,383	45,060	45,160	2,231	1,518	2,231	1,518
22,660	22,760	830	733	830	737	30,160	30,260	1,217	996	1,217	1,013	37,660	37,760	1,730	1,274	1,730	1,388	45,160	45,260	2,238	1,525	2,238	1,525
22,760	22,860	835	736	835	741	30,260	30,360	1,224	1,000	1,224	1,018	37,760	37,860	1,737	1,279	1,737	1,393	45,260	45,360	2,245	1,532	2,245	1,532
22,860	22,960	840	740	840	744	30,360	30,460	1,231	1,003	1,231	1,023	37,860	37,960	1,744	1,284	1,744	1,398	45,360	45,460	2,252	1,539	2,252	1,539
22,960	23,060	845	743	845	748	30,460	30,560	1,238	1,007	1,238	1,028	37,960	38,060	1,751	1,289	1,751	1,403	45,460	45,560	2,259	1,546	2,259	1,546
23,060	23,160	850	747	850	751	30,560	30,660	1,245	1,010	1,245	1,033	38,060	38,160	1,758	1,294	1,758	1,409	45,560	45,660	2,266	1,553	2,266	1,553
23,160	23,260	855	750	855	755	30,660	30,760	1,251	1,014	1,251	1,038	38,160	38,260	1,764	1,299	1,764	1,414	45,660	45,760	2,273	1,560	2,273	1,560
23,260	23,360	860	754	860	758	30,760	30,860	1,258	1,017	1,258	1,043	38,260	38,360	1,771	1,304	1,771	1,419	45,760	45,860	2,280	1,567	2,280	1,567
23,360	23,460	865	757	865	762	30,860	30,960	1,265	1,021	1,265	1,048	38,360	38,460	1,778	1,309	1,778	1,424	45,860	45,960	2,287	1,574	2,287	1,574
23,460	23,560	870	761	870	765	30,960	31,060	1,272	1,024	1,272	1,053	38,460	38,560	1,785	1,314	1,785	1,429	45,960	46,060	2,294	1,581	2,294	1,581
23,560	23,660	875	764	875	769	31,060	31,160	1,279	1,028	1,279	1,058	38,560	38,660	1,792	1,319	1,792	1,434	46,060	46,160	2,301	1,588	2,301	1,588
23,660	23,760	880	768	880	772	31,160	31,260	1,286	1,031	1,286	1,063	38,660	38,760	1,799	1,324	1,799	1,439	46,160	46,260	2,308	1,595	2,308	1,595
23,760	23,860	885	771	885	776	31,260	31,360	1,292	1,035	1,292	1,068	38,760	38,860	1,805	1,329	1,805	1,444	46,260	46,360	2,315	1,602	2,315	1,602
23,860	23,960	890	775	890	779	31,360	31,460	1,299	1,038	1,299	1,073	38,860	38,960	1,812	1,334	1,812	1,449	46,360	46,460	2,322	1,609	2,322	1,609
23,960	24,060	895	778	895	783	31,460	31,560	1,306	1,042	1,306	1,078	38,960	39,060	1,819	1,339	1,819	1,454	46,460	46,560	2,329	1,616	2,329	1,616
24,060	24,160	900	782	900	786	31,560	31,660	1,313	1,045	1,313	1,083	39,060	39,160	1,826	1,344	1,826	1,459	46,560	46,660	2,336	1,623	2,336	1,623
24,160	24,260	905	786	905	790	31,660	31,760	1,320	1,049	1,320	1,088	39,160	39,260	1,833	1,349	1,833	1,464	46,660	46,760	2,343	1,630	2,343	1,630
24,260	24,360	910	789	910	793	31,760	31,860	1,327	1,052	1,327	1,093	39,260	39,360	1,840	1,354	1,840	1,469	46,760	46,860	2,350	1,637	2,350	1,637
24,360	24,460	915	793	915	797	31,860	31,960	1,333	1,056	1,333	1,098	39,360	39,460	1,846	1,359	1,846	1,474	46,860	46,960	2,357	1,644	2,357	1,644
<b>24,460</b>		<b>31,960</b>				<b>39,460</b>		<b>24,460</b>		<b>31,960</b>				<b>39,460</b>		<b>46,960</b>							
24,460	24,560	920	796	920	800	31,960	32,060	1,340	1,059	1,340	1,103	39,460	39,560	1,853	1,364	1,853	1,479	46,960	47,060	2,364	1,651	2,364	1,651
24,560	24,660	925	800	925	804	32,060	32,160	1,347	1,063	1,347	1,108	39,560	39,660	1,860	1,369	1,860	1,484	47,060	47,160	2,371	1,658	2,371	1,658
24,660	24,760	930	803	930	807	32,160	32,260	1,354	1,066	1,354	1,113	39,660	39,760	1,867	1,374	1,867	1,489	47,160	47,260	2,378	1,665	2,378	1,665
24,760	24,860	935	807	935	811	32,260	32,360	1,361	1,070	1,361	1,118	39,760	39,860	1,874	1,379	1,874	1,494	47,260	47,360	2,385	1,672	2,385	1,672
24,860	24,960	940	810	940	814	32,360	32,460	1,368	1,073	1,368	1,123	39,860	39,960	1,881	1,384	1,881	1,499	47,360	47,460	2,392	1,679	2,392	1,679
24,960	25,060	945	814	945	818	32,460	32,560	1,375	1,077	1,375	1,128	39,960	40,060	1,888	1,389	1,888	1,504	47,460	47,560	2,399	1,686	2,399	1,686
25,060	25,160	950	817	950	821	32,560	32,660	1,381	1,080	1,381	1,133	40,060	40,160	1,894	1,394	1,894	1,509	47,560	47,660	2,406	1,693	2,406	1,693
25,160	25,260	955	821	955	825	32,660	32,760	1,388	1,084	1,388	1,138	40,160	40,260	1,901	1,399	1,901	1,514	47,660	47,760	2,413	1,700	2,413	1,700
25,260	25,360	960	824	960	828	32,760	32,860	1,395	1,087	1,395	1,143	40,260	40,360	1,908	1,404	1,908	1,519	47,760	47,860	2,420	1,707	2,420	1,707
25,360	25,460	965	828	965	832	32,860	32,960	1,402	1,091	1,402	1,148	40,360	40,460	1,915	1,409	1,915	1,524	47,860	47,960	2,427	1,714	2,427	1,714
25,460	25,560	970	831	970	835	32,960	33,060	1,409	1,094	1,409	1,153	40,460	40,560	1,922	1,414	1,922	1,529	47,960	48,060	2,434	1,721	2,434	1,721
25,560	25,660	975	835	975	839	33,060	33,160	1,416	1,098	1,416	1,158	40,560	40,660	1,929	1,419	1,929	1,534	48,060	48,160	2,441	1,728	2,441	1,728
25,660	25,760	980	838	980	842	33,160	33,260	1,422	1,101	1,422	1,163	40,660	40,760	1,935	1,424	1,935	1,539	48,160	48,260	2,448	1,735	2,448	1,735
25,760	25,860	985	842	985	846	33,260	33,																

# 2016 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>43,560</b>		<b>49,760</b>				<b>55,960</b>		<b>43,060</b>		<b>52,260</b>				<b>58,460</b>			
43,560	43,660	2,134	1,570	2,134	1,684	49,760	49,860	2,558	1,880	2,558	2,103	55,960	56,060	2,982	2,191	2,982	2,527
43,660	43,760	2,141	1,575	2,141	1,689	49,860	49,960	2,565	1,885	2,565	2,110	56,060	56,160	2,989	2,196	2,989	2,534
43,760	43,860	2,147	1,580	2,147	1,694	49,960	50,060	2,572	1,890	2,572	2,117	56,160	56,260	2,996	2,201	2,996	2,541
43,860	43,960	2,154	1,585	2,154	1,700	50,060	50,160	2,578	1,895	2,578	2,124	56,260	56,360	3,002	2,206	3,002	2,548
43,960	44,060	2,161	1,590	2,161	1,706	50,160	50,260	2,585	1,900	2,585	2,131	56,360	56,460	3,009	2,211	3,009	2,555
44,060	44,160	2,168	1,595	2,168	1,713	50,260	50,360	2,592	1,905	2,592	2,137	56,460	56,560	3,016	2,216	3,016	2,561
44,160	44,260	2,175	1,600	2,175	1,720	50,360	50,460	2,599	1,910	2,599	2,144	56,560	56,660	3,023	2,221	3,023	2,568
44,260	44,360	2,182	1,605	2,182	1,727	50,460	50,560	2,606	1,915	2,606	2,151	56,660	56,760	3,030	2,226	3,030	2,575
44,360	44,460	2,188	1,610	2,188	1,734	50,560	50,660	2,613	1,920	2,613	2,158	56,760	56,860	3,037	2,231	3,037	2,582
44,460	44,560	2,195	1,615	2,195	1,741	50,660	50,760	2,619	1,925	2,619	2,165	56,860	56,960	3,043	2,236	3,043	2,589
44,560	44,660	2,202	1,620	2,202	1,748	50,760	50,860	2,626	1,930	2,626	2,172	56,960	57,060	3,050	2,241	3,050	2,596
44,660	44,760	2,209	1,625	2,209	1,754	50,860	50,960	2,633	1,935	2,633	2,178	57,060	57,160	3,057	2,246	3,057	2,603
44,760	44,860	2,216	1,630	2,216	1,761	50,960	51,060	2,640	1,940	2,640	2,185	57,160	57,260	3,064	2,251	3,064	2,609
44,860	44,960	2,223	1,635	2,223	1,768	51,060	51,160	2,647	1,945	2,647	2,192	57,260	57,360	3,071	2,256	3,071	2,616
44,960	45,060	2,230	1,640	2,230	1,775	51,160	51,260	2,654	1,950	2,654	2,199	57,360	57,460	3,078	2,261	3,078	2,623
45,060	45,160	2,236	1,645	2,236	1,782	51,260	51,360	2,660	1,955	2,660	2,206	57,460	57,560	3,085	2,266	3,085	2,630
45,160	45,260	2,243	1,650	2,243	1,789	51,360	51,460	2,667	1,960	2,667	2,213	57,560	57,660	3,091	2,271	3,091	2,637
45,260	45,360	2,250	1,655	2,250	1,795	51,460	51,560	2,674	1,965	2,674	2,219	57,660	57,760	3,098	2,276	3,098	2,644
45,360	45,460	2,257	1,660	2,257	1,802	51,560	51,660	2,681	1,970	2,681	2,226	57,760	57,860	3,105	2,281	3,105	2,650
45,460	45,560	2,264	1,665	2,264	1,809	51,660	51,760	2,688	1,975	2,688	2,233	57,860	57,960	3,112	2,286	3,112	2,657
45,560	45,660	2,271	1,670	2,271	1,816	51,760	51,860	2,695	1,980	2,695	2,240	57,960	58,060	3,119	2,291	3,119	2,664
45,660	45,760	2,277	1,675	2,277	1,823	51,860	51,960	2,701	1,985	2,701	2,247	58,060	58,160	3,126	2,296	3,126	2,671
45,760	45,860	2,284	1,680	2,284	1,830	51,960	52,060	2,708	1,990	2,708	2,254	58,160	58,260	3,132	2,301	3,132	2,678
45,860	45,960	2,291	1,685	2,291	1,836	52,060	52,160	2,715	1,995	2,715	2,261	58,260	58,360	3,139	2,306	3,139	2,685
45,960	46,060	2,298	1,690	2,298	1,843	52,160	52,260	2,722	2,001	2,722	2,267	58,360	58,460	3,146	2,311	3,146	2,691

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

### Over \$62,160

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2016 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$62,160, the endpoint of the bracket.

<b>Single</b> Add \$3,403 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing jointly or qualifying widow(er)</b> Add \$2,554 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing separately</b> Add \$3,403 plus 6.84% of the amount over \$62,160. \$ _____	<b>Head of household</b> Add \$2,948 plus 6.84% of the amount over \$62,160. \$ _____
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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 \$259,400 (Single); \$311,300 (Married, Filing Jointly or Qualifying Widow(er)); \$155,650 (Married, Filing Separately); \$285,350 (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.

# 2016 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: \$259,400 (single); \$311,300 (married, filing jointly and surviving spouse); \$155,650 (married, filing separately); or \$285,350 (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 \$59,180, see special instructions at the bottom of this page.

<b>Nebraska Tax Worksheet</b>		
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 \$59,180, 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>	

## 2016 Additional Tax Rate Schedule

### Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$259,400	\$290,000	0.438% (.00438) of AGI above \$259,400
290,000	443,100	\$ 134.03 + 0.333% (.00333) of the excess over \$290,000
443,100	555,300	643.85 + 0.183% (.00183) of the excess over \$443,100
555,300	—	849.18

### Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$311,300	\$372,500	0.438% (.00438) of AGI above \$311,300
372,500	678,600	\$ 268.06 + 0.333% (.00333) of the excess over \$372,500
678,600	903,100	1,287.37 + 0.183% (.00183) of the excess over \$678,600
903,100	—	1,698.21

### Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$155,650	\$186,250	0.438% (.00438) of AGI above \$155,650
186,250	339,350	\$ 134.03 + 0.333% (.00333) of the excess over \$186,250
339,350	451,550	643.85 + 0.183% (.00183) of the excess over \$339,350
451,550	—	849.18

### Head of Household

If AGI is over –	but not over	The tax to add is:
\$285,350	\$342,450	0.438% (.00438) of AGI above \$285,350
342,450	579,250	\$ 250.10 + 0.333% (.00333) of the excess over \$342,450
579,250	724,150	1,038.64 + 0.183% (.00183) of the excess over \$579,250
724,150	—	1,303.81

## Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,180, 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%	Oakland (358)	1.00%
Albion (004)	1.50	Fairbury (179)	2.00	Oconto (360)	1.00
Alliance (008)	1.50	Fairfield (180)	1.00	Odell (362)	1.00
Alma (009)	2.00	Falls City (182)	1.50	Ogallala (363)	1.50
Arapahoe (016)	1.00	Farnam (183)	1.00	Omaha (365)	1.50
Arcadia (017)	1.00	Franklin (190)	1.00	O'Neill (366)	1.50
Arlington (018)	1.50	Fremont (191)	1.50	Ord (369)	1.50
Arnold (019)	1.00	Friend (192)	1.00	Osceola (371)	1.50
Ashland (021)	1.50	Fullerton (193)	1.50	Oshkosh (372)	beginning 10/1/2016 1/1/2016 to 9/30/2016 2.00
Atkinson (023)	1.50	Geneva (198)	beginning 4/1/2016 1/1/2016 to 3/31/2016 2.00		
Auburn (025)	1.00		1.50	Osmond (373)	1.00
Bancroft (030)	1.50	Genoa (199)	1.50	Oxford (376)	1.50
Bassett (035)	1.50	Gering (200)	1.50	Palmyra (380)	1.00
Battle Creek (036)	1.50	Gibbon (201)	1.00	Papillion (382)	1.50
Bayard (037)	1.00	Gordon (206)	1.00	Pawnee City (383)	1.50
Beatrice (039)	1.50	Gothenburg (207)	1.50	Paxton (384)	1.00
Beaver City (040)	1.00	Grand Island (210)	1.50	Pender (385)	1.00
Beemer (043)	1.50	Grant (211)	1.00	Peru (386)	1.00
Bellevue (046)	1.50	Greenwood (213)	1.00	Petersburg (387)	1.00
Bellwood (047)	beginning 10/1/2016 1.50	Gresham (214)	1.50	Pierce (390)	1.00
Benedict (049)	1.50	Gretna (215)	1.50	Plainview (392)	1.50
Benkelman (050)	1.50	Guide Rock (217)	1.00	Platte Center (393)	1.50
Bennet (051)	1.00	Harrison (227)	1.00	Plattsmouth (394)	1.50
Bennington (052)	1.50	Hartington (228)	1.00	Plymouth (397)	1.50
Bertrand (053)	1.00	Harvard (229)	1.00	Ponca (399)	1.50
Big Springs (055)	1.00	Hastings (230)	1.50	Ralston (407)	1.50
Blair (057)	1.50	Hay Springs (231)	1.00	Randolph (408)	1.00
Bloomfield (058)	1.00	Hebron (235)	1.00	Ravenna (409)	1.50
Blue Hill (060)	1.00	Hemingford (236)	1.50	Red Cloud (411)	1.50
Brainard (066)	1.00	Henderson (237)	1.50	Republican City (412)	1.00
Bridgeport (068)	1.00	Hickman (242)	1.50	Rushville (425)	1.50
Broken Bow (072)	1.50	Hildreth (243)	1.00	St. Edward (452)	1.00
Brownville (073)	1.00	Holdrege (245)	1.50	St. Paul (454)	1.00
Burwell (081)	1.50	Hooper (248)	1.00	Sargent (428)	1.50
Cairo (085)	1.00	Howells (251)	1.50	Schuyler (430)	1.50
Callaway (086)	1.00	Hubbell (253)	1.00	Scottsbluff (432)	1.50
Cambridge (087)	1.50	Humphrey (255)	1.50	Scribner (433)	1.50
Cedar Rapids (092)	1.00	Hyannis (257)	1.00	Seward (435)	1.50
Central City (094)	1.00	Imperial (258)	1.00	Shelton (437)	1.00
Ceresco (095)	1.50	Jackson (263)	1.50	Sidney (441)	2.00
Chadron (096)	2.00	Jansen (264)	1.00	Silver Creek (442)	1.00
Chambers (097)	1.00	Juniata (268)	1.00	South Sioux City (446)	1.50
Chappell (099)	1.00	Kearney (269)	1.50	Spencer (448)	1.00
Chester (100)	1.00	Kimball (273)	1.50	Springfield (450)	1.50
Clarks (101)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Clay Center (104)	1.00	Leigh (279)	beginning 10/1/2016 1.50		
Clearwater (105)	1.50	Lewellen (281)	1.00	Sterling (462)	1.00
Columbus (110)	1.50	Lexington (283)	1.50	Stromsburg (467)	1.50
Cordova (114)	1.00	Lincoln (285)	1.75	Stuart (468)	1.00
Cortland (116)	1.00	Linwood (287)	1.00	Superior (470)	1.00
Cozad (119)	1.50	Loomis (291)	1.00	Sutton (473)	1.50
Crawford (122)	1.50	Louisville (293)	1.50	Syracuse (475)	1.00
Creighton (123)	1.00	Loup City (294)	1.50	Tecumseh (481)	1.50
Crete (125)	1.50	Lyons (298)	1.50	Tekamah (482)	1.50
Crofton (126)	1.00	Madison (299)	1.50	Terrytown (483)	1.00
Curtis (129)	1.00	Malcolm (302)	1.00	Tilden (487)	1.50
Dakota County (922)	0.50	Marquette (305)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Maywood (311)	1.50	Upland (495)	0.50
David City (138)	2.00	McCook (312)	1.50	Utica (496)	1.50
Daykin (140)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
Decatur (141)	1.00	Milford (322)	1.00	Valley (498)	1.50
DeWeese (144)	1.00	Minden (327)	2.00	Verdigre (502)	1.50
Diller (147)	1.00	Mitchell (328)	1.50	Wahoo (506)	1.50
Dodge (150)	beginning 10/1/2016 1/1/2016 to 9/30/2016 1.50	Monroe (330)	1.50	Wakefield (507)	1.00
Doniphan (151)	1.00	Morrill (332)	1.00	Waterloo (512)	2.00
Douglas (153)	1.50	Mullen (334)	1.00	Wausa (514)	1.00
Duncan (156)	1.50	Murray (336)	1.00	Waverly (515)	1.00
Eagle (159)	1.00	Nebraska City (339)	2.00	Wayne (516)	1.50
Edgar (161)	1.00	Neligh (341)	1.00	Weeping Water (517)	1.00
Elgin (164)	1.00	Nelson (342)	1.00	West Point (519)	1.50
Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wilber (523)	1.00
Elmwood (168)	0.50	Niobrara (349)	1.00	Wisner (530)	1.50
Elwood (170)	1.00	Norfolk (351)	2.00	Wood River (533)	beginning 4/1/2016 1.50
Eustis (176)	1.00	North Bend (353)	1.50	Wymore (534)	1.50
		North Platte (355)	1.50	York (536)	2.00