



1999 Nebraska Tax Rates on Nebraska Taxable Income

Subtract \$89 from the tax table calculation for each federal personal exemption allowed if your federal AGI is less than \$106,000 (married) or \$64,000 (single). See 1999 personal exemption credit chart.

Single Taxpayer

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 2,400	2.51% of taxable income
\$ 2,400	17,000	\$ 60.24 + 3.49% of the excess over \$2,400
\$ 17,000	26,500	\$ 569.78 + 5.01% of the excess over \$17,000
\$ 26,500	—	\$ 1,045.73 + 6.68% of the excess over \$26,500*

\$89 personal exemption credit is phased out beginning at \$64,000 AGI

Married Taxpayers Filing Joint Returns and Surviving Spouses

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 4,000	2.51% of taxable income
\$ 4,000	30,000	\$ 100.40 + 3.49% of the excess over \$4,000
\$ 30,000	46,750	\$ 1,007.80 + 5.01% of the excess over \$30,000
\$ 46,750	—	\$ 1,846.98 + 6.68% of the excess over \$46,750*

\$89 personal exemption credit is phased out beginning at \$106,000 AGI

Married Individuals Filing Separate Returns

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 2,000	2.51% of taxable income
\$ 2,000	15,000	\$ 50.20 + 3.49% of the excess over \$2,000
\$ 15,000	23,375	\$ 503.90 + 5.01% of the excess over \$15,000
\$ 23,375	—	\$ 923.49 + 6.68% of the excess over \$23,375*

\$89 personal exemption credit is phased out beginning at \$53,000 AGI

Head of Household

<i>If taxable income is:</i>		<i>The Nebraska tax is:</i>
<i>over –</i>	<i>but not over</i>	
\$ 0	\$ 3,800	2.51% of taxable income
\$ 3,800	24,000	\$ 95.38 + 3.49% of the excess over \$3,800
\$ 24,000	35,000	\$ 800.36 + 5.01% of the excess over \$24,000
\$ 35,000	—	\$ 1,351.46 + 6.68% of the excess over \$35,000*

\$89 personal exemption credit is phased out beginning at \$88,000 AGI

* If adjusted gross income is \$126,600 or more (\$63,300 if married filing separate), Nebraska allowed deductions are reduced and marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 1999.)