

2019

Nebraska

Individual Income Tax Booklet

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



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 2020 individual estimated income tax payments.

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



What's New?

Identity theft continues to be a concern. The Nebraska Department of Revenue (DOR) utilizes fraud detection and verification processes to reduce refund fraud designed to protect all taxpayers filing Nebraska returns. These steps may increase the amount of time needed to process income tax returns and issue tax refunds. DOR is committed to processing the tax returns efficiently while safeguarding taxpayer information. Please allow a minimum of 30 days to receive your refund if you e-file an error-free return. For paper returns, please allow a minimum of three months to receive your refund if you file an error-free return. Your refund will generally be issued by July 15, if your return is filed by the April 15th due date. [See our website for additional identity theft information.](#)

[Angel Investment Tax Credit, LB 334 \(2019\).](#) LB 334 terminated the Angel Investment Tax Credit Act after calendar year 2019. No tax credits may be allocated after the 2019 calendar year.

[Affordable Housing Tax Credit, LB 884 \(2016\).](#) For tax years beginning on and after January 1, 2019, taxpayers may earn a nonrefundable tax credit not to exceed the amount of the federal Low-Income Housing Tax Credit. The credits are issued for the first six years of the credit period as defined under Federal law, and are allocated to projects placed in service after January 1, 2018. The Nebraska Investment Finance Authority (NIFA) approves the tax credits. Additional information on this credit is available on DOR's [website](#).

[Social Security Taxability Thresholds Adjusted for Inflation, LB 738 \(2018\).](#) For tax years beginning January 1, 2020, LB 738 indexes the threshold AGI for purposes of the decreasing adjustment for social security benefits. The same indexing percentage is also used to adjust the individual income tax brackets and personal exemption credit. The social security taxability thresholds adjusted for inflation does not apply to the 2019 return.

[Income Tax Credit for Purchase of a Residence in an Extremely Blighted Area, LB 86 \(2019\).](#) For taxable years beginning or deemed to begin on or after January 1, 2020, and before January 1, 2026, LB 86 provides a \$5,000 nonrefundable income tax credit for the purchase of a residence in an extremely blighted area. The credit would be available to the individual purchasing the residence upon meeting certain requirements. Additional information on this credit is available on DOR's website.

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 [Nebraska Individual Income Tax Return, Form 1040N](#), That Apply to You. If a line does not apply to your filing, leave the line blank except line 5 cannot be left blank.

Enter All Amounts as Whole Dollars. Do not include cents on the return or schedules. 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 received from your employer or payor by February 15 or by March 1 if furnished by a broker. **If you have not received the form by the required date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, obtain 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 make their tax payments electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include DOR's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See DOR's [website](#) for additional information about all available electronic payment options.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the [instructions for line 41, Form 1040N](#).



Due Date. Your income tax return is due on the 15th day of the 4th month after the close of the tax year (April 15th for calendar-year filers). If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month.

[More info . . .](#)

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

1. Failing to file a return and pay the tax due on or before the due date;
2. Failing to pay the tax due on or before the due date;
3. Failing to file an amended Nebraska income tax return when required;
4. Preparing or filing a fraudulent income tax return; or
5. Understating income on an income tax return.

[More info . . .](#)

The interest rate for any unpaid tax is 5%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

A Nebraska Extension of Time. DOR 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. An extension of time to file does not stop the accrual of interest on unpaid tax. 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 a federal extension;
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 above for further instructions.

Note: If you have a combat zone-related or contingency operation-related extension, see DOR's website for [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

If the extension documentation is not attached, a late filing penalty may be imposed. 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 2020 Income Tax. The [2020 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on DOR's website or you can contact DOR. You are encouraged to make estimated income tax payments using DOR's [e-pay](#) system or using the EFW option when e-filing your 2019 Nebraska return. The EFW option is offered by many software products.



Estimated Income Tax Payments and Penalty for Underpayment of Estimated Income Tax. You may owe a penalty if your estimated income tax payments did not total at least:

- ◆ 90% of the tax shown on your 2019 Nebraska return; or
- ◆ 100% of the tax shown on your 2018 return; or
- ◆ 110% of the tax shown on your 2018 return if 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 income 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 income tax later to make up the underpayment.

See DOR's website for: [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

Disasters. Taxpayers impacted by a federal disaster declaration should note the declaration at the top of the form when filing a paper return. Taxpayers should identify the specific disaster by writing the name of the disaster at the top of the paper return. Taxpayers who e-file returns can use their software's "disaster" feature, if available.

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 adjusted gross income (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 were 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 19, Nebraska Schedule I](#).

The federal Servicemembers Civil Relief 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 is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the [instructions for line 19, Nebraska Schedule I](#), and [line 1, Nebraska Schedule III](#), or on DOR'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 . . .

Deceased Taxpayer. A tax return must be filed and paid if the deceased otherwise met the filing requirements. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2019 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section on [page 5](#).

More info . . .

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, 2019, the [2019 Nebraska Tax Calculation Schedule](#) or [Tax Table](#), must be used without adjustment.

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 29](#), Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax 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 individual income tax return reporting a federal tax liability before credits; 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 home. Even if the individual is absent at times, domicile is the place where 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 maintaining his or her true, fixed, and permanent home in Nebraska; 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 including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

Resident. A resident is an individual whose domicile is in 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 residency 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 domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on DOR'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 DOR asks you for your Social Security number (SSN), you must first be told of DOR's legal right to ask for this information, why DOR is asking for it, and how it will be used. DOR 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, 2019, 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, 2019, 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 “Farmer/Rancher” below the SSN block. A farmer or rancher who files the 2019 Form 1040N and pays the Nebraska income tax due on or before March 1, 2020, is not required to make estimated income tax payments during 2019; otherwise, the entire amount of estimated income tax must be paid by January 15, 2020. If you file or pay after March 1, 2020, you may be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

Active Military. Check the box “Active Military” below the SSN block only if you or your spouse were on active military duty status at any time during 2019. This includes National Guard/Reservists called to active duty during 2019.

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

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

Write “surviving spouse” in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.

◆ When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:

- The court order showing proof of appointment (Letters of Appointment); or
- A copy of the probated will.

◆ Other persons requesting a deceased taxpayer’s refund should complete a [Statement of Person Claiming a Refund Due to a Deceased Person, Form 1310N](#), and attach one the following:

- Death certificate (need not be certified); or
- Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person’s death.

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.

Nonresident military servicemembers should review line 19, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2019:

Box 1. You were 65 or older (taxpayers born before January 2, 1955);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1955); 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	<p>Type of Return. Check the appropriate box if, during 2019:</p> <p>Box 1. You were a resident;</p> <p>Box 2. You were a partial-year resident; or</p> <p>Box 3. You were a nonresident.</p> <p>Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach Form 1040N, 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. For additional information, refer to the Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide on DOR's website.</p>
Line 4a	Enter 1 in line 4a for yourself. You cannot enter a 1 in line 4a if you are claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.
Line 4b	If your status is married, filing jointly enter 1 in line 4b for your spouse. You cannot enter a 1 in line 4b if your spouse is claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.
Line 4c	Enter the dependents' names and social security numbers listed in columns 1 and 2 of the Federal Form 1040 or 1040-SR that qualify for the child tax credit or dependent tax credit. If you have more than three dependents, attach a listing for the remaining dependents using the same format as line 4c.
Line 4	<p>Total Nebraska Personal Exemptions. Add lines 4a, 4b, and 4c and enter the result on line 4.</p> <p>If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska because one spouse is a resident of Nebraska and the other is not, a federal return must be computed for each taxpayer as if married, filing separately federal returns had been filed. The taxpayer claiming the child tax credit or dependent credit on the reworked federal return must have earned more than half of the income used to support the family. For example, if a couple has three children, a taxpayer earning one-third of the income cannot claim any of the family's three children. Support payments are presumed to go to all children equally. The recalculated federal return information is used to determine the Nebraska personal exemptions on the married, filing separately Nebraska return.</p>
Line 5	<p>Federal Adjusted Gross Income (AGI). This is the amount reported on your federal return as AGI. Enter the amount from Federal Form 1040 or 1040-SR, page 1, line 8b. Do not leave line 5 blank on the Nebraska individual income tax return.</p> <p>Special Circumstances.</p> <p>If you were not required to file a federal return, but must file a Nebraska return to report state and local bond interest of \$5,000 or more, you must enter all income that would have been included in federal AGI. This includes both earned income (such as wages), retirement income (such as 401K distributions, pensions, etc.), and investment income (such as dividends, bank interest, etc.).</p> <p>Nonresidents and partial-year residents must include your total federal AGI on line 5, Form 1040N, not just your 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.</p>
Line 6	<p>Nebraska Standard Deduction. Enter your Nebraska standard deduction. If you use the standard deduction on the federal return, you must use the Nebraska standard deduction on the Nebraska return. All taxpayers that claimed itemized deductions on their federal return are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.</p> <p>If you or your spouse cannot be claimed for the child tax credit or dependent tax credit, enter the appropriate Nebraska standard deduction from the following chart. Do not enter the amount of your federal itemized deductions.</p> <p>If you or your spouse can be claimed by another taxpayer for child tax credit or dependent tax credit purposes, your standard deduction is the smaller of the federal standard deduction allowed on line 9 of the Federal Form 1040 or 1040-SR, or the Nebraska standard deduction from the following chart.</p>

Line 6 (cont.)**Nebraska Standard Deduction Chart**

See instructions above if you or your spouse can be claimed by another taxpayer for child or dependent tax credit purposes.

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,900
	1	\$8,500
	2	\$10,100
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$13,800
	1	\$15,100
	2	\$16,400
	3	\$17,700
	4	\$19,000
Married, Filing Separately	0	\$6,900
	1	\$8,200
	2	\$9,500
	3	\$10,800
	4	\$12,100
If married, filing separately, the additional amounts for spouse 65 and over and blind apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	\$10,100
	1	\$11,700
	2	\$13,300

Line 7 [More info . . .](#) **Total Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 17 of Schedule A, Federal Form 1040 or 1040-SR. 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, you must enter the amount of state and local income taxes reported on Federal Schedule A, line 5a even if the total amount of state and local taxes was limited to \$10,000 (\$5,000 married, filing separately) on Federal Schedule A, line 5e. If you entered general sales taxes on Federal Schedule A, line 5a, do not enter an amount on line 8.

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 9 of [Nebraska Schedule I](#). See Schedule I instructions for additional information.

Line 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 29 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.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#).

Line 16 **Nebraska Other Tax.** You are required to calculate Nebraska other tax if you were required to pay:

- ◆ Federal tax on **lump-sum distributions of qualified retirement plans**; and/or
- ◆ Federal tax on **early distributions of qualified retirement plans**.

The Nebraska other tax is 29.6% of the federal other tax on the items shown above.

Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes. Partial-year residents and nonresidents use line 10, [Nebraska Schedule III](#) to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.

Line 17 **Total Nebraska Tax.** Enter the total of lines 15 and 16.

Line 18	More info . . . Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$137 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.
Line 19	Credit for Tax Paid to Another State. Enter the amount from line 6, 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 DOR's website). 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.
Line 20	Credit for the Elderly or the Disabled. Residents enter the amount of Credit for the Elderly or the Disabled included in line 6, box C of Schedule 3, Federal Form 1040 or 1040-SR. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R. Partial-year residents use line 6b, Schedule III, to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit. Note: The Schedule 3, Federal Form 1040 or 1040-SR, line 6, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 20 of Form 1040N.
Line 21	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 (NDED). Nebraska Community Development Assistance Act Credit Computation, Form CDN , must be attached to the Form 1040N .
Line 22	Form 3800N Nonrefundable Credit. Enter the amount from line 12, Nebraska Incentives Credit Computation, Form 3800N . Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.
Line 23	Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with AGI greater than \$29,000 can claim this credit (if AGI is \$29,000 or less, see line 32 instructions). Multiply the amount on line 2 of Schedule 3, Federal Form 1040 or 1040-SR, by 25% (.25). Partial-year residents use line 6c, Schedule III, to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
Line 24	More info . . . Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2019 Statement of Nebraska Financial Institution Tax Credit, Form NFC , supplied by the financial institution in which you are a shareholder.
Line 25	Employer's Credit for Expenses Incurred for TANF (ADC) Recipients. An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
Line 26	School Readiness Tax Credit for Providers. An income tax credit is available to persons who own or operate an eligible childcare or education program that serves children who participate in the childcare subsidy program established in Neb. Rev. Stat. § 68-1202 . An application for this tax credit must be filed within two months after the close of the tax year for which you are claiming the credit. The credit may only be claimed after your application has been approved in writing by DOR. For additional information, see DOR's website .
Line 27	Total Nonrefundable Credits. Add lines 18 through 26.

Line 28

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. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 2 or line 3 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**
(line 12, Form 1040N) 1a. _____
 - b. Amount of **adjustments decreasing federal AGI**
(line 13, Form 1040N) 1b. _____
 - Net adjustments to federal AGI** (line 1a minus line 1b) 1. _____

If the amount on line 1 is \$5,000 or more **Stop.** Line 28 of Form 1040N must be the mathematical result of line 17 minus line 27.
2. Nebraska Tax after Nonrefundable Credits
 - a. Nebraska tax, line 17 of Form 1040N 2a. \$ _____
 - b. Total Nonrefundable Credits, line 27 of Form 1040N 2b. _____
 - Line 2a minus line 2b 2. _____

If the amount on line 2 is zero or less, enter -0- on line 28 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**
3. Federal tax before credits:
 - a. Line 12a of Form 1040 or 1040-SR, page 2 3a. _____
 - b. Line 1 of Form 1040 or 1040-SR, Schedule 2 3b. _____
 - c. Line 6 of Form 1040 or 1040-SR, Schedule 2 3c. _____
 - d. Total tax—Form 1040 or 1040-SR (add lines 3a, 3b, and 3c) ... 3d. _____
 - Total federal tax (enter tax from line 3d) 3. _____

On line 28, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.

Line 29

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

Nebraska Income Tax Withheld. Use line 29a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 29b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 29c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, or other forms. Enter the total income tax withholding shown on lines 29a, 29b, and 29c on line 29. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. 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 or if the form shows income tax withholding from a state other than Nebraska.**

Nonresidents claiming credit for Nebraska income 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 Schedule K-1N must be the same as the tax year of the individual's return being filed.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed, reduced, or disallowed refund.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2019 Forms W-2 to the 2019 Form 1040N for a fiscal year beginning in 2019. If you receive any 2020 Forms W-2 before filing your 2019 Form 1040N, save them to attach to the 2020 Form 1040N.

Line 30

2019 Estimated Tax Payments. Report your 2019 estimated income tax payments and any tax year 2018 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 2019 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated income tax payments using e-pay, which allows you to schedule all four of your estimated income tax payments at one time. A [Form 1040N-ES](#) payment voucher should NOT be mailed in when you use e-pay.

Line 31
Attach Form 3800N

Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 16, [Form 3800N](#). Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

Line 32

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). Attach the [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

Note: The Federal Form 2441 will not be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

Line 33

Beginning Farmer Credit (NDA NextGen). 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 NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 402-471-4876, nextgen.nebraska.gov.

Line 34

Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR 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 18a (Form 1040 or 1040-SR, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040-SR). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**

Partial-year residents enter amount calculated on line 12, [Nebraska Schedule III](#).

**Nebraska Earned Income Worksheet
for Taxpayers Claiming a Net Operating Loss Deduction (NOL)**

Complete this worksheet **only** if you are claiming an NOL carryforward on Federal Form 1040 or 1040-SR.

1. Earned Income. Enter the amount from the line 18a, Form 1040 or 1040-SR instructions, Step 5, line 81. \$ _____
 2. Federal Net Operating Loss (NOL) Carryforward, from line 8, Schedule 1, Federal Form 1040 or 1040-SR. Include only the amount shown on line 8 for an NOL; do not include other items reported on line 8, Schedule 1, Federal Form 1040 or 1040-SR2. \$ _____
 3. Earned income plus Federal NOL Carryforward. Line 1 plus line 23. \$ _____
- If line 3 is less than:
- \$50,162 (\$55,952 if married, filing jointly) for three or more qualifying children;
\$46,703 (\$52,493 if married, filing jointly) for two qualifying children;
\$41,094 (\$46,884 if married, filing jointly) for one qualifying child; or
\$15,570 (\$21,370 if married, filing jointly) for no qualifying children,
calculate the Nebraska earned income credit on line 34, Form 1040N using the amount from line 18a, Federal Form 1040 or 1040-SR. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 34, Form 1040N should be -0-.

Line 35 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

Credit for Qualified Volunteer Emergency Responders. A \$250 income tax credit is available to each qualified volunteer who has been certified with DOR for at least two years by a Nebraska county, city, village, or rural or suburban fire protection district. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see DOR's [website](#).

Line 37

School Readiness Tax Credit for Qualified Staff Members. An income tax credit is available to staff members who are both employed with an eligible program for at least six months during the taxable year and who are classified in the Nebraska Early Childhood Professional Record System. An application for this tax credit may be filed any time after the staff member has met all the required eligibility criteria, but no later than March 1 of the year following the tax year for which you plan to claim the credit. For example, if you plan to claim the tax credit on your 2019 return, you must file this application by March 1, 2020.

The credit may only be claimed after your application has been approved in writing by the Nebraska Department of Revenue. For additional information, see DOR's [website](#).

Line 39**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 these instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 39, check the box, and attach Form 2210N to your return. See DOR's website for this form, or call DOR at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

Line 40

Total Tax and Penalty. Add lines 28 and 39.

Line 41**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 applicable use tax directly to the state.

Enter your total taxable 2019 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 30 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 41. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

Example. You 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 you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your 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 them together to arrive at your line 41 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 42

Total Amount Due. Enter the amount owed, including the applicable underpayment of estimated income 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.

Cancel a payment. To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact Official Payments.

Nebraska e-pay. Nebraska e-pay is DOR's web-based electronic payment system for single payments. You enter your payment and bank account information, and choose a date 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](#); or via phone at 800-272-9829. A convenience fee (2.35% of the 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 payment to DOR. 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.



Line 42 (cont.)

New Payment Plan. If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You will receive a balance due notice in the mail. When that is received you can go online to set up a payment plan for the remaining balance, subject to applicable fees.

Please see our website at revenue.nebraska.gov/individuals/request-individual-tax-payment-plan.

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 DOR may be presented for payment electronically.

Line 43

Overpayment. If line 38 is more than the total of lines 40 and 41, subtract this total from line 38 and enter your overpayment.

Line 44

2020 Estimated Tax. Enter the amount of overpayment from line 43 you want applied to your 2020 estimated income tax.

Line 45

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 outdoornebraska.gov/wildlifeconservationfund. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, PO Box 30370, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit outdoornebraska.gov.

Line 46

More info . . .

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 44 and 45 from line 43. Amounts less than \$2 will not be refunded.

If a taxpayer has any existing tax liabilities owed to DOR, the federal government, or other state agencies, any overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained.

You can check the status of your refund by calling DOR’s refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting revenue.nebraska.gov.

Line 47

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 47b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by DOR.

Box 47d 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 DOR needs to contact you about your account. By including your email address, you are agreeing that DOR may use it to transmit confidential information using secure email. 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 DOR or attached to the return.

An unsigned return delays processing.

The act of e-filing a return is your signature. By e-filing the return, taxpayers and their tax preparer, if applicable, are declaring under penalties of perjury, that they have examined the electronic return, and to the best of their knowledge and belief, it is true, correct, and complete.

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 1	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 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on line 2a of Federal Form 1040 or 1040-SR. 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 1 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 1b.
Line 2	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 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on line 2b. More info . . . Build America Bonds. Any federally taxable interest received in 2019 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 25, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 3	Total Taxable Interest Income. Enter the result of line 1 minus line 2.
Line 4	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 2019 Form NFC. The same amount must be entered on both line 24, Form 1040N, and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, DOR may request the required documentation during the processing of your return. This may result in a delayed refund.
Line 5	Nebraska's 529 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. Nebraska considers K-12 tuition a non-qualified use of College Savings Program funds. Qualified withdrawals are restricted to paying qualified expenses at schools for higher education (colleges, universities, technical schools, and graduate programs). A federally qualified rollover to a Section 529 plan issued by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture. The total maximum recapture is the lesser of (i) amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.
Line 6	Nebraska ABLE Program RECAPTURE. If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualified withdrawal of funds. Enter the calculated recapture amount on line 6.
Line 7	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 22, Nebraska Schedule I.
Line 8	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 9	Total Adjustments Increasing Federal AGI. Add lines 3 through 8, enter here, and on line 12, Form 1040N .

Part B — Adjustments Decreasing Federal AGI

Line 10	State Income Tax Refund Deduction. Enter the amount shown on line 1, Schedule 1, of your Federal Form 1040 or 1040-SR.
Line 11	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 types of obligations on line 11a and the associated amounts of interest or dividend income received from each on line 11b. Then calculate the total by adding all amounts on lines 11b. 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. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide .
Line 12	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 that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to US government obligations on line 12d. Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 14	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 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR to your Nebraska return. You must do a computation to determine the Tier I amount if you received both Form SSA-1099 for social security benefits AND Form RRB-1099 for Railroad Retirement Board Tier I payments because the Social Security Benefits Worksheet in the federal tax booklet adds the benefits together to calculate the taxable benefits entered on line 5b of the Federal Form 1040 or 1040-SR. Use the total amount of Tier I benefits divided by the total benefit amount reported on line 5a of the Federal Form 1040 or 1040-SR to calculate a ratio to six decimal places, then round to five decimals. For example, .454467, would be rounded to .45447 (45.447%). Multiply this ratio by the amount on line 5b of the Federal Form 1040 or 1040-SR. Enter the result for the Tier I amount on the Nebraska Schedule I.
Line 15	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N , instructions.
Line 16	Nebraska's 529 College Savings Program Contributions. If during 2019 you, as an account owner or parent/guardian custodian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under the Nebraska Educational Savings Plan Trust, then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 16. The Nebraska Educational Savings Plan Trust includes the following Plans: <ul style="list-style-type: none">◆ NEST Direct College Savings Plan;◆ NEST Advisor College Savings Plan;◆ TD Ameritrade 529 College Savings Plan; and◆ State Farm 529 Savings Plan. Only the account owner or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. However, if an account in another state's plan is rolled over to a Plan in the Nebraska Educational Savings Plan Trust, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction.

Line 16 (cont.)	<p>Any withdrawals from the Nebraska College Savings Program to pay K-12 expenses are non-qualified withdrawals and subject to recapture to the extent of any state income tax deductions previously claimed on the Nebraska income tax return. Nebraska law considers K-12 tuition a non-qualified use of Nebraska College Savings Program accounts even though these withdrawals are permissible beginning in 2019 under federal law. Qualified withdrawals from the Nebraska College Savings Program accounts must be used to pay qualified expenses at schools for higher education (colleges, universities, technical schools, graduate programs).</p> <p>For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 17	<p>Nebraska Achieving a Better Life Experience Act Plan Contributions. If during 2019, you made contributions to one or more Enable Savings Plan accounts, enter the account numbers you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 17. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 17. For questions about the Enable Savings Plan, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 18 <small>More info . . .</small>	<p>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. For additional information, see Revenue Ruling 25-94-1.</p>
Line 19	<p>Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2019 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 Form W-2, the adjustment will not be allowed. Only active duty military service compensation can be deducted on line 19.</p>
Line 20	<p>Income Earned by a Native American Indian in Indian Country. Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income on line 20.</p>
Line 21	<p>Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.</p>
Line 22	<p>Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The Nebraska Net Operating Loss Worksheet, Form NOL, must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.</p>
Line 23	<p>Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.</p>
Line 24	<p>Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.</p>
Line 25 <small>More info . . .</small>	<p>Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</p>
Line 26	<p>Social Security Income. If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 5b, Federal Form 1040 or 1040-SR, page 2. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040-SR to your Nebraska return.</p>
Line 27	<p>Military Retirement. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL. Multiply the amount of military pension shown on line 4d, Federal Form 1040 or 1040-SR, page 1, by 40%. Only individuals who filed a Form 1040N-MIL within two years after the retirement date from the uniformed services may claim this exclusion.</p> <p>Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2019 tax return only if you filed your Form 1040N-MIL prior to January 1, 2020.</p>
Line 28	<p>Dividends Received from Corporations not Subject to the IRC. This deduction is generally limited to dividends received from foreign corporations. Dividends received from domestic corporations are not deductible.</p>
Line 29	<p>Total Adjustments Decreasing Federal AGI. Total lines 10 and 13 through 28, enter here, and on line 13, Form 1040N.</p>

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.

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 tax 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 2 and 5 of Nebraska Schedule II, refer to the [Conversion Chart](#) on DOR's website.

Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	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 18, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. Calculate the ratio to six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	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 filing an annual income tax return, enter the income tax 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 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . Also enter this amount on line 19 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 1	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. Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on DOR's website. A partial list is shown below: <ul style="list-style-type: none">◆ Wages, salaries, tips, and commissions;◆ Nebraska unemployment payments;
---------------	--

Line 1 (cont.)

- ◆ Severance pay associated with Nebraska employment;
- ◆ Dividends, interest, and other passive income;
- ◆ Business 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 a Servicemember's Spouse. Under the federal Servicemembers Civil Relief Act (SCRA), 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 this state only in support of the servicemember. The Veterans Benefits and Transition Act of 2018 amended the SCRA by adding an election to allow the military servicemember spouse to claim the military servicemember's state of residency for tax purposes for any taxable year of the marriage if the spouse is in Nebraska only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

Line 2**More info . . .**

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on lines 10-21 on Schedule 1, Federal Form 1040 or 1040-SR, a portion of these amounts may be allowable as a deduction on line 2, [Schedule III](#). List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III.

Line 4

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 six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000.

Line 5

Nebraska Taxable Income. Enter the amount from line 14, [Form 1040N](#).

Line 6

Nebraska Tax Calculation. Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income.

Partial-year residents enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 20, 23, and 32, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete line 12, Form 2441N, to calculate the amount to enter on line 32, Form 1040N.

Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III.

Nonresidents are not allowed any credits on the line 6, Schedule III calculation.

Line 7

Personal Exemption Credit. Enter your credit for personal exemptions. (\$137 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N.

Line 8

Tax After Personal Exemption Credit. Line 6, Schedule III, minus line 7, Schedule III.

Line 9

Nebraska Income Tax. Multiply line 8, Schedule III, by the ratio you computed on line 4, Schedule III.

Line 10

Nebraska Other Tax. Complete all of lines 10a-f, Schedule III, that are applicable to your tax calculation. See line 16, Form 1040N instructions.

Lines 11 and 12

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III, and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III, and on line 34, Form 1040N. 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, 2019 through December 31, 2019 or other taxable year:
, 2019 through ,

FORM 1040N
2019

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				Zip Code														
Important: SSN(s) must be entered below. Your Social Security Number Spouse's Social Security Number				High School District Code <div style="border: 1px solid black; height: 20px; width: 100%;"></div>																
(1) <input type="checkbox"/> Farmer/Rancher (2) <input type="checkbox"/> Active Military		(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death): _____																		
1 Federal Filing Status: (1) <input type="checkbox"/> Single (3) <input type="checkbox"/> Married, filing separately – Spouse's SSN: _____ (4) <input type="checkbox"/> Head of Household (2) <input type="checkbox"/> Married, filing jointly and Full Name (5) <input type="checkbox"/> Widow(er) with dependent children																				
2a Check if YOU were: (1) <input type="checkbox"/> 65 or older (2) <input type="checkbox"/> Blind 2b Check here if someone (such as your parent) can claim you or SPOUSE was: (3) <input type="checkbox"/> 65 or older (4) <input type="checkbox"/> Blind your spouse as a dependent: (1) <input type="checkbox"/> You (2) <input type="checkbox"/> Spouse																				
3 Type of Return: (1) <input type="checkbox"/> Resident (2) <input type="checkbox"/> Partial-year resident from _____, 2019 to _____, 2019 (attach Schedule III) (3) <input type="checkbox"/> Nonresident (attach Schedule III)																				
4 Nebraska personal exemptions. (Enter 1 in each line of 4a or 4b that applies): a Yourself. If someone can claim you as a dependent, leave blank. 4 a _____ b Spouse. Married filing jointly returns, if someone can claim your spouse as a dependent leave blank. 4 b _____ c <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 30%;">Dependents, if more than three, see instructions First Name</th> <th style="width: 30%;">Last Name</th> <th style="width: 30%;">Dependent's Social Security Number</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> <div style="margin-top: 5px;"> Total number of dependents listed 4 c _____ </div>						Dependents, if more than three, see instructions First Name	Last Name	Dependent's Social Security Number												
Dependents, if more than three, see instructions First Name	Last Name	Dependent's Social Security Number																		
Total Nebraska personal exemptions – add lines 4a, 4b, and 4c 4 _____																				
5 Federal adjusted gross income (AGI) (line 8b, Federal Form 1040 or 1040-SR) Do not leave blank 5 _____ 00																				
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,900 if single; \$13,800 if married, filing jointly or qualified widow[er]; \$6,900 if married, filing separately; or \$10,100 if head of household) 6 _____ 00																				
7 Total itemized deductions (line 17, Federal Schedule A – see instructions) 7 _____ 00																				
8 State and local income taxes (line 5a, Schedule A, Federal Form 1040 or 1040-SR) 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 9, from attached Nebraska Schedule I) 12 _____ 00																				
13 Adjustments decreasing federal AGI (line 29, 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 Nebr. Sch. III before continuing 14 _____ 00																				
15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) 15 _____ 00																				
16 Nebraska other tax calculation: a Federal Tax on Lump-Sum Distributions (Federal Form 4972) 16 a \$ _____ b Federal tax on early distributions (lesser of Federal Form 5329 or line 6, Sch. 2, Federal Form 1040 or 1040-SR) 16 b \$ _____ c Total (add lines 16a and 16b) 16 c \$ _____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III 16 _____ 00																				
17 Total Nebraska tax before Nebraska personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 42. 17 _____ 00																				

18	Nebr. personal exemption credit for residents only (\$137 times the number on line 4)	18		00
19	Credit for tax paid to another state, line 6, Nebraska Schedule II (attach Nebraska Schedule II and a copy of the other state's return)	19		00
20	Credit for the elderly or disabled (attach copy of Federal Schedule R)	20		00
21	Community Development Assistance Act credit (attach Form CDN)	21		00
22	Form 3800N nonrefundable credit (attach Form 3800N)	22		00
23	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	23		00
24	Credit for financial institution tax (attach Form NFC)	24		00
25	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	25		00
26	School Readiness Tax Credit for providers (see instructions)	26		00
27	Total nonrefundable credits (add lines 18 through 26)	27		00
28	Nebraska tax after nonrefundable credits. Subtract line 27 from line 17 (if line 27 is more than line 17, enter -0-). If the result is greater than your federal tax liability, see page 10 in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return	28		00
29	Total Nebraska income tax withheld (attach 2019 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, or others \$ _____	29		00
30	2019 estimated income tax payments (include any 2018 overpayment credited to 2019 and any payments submitted with an extension request)	30		00
31	Form 3800N refundable credit (attach Form 3800N)	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	32		00
33	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)	33		00
34	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> x .10 (10%) (attach pages 1-2 of federal return)	34		00
35	Angel Investment Tax Credit (see instructions)	35		00
36	Credit for qualified Volunteer Emergency Responders (see instructions)	36		00
37	School Readiness Tax Credit for qualified staff members (see instructions)	37		00
38	Total refundable credits (add lines 29 through 37)	38		00
39	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	39		00
40	Total tax and penalty. Add lines 28 and 39	40		00
41	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of _____ %) 95 Local code _____ (see local rate schedule); Add state and local taxes and enter on line 41. If no use tax is due, enter -0- on line 41.	41		00
42	Total amount due. If line 38 is less than total of lines 40 and 41, subtract line 38 from the total of lines 40 and 41. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	42		00
43	Overpayment. If line 38 is more than total of lines 40 and 41, subtract total of lines 40 and 41 from line 38	43		00
44	Amount of line 43 you want applied to your 2020 estimated tax	44		00
45	Wildlife Conservation Fund donation of \$1 or more 	45		00
46	Amount of line 43 you want refunded to you (line 43 minus lines 44 and 45) Your refund will generally be issued by July 15, if your paper return is filed by April 15 (see instructions)	46		00

47a Routing Number 47b Type of Account 1 = Checking 2 = Savings

47c Account Number

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



47d ☐ Check this box if this refund will go to a bank account outside the United States.

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

sign here

Your Signature _____

Date _____

Email Address _____

Keep a copy of this return for your records.

Spouse's Signature (if filing jointly, both must sign) _____

Daytime Phone _____

paid preparer's use only

Preparer's Signature _____

Date _____

Preparer's PTIN _____

Print Firm's Name (or yours if self-employed), Address and Zip Code _____

EIN _____

() Daytime Phone _____

Mail returns **requesting a refund** to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.
Mail returns **not requesting a refund** to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.

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

1 Interest income from all state and local obligations exempt from federal tax		
a List type: _____ b Amount: \$ _____		
Total interest income exempt from federal tax. Enter total of lines 1b	1	00
2 Exempt interest income from Nebraska obligations		
a List type: _____ b Amount: \$ _____		
Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2	00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3	00
4 Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N	4	00
5 Nebraska College Savings Program recapture (see instructions)	5	00
6 Nebraska Enable plan recapture	6	00
7 Federal net operating loss deduction	7	00
8 S corporation or LLC Non-Nebraska loss	8	00
9 Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N	9	00

Part B—Adjustments Decreasing Federal AGI

10 State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR	10	00
11 U.S. government obligations exempt for state purposes (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total U.S. government obligations exempt for state purposes. Enter total of lines 11b	11	00
12 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
Total regulated investment company dividends. Enter total of lines 12d	12	00
13 Total U.S. government obligations. Enter total of lines 11 and 12	13	00
14 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach pages 1 and 2 of your federal income tax return and all Forms 1099 and W-2 from the RRB.		
a List type: _____ b Amount: \$ _____		
Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b	14	00
15 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) ...	15	00
16 Nebraska College Savings Program contribution (see instructions)	16	00
17 Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule)		
a Account Number: _____ b Amount: \$ _____		
Total Nebraska Enable plan contributions	17	00
18 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	18	00
19 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	19	00
20 Income earned by a Native American Indian in Indian country	20	00
21 Claim of right repayment	21	00
22 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	22	00
23 Nebraska agricultural revenue bond interest	23	00
24 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	24	00
25 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	25	00
26 Social Security included in Federal AGI (see instructions; attach pages 1 and 2 of your federal income tax return)	26	00
27 Military retirement. Form 1040N-MIL must be on file with DOR (see instructions)	27	00
28 Dividends received or deemed to be received from corporations not subject to the IRC	28	00
29 Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N	29	00

Nebraska Schedule II — Credit for Tax Paid to Another State

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:

1 Total Nebraska tax (line 17, Form 1040N)	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the DOR's website)	2		00
3 Ratio <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> </div>	3	<div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px; margin-bottom: 5px;"></div>	
4 Calculated tax credit. Line 1 multiplied by line 3 ratio	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the DOR's website)	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N.....	6		00

12		00
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2019 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2019, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2019 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** 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			Brown			Cedar (continued)			Cuming (continued)		
Adams Central 90		0101090	Ainsworth 10		0909010	Laurel-Concord-Coleridge 54		1414054	West Point 1		2020001
Blue Hill 74		0191074	Keya Paha County 100		0952100	Randolph 45		1414045	Wisner-Pilger 30		2020030
Doniphan-Trumbull 126		0140126	Rock County 100		0975100	Wausa 576		1454576	Custer		
Hastings 18		0101018	Sandhills 71		0905071	Wynot 101		1414101	Anselmo-Merna 15		2121015
Kenesaw 3		0101003	Valentine 6		0916006	Chase			Ansley 44		2121044
Lawrence-Nelson 5		0165005	Buffalo			Chase County Schools 10		1515010	Arcadia 21		2188021
Minden 503		0150503	Amherst 119		1010119	Perkins County Schools 20		1568020	Arnold 89		2121089
Sandy Creek 501		0118501	Ansley 44		1021044	Wauneta-Palisade 536		1515536	Broken Bow 25		2121025
Shelton 19		0110019	Centura 100		1047100	Cherry			Callaway 180		2121180
Silver Lake 123		0101123	Elm Creek 9		1010009	Cody-Kilgore 30		1616030	Cozad 11		2124011
Antelope			Gibbon 2		1010002	Gordon-Rushville 10		1681010	Gothenburg 20		2124020
Boone Central 1		0206001	Kearney 7		1010007	Hyannis 11		1638011	Litchfield 15		2182015
Clearwater 6		0202006	Pleasanton 105		1010105	Mullen 1		1646001	Loup County 25		2158025
Creighton 13		0254013	Ravenna 69		1010069	Thedford 1		1686001	Ord 5		2188005
Elgin 18		0202018	Shelton 19		1010019	Valentine 6		1616006	Sandhills 71		2105071
Elkhorn Valley 80		0259080	Sumner-Eddyville-Miller 101		1024101	Cheyenne			Sargent 84		2121084
Ewing 29		0245029	Burt			Creek Valley 25		1725025	Sumner-Eddyville-Miller 101		2124101
Neligh-Oakdale 9		0202009	Bancroft-Rosalie 20		1120020	Leyton 3		1717003	Dakota		
Orchard 49		0202049	Logan View 594		1127594	Potter-Dix 9		1717009	Allen 70		2226070
Plainview 5		0270005	Lyons-Decatur			Sidney 1		1717001	Emerson-Hubbard 561		2226561
Arthur			Northeast 20		1111020	Clay			Homer 31		2222031
Arthur County 500		0303500	Oakland-Craig 14		1111014	Adams Central 90		1801090	Ponca 1		2226001
Banner			Tekamah-Herman 1		1111001	Blue Hill 74		1891074	South Sioux City 11		2222011
Banner County 1		0404001	Butler			Davenport 47		1885047	Dawes		
Bayard 21		0462021	Centennial 567		1280567	David City 56		1212056	Chadron 2		2323002
Potter-Dix 9		0417009	Columbus 1		1271001	East Butler 502		1212502	Crawford 71		2323071
Blaine			Lakeview Community 5		1271005	Raymond Central 161		1255161	Hay Springs 3		2381003
Anselmo-Merna 15		0521015	Schuyler Central 123		1219123	Seward 9		1280009	Hemingford 10		2307010
Loup County 25		0558025	Selby-Rising City 32		1272032	Shelby-Rising City 32		1272032	Sioux County 500		2383500
Sandhills 71		0505071	Cass			Ashland-Greenwood 1		1378001	Dawson		
Sargent 84		0521084	Conestoga 56		1313056	Elmwood-Murdock 97		1313097	Callaway 180		2421180
Boone			Louisville 32		1313032	Nebraska City 111		1366111	Cozad 11		2424011
Boone Central 1		0606001	Plattsmouth 1		1313001	Schuyler Central 123		1919123	Elm Creek 9		2410009
Central Valley 60		0639060	Syracuse-Dunbar-Avoca 27		1366027	Clarkson 58		1919058	Elwood 30		2437030
Elgin 18		0602018	Waverly 145		1355145	Howells-Dodge 70		1919070	Eustis-Farnam 95		2432095
Elkhorn Valley 80		0659080	Weeping Water 22		1313022	Leigh 39		1919039	Gothenburg 20		2424020
Fullerton 1		0663001	Cedar			North Bend Central 595		1927595	Lexington 1		2424001
Newman Grove 13		0659013	Bloomfield 586		1454586	Schuyler Central 123		1919123	Overton 4		2424004
Riverside 75		0606075	Crofton 96		1454096	Cuming			Sumner-Eddyville-Miller 101		2424101
St. Edward 17		0606017	Hartington-Newcastle 8		1414008	Bancroft-Rosalie 20		2020020	Deuel		
Box Butte			Cedar			Howells-Dodge 70		2019070	Creek Valley 25		2525025
Alliance 6		0707006	Cedar			Logan View 594		2027594	South Platte 95		2525095
Bayard 21		0762021	Cedar			Lyons-Decatur			Dixon		
Bridgeport 63		0762063	Cedar			Northeast 20		2011020	Allen 70		2626070
Hemingford 10		0707010	Cedar			Oakland-Craig 14		2011014	Emerson-Hubbard 561		2626561
Boyd			Cedar			Pender 1		2087001	Hartington-Newcastle 8		2614008
Keya Paha County 100		0852100	Cedar			Scribner-Snyder 62		2027062			
Boyd County 51		0808051	Cedar								

2019 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
Dixon (continued)			Gage (continued)			Holt			Lancaster		
Laurel-Concord-Coleridge 54		2614054	Norris 160		3455160	Boyd County 51		4508051	Lincoln 1		5555001
Ponca 1		2626001	Southern 1		3434001	Burwell 100		4536100	Crete 2		5576002
Wakefield 560		2690560	Tri County 300		3448300	Chambers 137		4545137	Freeman 34		5534034
Wayne 17		2690017	Wilber-Clatonia 82		3476082	Clearwater 6		4502006	Malcolm 148		5555148
Wynot 101		2614101	Garden			Ewing 29		4545029	Milford 5		5580005
Dodge			Creek Valley 25		3525025	O'Neill 7		4545007	Norris 160		5555160
Arlington 24		2789024	Garden County 1		3535001	Orchard 49		4502049	Palmyra 501		5566501
Howells-Dodge 70		2719070	South Platte 95		3525095	Stuart 44		4545044	Raymond Central 161		5555161
Fremont 1		2727001	Garfield			Verdigre 583		4554583	Waverly 145		5555145
Logan View 594		2727594	Burwell 100		3636100	West Holt 239		4545239	Wilber-Clatonia 82		5576082
North Bend			Chambers 137		3645137	Hooker			Lincoln		
Central 595		2727595	Ord 5		3688005	Mullen 1		4646001	Arnold 89		5621089
Oakland-Craig 14		2711014	Wheeler Central 45		3692045	Howard			Brady 6		5656006
Scribner-Snyder 62		2727062	Gosper			Central Valley 60		4739060	Eustis-Farnam 95		5632095
West Point 1		2720001	Arapahoe 18		3733018	Centura 100		4747100	Gothenburg 20		5624020
Douglas			Bertrand 54		3769054	Elba 103		4747103	Hershey 37		5656037
Omaha 1		2828001	Cambridge 21		3733021	Loup City 1		4782001	Maxwell 7		5656007
Arlington 24		2889024	Elwood 30		3737030	Northwest 82		4740082	Maywood 46		5632046
Bennington 59		2828059	Eustis-Farnam 95		3732095	Palmer 49		4761049	McPherson County 90		5660090
Douglas County West Community 15		2828015	Lexington 1		3724001	St. Paul 1		4747001	Medicine Valley 125		5632125
Elkhorn 10		2828010	Southern Valley 540		3733540	Jefferson			North Platte 1		5656001
Fremont 1		2827001	Grant			Diller-Odell 100		4834100	Paxton Consolidated 6		5651006
Fort Calhoun 3		2889003	Hyannis 11		3838011	Fairbury 8		4848008	Perkins County Schools 20		5668020
Gretna 37		2877037	Greeley			Meridian 303		4848303	Stapleton 501		5657501
Millard 17		2828017	Central Valley 60		3939060	Tri County 300		4848300	Sutherland 55		5656055
Ralston 54		2828054	Ord 5		3988005	Johnson			Wallace 565		5656565
Westside 66		2828066	Riverside 75		3906075	Freeman 34		4934034	Logan		
Dundy			St. Paul 1		3947001	Humboldt-Table Rock-Steinauer 70		4974070	Arnold 89		5721089
Chase County			Wheeler Central 45		3992045	Johnson-Brock 23		4964023	Sandhills 71		5705071
Schools 10		2915010	Hall			Johnson Co Central 50		4949050	Stapleton 501		5757501
Dundy County 117		2929117	Adams Central 90		4001090	Lewiston 69		4967069	Loup		
Wauneta-Palisade 536		2915536	Aurora 504		4041504	Sterling 33		4949033	Loup County 25		5858025
Fillmore			Centura 100		4047100	Syracuse-Dunbar-Avoca 27		4966027	Sandhills 71		5805071
Bruning 94		3085094	Doniphan-Trumbull 126		4040126	Kearney			Sargent 84		5821084
Davenport 47		3085047	Grand Island 2		4040002	Adams Central 90		5001090	Madison		
Exeter-Milligan 1		3030001	Kenesaw 3		4001003	Axtell 501		5050501	Battle Creek 5		5959005
Fillmore Central 25		3030025	Northwest 82		4040082	Gibbon 2		5010002	Elkhorn Valley 80		5959080
Friend 68		3076068	Shelton 19		4010019	Kearney 7		5010007	Humphrey 67		5971067
Heartland 96		3093096	Wood River Rural 83		4040083	Kenesaw 3		5001003	Madison 1		5959001
McCool Junction 83		3093083	Hamilton			Minden 503		5050503	Newman Grove 13		5959013
Meridian 303		3048303	Aurora 504		4141504	Shelton 19		5010019	Norfolk 2		5959002
Shickley 54		3030054	Central City 4		4161004	Silver Lake 123		5001123	McPherson		
Sutton 2		3018002	Doniphan-Trumbull 126		4140126	Wilcox-Hildreth 1		5050001	Arthur County 500		6003500
Franklin			Giltner 2		4141002	Keith			McPherson County 90		6060090
Alma 2		3142002	Hampton 91		4141091	Arthur County 500		5103500	Stapleton 501		6057501
Franklin 506		3131506	Harvard 11		4118011	Garden County 1		5135001	Merrick		
Minden 503		3150503	Heartland 96		4193096	Ogallala 1		5151001	Central City 4		6161004
Red Cloud 2		3191002	High Plains Community 75		4172075	Paxton Consolidated 6		5151006	Fullerton 1		6163001
Silver Lake 123		3101123	Sutton 2		4118002	Perkins County Schools 20		5168020	Grand Island 2		6140002
Wilcox-Hildreth 1		3150001	Harlan			South Platte 95		5125095	High Plains Community 75		6172075
Frontier			Alma 2		4242002	Keya Paha			Northwest 82		6140082
Arapahoe 18		3233018	Franklin 506		4231506	Keya Paha County 100		5252100	Palmer 49		6161049
Cambridge 21		3233021	Holdrege 44		4269044	Kimball			Twin River 30		6163030
Elwood 30		3237030	Loomis 55		4269055	Kimball 1		5353001	Morrill		
Eustis-Farnam 95		3232095	Southern Valley 540		4233540	Potter-Dix 9		5317009	Alliance 6		6207006
Hayes Center 79		3243079	Wilcox-Hildreth 1		4250001	Knox			Banner County 1		6204001
Maywood 46		3232046	Hayes			Bloomfield 586		5454586	Bayard 21		6262021
McCook 17		3273017	Dundy County 117		4329117	Boyd County 51		5408051	Bridgeport 63		6262063
Medicine Valley 125		3232125	Hayes Center 79		4343079	Creighton 13		5454013	Garden County 1		6235001
Southwest 179		3273179	Maywood 46		4332046	Crofton 96		5454096	Leyton 3		6217003
Furnas			McCook 17		4373017	Niobrara 501		5454501	Scottsbluff 32		6279032
Alma 2		3342002	Wallace 565		4356565	Orchard 49		5402049	Nance		
Arapahoe 18		3333018	Wauneta-Palisade 536		4315536	Osmond 542		5470542	Central Valley 60		6339060
Cambridge 21		3333021	Hitchcock			Plainview 5		5470005	Fullerton 1		6363001
Southern Valley 540		3333540	Dundy County 117		4429117	Santee 505		5454505	High Plains Community 75		6372075
Southwest 179		3373179	Hayes Center 79		4443079	Verdigre 583		5454583	Palmer 49		6361049
Gage			Hitchcock County 70		4444070	Wausa 576		5454576	Riverside 75		6306075
Beatrice 15		3434015	McCook 17		4473017				St. Edward 17		6306017
Crete 2		3476002	Wauneta-Palisade 536		4415536				Twin River 30		6363030
Freeman 34		3434034									
Diller-Odell 100		3434100									
Lewiston 69		3467069									

2019 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
Nemaha			Platte			Saunders (continued)			Thomas		
Auburn 29		6464029	Clarkson 58		7119058	Waverly 145		7855145	Mullen 1		8646001
Falls City 56		6474056	Columbus 1		7171001	Yutan 9		7878009	Sandhills 71		8605071
Humboldt-Table Rock-Steinauer 70		6474070	David City 56		7112056	Scotts Bluff			Thedford 1		8686001
Johnson-Brock 23		6464023	Humphrey 67		7171067	Banner County 1		7904001	Thurston		
Johnson Co Central 50		6449050	Lakeview			Bayard 21		7962021	Bancroft-Rosalie 20		8720020
Nebraska City 111		6466111	Community 5		7171005	Gering 16		7979016	Emerson-Hubbard 561		8726561
Nuckolls			Leigh 39		7119039	Minatare 2		7979002	Homer 31		8722031
Davenport 47		6585047	Madison 1		7159001	Mitchell 31		7979031	Lyons-Decatur		
Deshler 60		6585060	Newman Grove 13		7159013	Morrill 11		7979011	Northeast 20		8711020
Lawrence-Nelson 5		6565005	St. Edward 17		7106017	Scottsbluff 32		7979032	Pender 1		8787001
Sandy Creek 501		6518501	Twin River 30		7163030	Seward			Umo N Ho Nation		
Superior 11		6565011	Polk			Centennial 567		8080567	School 16		8787016
Thayer Central			Centennial 567		7280567	Crete 2		8076002	Wakefield 560		8790560
Community 70		6585070	Columbus 1		7271001	David City 56		8012056	Walhill 13		8787013
Otoe			Cross County 15		7272015	Dorchester 44		8076044	Winnebago 17		8787017
Conestoga 56		6613056	High Plains			East Butler 502		8012502	Valley		
Freeman 34		6634034	Community 75		7272075	Exeter-Milligan 1		8030001	Arcadia 21		8888021
Elmwood-Murdock 97		6613097	Osceola 19		7272019	Friend 68		8076068	Burwell 100		8836100
Johnson-Brock 23		6664023	Shelby-Rising City 32		7272032	Malcolm 148		8055148	Central Valley 60		8839060
Johnson Co Central 50		6649050	Twin River 30		7263030	Milford 5		8080005	Loup City 1		8882001
Nebraska City 111		6666111	Red Willow			Raymond Central 161		8055161	Ord 5		8888005
Norris 160		6665160	Cambridge 21		7333021	Seward 9		8080009	Washington		
Palmyra 501		6666501	Hitchcock County 70		7344070	Sheridan			Arlington 24		8989024
Sterling 33		6649033	McCook 17		7373017	Alliance 6		8107006	Bennington 59		8928059
Syracuse-Dunbar-Avoca 27		6666027	Southwest 179		7373179	Chadron 2		8123002	Blair 1		8989001
Waverly 145		6655145	Richardson			Hyannis 11		8138011	Fort Calhoun 3		8989003
Pawnee			Auburn 29		7464029	Gordon- Rushville 10		8181010	Logan View 594		8927594
Diller-Odell 100		6734100	Falls City 56		7474056	Hay Springs 3		8181003	Lokamah-Herman 1		8911001
Humboldt-Table Rock-Steinauer 70		6774070	Humboldt-Table Rock-Steinauer 70		7474070	Hemingford 10		8107010	Wayne		
Johnson-Brock 23		6764023	Johnson-Brock 23		7464023	Sherman			Laurel-Concord-Coleridge 54		9014054
Johnson Co Central 50		6749050	Pawnee City 1		7467001	Arcadia 21		8288021	Norfolk 2		9059002
Lewiston 69		6767069	Rock			Central Valley 60		8239060	Pender 1		9087001
Pawnee City 1		6767001	Ainsworth 10		7509010	Centura 100		8247100	Pierce 2		9070002
Southern 1		6734001	Rock County 100		7575100	Elba 103		8247103	Randolph 45		9014045
Perkins			Saline			Litchfield 15		8282015	Wakefield 560		9090560
Hayes Center 79		6843079	Crete 2		7676002	Loup City 1		8282001	Wayne 17		9090017
Ogallala 1		6851001	Dorchester 44		7676044	Pleasanton 105		8210105	Winside 595		9090595
Paxton Consolidated 6		6851006	Exeter-Milligan 1		7630001	Ravenna 69		8210069	Wisner-Pilger 30		9020030
Perkins County			Friend 68		7676068	Sioux			Webster		
Schools 20		6868020	Meridian 303		7648303	Crawford 71		8323071	Adams Central 90		9101090
South Platte 95		6825095	Milford 5		7680005	Mitchell 31		8379031	Blue Hill 74		9191074
Wallace 565		6856565	Tri County 300		7648300	Morrill 11		8379011	Lawrence-Nelson 5		9165005
Phelps			Wilber-Clatonia 82		7676082	Sioux County 500		8383500	Red Cloud 2		9191002
Axtell 501		6950501	Sarpy			Stanton			Silver Lake 123		9101123
Bertrand 54		6969054	Ashland-Greenwood 1		7778001	Clarkson 58		8419058	Superior 11		9165011
Elm Creek 9		6910009	Bellevue 1		7777001	Howells-Dodge 70		8419070	Wheeler		
Holdrege 44		6969044	Gretna 37		7777037	Leigh 39		8419039	Chambers 137		9245137
Kearney 7		6910007	Louisville 32		7713032	Madison 1		8459001	Clearwater 6		9202006
Loomis 55		6969055	Millard 17		7728017	Norfolk 2		8459002	Elgin 18		9202018
Overton 4		6924004	Omaha 1		7728001	Stanton 3		8484003	Ewing 29		9245029
Wilcox-Hildreth 1		6950001	Papillion-LaVista 27		7777027	Winside 595		8490595	Riverside 75		9206075
Pierce			Springfield Platteview 46		7777046	Wisner-Pilger 30		8420030	Wheeler Central 45		9292045
Battle Creek 5		7059005	Saunders			Thayer			York		
Creighton 13		7054013	Ashland-Greenwood 1		7878001	Bruning 94		8585094	Centennial 567		9380567
Elkhorn Valley 80		7059080	Cedar Bluffs 107		7878107	Davenport 47		8585047	Cross County 15		9372015
Neligh-Oakdale 9		7002009	David City 56		7812056	Deshler 60		8585060	Exeter-Milligan 1		9330001
Norfolk 2		7059002	East Butler 502		7812502	Fairbury 8		8548008	Hampton 91		9341091
Osmond 542		7070542	Fremont 1		7827001	Meridian 303		8548303	Heartland 96		9393096
Pierce 2		7070002	Mead 72		7878072	Shickley 54		8530054	High Plains		
Plainview 5		7070005	North Bend			Superior 11		8565011	Community 75		9372075
Randolph 45		7014045	Central 595		7827595	Thayer Central			McCool Junction 83		9393083
Wausa 576		7054576	Raymond Central 161		7855161	Community 70		8585070	Sutton 2		9318002
			Schuyler Central 123		7819123				York 12		9393012
			Wahoo 39		7878039						

2019 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—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60						7,060						14,060					
60	160	3	3	3	3	7,060	7,160	216	182	216	186	14,060	14,160	461	428	461	432
160	260	5	5	5	5	7,160	7,260	219	185	219	190	14,160	14,260	465	431	465	436
260	360	8	8	8	8	7,260	7,360	223	189	223	193	14,260	14,360	468	435	468	439
360	460	10	10	10	10	7,360	7,460	226	192	226	197	14,360	14,460	472	438	472	443
460	560	13	13	13	13	7,460	7,560	230	196	230	200	14,460	14,560	475	442	475	446
560	660	15	15	15	15	7,560	7,660	233	199	233	204	14,560	14,660	479	445	479	450
660	760	17	17	17	17	7,660	7,760	237	203	237	207	14,660	14,760	482	449	482	453
760	860	20	20	20	20	7,760	7,860	240	207	240	211	14,760	14,860	486	452	486	457
860	960	22	22	22	22	7,860	7,960	244	210	244	214	14,860	14,960	489	456	489	460
960	1,060	25	25	25	25	7,960	8,060	247	214	247	218	14,960	15,060	493	459	493	464
1,060	1,160	27	27	27	27	8,060	8,160	251	217	251	221	15,060	15,160	496	463	496	467
1,160	1,260	30	30	30	30	8,160	8,260	254	221	254	225	15,160	15,260	500	466	500	471
1,260	1,360	32	32	32	32	8,260	8,360	258	224	258	228	15,260	15,360	503	470	503	474
1,360	1,460	35	35	35	35	8,360	8,460	261	228	261	232	15,360	15,460	507	473	507	478
1,460	1,560	37	37	37	37	8,460	8,560	265	231	265	235	15,460	15,560	510	477	510	481
1,560	1,660	40	40	40	40	8,560	8,660	268	235	268	239	15,560	15,660	514	480	514	485
1,660	1,760	42	42	42	42	8,660	8,760	272	238	272	243	15,660	15,760	518	484	518	488
1,760	1,860	45	45	45	45	8,760	8,860	275	242	275	246	15,760	15,860	521	487	521	492
1,860	1,960	47	47	47	47	8,860	8,960	279	245	279	250	15,860	15,960	525	491	525	495
1,960	2,060	49	49	49	49	8,960	9,060	282	249	282	253	15,960	16,060	528	494	528	499
2,060	2,160	52	52	52	52	9,060	9,160	286	252	286	257	16,060	16,160	532	498	532	502
2,160	2,260	54	54	54	54	9,160	9,260	289	256	289	260	16,160	16,260	535	501	535	506
2,260	2,360	57	57	57	57	9,260	9,360	293	259	293	264	16,260	16,360	539	505	539	509
2,360	2,460	59	59	59	59	9,360	9,460	296	263	296	267	16,360	16,460	542	508	542	513
2,460	2,560	62	62	62	62	9,460	9,560	300	266	300	271	16,460	16,560	546	512	546	516
2,560	2,660	64	64	64	64	9,560	9,660	303	270	303	274	16,560	16,660	549	515	549	520
2,660	2,760	67	67	67	67	9,660	9,760	307	273	307	278	16,660	16,760	553	519	553	523
2,760	2,860	69	69	69	69	9,760	9,860	310	277	310	281	16,760	16,860	556	522	556	527
2,860	2,960	72	72	72	72	9,860	9,960	314	280	314	285	16,860	16,960	560	526	560	530
2,960	3,060	74	74	74	74	9,960	10,060	317	284	317	288	16,960	17,060	563	529	563	534
3,060						10,060						17,060					
3,060	3,160	77	77	77	77	10,060	10,160	321	287	321	292	17,060	17,160	567	533	567	537
3,160	3,260	79	79	79	79	10,160	10,260	324	291	324	295	17,160	17,260	570	536	570	541
3,260	3,360	82	81	82	81	10,260	10,360	328	294	328	299	17,260	17,360	574	540	574	544
3,360	3,460	86	84	86	84	10,360	10,460	331	298	331	302	17,360	17,460	577	543	577	548
3,460	3,560	89	86	89	86	10,460	10,560	335	301	335	306	17,460	17,560	581	547	581	551
3,560	3,660	93	89	93	89	10,560	10,660	338	305	338	309	17,560	17,660	584	550	584	555
3,660	3,760	96	91	96	91	10,660	10,760	342	308	342	313	17,660	17,760	588	554	588	558
3,760	3,860	100	94	100	94	10,760	10,860	346	312	346	316	17,760	17,860	591	558	591	562
3,860	3,960	103	96	103	96	10,860	10,960	349	315	349	320	17,860	17,960	595	561	595	565
3,960	4,060	107	99	107	99	10,960	11,060	353	319	353	323	17,960	18,060	598	565	598	569
4,060	4,160	110	101	110	101	11,060	11,160	356	322	356	327	18,060	18,160	602	568	602	572
4,160	4,260	114	104	114	104	11,160	11,260	360	326	360	330	18,160	18,260	605	572	605	576
4,260	4,360	117	106	117	106	11,260	11,360	363	329	363	334	18,260	18,360	609	575	609	579
4,360	4,460	121	108	121	108	11,360	11,460	367	333	367	337	18,360	18,460	612	579	612	583
4,460	4,560	124	111	124	111	11,460	11,560	370	336	370	341	18,460	18,560	616	582	616	586
4,560	4,660	128	113	128	113	11,560	11,660	374	340	374	344	18,560	18,660	619	586	619	590
4,660	4,760	131	116	131	116	11,660	11,760	377	343	377	348	18,660	18,760	623	589	623	594
4,760	4,860	135	118	135	118	11,760	11,860	381	347	381	351	18,760	18,860	626	593	626	597
4,860	4,960	138	121	138	121	11,860	11,960	384	350	384	355	18,860	18,960	630	596	630	601
4,960	5,060	142	123	142	123	11,960	12,060	388	354	388	358	18,960	19,060	633	600	633	604
5,060	5,160	145	126	145	126	12,060	12,160	391	357	391	362	19,060	19,160	637	603	637	608
5,160	5,260	149	128	149	128	12,160	12,260	395	361	395	365	19,160	19,260	640	607	640	611
5,260	5,360	152	131	152	131	12,260	12,360	398	364	398	369	19,260	19,360	644	610	644	615
5,360	5,460	156	133	156	133	12,360	12,460	402	368	402	372	19,360	19,460	649	614	649	618
5,460	5,560	159	136	159	136	12,460	12,560	405	371	405	376	19,460	19,560	654	617	654	622
5,560	5,660	163	138	163	138	12,560	12,660	409	375	409	379	19,560	19,660	659	621	659	625
5,660	5,760	167	140	167	140	12,660	12,760	412	379	412	383	19,660	19,760	664	624	664	629
5,760	5,860	170	143	170	143	12,760	12,860	416	382	416	386	19,760	19,860	669	628	669	632
5,860	5,960	174	145	174	145	12,860	12,960	419	386	419	390	19,860	19,960	674	631	674	636
5,960	6,060	177	148	177	148	12,960	13,060	423	389	423	393	19,960	20,060	679	635	679	639
6,060	6,160	181	150	181	151	13,060	13,160	426	393	426	397	20,060	20,160	684	638	684	643
6,160	6,260	184	153	184	155	13,160	13,260	430	396	430	400	20,160	20,260	689	642	689	646
6,260	6,360	188	155	188													

2019 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 —			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is —						Your Nebraska tax is —						Your Nebraska tax is —					
21,060						28,560						36,060					
21,060	21,160	734	673	734	678	28,560	28,660	1,109	937	1,109	941	36,060	36,160	1,576	1,200	1,576	1,282
21,160	21,260	739	677	739	681	28,660	28,760	1,115	940	1,115	945	36,160	36,260	1,583	1,203	1,583	1,287
21,260	21,360	744	680	744	685	28,760	28,860	1,120	944	1,120	948	36,260	36,360	1,590	1,207	1,590	1,292
21,360	21,460	749	684	749	688	28,860	28,960	1,125	947	1,125	952	36,360	36,460	1,596	1,210	1,596	1,297
21,460	21,560	754	687	754	692	28,960	29,060	1,130	951	1,130	955	36,460	36,560	1,603	1,214	1,603	1,302
21,560	21,660	759	691	759	695	29,060	29,160	1,135	954	1,135	959	36,560	36,660	1,610	1,217	1,610	1,307
21,660	21,760	764	694	764	699	29,160	29,260	1,140	958	1,140	962	36,660	36,760	1,617	1,221	1,617	1,312
21,760	21,860	769	698	769	702	29,260	29,360	1,145	961	1,145	966	36,760	36,860	1,624	1,224	1,624	1,317
21,860	21,960	774	701	774	706	29,360	29,460	1,150	965	1,150	969	36,860	36,960	1,631	1,228	1,631	1,322
21,960	22,060	779	705	779	709	29,460	29,560	1,155	968	1,155	973	36,960	37,060	1,637	1,231	1,637	1,327
22,060	22,160	784	708	784	713	29,560	29,660	1,160	972	1,160	976	37,060	37,160	1,644	1,235	1,644	1,332
22,160	22,260	789	712	789	716	29,660	29,760	1,165	975	1,165	980	37,160	37,260	1,651	1,238	1,651	1,337
22,260	22,360	794	715	794	720	29,760	29,860	1,170	979	1,170	983	37,260	37,360	1,658	1,242	1,658	1,342
22,360	22,460	799	719	799	723	29,860	29,960	1,175	982	1,175	987	37,360	37,460	1,665	1,245	1,665	1,347
22,460	22,560	804	722	804	727	29,960	30,060	1,180	986	1,180	990	37,460	37,560	1,672	1,249	1,672	1,352
22,560	22,660	809	726	809	730	30,060	30,160	1,185	989	1,185	994	37,560	37,660	1,678	1,252	1,678	1,357
22,660	22,760	814	730	814	734	30,160	30,260	1,190	993	1,190	997	37,660	37,760	1,685	1,256	1,685	1,362
22,760	22,860	819	733	819	737	30,260	30,360	1,195	996	1,195	1,001	37,760	37,860	1,692	1,260	1,692	1,367
22,860	22,960	824	737	824	741	30,360	30,460	1,200	1,000	1,200	1,004	37,860	37,960	1,699	1,263	1,699	1,372
22,960	23,060	829	740	829	744	30,460	30,560	1,205	1,003	1,205	1,008	37,960	38,060	1,706	1,267	1,706	1,377
23,060	23,160	834	744	834	748	30,560	30,660	1,210	1,007	1,210	1,011	38,060	38,160	1,713	1,270	1,713	1,382
23,160	23,260	839	747	839	751	30,660	30,760	1,215	1,010	1,215	1,015	38,160	38,260	1,719	1,274	1,719	1,387
23,260	23,360	844	751	844	755	30,760	30,860	1,220	1,014	1,220	1,018	38,260	38,360	1,726	1,277	1,726	1,392
23,360	23,460	849	754	849	758	30,860	30,960	1,225	1,017	1,225	1,022	38,360	38,460	1,733	1,281	1,733	1,397
23,460	23,560	854	758	854	762	30,960	31,060	1,230	1,021	1,230	1,026	38,460	38,560	1,740	1,284	1,740	1,402
23,560	23,660	859	761	859	766	31,060	31,160	1,235	1,024	1,235	1,031	38,560	38,660	1,747	1,288	1,747	1,407
23,660	23,760	864	765	864	769	31,160	31,260	1,241	1,028	1,241	1,036	38,660	38,760	1,754	1,292	1,754	1,412
23,760	23,860	869	768	869	773	31,260	31,360	1,248	1,031	1,248	1,041	38,760	38,860	1,761	1,297	1,761	1,417
23,860	23,960	874	772	874	776	31,360	31,460	1,254	1,035	1,254	1,046	38,860	38,960	1,767	1,302	1,767	1,422
23,960	24,060	879	775	879	780	31,460	31,560	1,261	1,038	1,261	1,051	38,960	39,060	1,774	1,307	1,774	1,427
24,060	24,160	884	779	884	783	31,560	31,660	1,268	1,042	1,268	1,056	39,060	39,160	1,781	1,312	1,781	1,432
24,160	24,260	889	782	889	787	31,660	31,760	1,275	1,045	1,275	1,061	39,160	39,260	1,788	1,317	1,788	1,437
24,260	24,360	894	786	894	790	31,760	31,860	1,282	1,049	1,282	1,066	39,260	39,360	1,795	1,322	1,795	1,442
24,360	24,460	899	789	899	794	31,860	31,960	1,289	1,052	1,289	1,071	39,360	39,460	1,802	1,327	1,802	1,447
24,460						31,960						39,460					
24,460	24,560	904	793	904	797	31,960	32,060	1,295	1,056	1,295	1,076	39,460	39,560	1,808	1,332	1,808	1,452
24,560	24,660	909	796	909	801	32,060	32,160	1,302	1,059	1,302	1,081	39,560	39,660	1,815	1,337	1,815	1,457
24,660	24,760	914	800	914	804	32,160	32,260	1,309	1,063	1,309	1,086	39,660	39,760	1,822	1,342	1,822	1,462
24,760	24,860	919	803	919	808	32,260	32,360	1,316	1,066	1,316	1,091	39,760	39,860	1,829	1,347	1,829	1,467
24,860	24,960	924	807	924	811	32,360	32,460	1,323	1,070	1,323	1,096	39,860	39,960	1,836	1,352	1,836	1,472
24,960	25,060	929	810	929	815	32,460	32,560	1,330	1,073	1,330	1,101	39,960	40,060	1,843	1,357	1,843	1,477
25,060	25,160	934	814	934	818	32,560	32,660	1,336	1,077	1,336	1,106	40,060	40,160	1,849	1,362	1,849	1,482
25,160	25,260	939	817	939	822	32,660	32,760	1,343	1,081	1,343	1,111	40,160	40,260	1,856	1,367	1,856	1,487
25,260	25,360	944	821	944	825	32,760	32,860	1,350	1,084	1,350	1,116	40,260	40,360	1,863	1,372	1,863	1,492
25,360	25,460	949	824	949	829	32,860	32,960	1,357	1,088	1,357	1,121	40,360	40,460	1,870	1,377	1,870	1,497
25,460	25,560	954	828	954	832	32,960	33,060	1,364	1,091	1,364	1,126	40,460	40,560	1,877	1,382	1,877	1,502
25,560	25,660	959	831	959	836	33,060	33,160	1,371	1,095	1,371	1,132	40,560	40,660	1,884	1,387	1,884	1,507
25,660	25,760	964	835	964	839	33,160	33,260	1,377	1,098	1,377	1,137	40,660	40,760	1,890	1,392	1,890	1,512
25,760	25,860	969	838	969	843	33,260	33,360	1,384	1,102	1,384	1,142	40,760	40,860	1,897	1,397	1,897	1,517
25,860	25,960	974	842	974	846	33,360	33,460	1,391	1,105	1,391	1,147	40,860	40,960	1,904	1,402	1,904	1,522
25,960	26,060	979	845	979	850	33,460	33,560	1,398	1,109	1,398	1,152	40,960	41,060	1,911	1,407	1,911	1,527
26,060	26,160	984	849	984	853	33,560	33,660	1,405	1,112	1,405	1,157	41,060	41,160	1,918	1,412	1,918	1,532
26,160	26,260	989	852	989	857	33,660	33,760	1,412	1,116	1,412	1,162	41,160	41,260	1,925	1,417	1,925	1,537
26,260	26,360	994	856	994	860	33,760	33,860	1,419	1,119	1,419	1,167	41,260	41,360	1,932	1,422	1,932	1,542
26,360	26,460	999	859	999	864	33,860	33,960	1,425	1,123	1,425	1,						

2019 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—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
43,560						49,860						56,160					
43,560	43,660	2,089	1,537	2,089	1,658	49,860	49,960	2,520	1,853	2,520	2,041	56,160	56,260	2,951	2,168	2,951	2,472
43,660	43,760	2,096	1,542	2,096	1,663	49,960	50,060	2,527	1,858	2,527	2,048	56,260	56,360	2,958	2,173	2,958	2,479
43,760	43,860	2,103	1,547	2,103	1,668	50,060	50,160	2,533	1,863	2,533	2,055	56,360	56,460	2,964	2,178	2,964	2,486
43,860	43,960	2,109	1,552	2,109	1,673	50,160	50,260	2,540	1,868	2,540	2,062	56,460	56,560	2,971	2,183	2,971	2,493
43,960	44,060	2,116	1,557	2,116	1,678	50,260	50,360	2,547	1,873	2,547	2,068	56,560	56,660	2,978	2,188	2,978	2,499
44,060	44,160	2,123	1,562	2,123	1,683	50,360	50,460	2,554	1,878	2,554	2,075	56,660	56,760	2,985	2,193	2,985	2,506
44,160	44,260	2,130	1,567	2,130	1,688	50,460	50,560	2,561	1,883	2,561	2,082	56,760	56,860	2,992	2,198	2,992	2,513
44,260	44,360	2,137	1,572	2,137	1,693	50,560	50,660	2,568	1,888	2,568	2,089	56,860	56,960	2,999	2,203	2,999	2,520
44,360	44,460	2,144	1,577	2,144	1,698	50,660	50,760	2,574	1,893	2,574	2,096	56,960	57,060	3,005	2,208	3,005	2,527
44,460	44,560	2,150	1,582	2,150	1,703	50,760	50,860	2,581	1,898	2,581	2,103	57,060	57,160	3,012	2,213	3,012	2,534
44,560	44,660	2,157	1,587	2,157	1,708	50,860	50,960	2,588	1,903	2,588	2,109	57,160	57,260	3,019	2,218	3,019	2,540
44,660	44,760	2,164	1,592	2,164	1,713	50,960	51,060	2,595	1,908	2,595	2,116	57,260	57,360	3,026	2,223	3,026	2,547
44,760	44,860	2,171	1,597	2,171	1,718	51,060	51,160	2,602	1,913	2,602	2,123	57,360	57,460	3,033	2,228	3,033	2,554
44,860	44,960	2,178	1,602	2,178	1,723	51,160	51,260	2,609	1,918	2,609	2,130	57,460	57,560	3,040	2,233	3,040	2,561
44,960	45,060	2,185	1,607	2,185	1,728	51,260	51,360	2,616	1,923	2,616	2,137	57,560	57,660	3,046	2,238	3,046	2,568
45,060	45,160	2,191	1,612	2,191	1,733	51,360	51,460	2,622	1,928	2,622	2,144	57,660	57,760	3,053	2,243	3,053	2,575
45,160	45,260	2,198	1,617	2,198	1,738	51,460	51,560	2,629	1,933	2,629	2,151	57,760	57,860	3,060	2,248	3,060	2,581
45,260	45,360	2,205	1,622	2,205	1,743	51,560	51,660	2,636	1,938	2,636	2,157	57,860	57,960	3,067	2,253	3,067	2,588
45,360	45,460	2,212	1,627	2,212	1,748	51,660	51,760	2,643	1,943	2,643	2,164	57,960	58,060	3,074	2,258	3,074	2,595
45,460	45,560	2,219	1,632	2,219	1,753	51,760	51,860	2,650	1,948	2,650	2,171	58,060	58,160	3,081	2,263	3,081	2,602
45,560	45,660	2,226	1,637	2,226	1,758	51,860	51,960	2,657	1,953	2,657	2,178	58,160	58,260	3,087	2,269	3,087	2,609
45,660	45,760	2,232	1,642	2,232	1,763	51,960	52,060	2,663	1,958	2,663	2,185	58,260	58,360	3,094	2,274	3,094	2,616
45,760	45,860	2,239	1,647	2,239	1,768	52,060	52,160	2,670	1,963	2,670	2,192	58,360	58,460	3,101	2,279	3,101	2,622
45,860	45,960	2,246	1,652	2,246	1,773	52,160	52,260	2,677	1,968	2,677	2,198	58,460	58,560	3,108	2,284	3,108	2,629
45,960	46,060	2,253	1,657	2,253	1,778	52,260	52,360	2,684	1,973	2,684	2,205	58,560	58,660	3,115	2,289	3,115	2,636
46,060						52,360						58,660					
46,060	46,160	2,260	1,662	2,260	1,783	52,360	52,460	2,691	1,978	2,691	2,212	58,660	58,760	3,122	2,294	3,122	2,643
46,160	46,260	2,267	1,667	2,267	1,788	52,460	52,560	2,698	1,983	2,698	2,219	58,760	58,860	3,129	2,299	3,129	2,650
46,260	46,360	2,274	1,672	2,274	1,795	52,560	52,660	2,704	1,988	2,704	2,226	58,860	58,960	3,135	2,304	3,135	2,657
46,360	46,460	2,280	1,677	2,280	1,802	52,660	52,760	2,711	1,993	2,711	2,233	58,960	59,060	3,142	2,309	3,142	2,664
46,460	46,560	2,287	1,682	2,287	1,809	52,760	52,860	2,718	1,998	2,718	2,239	59,060	59,160	3,149	2,314	3,149	2,670
46,560	46,660	2,294	1,687	2,294	1,815	52,860	52,960	2,725	2,003	2,725	2,246	59,160	59,260	3,156	2,319	3,156	2,677
46,660	46,760	2,301	1,692	2,301	1,822	52,960	53,060	2,732	2,008	2,732	2,253	59,260	59,360	3,163	2,324	3,163	2,684
46,760	46,860	2,308	1,697	2,308	1,829	53,060	53,160	2,739	2,013	2,739	2,260	59,360	59,460	3,170	2,329	3,170	2,691
46,860	46,960	2,315	1,702	2,315	1,836	53,160	53,260	2,745	2,018	2,745	2,267	59,460	59,560	3,176	2,334	3,176	2,698
46,960	47,060	2,321	1,707	2,321	1,843	53,260	53,360	2,752	2,023	2,752	2,274	59,560	59,660	3,183	2,339	3,183	2,705
47,060	47,160	2,328	1,712	2,328	1,850	53,360	53,460	2,759	2,028	2,759	2,280	59,660	59,760	3,190	2,344	3,190	2,711
47,160	47,260	2,335	1,717	2,335	1,856	53,460	53,560	2,766	2,033	2,766	2,287	59,760	59,860	3,197	2,349	3,197	2,718
47,260	47,360	2,342	1,722	2,342	1,863	53,560	53,660	2,773	2,038	2,773	2,294	59,860	59,960	3,204	2,354	3,204	2,725
47,360	47,460	2,349	1,727	2,349	1,870	53,660	53,760	2,780	2,043	2,780	2,301	59,960	60,060	3,211	2,359	3,211	2,732
47,460	47,560	2,356	1,732	2,356	1,877	53,760	53,860	2,787	2,048	2,787	2,308	60,060	60,160	3,217	2,364	3,217	2,739
47,560	47,660	2,362	1,737	2,362	1,884	53,860	53,960	2,793	2,053	2,793	2,315	60,160	60,260	3,224	2,369	3,224	2,746
47,660	47,760	2,369	1,742	2,369	1,891	53,960	54,060	2,800	2,058	2,800	2,322	60,260	60,360	3,231	2,374	3,231	2,752
47,760	47,860	2,376	1,747	2,376	1,897	54,060	54,160	2,807	2,063	2,807	2,328	60,360	60,460	3,238	2,379	3,238	2,759
47,860	47,960	2,383	1,752	2,383	1,904	54,160	54,260	2,814	2,068	2,814	2,335	60,460	60,560	3,245	2,384	3,245	2,766
47,960	48,060	2,390	1,757	2,390	1,911	54,260	54,360	2,821	2,073	2,821	2,342	60,560	60,660	3,252	2,389	3,252	2,773
48,060	48,160	2,397	1,762	2,397	1,918	54,360	54,460	2,828	2,078	2,828	2,349	60,660	60,760	3,258	2,394	3,258	2,780
48,160	48,260	2,403	1,768	2,403	1,925	54,460	54,560	2,834	2,083	2,834	2,356	60,760	60,860	3,265	2,399	3,265	2,787
48,260	48,360	2,410	1,773	2,410	1,932	54,560	54,660	2,841	2,088	2,841	2,363	60,860	60,960	3,272	2,404	3,272	2,793
48,360	48,460	2,417	1,778	2,417	1,938	54,660	54,760	2,848	2,093	2,848	2,369	60,960	61,060	3,279	2,409	3,279	2,800
48,460	48,560	2,424	1,783	2,424	1,945	54,760	54,860	2,855	2,098	2,855	2,376	61,060	61,160	3,286	2,414	3,286	2,807
48,560	48,660	2,431	1,788	2,431	1,952	54,860	54,960	2,862	2,103	2,862	2,383	61,160	61,260	3,293	2,419	3,293	2,814
48,660	48,760	2,438	1,793	2,438	1,959	54,960	55,060	2,869	2,108	2,869	2,390	61,260	61,360	3,300	2,424	3,300	2,821
48,760	48,860	2,445	1,798	2,445	1,966	55,060	55,160	2,875	2,113	2,875	2,397	61,360	61,460	3,306	2,429	3,306	2,

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Fairbury (179)	2.00%	Oakland (358)	beginning 4/1/2019 1.50%
Albion (004)	1.50	Fairfield (180)	1.50		1/1/2019 to 3/31/2019 1.00
Alliance (008)	1.50	Falls City (182)	1.50	Oconto (360)	1.00
Alma (009)	2.00	Farnam (183)	1.00	Odell (362)	1.00
Arapahoe (016)	1.00	Fort Calhoun (188)	1.50	Ogallala (363)	1.50
Ansley (015)	beginning 4/1/2019 1.00	Franklin (190)	1.00	Omaha (365)	1.50
Arcadia (017)	1.00	Fremont (191)	1.50	O'Neill (366)	1.50
Arlington (018)	1.50	Friend (192)	1.00	Orchard (368)	beginning 10/1/2019 1.50
Arnold (019)	1.00	Fullerton (193)	beginning 4/1/2019 2.00	Ord (369)	beginning 4/1/2019 2.00
Ashland (021)	1.50		1/1/2019 to 3/31/2019 1.50		1/1/2019 to 3/31/2019 1.50
Atkinson (023)	1.50	Geneva (198)	2.00	Osceola (371)	1.50
Auburn (025)	1.00	Genoa (199)	1.50	Oshkosh (372)	2.00
Bancroft (030)	1.50	Gering (200)	1.50	Osmond (373)	beginning 4/1/2019 1.50
Bassett (035)	1.50	Gibbon (201)	1.00		1/1/2019 to 3/31/2019 1.00
Battle Creek (036)	1.50	Gordon (206)	1.00	Oxford (376)	1.50
Bayard (037)	1.00	Gothenburg (207)	1.50	Palmyra (380)	1.00
Beatrice (039)	beginning 4/1/2019 2.00	Grand Island (210)	beginning 4/1/2019 2.00	Papillion (382)	2.00
	1/1/2019 to 3/31/2019 1.50		1/1/2019 to 3/31/2019 1.50	Pawnee City (383)	2.00
Beaver City (040)	1.00	Grant (211)	1.00	Paxton (384)	beginning 4/1/2019 2.00
Beaver Crossing (041)	1.00	Greeley (212)	1.00		1/1/2019 to 3/31/2019 1.00
Beemer (043)	1.50	Greenwood (213)	1.00	Pender (385)	beginning 4/1/2019 1.50
Bellevue (046)	1.50	Gresham (214)	1.50		1/1/2019 to 3/31/2019 0.00
Bellwood (047)	1.50	Gretna (215)	1.50	Peru (386)	1.00
Benedict (049)	1.50	Guide Rock (217)	1.00	Petersburg (387)	1.00
Benkelman (050)	1.50	Harrison (227)	beginning 4/1/2019 1.50	Pierce (390)	1.00
Bennet (051)	1.00		1/1/2019 to 3/31/2019 1.00	Pilger (391)	1.50
Bennington (052)	1.50	Hartington (228)	1.00	Plainview (392)	1.50
Bertrand (053)	1.00	Harvard (229)	1.00	Platte Center (393)	1.50
Big Springs (055)	1.00	Hastings (230)	1.50	Plattsmouth (394)	1.50
Blair (057)	1.50	Hay Springs (231)	1.00	Pleasanton (396)	beginning 4/1/2019 1.00
Bloomfield (058)	1.00	Hebron (235)	1.00	Plymouth (397)	1.50
Blue Hill (060)	1.50	Hemingford (236)	1.50	Ponca (399)	1.50
Brainard (066)	1.00	Henderson (237)	1.50	Ralston (407)	1.50
Bridgeport (068)	1.00	Hickman (242)	1.50	Randolph (408)	beginning 1/1/2019 2.00
Broken Bow (072)	1.50	Hildreth (243)	1.00	Ravenna (409)	1.50
Brownville (073)	1.00	Holdrege (245)	1.50	Red Cloud (411)	1.50
Burwell (081)	1.50	Hooper (248)	1.00	Republican City (412)	1.00
Cairo (085)	1.00	Howells (251)	1.50	Rushville (425)	1.50
Callaway (086)	1.00	Hubbard (252)	beginning 4/1/2019 1.50	St. Edward (452)	beginning 7/1/2019 1.50
Cambridge (087)	1.50	Hubbell (253)	1.00		1/1/2019 to 6/30/2019 1.00
Cedar Rapids (092)	1.00	Humphrey (255)	1.50	St. Paul (454)	1.00
Central City (094)	1.50	Hyannis (257)	1.00	Sargent (428)	beginning 4/1/2019 2.00
Ceresco (095)	1.50	Imperial (258)	1.00		1/1/2019 to 3/31/2019 1.50
Chadron (096)	2.00	Jackson (263)	1.50	Schuyler (430)	1.50
Chambers (097)	1.00	Jansen (264)	1.00	Scottsbluff (432)	1.50
Chappell (099)	2.00	Juniata (268)	1.00	Scribner (433)	1.50
Chester (100)	1.00	Kearney (269)	1.50	Seward (435)	1.50
Clarks (101)	1.00	Kimball (273)	1.50	Sidney (441)	2.00
Clarkson (102)	1.50	Laurel (276)	beginning 4/1/2019 1.00	Silver Creek (442)	1.00
Clay Center (104)	beginning 4/1/2019 1.50	LaVista (274)	2.00	South Sioux City (446)	1.50
	1/1/2019 to 3/31/2019 1.00	Lawrence (277)	1.00	Spencer (448)	1.00
Clearwater (105)	1.50	Leigh (279)	1.50	Springfield (450)	1.50
Coleridge (108)	beginning 7/1/2019 1.00	Lewellen (281)	1.00	Springview (451)	1.00
Columbus (110)	1.50	Lexington (283)	1.50	Stanton (456)	1.50
Cordova (114)	1.00	Lincoln (285)	beginning 10/1/2019 1.75	Sterling (462)	1.00
Cortland (116)	1.00		1/1/2019 to 9/30/2019 1.50	Stromsburg (467)	1.50
Cozad (119)	1.50	Linwood (287)	1.00	Stuart (468)	1.50
Crawford (122)	1.50	Loomis (291)	1.00	Superior (470)	1.00
Creighton (123)	1.00	Louisville (293)	1.50	Sutton (473)	1.50
Crete (125)	2.00	Loup City (294)	beginning 4/1/2019 2.00	Syracuse (475)	1.00
Crofton (126)	1.00		1/1/2019 to 3/31/2019 1.50	Tecumseh (481)	1.50
Curtis (129)	1.00	Lyons (298)	1.50	Tekamah (482)	2.00
Dakota City (131)	beginning 4/1/2019 1.00	Madison (299)	1.50	Terrytown (483)	1.00
	1/1/2019 to 3/31/2019 0.50	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	Meadow Grove (317)	1.50	Valley (498)	1.50
DeWeese (144)	1.00	Milford (322)	1.00	Verdigre (502)	1.50
DeWitt (145)	beginning 4/1/2019 1.00	Minden (327)	2.00	Wahoo (506)	beginning 1/1/2019 2.00
Diller (147)	1.00	Mitchell (328)	1.50	Wakefield (507)	1.00
Dodge (150)	1.50	Monroe (330)	1.50	Waterloo (512)	2.00
Doniphan (151)	1.00	Morrill (332)	1.00	Wauneta (513)	beginning 7/1/2019 1.00
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	Nehawka (340)	beginning 7/1/2019 1.00	Weeping Water (517)	1.50
Edison (162)	1.00	Neligh (341)	1.00	West Point (519)	1.50
Elgin (164)	1.00	Nelson (342)	1.00	Wilber (523)	1.50
Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wisner (530)	2.00
Elmwood (168)	1.50	Niobrara (349)	1.00	Wood River (533)	1.50
Elwood (170)	1.00	Norfolk (351)	1.50	Wymore (534)	1.50
Eustis (176)	1.00	North Bend (353)	1.50	York (536)	2.00
Exeter (178)	1.50	North Platte (355)	1.50		