

2022 Nebraska

Individual Income Tax Booklet

The Nebraska Department of Revenue (DOR) will discontinue printing and mailing individual income tax booklets. For tax years 2023 and after, the income tax forms and instructions will not be mailed and may be obtained from DOR's website.

E-file your return.

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

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

File online by purchasing software from a retailer, or with an authorized tax return preparer.

When electronically submitting the return, use the electronic payment option to schedule a payment to pay the balance due or make estimated income tax payments. Or use the DOR e-pay system to schedule payments after e-filing the return.

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



What's New?

Credit for Nebraska School District and Community College Property Taxes (LB 873 – Operative July 21, 2022). The Nebraska Property Tax Incentive Act provides refundable credits to any taxpayer who paid school district and community college property taxes. To claim the credits a taxpayer must complete and submit a Nebraska Property Tax Credit, Form PTC.

Nebraska Higher Blend Tax Credit Act (LB 1261 – Operative July 21, 2022). This Act allows a refundable credit to retail dealers who stored, dispensed, and sold ethanol blends of gasoline of E-15 or higher at Nebraska retail motor fuel sites during the prior calendar year. For calendar year 2022, the total credits are limited to \$2 million dollars. To receive credits, an application must be submitted to the DOR each year. Applications will be considered by the DOR in the order received. New applications will not be accepted after December 31, 2026.

Stillborn Child Refundable Tax Credit, LB 432 (2021). For tax years beginning on or after January 1, 2022, LB 432 provides a \$2,000 refundable tax credit to the parent of a stillborn child in the year the stillbirth occurred. Additional requirements include submitting the Birth Resulting in Stillbirth Certificate issued by the Nebraska Department of Health and Human Services, the child advanced to at least the 20th week of gestation, and the child would have been a dependent of the individual claiming the credit.

Phase out of the taxation of social security benefits, LB 873 (2022). LB 873 phases out the taxation of benefits received under the federal Social Security Act on the Nebraska individual income tax return. For tax year 2022, the percentage reduction is 40%. Taxpayers can claim either the percentage reduction enacted by LB 873 or the previously existing exemption for low-income recipients, whichever is greater. For tax year 2022, married filing jointly taxpayers with federal AGI of \$61,760 or less and taxpayers filing any other return with federal AGI of \$45,790 or less may continue to reduce federal AGI by 100% of the social security benefits included in federal AGI. The income thresholds are indexed for inflation each year.

Provisions changed relating to the taxation of military retirement benefits, LB 387 (2021). LB 387 provides that all military retirees may exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI beginning with tax years 2022. Military retirement benefits attributable to service in the uniformed services include military retirement benefits reported on the IRS Form 1099-R, issued by either the U.S. Department of Defense or the U.S. Office of Personnel. For tax years beginning on or after January 1, 2022, military retirees no longer need to submit the Election to Exclude Military Retirement Benefits, Form 1040N-MIL to exclude military benefits within two years of the military retirement date.

Deduction for Firefighter Cancer Benefits Act, LB 432 (2021). LB 432 enacts a new Firefighter Cancer Benefits Act. For taxable years beginning on or after January 1, 2022, federal adjusted gross income is reduced by the amount received by or on behalf of a firefighter for cancer benefits under the Firefighter Cancer Benefits Act to the extent included in federal AGI.

Teach in Nebraska Today Act student loan repayment assistance, LB 1218 (2022). LB 1218 creates the Teach in Nebraska Today Act (Act). The Act provides an income tax deduction from federal AGI for student loan repayment assistance received under the Act, to the extent included in federal AGI. The Act is administered by the Nebraska Department of Education. To receive student loan repayment assistance, the individual must be a resident of Nebraska and teaching full-time or have a contract to teach full-time in Nebraska at the time of application. Eligible applicants must submit applications to the Nebraska Department of Education before June 10, 2023, and no later than June 10 of each year thereafter. Loan repayment assistance is limited to \$5,000 per year, per application. From the legislative changes section for no more than 5 years. The total amount of student loan repayment assistance awarded under the Act cannot exceed \$5 million in any fiscal year.

Changes to the Nebraska Educational Savings Plan Trust, LB 864 (2022). LB 864 expands the definition of benefits in the Nebraska educational savings plan to include qualified education loan payments for the beneficiary or a sibling of the beneficiary, not to exceed \$10,000 for all taxable years combined. Qualified education loan payment means the payment of principal or interest on a qualified education loan as defined in 26 U.S.C. § 221(d), as such section existed on January 1, 2022, of the beneficiary or a sibling of the beneficiary as described in 26 U.S.C. § 152(d)(2)(B), as such section existed on January 1, 2022.

Important Information For All Nebraska Filers

Identity theft is a persistent, evolving threat. 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. The 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.

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

Federal Return. A copy of the federal return and supporting schedules, as filed with the IRS, must be attached to this return.

Digital assets. Do not leave the question blank on the Nebraska return regarding transactions involving digital assets. If, in 2022, you engaged in any transaction involving digital assets, check the "Yes" box next to the question on digital assets on page 1 of Form 1040N directly below the social security number fields. Nebraska generally follows federal definitions. For additional information see the instructions for Federal Form 1040.

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, 1099-MISC, and 1099-NEC. 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 the DOR's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the 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. Check your receipts for online purchases to see if tax was collected by the retailers. See the instructions for line 42, Form 1040N if the appropriate Nebraska and local sales taxes were not collected by a retailer on any of the purchases.

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.

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.

Filing a false or fraudulent return is subject to penalty, even if the amounts reported are taken from your federal return. Unpaid tax is subject to interest at 5% from the original due date to the date the tax is paid. See Revenue Ruling 99-22-1 for applicable interest rates.

A Nebraska Extension of Time. The 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 interest from accruing 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 if a federal extension was not 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 the 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 2023 Income Tax. The 2023 Nebraska Individual Estimated Income Tax Payment Vouchers booklet is available on the DOR's website or you can contact the DOR. You are encouraged to make estimated income tax payments using the DOR's e-pay system or using the EFW option when e-filing your 2022 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 2022 Nebraska return;
- ◆ 100% of the tax shown on your 2021 return; or
- ♦ 110% of the tax shown on your 2021 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.

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 or domicile. 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 20, 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 20, Nebraska Schedule I, line 1, Nebraska Schedule III, and on the DOR's website.

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

Foreign Income. Income earned by a Nebraska resident while living in another country is taxable by Nebraska. Individuals who previously filed as Nebraska residents continue to be Nebraska residents until they abandon their Nebraska domicile and a new domicile is established. Most taxpayers remain Nebraska residents and are required to file Nebraska returns, even while living in another country.

Deceased Taxpayer. A tax return must be filed and any liability must be 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 2022 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 6.

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, 2022, the 2022 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. 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 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 the 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 the DOR asks you for your Social Security number (SSN), you must first be told of the DOR's legal right to ask for this information, why the DOR is asking for it, and how it will be used. The 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, 2022, 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, 2022, 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 2022 Form 1040N and pays the Nebraska income tax due on or before March 1, 2023, is not required to make estimated income tax payments during 2022; otherwise, the entire amount of estimated income tax must be paid by January 15, 2023. If you file or pay after March 1, 2023, 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 2022. This includes National Guard/Reservists called to active duty during 2022.

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. Check the Widow(er) with dependent children box on the Nebraska return if you checked the box "Qualifying surviving spouse (QSS)" on the federal return.

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 20, Nebraska Schedule I instructions.

Line 2a	Check the appropriate boxes if, during 2022: Box 1. You were 65 or older (taxpayers born before January 2, 1958); Box 2. You were blind; Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1958); 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 dependen on their return.
Line 3	Type of Return. Check the appropriate box if, during 2022: Box 1. You were a resident;
	Box 2. You were a partial-year resident; or Box 3. You were a nonresident.
	Partial-year residents must also complete dates of residency. 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 the DOR's website.
Line 4a	Enter 1 in line 4a for yourself. You cannot enter a 1 in line 4a if you are claimed by another taxpaye 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 Federa 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	Total Nebraska Personal Exemptions. Add lines 4a, 4b, and 4c and enter the result on line 4. 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 that can be claimed on each married, filing separately Nebraska return.
Line 5	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 11. Do not leave line 5 blank or the Nebraska individual income tax return.
	Special Circumstances. If you were not required to file a federal return, but must file a Nebraska return to report state and local bond interest 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.).
	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 repor Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.
Line 6	Nebraska Standard Deduction. Enter your Nebraska standard deduction. 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 large of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.
	If you or your spouse cannot be claimed by another taxpayer 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.

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 12 of the Federal Form 1040 or 1040-SR, or the Nebraska standard deduction from the following chart.

	Neb	raska Standard Deduction Ch				
	See instructions above if you o	r your spouse can be claimed by a				
	dependent tax credit purposes.					
	Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction			
	Single		\$7,350			
	Sirigle	0 1	\$9,050			
		2	\$10,750			
	Married, Filing Jointly	0	\$14,700			
	married, i milg contay	1	\$16,100			
		2	\$17,500			
		3	\$18,900			
		4	\$20,300			
	Qualifying Widow(er)	0	\$14,700			
	With Dependent Children	1	\$16,100			
		2	\$17,500			
	Married, Filing Separately	0	\$7,350 \$8,750			
		1 2	\$8,750 \$10,150			
		3	\$11,550			
		4	\$12,950			
		additional amounts for spouse 65 a claim a personal exemption for hi	and over and blind apply			
	Head of Household	0	\$10,750			
		1	\$12,450			
_ine 7		2	\$14,150			
_ine 8	State and Local Income Taxes. the amount of state and local taxes was Schedule A, line 5e. If you entered amount on line 8.	ome taxes reported on Federal Schas limited to \$10,000 (\$5,000 mars	edule A, line 5a even if the totaried, filing separately) on Federa			
Line 9	Nebraska Itemized Deductions.	Line 7 minus line 8.				
Line 10	Nebraska Deductions. Enter line					
Line 11	Nebraska Income Before Adjus					
Line 12			fNI-hander Calledale I			
LIIIC 12	Adjustments Increasing Federa		of Neoraska Schedule 1.			
	See Schedule I instructions for ad	ditional information.				
Line 13	Adjustments Decreasing Federal AGI. Enter the amount from line 33 of Nebraska Schedule I. See Schedule I instructions for additional information.					
Line 14	Nebraska Taxable Income. If yo on line 14. If you have adjustmen					
Line 15	Nebraska Income Tax. Nonreside Schedule III. Paper filers may use Tax Calculation Schedule.	ents and partial-year residents, enter	the amount from line 9, Nebraska			
Line 16	Nebraska Other Tax. You are re	quired to calculate Nebraska other	r tax if you were required to pay			
	◆ Federal tax on lump-sum d	istributions of qualified retirem	ent plans; and/or			
	_	utions of qualified retirement pl	-			
	•	•				
	The Nebraska other tax is 29.6% of					
	Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes					
	Partial-year residents and nonresi of other tax due. The other tax is					

Nebraska Schedule III.

Line 18	Nebraska Personal Exemption Credit for Residents Only. Residents may claim a \$146 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Multiply \$146 by the number of Nebraska exemptions 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 the 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 Special 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 6d of Schedule 3, Federal Form 1040. 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.
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 15, 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, the 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 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	Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2022 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	Designated Extremely Blighted Area Tax Credit . An individual may claim a \$5,000 tax credit in the year the individual purchased a residence upon meeting all the following requirements:
	◆ Residence is located in a designated extremely blighted area
	◆ Residence is the buyer's primary residence.
	◆ Buyer did not purchase the residence from a family member or spouse's family member.
	Complete and attach the Form 1040N-EB. The buyer may carryforward any unused credit to subsequent years until the credit is used. The credit allowed is subject to recapture if the individual claiming the credit sells or transfers the residence or no longer uses the residence as a primary residence within five years after the end of the taxable year the credit was claimed. If you have a recapture event, see the Form 1040XN instructions.

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)
	b. Amount of adjustments decreasing federal AGI
	(line 13, Form 1040N)
	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
	b. Total Nonrefundable Credits, line 27 of Form 1040N 2b.
	Line 2a minus line 2b
	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 16 of Form 1040 or 1040-SR, page 2
	b. Line 1 of Form 1040 Schedule 2
	c. Line 8 of Form 1040 Schedule 2
	d. Total tax-Form 1040 or 1040-SR (add lines 3a, 3b, and 3c) 3d
	Total federal tax (enter tax from line 3d)
	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, 1099-NEC, 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, 1099-NEC 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 withholding reported 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, the 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 2022 Forms W-2 to the 2022 Form 1040N for a fiscal year beginning in 2022. If you receive any 2023 Forms W-2 before filing your 2022 Form 1040N, save them to attach to the 2023 Form 1040N.

Line 30

2022 Estimated Tax Payments. Report your 2022 estimated income tax payments and any tax year 2021 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 2022 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 the DOR's e-pay system, or the EFW option when e-filing your 2022 Nebraska return, 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 pay electronically.

Line 31

Attach Form 3800N

Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 22, 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, the DOR may request the required documentation in order to process your return. This may result in a delayed refund. Your income tax refund may also 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. If Form 2441N is not received, the credit will be disallowed. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. 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 pages 1, 2, and 3 of Federal Form 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 27 (Form 1040 or 1040-SR, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040). If you are a nonresident, you cannot claim this credit. If you file a Nebraska married, filing separately return, your ability to claim this credit depends on whether you are allowed the federal EIC on your federal married, filing separately return 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 27, Form 1040 or 1040-SR instructions, Step 5, line 5....1. 2. Federal Net Operating Loss (NOL) Carryforward. from line 8a, Schedule 1, Federal Form 1040. 2. 3. Earned income plus Federal NOL Carryforward. If line 3 is less than: \$53,057 (\$59,187 if married, filing jointly) for three or more qualifying children; \$49,399 (\$55,529 if married, filing jointly) for two qualifying children; \$43,492 (\$49,622 if married, filing jointly) for one qualifying child; or \$16,480 (\$22,610 if married, filing jointly) for no qualifying children, calculate the Nebraska earned income credit on line 34, Form 1040N using the amount from line 27, 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 Credit for School District Property Taxes. Enter the credit calculated on line 1 of the Form PTC. The completed Form PTC is required to be filed with the return when claiming the credit. Line 36 Credit for Community College Property Taxes. Enter the credit calculated on line 2 of the Form PTC. The completed Form PTC is required to be filed with the return when claiming the credit. Line 37 Credit for Qualified Volunteer Emergency Responders. A \$250 income tax credit is available to each qualified volunteer who has been certified by the volunteer department's certification administrator and this certification has been sent to the DOR by February 15 of the year following qualification. The DOR must have received certification of the qualified volunteer for at least two years to claim the tax credit. 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 the DOR's website.

◆The parent would have been eligible to claim the stillborn child as dependent if the child had been born alive.

Stillborn Child Tax Credit. A parent who experienced the stillbirth of a child in Nebraska may qualify

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for a \$2,000 income tax credit upon meeting all the following requirements:

Line 38

- ◆ The Birth Resulting in a Stillbirth Certificate issued by the Nebraska Department of Health & Human Services must be attached when claiming the credit.
- ◆The stillborn child advanced to at least the twentieth week of gestation.
- ◆This credit must be claimed for the taxable year in which the stillbirth occurred.

Only one credit is allowed per stillborn child. If you experienced more than one birth of a stillborn child, attach the Birth Resulting in a Stillbirth Certificate for each child and allow \$2,000 for each stillborn child, entering the total on line 38.

Line 40

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 4 of these instructions. If you are required to calculate a Form 2210N penalty, report it on line 40, check the box, and attach Form 2210N to your return. Do not include any late filing penalty on this line.

Line 41

Total Tax and Penalty. Add lines 28 and 40.

Line 42

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. See the Nebraska Use Tax Information Guide for additional information.

Enter your total taxable 2022 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 35 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 42. 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 42 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.

Special Instructions for Gage County. Gage County imposes a sales and use tax in addition to both the state and local city tax imposed by cities of Beatrice, Clatonia, Cortland, Odell, and Wymore. If only the Gage County sales and use tax has not been collected, enter 934 for the local code with a tax rate of 0.5%. For taxpayers using the local code for Beatrice (039), Clatonia (103), Cortland (116), Odell (362), or Wymore (534), include the Gage County rate of 0.5% in the local tax calculation reported. For example, if the local code of 039 is entered then 2.5% is entered for the local rate, and used for the calculation of the local tax (the Beatrice local rate of 2.0% plus the Gage County rate of 0.5% equals 2.5%).

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 43

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 (NE and IA) or 402-471-5729 before 4:00 pm Central Time at least 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 ACI Payments, Inc.

Nebraska e-pay. Nebraska e-pay is the 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 ACI Payments, Inc. at **acipayonline.com**; or via phone at 800-272-9829. A convenience fee 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 the 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.

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

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. Interest on unpaid tax will accrue.

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

Line 44

Overpayment. If line 39 is more than the total of lines 41 and 42, subtract this total from line 39 and enter your overpayment.

Line 45

2023 Estimated Tax. Enter the amount of overpayment from line 44 you want applied to your 2023 estimated income tax.

Line 46



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 47

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 45 and 46 from line 44. Amounts less than \$2 will not be refunded.

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

You can check the status of your refund at_revenue.nebraska.gov/individuals/refund-information or by calling the DOR's refund line 800-742-7474 (NE and IA) or 402-471-5729.

Line 48

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 48b, 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 the DOR.

Box 48d 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.

sign, here

Sign and Date Your Tax Return. Include a daytime phone number in case the DOR needs to contact you about your account. By entering an email address, the taxpayer acknowledges that the DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. The DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address." A married, filing jointly return must be signed by both spouses.

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

Paid Preparer's Use Only. Any person who is paid for preparing a taxpayer's return must sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN). See the DOR's website for preparer e-file mandates.

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 1	Interest Income from All State and Local Obligations Exempt from Federal Tax. List the name of each state or local obligation exempt from federal tax on line 1a, Schedule I. For Nebraska bonds
	enter the total amount of interest or dividend income from the obligation listed on line 1a. For non-Nebraska obligations enter the total interest or dividend income, less the related expenses that were not previously deducted. Add the amounts on lines 1b and enter the total on line 1, Schedule 1. Attach a schedule, if necessary, listing all the obligations. The information and related amounts entered on lines 1a and 1b must also include amounts from a regulated investment company (including certain mutual funds) attributable to state and local obligations.
	To determine whether or not specific bond interest is taxable, you should contact the local government entity or underwriter of the bond issuance. The prospectus is required to contain information regarding tax status. Generally, tax increment financing (TIF) bonds are considered local government obligations and are not taxable federally.
Line 2	Exempt Interest Income from Nebraska Obligations. List the name of each 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.
	Build America Bonds. Any federally taxable interest received in 2022 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 26, 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. Shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC, must enter the amount of the tax credit available to you as stated on the 2022 Form NFC 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, the DOR may request the required documentation during the processing of your return. This may result in a delayed refund.
Line 5	Nebraska College Savings Program RECAPTURE. If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. 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) the 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 Enable Plan 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 withdrawals of funds. Enter the calculated recapture amount on line 6.
Line 7	Federal Net Operating Loss Deduction. Enter the amount of the federal net operating loss carryforward deduction claimed on your federal return. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 23, 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.

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 U.S. 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 pages 1, 2, and 3 of Federal Form 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 6b 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 6a 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 6b 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 College Savings Program Contribution. If during 2022 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:

- ◆ NEST Direct College Savings Plan;
- NEST Advisor College Savings Plan;
- ◆ Bloomwell 529 Education 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.

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 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). Effective July 21, 2022, the definition of qualified expenses is expanded to include qualified education loan payments. Amounts paid as principal or interest on a qualified education loan of the beneficiary or a sibling of the beneficiary (subject to an aggregate lifetime limit of \$10,000 per individual), are treated as qualified expenses. For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.
Line 17	Employer Contribution to the Nebraska Educational Savings Plan. Enter the amount included in federal AGI of the contribution made by your employer into a Nebraska educational savings plan trust account owned by you. The employer contribution amount entered on line 17 cannot exceed \$10,000 (\$5,000 if married, filing separately). For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.
Line 18	Nebraska Enable Plan Contributions. If during 2022, 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 18. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 18. For questions about the Enable Savings Plan, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.
Line 19	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. Non-Nebraska income from disregarded LLCs may also be included here. In this instance, there will not be a Federal Schedule K-1 issued. Non-Nebraska income from partnerships, limited liability partnerships, trusts, and other entities cannot be deducted.
Line 20	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2022 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 20.
Line 21	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 21.
Line 22	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 23	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.
Line 24	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 25	Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 26	Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units. Enter the amount of interest from these bonds that is included in federal AGI. This includes interest from NPPD taxable General Revenue Bonds issued June, 2009, 2010 Series A. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide.
Line 27	Social Security Income. If line 5 of Form 1040N is \$61,760 or less for a married, filing jointly return (MFJ), or \$45,790 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. If line 5 of Form 1040N exceeds \$61,760 for MFJ or \$45,790 for all other filing statuses, multiply the amount of Social Security income shown on line 6b, Federal Form 1040 or 1040-SR, page 1, by 40% and enter on line 27. The amount claimed cannot exceed the amount shown on line 6b, Federal Form 1040 or 1040-SR,
	page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal Form 1040-SR to your Nebraska return.

Line 28	Military Retirement. All military retirees are allowed to exclude 100% of the military retirement benefits from the income subject to Nebraska income tax to the extent included in federal AGI. Enter the amount of military pension included on line 5b, Federal Form 1040 or 1040-SR, page 1. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or pages 1, 2, and 3 of Federal 1040-SR to your Nebraska return. Military retirement benefits attributable to service in uniformed services include military retirement benefits reported on the IRS Form 1099-R issued by either the U.S. Department of Defense or the U.S. Office of Personnel Management (OPM). If the Form 1099-R was issued by OPM, attach documentation from the U.S. Government to support the amount of retirement benefits related to your uniformed service versus your civilian service. Military retirees of the U.S. Coast Guard, an officer of the Commissioned Corps of the U.S. Public Health Service (USPHS), and an officer of the U.S. National Oceanic and Atmospheric Administration Commissioned Officer Corps (NOAA) may receive qualifying military retirement benefits. The retirement benefit income for U.S. Coast Guard, USPHS, and NOAA retirees may be reported by a payor other than the U.S. Department of Defense or OPM. For example, a Form 1099-R received from the Commanding Officer (RAS), USCG Pay & Personnel Center for military retirement benefits from the U.S. Coast Guard qualifies for the exclusion.
Line 29	Dividends Received or Deemed to be Received from Corporations not Subject to the IRC. This deduction is generally limited to dividends received or deemed to be received from foreign corporations. Attach statement or tax form issued by the payor supporting this deduction. Dividends received from domestic corporations are not deductible.
Line 30	Segal AmeriCorp Education Award. Enter the amount of the Segal AmeriCorp Education Award included in federal AGI. The Form 1099-MISC must be attached to Form 1040N when your education award and interest payments total more than \$600 in a calendar year. All education award and interest payments are considered taxable, even if they do not total \$600.
Line 31	Firefighter Cancer Benefits Act. Attach supporting documentation for amounts received by or on behalf of a firefighter for cancer benefits paid under the Firefighter Cancer Benefits Act.
Line 32	Teach in Nebraska Today Act (Act) student loan repayment assistance. Attach supporting documentation for amounts received as student loan repayment assistance under the Act. Loan repayment assistance award is limited to \$5,000 per year and cannot be claimed for more than 5 years.
Line 33	Total Adjustments Decreasing Federal AGI. Total lines 10 and 13 through 32, enter here, and on line 13, Form 1040N.

Nebraska Schedule II Instructions

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

A separate Schedule II must be completed for each state where income tax was paid. The total credits

	cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a political subdivision in that state, complete only one Nebraska Schedule II and combine the state and political subdivision income taxes paid.
	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 that do not require 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 comple	ting lines 2 and 5 of Nebraska Schedule II, refer to the Conversion Chart on the 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 19, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
revenue.nebraska.go	DV 17

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 the DOR's website. A partial list is shown below:

- ◆ Wages, salaries, tips, and commissions;
- ◆ 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 2020 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

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on Part II, Schedule 1, Federal Form 1040, 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 1.00000.

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	Nebraska Personal Exemption Credit. Enter your credit for personal exemptions. (\$146 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N.
Line 8	Tax After Nebraska 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.

VEBRASKA Good Life, Great Service.

Nebraska Individual Income Tax Return

for the taxable year January 1, 2022 through December 31, 2022 or other taxable year: 2022 through

FORM 1040N

DEPARTMENT OF REVENUE Last Name Your First Name and Initial 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 Your Social Security Number Spouse's Social Security Number **High School District Code** During 2022, did you receive, sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? (1) Farmer/Rancher (1) Deceased Taxpayer(s) (2) Active Military (first name & date of death): 1 Federal Filing Status: (1) Single (3) Married, filing separately—Spouse's SSN: (4) Head of Household (2) Married, filing jointly (5) Widow(er) with dependent children and Full Name 2a Check if YOU were: (1) 65 or older (2) Blind 2b Check here if someone (such as your parent) can claim you or SPOUSE was: 65 or older (4) Blind your spouse as a dependent: (1) Tou 3 Type of Return: (1) Resident (2) Partial-year resident from , 2022 to , 2022 (attach Schedule III) (3) 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 Dependents, if more than three, see instructions Dependent's **First Name Last Name Social Security Number** Total number of dependents listed 4 c 5 Federal adjusted gross income (AGI) (line 11, Federal Form 1040 or 1040-SR) Do not leave blank 00 6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$7,350 if single; \$14,700 if married, filing jointly or 6 qualified widow[er]; \$7,350 if married, filing separately; or \$10,750 if head of household) . 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 00 10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater 10 00 11 Nebraska income before adjustments (line 5 minus line 10)..... 00 12 Adjustments increasing federal AGI (line 9, from attached Nebraska Schedule I) . 12 00 13 Adjustments decreasing federal AGI (line 33, 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 . 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. 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 8, Sch. 2, Federal Form 1040 or 1040-SR) 16 b \$ 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, 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 43..... 00

18	Nebr. personal exemption credit for residents only (\$146 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)		
	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)			00			
	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)			00			
	Designated extremely blighted area tax credit (attach Form 1040N-EB)		26	00			
	Doorginated extremiting disgriced area tax ereats (attach 1 erin 10 for ED)			1 00			
27	Total nonrefundable credits (add lines 18 through 26)				. 27	7	00
	Nebraska tax after nonrefundable credits. Subtract line 27 from line 17 (if line 27					,	
20	result is greater than your federal tax liability, see page 9 in the instructions. If en						
	attach a copy of the federal return	_		_	2	0	00
20					20	5	
29	Total Nebraska income tax withheld (attach 2022 Forms, see instructions) a W-2 \$ b K-1N \$						
	· · · · · · · · · · · · · · · · · · ·		00	0.0			
20	c W-2G, 1099-R,1099-MISC, 1099-NEC or others \$		29	00	_		
30	2022 estimated income tax payments (include any 2021 overpayment credited to						
	any payments submitted with an extension request)		30	00			
	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)			00			
	Beginning Farmer credit from Form 1099 BFC (NDA NextGen)		33	00)		
34	Nebraska earned income credit. Enter number of qualifying children 97						
	Federal credit 98 \$00 x .10 (10%) (attach pages 1-2 of federal return	r n)		00)		
35	Credit for school district property taxes (attach Form PTC)		35	00)		
36	Credit for community college property taxes (attach Form PTC)		36	00			
37	Credit for qualified Volunteer Emergency Responders (see instructions)		37	00)		
38	Stillborn child tax credit (attach Birth Resulting in Stillbirth Certificate and see inst	tructions)	38	00)		
39	Total refundable credits (add lines 29 through 38)				39	9	00
40	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			40	0	00
41	Total tax and penalty. Add lines 28 and 40				4·	1	00
42	Use tax due on taxable purchases where applicable sales tax was not collected. ((see instructi	ons)				
	Enter purchases subject to state tax 91 \$ State tax 92 \$ (purchases	chases x 5.5°	%);				
	Enter purchases subject to local tax 93 \$ Local tax 94 \$ (purchases	chases x loca	al rate of	%)			
	95 Local code (see local rate schedule);						
	Add state and local taxes and enter on line 42. If no use tax is due, enter -0- on line	ne 42			42	2	00
43	Total amount due. If line 39 is less than total of lines 41 and 42, subtract line 39	from total of	lines 41	and 42			
	Pay this amount in full. For electronic or credit card payment check here and se	ee instruction	18		4:	3	00
44	Overpayment. If line 39 is more than the total of lines 41 and 42, subtract the tot	tal of lines 41	and 42	from line 39	. 4	4	00
45	Amount of line 44 you want applied to your 2023 estimated tax		45	00			
	Wildlife Conservation Fund donation of \$1 or more		46	00			
	Amount of line 44 you want refunded to you (line 44 minus lines 45 and 46) You	ır refund wil	l genera	IIv be issued by			
	July 15, if your paper return is filed by April 15 (see instructions)		_	•	. 4	7	00
488		e of Account		1 = Checking	2 =	Savings	
						Direct	
480	Account Number					Deposi	it
40						•	
480	Check this box if this refund will go to a bank account outside the United Stat Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this		the best of	of my knowledge and he	lief. it	is true, correct, and com-	plete.
S				in my miomoago ana so		io arao, correct, aria corri	p.o.o.
-							
	Pre Your Signature Date	Email Add	dress				
s retu	copy of Spouse's Signature (if filing jointly, both must sign) Copy of Spouse's Signature (if filing jointly, both must sign)						
ur red	paid						
en	•						
_	Preparer's Signature Date	Preparer's	s PTIN				
uS	Print Firm's Name (or yours if self-employed), Address and Zip Code	EINI				Douting Dhara	
	Find Firms Name (or yours it self-employed). Address and ZID Code	EIN				Daytime Phone	



Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)

Attach this page to Form 1040N.

FORM 1040N Schedule I 2022

Social Security Numbe

Name on Form 1040N

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 **b** Amount: \$ Total interest income exempt from federal tax. Enter total of lines 1b..... 00 1 2 Exempt interest income from Nebraska obligations a List type: Total exempt interest income from Nebraska obligations. Enter total of lines 2b...... 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...... 00 5 Nebraska College Savings Program recapture (see instructions) 00 5 6 Nebraska Enable plan recapture 6 00 7 Federal net operating loss deduction..... 7 00 8 S corporation or LLC Non-Nebraska loss..... 00 9 Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N...... 00 Part B—Adjustments Decreasing Federal AGI 00 10 State income tax refund deduction. Enter line 1, Schedule 1, Federal Form 1040 or 1040-SR...... 10 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 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. 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 Employer contribution to the Nebraska Educational Savings Plan (see instructions) 00 18 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: \$ Enter total Nebraska Enable plan contributions. 18 00 19 S corp and LLC Non-Nebraska income (attach Federal schedules K-1 and Nebraska Schedules K-1N. 00 20 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)..... 20 00 21 Income earned by a Native American Indian in Indian country 21 00 22 Claim of right repayment..... 00 23 Nebraska NOL carryforward (attach the Nebraska NOL Worksheet for each loss year claimed on 23 this line) 00 24 Nebraska agricultural revenue bond interest 00 25 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds...... 25 00 26 Interest from federally taxable Build America Bonds issued by Nebraska governmental units...... 26 00 27 Social Security included in Federal AGI (see instructions) Attach pages 1 and 2 of your federal income tax return..... 27 00 28 Military retirement benefits (Attach supporting documentation, see instructions) 00 29 Dividends received or deemed to be received from corporations not subject to the IRC (Attach supporting documentation) ... 00 30 Segal AmeriCorps Education Award (attach Form 1099-MISC, see instructions)..... 00 31 Cancer benefits received from the Firefighter Cancer Benefits Act (Attach supporting documentation, see instructions) 00 32 Teach in Nebraska Today Act student loan repayment assistance (Attach supporting documentation, see instructions) 00

33 Total adjustments decreasing federal AGI (total lines 10 and 13 through 32). Enter here and on line 13, Form 1040N

00



Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N Schedule II 2022

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 <u>Conversion Chart</u> on the DOR's website)	2		00			
3 Ratio Line 2						
(Form 1040N, Line 5 + Line 12 – Line 13) ==	3					
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 <u>Conversion Chart</u> 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			



Nebraska Schedule III — Computation of Nebraska Tax

FORM 1040N Schedule III 2022

Name on Form 1040N Social Security Number

Nebraska Schedule III —

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

• You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.

 You do not have to provide a copy of other state returns when filing Schedule III. 		
1 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming,		
Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships,		
S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial		
institution tax credit amount. If there is no Nebraska income or loss, enter -0		
a List type: b Amount: \$		
List type: Amount:		
Total income derived from Nebraska sources. Enter total of lines 1b	1	00
2 Adjustments as applied to Nebraska income, if any (see instructions)		
a List type: b Amount: \$		
List type: Amount:		
Total adjustment as applied to Nebraska income. Enter total of lines 2b	2	00
3 Nebraska adjusted gross income (line 1 minus line 2)	3	00
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):		
Line 3		
(Form 1040N, Line 5 + Line 12 – Line 13)	4	
5 Nebraska Taxable Income (line 14, Form 1040N)	5	00
6 Nebraska tax calculation (see instructions)	H	- 00
a Tax on Nebraska Taxable Income from line 5		
b Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled 6 b \$		
c Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 c \$		
d Subtotal credits (add lines 6b and 6c)		
Line 6a minus line 6d	6	00
7 Multiply Nebraska personal exemption credit of \$146 by the number of Nebraska personal exemptions on	H	- 00
line 4, Form 1040N	7	00
8 Tax after Nebraska personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you		- 00
have any other tax due, apply any unused Nebraska personal exemption credit against that tax on line 10e	8	00
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on		
line 15, Form 1040N	9	00
10 Nebraska other tax calculation:		
a Federal Tax on Lump Sum Distributions (Form 4972)		
b Federal tax on early distributions (lesser of Form 5329 or line 8, Schedule 2,		
Federal Form 1040 or 1040-SR)		
c Subtotal (add lines 10a and 10b)		
d Tax calculation. Multiply line 10c by 29.6% (x .296)		
e Enter any unused Nebraska personal exemption credit from the calculation on line 8 10 e \$		
f Subtract line 10e from line 10d		
Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	10	00
11 Earned income credit (Partial-Year Residents Only)		
a Number of qualifying children. Enter here and on line 34, box 97, Form 1040N11 a		
b Enter federal earned income credit from federal tax return here and on		
line 34, box 98, Form 1040N		
Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11	00
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (Attach a copy of		
federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N	12	00



Nebraska Property Tax Credit

Use this Form with the Forms noted below to claim the property tax credits. Social Security Number or Nebraska ID Number

Type of Nebraska Tax	Return this Form is being	Filed with		•			
1040N	1041N	1065N	1120N	1120NF	1120-S	N	
		Part A-	-Computation of the	he Credits			
1 Credit for scho	ool district property ta	ixes.					
Multiply line 3a	a (Total Nebraska sch	nool district property ta	ixes you paid) by 30	0% (.30)			İ
Enter the resul	It here and on line 35	, Form 1040N; line 23,	Form 1041N; line 23	3, Form 1120N; line 10,			i :
Form 1120-SN	N; line 10, Form 1065	N; or line 18, Form 11	20NF			1	00
2 Credit for com	munity college prope	erty taxes.					!
Multiply line 3b	b (Total Nebraska co	mmunity college prope	erty taxes you paid)	by 30% (.30)			
Enter the resu	It here and on line 36	6, Form 1040N; line 24	Form 1041N; line	24, Form 1120N;			
line 11, Form	1120-SN; line 11, For	m 1065N; or line 19, F	orm 1120NF			2	00
	Part B —	School District and	Community Colleg	e Property Taxes Paid	in 2022		

3 School district and community college property taxes paid in 2022. Enter the following information for each parcel from the Look-up Tool.

Property Tax Year (For most this will be 2021.)	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Must include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid	Nebraska Community College Property Taxes You Paid
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			1 00	00
			00	00
otal eligible school	l district and community college n	roperty taxes you paid in 2022	00	3b 00

Instructions

If you paid Nebraska property taxes yourself directly or through your monthly payments into escrow, use this form to claim the property tax credit. Look up your parcel in the Nebraska Property Tax Look-up Tool (Look-up Tool) to complete line 3, multiply line 3a and 3b by .30 and enter the result on lines 1 and 2 respectively.

Purpose. The Nebraska Property Tax Credit, Form PTC, is used to identify parcels and compute a tax credit for Nebraska school district and community college property taxes (qualified property taxes) paid.

Nebraska Property Tax Look-up Tool. You can determine the amount of qualified property taxes paid on a parcel in the 2022 calendar year, by using the Nebraska Department of Revenue's (DOR's) Nebraska Property Tax Look-up Tool. DOR strongly recommends using this Look-up tool.

Qualified Property Taxes Paid. The qualified property taxes are paid on the date received by the county treasurer. The date qualified property taxes were received is affected by the following rules.

- 1. **Mortgage Escrow Accounts**. When your payment to a mortgage company includes an escrow for property taxes, the date the county treasurer receives payment from the escrow account is the date the qualified property taxes were paid;
- 2. **Parcel Sales Property Taxes Funded**. When you fund property taxes at closing, the related qualified property taxes were paid when received by the county treasurer. You may claim the allowable credit only for the calendar year that the county received the money from the escrow agent;
- 3. **Parcel Sales Property Taxes Reimbursed**. When the buyer reimburses the seller for property taxes that were already paid, the buyer cannot take the credit on any portion of the reimbursement because the county treasurer already received the taxes paid by the seller.
- 4. **County Treasurer Escrow Accounts**. When you make partial property tax payments that are held in escrow by the county treasurer, qualified property taxes are paid when applied to the parcel in the records of the county treasurer
- 5. **Tax Sale Certificate**. The qualified property taxes are received by the county treasurer when collected from the person that purchased the tax sale certificate. Persons who redeem the tax certificate are repaying a loan to obtain a lien release. The redeemer cannot take the credit for the redemption.

The DOR obtains property tax data from each county treasurer. That data includes the amount of property taxes received during a calendar year. The DOR will use the county treasurer receipt data, unless you can show the county treasurer's data is incorrect.

Limitation on Qualified Property Taxes. Qualified property taxes paid do not include property taxes levied for bonded indebtedness, taxes levied as a result of an override of the limits on property tax levies approved by voters, or credits applied to the property taxes levied. The Look-up Tool automatically takes these items into account in computing the qualified property taxes paid.

Enter All Qualified Property Tax Amounts as Whole Dollars. 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.

Records. All taxpayers must retain records for at least three years after filing the tax return claiming the credit for qualified property taxes paid. Taxpayers using the DOR's Look-up Tool should print or save the information provided by the Look-up Tool.

Who Must File. Form PTC must be filed by the individual, corporation, partnership, LLC, fiduciary, or financial institution that paid the tax and is claiming the credit.

When and Where to File. Form PTC must be filed with the Nebraska income tax or financial institution tax return on which the credit is claimed.

How to Complete the Form PTC

Taxpayers claiming the credit should complete Part B before completing Part A. This form can be completed quickly and easily using the Look-up Tool.

Part A – Computation of the Credit

Part A is used to compute the credit for qualified property taxes paid and reported in Part B.

Part B – School District and Community College Property Taxes Paid in 2022

Part B is used by individuals, C corporations, S corporations, partnerships, LLCs, financial institutions, and fiduciaries that paid qualified property taxes in 2022.

Fiscal Year and Short Year Filers. The credit may be claimed in the first income tax year that begins in the calendar year the qualified property taxes were paid.

Fiscal Year Filers. Taxpayer's with a fiscal year beginning in 2022 and ending in 2023 may complete Part B for qualified property taxes paid during the entire 2022 calendar year. The credit claimed in this fiscal year cannot include any qualified property taxes paid in 2023.

Short Year Filers. Taxpayers with a short period beginning in 2022 and ending in 2023. If this is the first short year beginning in 2022, complete Part B for qualified property taxes paid during the entire 2022 calendar year.

Taxpayers with a short period beginning and ending in 2022. If this is the first short year beginning in 2022, complete Part B for the qualified property taxes paid during the entire 2022 calendar year. You may have to file an extension to be sure that the information will be available in Look-up Tool at the time you file the first short year return. Taxpayers filing for the second short period beginning in 2022 cannot claim the credit on the second short period return.

Information must be entered separately for each parcel for which qualified property taxes were paid in calendar year 2022. A separate entry must also be made for each property tax year for which qualified property taxes were paid in 2022. If Part B does not have enough rows to include all the parcels or years for which you paid qualified property taxes, attach a schedule in the same format as Part B.

Example 1. Joe Pear owns two parcels in Lancaster County and paid property taxes on those parcels for the 2021 and 2022 property tax year during the 2022 calendar year. Joe owned parcel 17-12-345-678-000 for the entire 2022 calendar year and purchased parcel 17-87-654-321-000 on July 1, 2021. The total property taxes paid were:

Property Tax Year	Parcel ID Number	Total Property Taxes Paid
2021	17-12-345-678-000	\$5,760
2022	17-12-345-678-000	\$6,100
2021	17-87-654-321-000	\$2,650
2022	17-87-654-321-000	\$5,490

Joe used the Property Tax Look-up Tool to compute the qualified property taxes he paid. Joe entered in the Look-up Tool the total property taxes he paid for the "Actual payments made by Joe Pear to Lancaster County Treasurer in calendar year 2022." Part B of Form PTC should be completed as follows:

Property Tax Year	Nebraska County Number (Do not enter numbers from license plates.)	Parcel ID Number (Include the dashes for Lancaster County.)	Nebraska School District Property Taxes You Paid	Nebraska Community College Property Taxes You Paid
2021	55	17-12-345-678-000	2,880 00	259 00
2022	55	17-12-345-678-000	3,050 00	275 00
2021	55	17-87-654-321-000	1,325 00	119 00
2022	55	17-87-654-321-000	2,745 00	247 00
Total eligible school distric	et and community college property taxes	s you paid in 2022	10,000 00	3b 900 00

Property Tax Year. Enter the property tax year for which the qualified property taxes were levied. Most taxpayers pay their property taxes in the year after the taxes were levied. If more than one year of property taxes were paid in the 2022 calendar year, a separate entry must be made for each property tax year. See example 1 above.

Nebraska County Number. Enter the number assigned to the county where the parcel is located. This number is provided by the Look-up Tool or may be found on the <u>County Parcel ID Search</u>. This number is not the same as the county number used for license plates. Do not enter the county number from a license plate.

Parcel ID Number. Enter the parcel ID number assigned by the county assessor to the parcel. This number may be found on the Real Estate Tax Statement issued by the county treasurer where the parcel is located. The parcel ID number may also be found using the Look-up Tool. Some counties use the term "property ID" rather than "parcel ID". Parcel ID numbers assigned by Lancaster County include dashes. The parcel ID number entered on Form PTC for parcels located in Lancaster County must include the dashes. The parcel ID numbers for the other 92 counties have either 9 or 10 digits and no dashes.

Qualified Property Taxes Paid. Enter in the appropriate column the amount of qualified property taxes you paid on the parcel during the 2022 calendar year. This amount may be computed using the Look-up Tool or the taxpayer's records. Those records include, but are not be limited to, the Real Estate Tax Statement issued by the county treasurer where the parcel is located.

Total School District and Community College Property Taxes Paid in 2022. On lines 3a and 3b enter the sum of the school district and community college property taxes paid on the parcel or parcels listed in Part B.

2022 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2022, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

- 1. On this 2022 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 1		0404001
Bayard 21		0462021
Potter-Dix	9	0417009

They enter the following on their Form 1040N:

	Hi	gh Sch	ool Dist	rict Co	de	
0	4	6	2	0	2	-

County of I		7-digit code		High School	7-digit code		High School	7-digit code		High School	
Residence	District	for Form 1040N	Residence	District	for Form 1040N	Residence	District	for Form 1040N	Residence	District	for Form 1040N
Adams	-1	0404000	Brown	10	0000010		ontinued)			(continue	
Blue Hill 74	ntral High 90	0101090 0191074	Ainsworth	a Co High 100	0909010 0952100	Laurel-Co Colerido		1414054	Scribner-S West Poir		2027062 2020001
	Γrumbull 126		Rock Co l		0932100	Randolph		1414045	West Foil Wisner-Pi		2020001
Hastings 18		0101018	Sandhills		0905071	Wausa 76R		1454576		iger 50	2020000
Kenesaw 3		0101003	Valentine		0916006	Wynot 101		1414101	Custer		0.101015
Lawrence/N	Nelson 5	0165005	Buffalo			Chase			Anselmo-l Ansley 44		2121015 2121044
Minden R3		0150503	Amherst 1	19	1010119	Chase Co	unty		Arcadia 2		2188021
Sandy Cree	ek 1C	0118501	Ansley 44		1021044	Schools	,	1515010	Arnold 89		2121089
Shelton 19 Silver Lake	100	0110019 0101123	Centura 1		1047100	Perkins C		.0.00.0	Broken Bo		2121025
	123	0101123	Elm Creek	c 9	1010009	Schools 20		1568020	Callaway	180	2121180
Antelope		222221	Gibbon 2		1010002	Wauneta-	Palisade 536	1515536	Cozad 11		2124011
Boone Cen		0206001	Kearney 7		1010007	Cherry			Gothenbu		2124020
Creighton 1 Elgin 18	13	0254013 0202018	Pleasanto		1010105	Cody-Kilgore 30 Gordon-Rushville		1616030	Litchfield		2182015
Elkhorn Val	llev 80	0259080	Ravenna (Shelton 19		1010069 1010019				Loup Co 2 Ord 5	25	2158025 2188005
Neligh-Oak		0202009	Sumner-E		1010019	High Sc		1681010	Sandhills	71	2105071
Plainview 5		0270005	Miller 10		1024101	Hyannis 1	1	1638011	Sargent 8		2121084
Summerlan	nd 115	0202115	Burt		.02	Mullen 1	Ultimia d	1646001	Sumner-E		2121001
Arthur			Bancroft-F	Rosalia 20	1120020	Thedford Valentine		1686001 1616006	Miller 10		2124101
Arthur Co F	rthur Co High 500 0303500		Logan Vie		1127594	Chevenr		1010000	Dakota		
Banner			Lyons-Decatur			Creek Val		1725025	Allen 70		2226070
Banner 1	Banner 1		Northea		1111020	Leyton 3	11Cy 20	1717003		Hubbard 561	2226561
Bayard 21		0404001 0462021	Oakland-0		1111014	Potter-Dix 9		1717009	Homer 31		2222031
Potter-Dix 9	9	0417009	Tekamah-	Herman I	1111001	Sidney 1		1717001	Ponca 1 So Sioux	City 11	2226001 2222011
Blaine			Butler			Clay			Dawes	City 11	2222011
Anselmo-M	lerna 15	0521015	Centennia		1280567		entral High 90	1801090			
Loup Co 25		0558025	Columbus David City		1271001 1212056	Blue Hill 74		1891074	Chadron 2		2323002
Sandhills 7		0505071	East Butle		1212502	Davenpor		1885047	Crawford Hay Sprin		2323071 2381003
Sargent 84		0521084		Community 5		Doniphan Trumbu		1840126	Hemingfo		2307010
Boone				Central 161	1255161	Harvard 1		1818011	Sioux Co		2383500
Boone Cen	tral 1	0606001	Schuyler Central Lawrence/Nelson 5		1865005	Dawson					
Central Val	ley 60	0639060	High 12	3	1219123	Sandy Cr		1818501	Callaway	100	2421180
Elgin 18		0602018	Seward 9		1280009	Shickley 5	54	1830054	Callaway Cozad 11	100	2421100
Elkhorn Val	lley 80	0659080		sing City 32	1272032	Sutton 2		1818002	Elm Creel	k 9	2410009
Newman G	rove 13	0663001 0659013	Cass			Colfax			Elwood 30		2437030
Riverside 7		0606075		Greenwood 1	1378001	Clarkson		1919058	Eustis-Fa	rnam 95	2432095
St. Edward		0606017	Conestog		1313056	Howells-E	Oodge 70	1919070	Gothenbu		2424020
Box Butte	<u> </u>			Murdock 97	1313097 1313032	Leigh 39	. at	1919039	Lexington		2424001
Alliance 6	-	0707006	Louisville Nebraska		1313032	North Ber Central		1927595	Overton 4 Sumner-E		2424004
Bayard 21		0762021	Plattsmou	- ',	1313001		entral High 123	1927595	Miller 10		2424101
Bridgeport	63	0762063	Syracuse-				Critical Flight 120	1010120		71	2727101
Hemingford		0707010	Avoca 2	7	1366027	Cuming	Deselle 00	0000000	Deuel	U 0.5	0505005
Boyd			Waverly 1		1355145	Howells-E	Rosalie 20	2020020 2019070	Creek Val South Pla		2525025 2525095
	Co High 100	0852100	Weeping \	Water 22	1313022	Logan Vie		2019070		ແຮ ສວ	2020090
Boyd Count		0808051	Cedar			Lyons-De		2027004	Dixon		
	•		Bloomfield	86R	1454586	Northea		2011020	Allen 70	Llubband 504	2626070
			Crofton 96		1454096	Oakland-0	Craig 14	2011014		Hubbard 561 -Newcastle 8	2626561 2614008
			Hartington	-Newcastle 8	1414008	Pender 1		2087001	riartington	-i vewcastie o	2014000

2022 Public High School District Codes (continued)

County of High Cohool	7 dinit and for	County of High Cohool	7 dinit and for	County of High Cohool	7 41-14 4- 4	County of High School	7 41:14 4 - 4
County of High School Residence District	Form 1040N	County of High School Residence District	7-digit code for Form 1040N	County of High School Residence District	7-digit code for Form 1040N	Residence District	7-digit code for Form 1040N
Dixon (continued)		Gage (continued)		Holt		Lancaster	
Laurel-Concord-		Norris 160	3455160	Boyd County Sch 51	4508051	Lincoln 1	5555001
Coleridge 54	2614054	Southern 1	3434001	Burwell High 100	4536100	Crete 2	5576002
Ponca 1	2626001	Tri County 300	3448300	Chambers 137	4545137	Freeman 34	5534034
Wakefield 60R	2690560	Wilber-Clatonia 82	3476082	O'Neill 7	4545007	Malcolm 148	5555148
Wayne 17 Wynot 101	2690017 2614101	Garden		Stuart 44 Summerland 115	4545044 4502115	Milford 5 Norris 160	5580005 5555160
Dodge	2014101	Creek Valley 25	3525025	Verdigre 83R	4554583	Palmyra OR1	5566501
Arlington 24	2789024	Garden Co High 1	3535001	West Holt Public Sch 239	4545239	Raymond Central 161	5555161
Howells-Dodge 70	2719070	South Platte 95	3525095	Wheeler Central 45	4592045	Waverly 145	5555145
Fremont 1	2727001	Garrield		Hooker		Wilber-Clatonia 82	5576082
Logan View 594	2727594	Burwell High 100 Chambers 137	3636100 3645137	Mullen 1	4646001	Lincoln	
North Bend Central 595	2727595	Ord 5	3688005	Howard		Arnold 89 Brady 6	5621089 5656006
Oakland-Craig 14	2711014	Wheeler Central 45	3692045	Central Valley 60	4739060	Eustis-Farnam 95	5632095
Scribner-Snyder 62	2727062	Gosper		Centura 100 Elba 103	4747100 4747103	Gothenburg 20	5624020
West Point 1	2720001	Arapahoe 18	3733018	Loup City 1	4747103	Hershey 37	5656037
Douglas		Bertrand 54	3769054	Northwest High 82	4740082	Maxwell 7 Maywood 46	5656007 5632046
Omaha 1	2828001	Cambridge 21 Elwood 30	3733021 3737030	Palmer 49	4761049	McPherson	3032040
Arlington 24 Bennington 59	2889024 2828059	Eustis-Farnam 95	3737030	St. Paul 1	4747001	Co High 90	5660090
Douglas Co West	2020000	Lexington 1	3724001	Jefferson		Medicine Valley 125	5632125
Community 15	2828015	Southern Valley 540	3733540	Diller-Odell 100	4834100	North Platte 1	5656001
Elkhorn 10	2828010	Grant		Fairbury 8 Meridian 303	4848008 4848303	Paxton 6 Perkins County	5651006
Fremont 1 Fort Calhoun 3	2827001 2889003	Hyannis 11	3838011	Tri County 300	4848300	Schools 20	5668020
Gretna 37	2877037	Greeley		Johnson	.0.0000	Stapleton R1	5657501
Millard 17	2828017	Central Valley 60	3939060	Freeman 34	4934034	Sutherland 55	5656055
Ralston 54	2828054	Ord 5	3988005	Humboldt-Table Rock-	4004004	Wallace 65R	5656565
Westside 66	2828066	Riverside 75	3906075	Steinauer 70	4974070	Logan	E704000
Dundy		St. Paul 1 Wheeler Central 45	3947001 3992045	Johnson-Brock 23	4964023	Arnold 89 Sandhills 71	5721089 5705071
Chase County	0015010	Hall	0002010	Johnson Co Central 50 Lewiston 69	4949050 4967069	Stapleton R1	5757501
Schools 10 Dundy Co 117	2915010 2929117	Adams Central High 90	4001090	Sterling 33	4949033	Loup	
Wauneta-Palisade 536	2915536	Aurora 4R	4041504	Syracuse-Dunbar-		Loup Co 25	5858025
Fillmore		Centura 100	4047100	Avoca 27	4966027	Sandhills 71	5805071
Bruning 94	3085094	Doniphan-		Kearney		Sargent 84	5821084
Davenport 47	3085047	Trumbull 126 Grand Island 2	4040126 4040002	Adams Central High 90	5001090	Madison	
Exeter-Milligan 1	3030001	Kenesaw 3	4001003	Axtell R1 Gibbon 2	5050501 5010002	Battle Creek 5	5959005
Fillmore Central 25 Friend 68	3030025 3076068	Northwest High 82	4040082	Kearney 7	5010002	Elkhorn Valley 80	5959080
Heartland 96	3093096	Shelton 19	4010019	Kenesaw 3	5001003	Humphrey 67 Madison 1	5971067 5959001
McCool Junction 83	3093083	Wood River High 83	4040083	Minden R3	5050503	Newman Grove 13	5959013
Meridian 303	3048303	Hamilton		Shelton 19 Silver Lake 123	5010019 5001123	Norfolk 2	5959002
Shickley 54	3030054 3018002	Aurora 504	4141504 4161004	Wilcox-Hildreth 1	5050001	McPherson	
Sutton 2 Franklin	3010002	Central City 4 Doniphan-Trumbull 126		Keith		Arthur Co High 500	6003500
	01.40000	Giltner 2	4141002	Arthur High Co 500	5103500	McPherson	
Alma 2 Franklin R6	3142002 3131506	Hampton 91	4141091	Garden Co High 1	5135001	Co High 90 Stapleton R1	6060090 6057501
Minden R3	3150503	Harvard 11 Heartland 96	4118011	Ogallala 1	5151001		0037301
Red Cloud 2	3191002	High Plains	4193096	Paxton 6 Perkins County	5151006	Merrick Central City 4	6161004
Silver Lake 123	3101123	Community 75	4172075	Schools 20	5168020	Fullerton 1	6163001
Wilcox-Hildreth 1	3150001	Sutton 2	4118002	South Platte 95	5125095	Grand Island 2	6140002
Frontier Aranahaa 19	0000040	Harlan		Keya Paha		High Plains	6170075
Arapahoe 18 Cambridge 21	3233018 3233021	Alma 2	4242002	Keya Paha		Community 75 Northwest High 82	6172075 6140082
Elwood 30	3237030	Franklin R6	4231506	Co High 100	5252100	Palmer 49	6161049
Eustis-Farnam 95	3232095	Holdrege 44 Loomis 55	4269044 4269055	Kimball		Twin River 30	6163030
Hayes Center 79	3243079	Southern Valley 540	4233540	Kimball 1	5353001	Morrill	
Maywood 46 McCook 17	3232046 3273017	Wilcox-Hildreth 1	4250001	Potter-Dix 9	5317009	Alliance 6	6207006
Medicine Valley 125	3273017	Hayes		Knox		Banner 1	6204001
Southwest 179	3273179	Dundy Co 117	4329117	Bloomfield 86R	5454586	Bayard 21 Bridgeport 63	6262021 6262063
Furnas		Hayes Center 79	4343079	Boyd County Sch 51	5408051	Garden Co High 1	6235001
Alma 2	3342002	Maywood 46 McCook 17	4332046 4373017	Creighton 13 Crofton 96	5454013 5454096	Leyton 3	6217003
Arapahoe 18	3333018	Wallace 65R	4356565	Niobrara 1R	5454501	Scottsbluff 32	6279032
Cambridge 21	3333021	Waineta-Palisade 536	4315536	Osmond 42R	5470542	Nance	
Southern Valley 540 Southwest 179	3333540 3373179	HITCHCOCK		Plainview 5	5470005	Central Valley 60	6339060
Gage	0070179	Dundy Co 117	4429117	Santee C5 Summerland 115	5454505 5402115	Fullerton 1	6363001
Beatrice 15	3434015	Hayes Center 79	4443079	Verdigre 83R	5402115 5454583	High Plains Community 75	6372075
Crete 2	3476002	Hitchcock County	4444070	Wausa 76R	5454576	Palmer 49	6361049
Freeman 34	3434034	Schools 70 McCook 17			Riverside 75	6306075	
Diller-Odell 100	3434100	Wauneta-Palisade 536	4473017 4415536			St. Edward 17 Twin River 30	6306017 6363030
Lewiston 69	3467069					I WIII DIVEL 30	6363030

2022 Public High School District Codes (continued)

	County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N
Fallic Cly 56		101111101011		101111101011				101111104014
Secolar Part		6464029		7119058	<u> </u>	,		8646001
Selinaur 70		6474056			Yutan 9	7878009		
Johnson-Drock 23 644025 Johnson Cochertal 50 644950 Johnson Cochertal 50 644950 Johnson Cochertal 50 644950 Johnson Cochertal 50 645011 Johnson Process 23 654022 Johnson Cochertal 50 655010 Johnson Process 25 655010 Johnson Proces					Scotts Bluff		Thedford High 1	8686001
Johnson Co Central 50 6449050 Leigh 39 711908 Leigh 39 Telegraph 39 Tele				7171067	Banner 1	7904001	Thurston	
Nuckola Nuck				7171005	Bayard 21	7962021	Bancroft-Rosalie 20	8720020
Nuckols Semport 47 6.585617 Semport 47 S							Emerson-Hubbard 561	
Descript of Common								8722031
Deshier 60 6885060 Sandy Creek C Sward Swa		6585047						0711000
Seward Content Conte								
Sandy Croek 1C 6518601 Superior 11 6585070 Cornet Control 570 Cornet Country 1 7271001 Cornet Cornet Country 1 727101 Cornet Cornet Cornet Country 1 727101 Cornet				/163030		7070002		0707001
Comparison	Sandy Creek 1C	6518501				9090567		8787016
Common		6565011						
Other Othe		0505070						
Community 75 7272075 East Butlet All Part Part Part Part Part Part Part Part		6585070		7272015				8787017
December Section Sec				7272075				
Presents September Septe								
Johnson Co Central 50				7272032				
Second S			Twin River 30	7263030				
Nebraska City 111 6666111 Cambridge 21 7,333021 Norris 160 6656160 Norris 160 Norris			Red Willow					
Palmyra OR1 686867 Shools 70 Shool			Cambridge 21	7333021				
Serioling 33 Seriolog 70 Ay48070 Seriolog 70 Ay48070 Seriolog 70 Ay48070 Southwest 179 7373179 Chadron 2 B123002 Blair 1 B898001 Flor Calhoun 3 B898003 Ayardon 2 Ayardon 2 Hyannis 11 B132002 Blair 1 B898001 For Calhoun 3 B898003 Ayardon 2 Blair 1 B132002 Blair 1 Blair 1 B132002 Blair 1			Hitchcock County		Sheridan			0000004
Syracuse-Dunbar						9107006		
Avoica 27 Mayerly 145 6685027 Mayerly 145 6685027 Mayerly 145 6685027 Mayerly 145 6685024 Mayerly 145 Maye		6649033						
Mayerly 145 6655145 Pawnee		6666027		/3/31/9				
Pawnee P							Logan View 594	8927594
Dillier-Odell 100							Tekamah-Herman 1	8911001
Humbold-Table Rock Steinauer 70 6774070 Johnson-Brock 23 6764023 Johnson-Cot Cartlat 50 Johnson-Brock 23 6764023 Johnson-Cot Cartlat 50 Johnson-Brock 23 6764023 Johnson-Cot Cartlat 50 Johnson-Brock 23 6764023 Johnson-Brock 23 6767001 Johnson-Brock 23 6764023 Johnson-Brock 23 Gradual 24 Johnson-Brock 23 Johnson-Brock 24 Johns		6724100		7474056			Wayne	
Steinauer 70 6774070 Johnson-Brock 23 7464023 Johnson-Corock 23 Johnson Co Central 50 6764023 Johnson Co Central 50 6764023 Johnson Co Central 50 6764023 Johnson Co Central 50 6767069 G767069 G767069 G767069 G767069 Green City 1 G780001 Green College Country 10 G78001 Green College Country 10 Green College		6734100		7474070		810/010	Laurel-Concord-	
Johnson-Brock 23		6774070						
Deck Centural 50 6749095 Formula 50 6767069 Pawnee City 1 6767001 Formula 50 F								
Lewiston 69 6767069 7676069 7676069 7676010 7575100 10 10 10 10 10 10 10			Rock					
Rock Co High 100 7575100 Crete 2 7676002 Crete 2 7676004 Rock Co High 100 7575100 Crete 2 7676004 Rock Co High 100 Rock Co			Ainsworth 10	7509010				
Perkins Saline Loup City 1 8282001 Wayne 17 9090017 Winside 595 90900595 Ravenna 69 8210069 Wisner-Pilger 30 9020030 Sioux							·	
Pages Center 79		6734001	Saline				Wayne 17	9090017
Dorchester 44 7676044 Paxton 6 6851005 Paxton 6 6851006 Paxton 6 6852095 Paxton 7 Paxton				7676002				
Sexetar Sexe						8210069		9020030
Perkins County Schools 20 6868020 South Platte 95 G825095 Wallace 65R G856565 Wallace 65R					Sioux		Webster	
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Nation Plante 95 6825095 Wallace 65R 6856565 Wallace 65R Clarkson 58 Stanton		6868020						
Wilber-Clatonia 82 7676082 Sarpy	South Platte 95							
Axtell R1	Wallace 65R	6856565			· ·	0303300		
Ashland-Greenwood 1 7778001 Howells-Dodge 70 Leigh 39 S419070 S419070 Leigh 39 S419070 Leigh 39 S419070 S419070 Leigh 39 S419070 S419070 Leigh 39 S419070 S419070 Leigh 39 S419070 S41091 S419070 S419	Phelps			. 37 3302				
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Millard 17				7713032				
Overton 4 Wilcox-Hildreth 1 6924004 6950001 6924004 6950001 Omana 1 Papillion-LaVista 27 Springfield Platteview 46 7777027 7777046 Winside 595 Wisner-Pilger 30 8490595 8420030 Wheeler Central 45 9292045 Pierce Saunders Battle Creek 5 Creighton 13 Elkhorn Valley 80 Neligh-Oakdale 9 Norfolk 2 Osmond 42R Pierce 2 Plainview 5 Randolph 45 Wausa 76R 7059080 To59080 To59					Stanton 3	8484003		9202115
Wilcox-Hildreth 1 6950001 Papilifori-Lavista 27 yoringfield Platteview 46 7777046 Wisner-Pilger 30 8420030 York Pierce Battle Creek 5 Creighton 13 7059005 Creighton 13 7054013 Cdar Bluffs 107 Pavid City 56 7878001 Papiniori-Lavista 27 Papiniori-Lavista 27 Post pringfield Platteview 46 8585004 Papiniori-Lavista 27 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 48 Papiniori 48 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 48 Papiniori 47 Papiniori 47 Papi							Wheeler Central 45	9292045
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Battle Creek 5 Creighton 13 Elkhorn Valley 80 Neligh-Oakdale 9 Norfolk 2 Osmond 42R Pierce 2 Plainview 5 Randolph 45 Wausa 76R Part Representation of the process of the pr	Pierce			7777040			Centennial 67R	9380567
Creighton 13 7054013 7054013 Ashlario-Greenwood 1 7878017 Davenport 47 8585047 Exeter-Milligan 1 9330001 Elkhorn Valley 80 7059080 7059080 7002009 7878107 Davenport 47 8585047 Hampton 91 9341091 Neligh-Oakdale 9 7059002 7059002 7812502 Fairbury 8 8548008 Heartland 96 9393096 Osmond 42R Pierce 2 7070002 7070005 Randolph 45 7070005 7878072 North Bend Central 161 Superior 11 Septer on 1 McCool Junction 83 9393083 Raymond Central 161 7855161 7855161 Comm 70 8585070 York 12 York 12 9393012	Battle Creek 5	7059005		7070001				
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Nerign-Oakdale 9 Norfolk 2								
Norfolk 2 Osmond 42R Pierce 2 Plainview 5 Randolph 45 Wausa 76R Post 2 Randolph 45 Wausa 76R Post 3 Randolph 45 Randolph 45 Wausa 76R Randolph 45 Randolph 45 Wausa 76R Randolph 45 Randol								9093090
Mead 72 7878072 North Bend 7070002 Plainview 5 7070005 Randolph 45 Wausa 76R 7054576 Mead 72 7878072 North Bend Superior 11 Superior 11 Superior 11 Superior 11 Thayer Central Comm 70 Superior 11 Superior 11 Superior 11 Superior 11 Superior 11 Thayer Central Comm 70 Superior 11 Superior 11 Superior 11 Superior 11 Thayer Central Comm 70 Superior 11 Superior 11 Superior 11 Thayer Central Comm 70 Superior 11 Superior				7827001				9372075
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Randolph 45				70077	Thayer Central			
Wausa 76R 7054576 Schuyler Central 161 7655161 Schuyler Central High 123 7819123					Comm 70	8585070	York 12	9393012
High 123 7819123				7835161				
Wahoo 39 7878039				7819123				
			Wahoo 39					

2022 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 Neb	raska able			u are—	, , , , , , , , , , , , , , , , , , , ,	If Neb	able		And you			If Neb	ıble		And yo	ou are—	
Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-
		V	* Nobes	rately	hold			V	*	rately	hold			Vari	*	rately	hold
60		Your	Nebras	ska tax	is—	6 260		Your	Nebras	ska tax	ıs—	12,660		You	гиерга	ska tax	is—
60	160	\$3	\$3	\$3	\$3	6,360 6,360	6,460	\$189	\$158	\$189	\$158	12,660	12,760	\$410	\$374	\$410	\$379
160	260	\$5	\$5 \$5	\$5	\$5 \$5	6,460	6,560	\$192	\$160	\$192	\$161	12,760	12,860	\$414	\$378	\$414	\$382
260	360	\$8	\$8	\$8	\$8	6,560	6,660	\$196	\$163	\$196	\$165	12,860	12,960	\$417	\$381	\$417	\$386
360	460	\$10	\$10	\$10	\$10	6,660	6,760	\$199	\$165	\$199	\$168	12,960 13,060	13,060 13,160	\$421 \$424	\$385 \$388	\$421 \$424	\$389 \$393
460 560	560 660	\$13 \$15	\$13 \$15	\$13 \$15	\$13 \$15	6,760 6,860	6,860 6,960	\$203 \$206	\$168 \$171	\$203 \$206	\$172 \$175	13,160	13,160	\$428	\$392	\$428	\$396
660	760	\$17	\$17	\$17	\$17	6,960	7,060	\$210	\$174	\$210	\$179	13,260	13,360	\$431	\$395	\$431	\$400
760	860	\$20	\$20	\$20	\$20	7,060	7,160	\$213	\$178	\$213	\$182	13,360	13,460	\$435	\$399	\$435	\$403 \$407
860 960	960 1,060	\$22 \$25	\$22 \$25	\$22 \$25	\$22 \$25	7,160 7,260	7,260 7,360	\$217 \$220	\$181 \$185	\$217 \$220	\$186 \$189	13,460 13,560	13,560 13,660	\$438 \$442	\$402 \$406	\$438 \$442	\$407 \$410
1,060	1,160	\$27	\$27	\$27	\$27	7,260	7,360	\$224	\$188	\$224	\$193	13,660	13,760	\$445	\$409	\$445	\$414
1,160	1,260	\$30	\$30	\$30	\$30	7,460	7,560	\$227	\$192	\$227	\$196	13,760	13,860	\$449	\$413	\$449	\$417
1,260	1,360	\$32	\$32	\$32	\$32	7,560	7,660	\$231	\$195	\$231	\$200	13,860 13,960	13,960 14,060	\$452 \$456	\$416 \$420	\$452 \$456	\$421 \$424
1,360 1,460	1,460 1,560	\$35 \$37	\$35 \$37	\$35 \$37	\$35 \$37	7,660 7,760	7,760 7,860	\$235 \$238	\$199 \$202	\$235 \$238	\$203 \$207	14,060	14,160	\$459	\$423	\$459	\$428
1,560	1,660	\$40	\$40	\$40	\$40	7,760	7,960	\$242	\$206	\$242	\$210	14,160	14,260	\$463	\$427	\$463	\$431
1,660	1,760	\$42	\$42	\$42	\$42	7,960	8,060	\$245	\$209	\$245	\$214	14,260	14,360	\$466	\$430	\$466	\$435
1,760	1,860	\$45	\$45	\$45	\$45	8,060	8,160	\$249	\$213	\$249	\$217	14,360 14,460	14,460 14,560	\$470 \$473	\$434 \$437	\$470 \$473	\$438 \$442
1,860 1,960	1,960 2,060	\$47 \$49	\$47 \$49	\$47 \$49	\$47 \$49	8,160 8,260	8,260 8,360	\$252 \$256	\$216 \$220	\$252 \$256	\$221 \$224	14,560	14,660	\$477	\$441	\$477	\$446
2,060	2,160	\$52	\$52	\$52	\$52	8,360	8,460	\$259	\$223	\$259	\$228	14,660	14,760	\$480	\$444	\$480	\$449
2,160	2,260	\$54	\$54	\$54	\$54	8,460	8,560	\$263	\$227	\$263	\$231	14,760	14,860	\$484	\$448	\$484	\$453
2,260	2,360	\$57	\$57	\$57	\$57 \$50	8,560	8,660	\$266	\$230	\$266	\$235	14,860 14,960	14,960 15,060	\$487 \$491	\$451 \$455	\$487 \$491	\$456 \$460
2,360 2,460	2,460 2,560	\$59 \$62	\$59 \$62	\$59 \$62	\$59 \$62	8,660 8,760	8,760 8,860	\$270 \$273	\$234 \$237	\$270 \$273	\$238 \$242	15,060	15,160	\$494	\$458	\$494	\$463
2,560	2,660	\$64	\$64	\$64	\$64	8,860	8,960	\$277	\$241	\$277	\$245	15,160	15,260	\$498	\$462	\$498	\$467
2,660	2,760	\$67	\$67	\$67	\$67	8,960	9,060	\$280	\$244	\$280	\$249	15,260	15,360	\$501	\$465	\$501	\$470
2,760						9,060						15,360					
2,760	2,860	\$69	\$69	\$69	\$69	9,060	9,160	\$284	\$248	\$284	\$252	15,360	15,460	\$505	\$469	\$505	\$474
2,860	2,960	\$72	\$72	\$72	\$72	9,160	9,260	\$287	\$251	\$287	\$256	15,460	15,560	\$508	\$472	\$508	\$477
2,960	3,060	\$74	\$74	\$74	\$74	9,260	9,360	\$291	\$255	\$291	\$259 \$263	15,560 15,660	15,660 15,760	\$512 \$515	\$476 \$479	\$512 \$515	\$481 \$484
3,060 3,160	3,160 3,260	\$77 \$79	\$77 \$79	\$77 \$79	\$77 \$79	9,360 9,460	9,460 9,560	\$294 \$298	\$258 \$262	\$294 \$298	\$266	15,760	15,760	\$519	\$483	\$519	\$488
3,260	3,360	\$81	\$81	\$81	\$81	9,560	9,660	\$301	\$265	\$301	\$270	15,860	15,960	\$522	\$486	\$522	\$491
3,360	3,460	\$84	\$84	\$84	\$84	9,660	9,760	\$305	\$269	\$305	\$274	15,960	16,060	\$526	\$490	\$526	\$495
3,460 3,560	3,560 3,660	\$87 \$91	\$86 \$89	\$87 \$91	\$86 \$89	9,760 9,860	9,860 9,960	\$308 \$312	\$272 \$276	\$308 \$312	\$277 \$281	16,060 16,160	16,160 16,260	\$529 \$533	\$493 \$497	\$529 \$533	\$498 \$502
3,660	3,760	\$94	\$91	\$94	\$91	9,960	10,060	\$315	\$279	\$315	\$284	16,260	16,360	\$536	\$500	\$536	\$505
3,760	3,860	\$98	\$94	\$98	\$94	10,060	10,160	\$319	\$283	\$319	\$288	16,360	16,460	\$540	\$504	\$540	\$509
3,860	3,960	\$101	\$96 \$99	\$101	\$96 \$99	10,160	10,260	\$322	\$286 \$290	\$322	\$291 \$295	16,460 16,560	16,560 16,660	\$543 \$547	\$507 \$511	\$543 \$547	\$512 \$516
3,960 4,060	4,060 4,160	\$105 \$108	\$99 \$101	\$105 \$108	\$101	10,260 10,360	10,360 10,460	\$326 \$329	\$290	\$326 \$329	\$298	16,660	16,760	\$550	\$514	\$550	\$516 \$519
4,160	4,260	\$112	\$104	\$112	\$104	10,460	10,560	\$333	\$297	\$333	\$302	16,760	16,860	\$554	\$518	\$554	\$523
4,260	4,360	\$115	\$106	\$115	\$106	10,560	10,660	\$336	\$300	\$336	\$305	16,860	16,960	\$557	\$522	\$557	\$526
4,360 4,460	4,460 4,560	\$119 \$122	\$108 \$111	\$119 \$122	\$108 \$111	10,660 10,760	10,760 10,860	\$340 \$343	\$304 \$307	\$340 \$343	\$309 \$312	16,960 17,060	17,060 17,160	\$561 \$564	\$525 \$529	\$561 \$564	\$530 \$533
4,560	4,660	\$126	\$113	\$126	\$113	10,760	10,960	\$347	\$311	\$347	\$316	17,160	17,160	\$568	\$532	\$568	\$537
4,660	4,760	\$129	\$116	\$129	\$116	10,960	11,060	\$350	\$314	\$350	\$319	17,260	17,360	\$571	\$536	\$571	\$540
4,760	4,860	\$133	\$118	\$133	\$118	11,060	11,160	\$354	\$318	\$354	\$323	17,360	17,460	\$575	\$539	\$575	\$544
4,860 4,960	4,960 5,060	\$136 \$140	\$121 \$123	\$136 \$140	\$121 \$123	11,160 11,260	11,260 11,360	\$357 \$361	\$321 \$325	\$357 \$361	\$326 \$330	17,460 17,560	17,560 17,660	\$578 \$582	\$543 \$546	\$578 \$582	\$547 \$551
5,060	5,160	\$143	\$126	\$143	\$126	11,360	11,460	\$364	\$328	\$364	\$333	17,660	17,760	\$586	\$550	\$586	\$554
5,160	5,260	\$147	\$128	\$147	\$128	11,460	11,560	\$368	\$332	\$368	\$337	17,760	17,860	\$589	\$553	\$589	\$558
5,260 5,360	5,360 5,460	\$150 \$154	\$131 \$133	\$150 \$154	\$131 \$133	11,560 11,660	11,660 11,760	\$371 \$375	\$335	\$371 \$375	\$340 \$344	17,860	17,960	\$593	\$557	\$593	\$561
5,460	5,460	\$154	\$133 \$136	\$154 \$157	\$136	11,660	11,760	\$375 \$378	\$339 \$343	\$375 \$378	\$344 \$347	17,960 18,060	18,060 18,160	\$596 \$600	\$560 \$564	\$596 \$600	\$565 \$568
5,560	5,660	\$161	\$138	\$161	\$138	11,860	11,960	\$382	\$346	\$382	\$351	18,160	18,260	\$603	\$567	\$603	\$572
5,660	5,760	\$164	\$140	\$164	\$140	11,960	12,060	\$385	\$350	\$385	\$354	18,260	18,360	\$607	\$571	\$607	\$575
5,760 5,860	5,860 5,960	\$168 \$171	\$143 \$145	\$168 \$171	\$143 \$145	12,060 12,160	12,160 12,260	\$389 \$392	\$353 \$357	\$389 \$392	\$358 \$361	18,360	18,460	\$610	\$574	\$610 \$614	\$579 \$582
5,960	6,060	\$175	\$148	\$175	\$148	12,160	12,260	\$396	\$360	\$392 \$396	\$365	18,460 18,560	18,560 18,660	\$614 \$617	\$578 \$581	\$614 \$617	\$582 \$586
6,060	6,160	\$178	\$150	\$178	\$150	12,360	12,460	\$399	\$364	\$399	\$368	18,660	18,760	\$621	\$585	\$621	\$589
6,160 6,260	6,260	\$182	\$153 \$155	\$182	\$153 \$155	12,460	12,560	\$403	\$367	\$403	\$372	18,760	18,860	\$624	\$588	\$624	\$593
	6,360 ying widov	\$185 w(er) mu	\$155 st also u	\$185 se this c		12,560	12,660	\$406	\$371	\$406	\$375	18,860	18,960	\$628	\$592 Continue	<u>\$628</u> ed on nex	\$596 ct page

2022 Nebraska Tax Table — continued

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tax	oraska able ne is—		And yo	u are—		If Neb taxa incom	able		And yo	u are—		_. taxa	raska able ie is—		And yo	u are—	
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	ı	You	r Nebras		1			Your	Nebra:	1.0	100		I	Your	Nebra		12
18,960						25,760						32,560					
18,960	19,060	\$631	\$595	\$631	\$600	25,760 25,860	25,860	\$948 \$953	\$834 \$837	\$948 \$953	\$839 \$842	32,560	32,660	1 1 1			
19,060 19,160	19,160 19,260	\$635 \$638		\$635 \$638	\$603 \$607	25,960	25,960 26,060	\$958	\$841	\$958	\$846	32,660 32,760	32,760 32,860	1 1 1			
19,260	19,360	\$642	\$606	\$642	\$610	26,060	26,160	\$963	\$844	\$963	\$849	32,860	32,960	\$1,304	\$1,083	\$1,304	\$1,088
19,360 19,460	19,460 19,560	\$645 \$649		\$645 \$649	\$614 \$617	26,160 26,260	26,260 26,360	\$968 \$973	\$848 \$851	\$968 \$973	\$853 \$856	32,960 33,060	33,060 33,160	1 1			
19,560	19,660	\$652	\$616	\$652	\$621	26,360	26,460	\$978	\$855	\$978	\$860	33,160	33,260	\$1,319	\$1,094	\$1,319	\$1,102
19,660 19,760	19,760 19,860	\$656 \$659		\$656 \$659	\$625 \$628	26,460 26,560	26,560 26,660	\$983 \$988	\$858 \$862	\$983 \$988	\$863 \$867	33,260 33,360	33,360 33,460	1 1 1			
19,760	19,960	\$663		\$663	\$632	26,660	26,760	\$993	\$865	\$993	\$870	33,460	33,560	1 1 1			
19,960	20,060	\$666		\$666	\$635	26,760	26,860	\$998	\$869	\$998	\$874	33,560	33,660	1 1 1			
20,060 20,160	20,160 20,260	\$670 \$673		\$670 \$673	\$639 \$642	26,860 26,960	26,960 27,060	\$1,003 \$1,008		\$1,003 \$1,008	\$877 \$881	33,660 33,760	33,760 33,860	1 1 1	1 1		
20,260	20,360	\$677	\$641	\$677	\$646	27,060	27,160	\$1,013	\$880	\$1,013	\$884	33,860	33,960	\$1,367	\$1,118	\$1,367	\$1,137
20,360 20,460	20,460 20,560	\$680 \$684		\$680 \$684	\$649 \$653	27,160 27,260	27,260 27,360	\$1,018 \$1.023		\$1,018 \$1,023	\$888 \$891	33,960 34,060	34,060 34,160	1 2 1			
20,560	20,660	\$688		\$688	\$656	27,360	27,460	\$1,028		\$1,028	\$895	34,160	34,260	1 1 1			
20,660	20,760	\$693		\$693	\$660	27,460	27,560	\$1,033		\$1,033	\$898	34,260	34,360	1 1 1			
20,760 20,860	20,860 20,960	\$698 \$703		\$698 \$703	\$663 \$667	27,560 27,660	27,660 27,760	\$1,038 \$1,043		\$1,038 \$1,043	\$902 \$905	34,360 34,460	34,460 34,560				
20,960	21,060	\$708		\$708	\$670	27,760	27,860	\$1,048		\$1,048	\$909	34,560	34,660	1 1 1	1 1	1 1	1.0
21,060	21,160	\$713		\$713	\$674	27,860	27,960	\$1,053 \$1,058		\$1,053	\$912 \$916	34,660	34,760	1 1 1			
21,160 21,260	21,260 21,360	\$718 \$723		\$718 \$723	\$677 \$681	27,960 28,060	28,060 28,160	\$1,058		\$1,058 \$1,063	\$916	34,760 34,860	34,860 34,960	1 1 1			
21,360	21,460	\$728	\$679	\$728	\$684	28,160	28,260	\$1,068	\$918	\$1,068	\$923	34,960	35,060	\$1,443	\$1,157	\$1,443	\$1,192
21,460 21,560	21,560 21,660	\$733 \$738		\$733 \$738	\$688 \$691	28,260 28,360	28,360 28,460	\$1,073 \$1,078		\$1,073 \$1,078	\$926 \$930	35,060 35,160	35,160 35,260	1 1 1			
21,660	21,760	\$743		\$743	\$695	28,460	28,560	\$1,083		\$1,078	\$933	35,260	35,360	1 1 1			
21,760	21,860	\$748		\$748	\$698	28,560	28,660	\$1,088		\$1,088	\$937	35,360	35,460	1 1 1		\$1,470	
21,860 21,960	21,960 22.060	\$753 \$758		\$753 \$758	\$702 \$705	28,660 28,760	28,760 28,860	\$1,093 \$1,098		\$1,093 \$1,098	\$940 \$944	35,460 35,560	35,560 35,660	1 1 1		\$1,477 \$1,484	
22,060	, , , , , , ,					28,860				•		35,660	,				
22,060 22,160	22,160 22,260	\$763 \$768		\$763 \$768	\$709 \$712	28,860 28,960	28,960 29,060	\$1,103 \$1,108		\$1,103 \$1,108	\$947 \$951	35,660 35,760	35,760 35,860			\$1,490 \$1,497	
22,260	22,360	\$773		\$773	\$716	29,060	29,160	\$1,113		\$1,113	\$954	35,860	35,960	1 1 1	1 1	\$1,504	1. 1
22,360	22,460	\$778		\$778	\$719	29,160	29,260	\$1,118		\$1,118	\$958	35,960	36,060	1 1 1		\$1,511	
22,460 22,560	22,560 22,660	\$783 \$788		\$783 \$788	\$723 \$726	29,260 29,360	29,360 29,460	\$1,123 \$1,128		\$1,123 \$1,128	\$961 \$965	36,060 36,160	36,160 36,260	1 1		\$1,518 \$1,525	
22,660	22,760	\$793	\$725	\$793	\$730	29,460	29,560	\$1,133	\$964	\$1,133	\$968	36,260	36,360	\$1,531	\$1,202	\$1,531	\$1,258
22,760 22,860	22,860 22,960	\$798 \$803	1 7	\$798 \$803	\$733 \$737	29,560 29,660	29,660 29,760	\$1,138 \$1,144		\$1,138 \$1,144	\$972 \$976	36,360 36,460	36,460 36,560			\$1,538 \$1,545	
22,960	23,060	\$808		\$808	\$740	29,760	29,860	\$1,149		\$1,149	\$979	36,560	36,660			\$1,552	
23,060	23,160	\$813		\$813	\$744	29,860	29,960	\$1,154		\$1,154	\$983	36,660	36,760	1 1 1	1 1	\$1,559	1
23,160 23,260	23,260 23,360	\$818 \$823		\$818 \$823	\$747 \$751	29,960 30,060	30,060 30,160	\$1,159 \$1,164		\$1,159 \$1,164	\$986 \$990	36,760 36,860	36,860 36,960			\$1,566 \$1,572	
23,360	23,460	\$828		\$828	\$754	30,160	30,260	\$1,169	\$988	\$1,169	\$993	36,960	37,060			\$1,579	
23,460	23,560	\$833		\$833	\$758	30,260 30,360	30,360	\$1,174 \$1,179		\$1,174 \$1,179	\$997	37,060	37,160	1		\$1,586	
23,560 23,660	23,660 23,760	\$838 \$843		\$838 \$843	\$761 \$765	30,460	30,460 30,560	\$1,179		\$1,179		37,160 37,260	37,260 37,360			\$1,593 \$1,600	
23,760	23,860	\$848	\$764	\$848	\$768	30,560	30,660		\$1,002	\$1,189	\$1,007	37,360	37,460	\$1,607	\$1,241	\$1,607	\$1,313
23,860 23,960	23,960 24,060	\$853 \$858		\$853 \$858	\$772 \$775	30,660 30,760	30,760 30,860		\$1,006 \$1,009			37,460 37,560	37,560 37,660	1 1 1	100	\$1,614 \$1,620	1
24,060	24,160	\$863		\$863	\$779	30,860	30,960	\$1,204	\$1,013	\$1,204	\$1,018	37,660	37,760			\$1,627	
24,160	24,260	\$868		\$868	\$782	30,960	31,060		\$1,016			37,760	37,860			\$1,634	
24,260 24,360	24,360 24,460	\$873 \$878		\$873 \$878	\$786 \$789	31,060 31,160	31,160 31,260		\$1,020 \$1,023			37,860 37,960	37,960 38,060			\$1,641 \$1,648	
24,460	24,560	\$883	\$788	\$883	\$793	31,260	31,360	\$1,224	\$1,027	\$1,224	\$1,032	38,060	38,160			\$1,655	
24,560 24,660	24,660 24,760	\$888 \$893		\$888 \$893	\$797 \$800	31,360 31,460	31,460 31,560		\$1,030 \$1,034			38,160 38,260	38,260 38,360			\$1,661 \$1,668	
24,660	24,760	\$898		\$898	\$804	31,560	31,660		\$1,034			38,360	38,460			\$1,668 \$1,675	
24,860	24,960	\$903	\$802	\$903	\$807	31,660	31,760	\$1,244	\$1,041	\$1,244	\$1,046	38,460	38,560	\$1,682	\$1,280	\$1,682	\$1,368
24,960 25,060	25,060 25,160	\$908 \$913		\$908 \$913	\$811 \$814	31,760 31,860	31,860 31,960		\$1,045 \$1,048			38,560 38,660	38,660 38,760			\$1,689 \$1,696	
25,160	25,260	\$918		\$918	\$818	31,960	32,060	\$1,259	\$1,052	\$1,259	\$1,056	38,760	38,860			\$1,702	
25,260	25,360	\$923		\$923	\$821	32,060	32,160		\$1,055			38,860	38,960	\$1,709	\$1,294	\$1,709	\$1,388
25,360 25,460	25,460 25,560	\$928 \$933		\$928 \$933	\$825 \$828	32,160 32,260	32,260 32,360		\$1,059 \$1,062			38,960 39,060	39,060 39,160			\$1,716 \$1,723	
25,560	25,660	\$938	\$827	\$938	\$832	32,360	32,460	\$1,279	\$1,066	\$1,279	\$1,070	39,160	39,260	\$1,730	\$1,304	\$1,730	\$1,403
25,660 *A qualit	25,760	\$943		\$943	\$835	32,460	32,560	\$1,284	\$1,069	\$1,284	\$1,074	39,260	39,360	\$1,737		\$1,737	
A quali	fying wido	w(er) m	นธเ สเร0 น	ise IIIS C	ωιαπη.										CONTINU	ed on ne	жі раде

2022 Nebraska Tax Table — continued

							JKU		IUN				ucu				
taxa	oraska able ne is—	And you are—				raska able e is—	And you are—			If Nebraska taxable income is—		And you are—					
Over	But not over	Single	Married, filing jointly	Married filing sepa-	, Head of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-
		.,	*	rately	hold				*	rately	hold				*	rately	hold
22.222	Your Nebraska tax is—			Your Nebraska tax is—			Your Nebraska tax is-				is—						
39,360					*	46,160		1 40 000			A	52,960					
39,360 39,460	39,460 39,560	1 1 1	\$1,311 \$1,315			46,160 46,260	46,260 46,360	\$2,209 \$2,215		\$2,209 \$2,215		52,960	53,060	2 2		\$2,674	
39,560	39,660	1 1 1	\$1,318			46,260	46,460		1 1	\$2,222	1 1	53,060 53,160	53,160 53,260	1 1		\$2,681 \$2,687	
39,660	39,760		\$1,322			46,460	46,560	\$2,229		\$2,229		53,260	53,360	1 1		\$2,694	
39,760	39,860	1 1	\$1,325			46,560	46,660	1 1		\$2,236	1 1	53,360	53,460		1 1	\$2,701	
39,860 39,960	39,960 40,060		\$1,329 \$1,332			46,660 46,760	46,760 46,860			\$2,243 \$2,250		53,460	53,560			\$2,708 \$2,715	
40,060	40,160	1 1 1	\$1,336	1. 1	1 1	46,760	46,960	\$2,256	1 1	\$2,256	1 1	53,560 53,660	53,660 53,760	1 1	1 1	\$2,722	
40,160	40,260	1 1 1	\$1,339		1 1	46,960	47,060	1 1 1	1 1	\$2,263		53,760	53,860			\$2,728	
40,260	40,360		\$1,343			47,060	47,160	\$2,270		\$2,270		53,860	53,960	\$2,735		\$2,735	
40,360 40,460	40,460 40,560	1 1 1	\$1,346 \$1,350			47,160 47,260	47,260 47,360	\$2,277	1 1	\$2,277 \$2,284		53,960 54,060	54,060 54,160	1 1		\$2,742 \$2,749	
40,560	40,660	1 1 1	\$1,353			47,360	47,460			\$2,291		54,160	54,260	2 2		\$2,756	
40,660	40,760	1 1 1	\$1,357			47,460	47,560	\$2,298	\$1,690	\$2,298	\$1,819	54,260	54,360	1 1		\$2,763	
40,760	40,860	1 1	\$1,360			47,560	47,660			\$2,304		54,360	54,460	1 1	1 1	\$2,769	
40,860 40,960	40,960 41,060	1 1 1	\$1,364 \$1,367		1 1	47,660 47,760	47,760 47,860	\$2,311 \$2,318	1 1	\$2,311 \$2,318		54,460 54,560	54,560 54,660	1 1	1 1	\$2,776 \$2,783	
41,060	41,160		\$1,307			47,760	47,860	\$2,325		\$2,325		54,660	54,760		\$2,040	1 1	
41,160	41,260	\$1,867	\$1,375	\$1,867	\$1,503	47,960	48,060	\$2,332	\$1,715	\$2,332	\$1,844	54,760	54,860	\$2,797	\$2,056	\$2,797	\$2,287
41,260	41,360	1 1 1	\$1,380	1 1	1 1	48,060	48,160	\$2,339		\$2,339		54,860	54,960	1 1 1	1 1	\$2,804	1 1
41,360 41,460	41,460 41,560		\$1,385 \$1,390			48,160 48,260	48,260 48,360			\$2,345 \$2,352		54,960 55,060	55,060 55,160	1 1		\$2,811 \$2,817	
41,560	41,660	1 1 1	\$1,395	1 1	1 1	48,360	48,460			\$2,359		55,160	55,260	1 1		\$2,824	
41,660	41,760	1 1 1	\$1,400			48,460	48,560			\$2,366		55,260	55,360	1 1		\$2,831	
41,760	41,860	1 1 1	\$1,405		1 1	48,560	48,660			\$2,373		55,360	55,460	1 1	1 1	\$2,838	1 1
41,860 41,960	41,960 42,060	1 1 1	\$1,410 \$1,415		1 1	48,660 48,760	48,760 48,860	\$2,380 \$2,386		\$2,380 \$2,386		55,460 55,560	55,560 55,660			\$2,845 \$2,852	
42,060	42,160	1 1 1	\$1,420		1 1	48,860	48,960			\$2,393		55,660	55,760	\$2,858	1. 1	\$2,858	1 1
42,160	42,260	1 1 1	\$1,425		1 1	48,960	49,060			\$2,400		55,760	55,860	1 1	1. 1	\$2,865	1 1
42,260 42,360	42,360	1 1 1	\$1,430 \$1,435		1 1	49,060 49,160	49,160 49,260			\$2,407 \$2,414		55,860 55,960	55,960 56,060	\$2,872 \$2,879		\$2,872 \$2,879	
42,460		ι ψ1,543	ψ1,400	ψ1,949	ψ1,505	49,260	49,200	1 ψ2,414	ψ1,770	Ψ2,414	ψ1,304	56,060	30,000	φ2,079	φ2,110	φ2,079	φ2,309
42,460	42,560		\$1,440			49,260	49,360			\$2,421		56,060	56,160			\$2,886	
42,560	42,660	1 1 1	\$1,445	1 1	1 1	49,360	49,460	1 1 1	1 1	\$2,427	1 1	56,160	56,260			\$2,893	
42,660 42,760	42,760 42,860		\$1,450 \$1,455			49,460 49,560	49,560 49,660			\$2,434 \$2,441		56,260 56,360	56,360 56,460	1 1 1		\$2,899 \$2,906	
42,860	42,960	1 1 1	\$1,460	1 1	1 1	49,660	49,760			\$2,448		56,460	56,560			\$2,913	
42,960	43,060	1 1 1	\$1,465	1. 1	1 1	49,760	49,860			\$2,455		56,560	56,660		\$2,146		\$2,410
43,060 43,160	43,160 43,260	1 1	\$1,470 \$1,475		1 1	49,860 49,960	49,960 50,060			\$2,462 \$2,469		56,660 56,760	56,760 56,860			\$2,927 \$2,934	
43,160	43,360		\$1,473			50,060	50,160			\$2,475		56,860	56,960			\$2,940	
43,360	43,460	\$2,017	\$1,485	\$2,017	\$1,613	50,160	50,260	\$2,482	\$1,826	\$2,482	\$1,972	56,960	57,060	\$2,947	\$2,166	\$2,947	\$2,438
43,460	43,560		\$1,490			50,260	50,360			\$2,489		57,060	57,160	\$2,954	\$2,171	\$2,954	\$2,444
43,560 43,660	43,660 43,760		\$1,495 \$1,500			50,360 50,460	50,460 50,560			\$2,496 \$2,503		57,160 57,260	57,260 57,360			\$2,961 \$2,968	
43,760	43,860		\$1,505			50,560	50,660			\$2,510		57,260	57,460	\$2,975	\$2,186	\$2,975	\$2,465
43,860	43,960		\$1,510			50,660	50,760	\$2,516	\$1,851	\$2,516	\$2,007	57,460	57,560	\$2,982	\$2,191	\$2,982	\$2,472
43,960 44,060	44,060 44,160		\$1,515 \$1,520			50,760 50,860	50,860 50,960			\$2,523 \$2,530		57,560 57,660	57,660 57,760			\$2,988 \$2,995	
44,060	44,160		\$1,520			50,860	51,060			\$2,530		57,760	57,760			\$3,002	
44,260	44,360	\$2,079	\$1,530	\$2,079	\$1,658	51,060	51,160	\$2,544	\$1,871	\$2,544	\$2,034	57,860	57,960	\$3,009	\$2,211	\$3,009	\$2,499
44,360	44,460		\$1,535			51,160	51,260			\$2,551		57,960	58,060	\$3,016	\$2,216	\$3,016	\$2,506
44,460 44,560	44,560 44,660		\$1,540 \$1,545			51,260 51,360	51,360 51,460			\$2,557 \$2,564		58,060 58,160	58,160 58,260			\$3,023 \$3,029	
44,660	44,760		\$1,550			51,460	51,560			\$2,504		58,260	58,360			\$3,029	
44,760	44,860	\$2,113	\$1,555	\$2,113	\$1,683	51,560	51,660	\$2,578	\$1,896	\$2,578	\$2,068	58,360	58,460	\$3,043	\$2,236	\$3,043	\$2,533
44,860	44,960		\$1,560			51,660	51,760			\$2,585		58,460	58,560			\$3,050	
44,960 45,060	45,060 45,160		\$1,565 \$1,570			51,760 51,860	51,860 51,960			\$2,592 \$2,598		58,560 58,660	58,660 58,760			\$3,057 \$3,064	
45,160	45,260		\$1,575			51,960	52,060			\$2,605		58,760	58,860	\$3,070	\$2,257	\$3,070	\$2,561
45,260	45,360	\$2,147	\$1,580	\$2,147	\$1,708	52,060	52,160	\$2,612	\$1,921	\$2,612	\$2,102	58,860	58,960	\$3,077	\$2,262	\$3,077	\$2,568
45,360	45,460		\$1,585			52,160	52,260			\$2,619		58,960	59,060			\$3,084	
45,460 45,560	45,560 45,660		\$1,590 \$1,595			52,260 52,360	52,360 52,460			\$2,626 \$2,633		59,060 59,160	59,160 59,260	\$3,091	\$2,272	\$3,091 \$3,098	\$2,581 \$2,588
45,660	45,760		\$1,600			52,460	52,560			\$2,640		59,260	59,360	\$3,105	\$2,282	\$3,105	\$2,595
45,760	45,860	\$2,181	\$1,605	\$2,181	\$1,734	52,560	52,660	\$2,646	\$1,946	\$2,646	\$2,137	59,360	59,460	\$3,111	\$2,287	\$3,111	\$2,602
45,860	45,960		\$1,610			52,660	52,760			\$2,653		59,460	59,560			\$3,118	
45,960 46,060	46,060 46,160		\$1,615 \$1,620			52,760 52,860	52,860 52,960			\$2,660 \$2,667		59,560 59,660	59,660 59,760			\$3,125 \$3,132	
1	fying wido					_ ==,000	,000	+=,001	+ - ,001	,	r-,	20,000	55,755	40,102			ext page
	. •	. /															

2022 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 sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly	Married, filing sepa- rately	Head of a house- hold	
		Your	Nebras	ska tax	is—			Your	Nebras	ska tax	is—			Your	Nebras	ska t <mark>a</mark> x	is—	
59,760				62,060						64,360								
59,760	59,860	\$3,139	\$2,307	\$3,139	\$2,629	62,060	62,160	\$3,296	\$2,422	\$3,296	\$2,786	64,360	64,460	\$3,453	\$2,537	\$3,453	\$2,944	
59,860	59,960	\$3,146	\$2,312	\$3,146	\$2,636	62,160	62,260	\$3,303	\$2,427	\$3,303	\$2,793	64,460	64,560	\$3,460	\$2,542	\$3,460	\$2,951	
59,960	60,060	\$3,153	\$2,317	\$3,153	\$2,643	62,260	62,360	\$3,310	\$2,432	\$3,310	\$2,800	64,560	64,660	\$3,467	\$2,547	\$3,467	\$2,957	
60,060	60,160	\$3,159	\$2,322	\$3,159	\$2,650	62,360	62,460	\$3,317	\$2,437	\$3,317	\$2,807	64,660	64,760	\$3,474	\$2,552	\$3,474	\$2,964	
60,160	60,260	\$3,166	\$2,327	\$3,166	\$2,656	62,460	62,560	\$3,324	\$2,442	\$3,324	\$2,814	64,760	64,860	\$3,481	\$2,557	\$3,481	\$2,971	
60,260	60,360	\$3,173	\$2,332	\$3,173	\$2,663	62,560	62,660	\$3,330	\$2,447	\$3,330	\$2,821	64,860	64,960	\$3,488	\$2,562	\$3,488	\$2,978	
60,360	60,460	\$3,180	\$2,337	\$3,180	\$2,670	62,660	62,760	\$3,337	\$2,452	\$3,337	\$2,827	64,960	65,060	\$3,495	\$2,567	\$3,495	\$2,985	
60,460	60,560	\$3,187	\$2,342	\$3,187	\$2,677	62,760	62,860	\$3,344	\$2,457	\$3,344	\$2,834	65,060	65,160	\$3,501	\$2,572	\$3,501	\$2,992	
60,560	60,660	\$3,194	\$2,347	\$3,194	\$2,684	62,860	62,960	\$3,351	\$2,462	\$3,351	\$2,841	65,160	65,260		\$2,577			
60,660	60,760			\$3,200		62,960	63,060			\$3,358		65,260	65,360		\$2,582			
60,760	60,860			\$3,207		63,060	63,160	1 1		\$3,365		65,360	65,460	1 ' '	\$2,587			
60,860	60,960			\$3,214		63,160	63,260	1 1		\$3,371		65,460	65,560		\$2,592			
60,960	61,060			\$3,221		63,260	63,360	1 1		\$3,378		65,560	65,660		\$2,597			
61,060	61,160			\$3,228		63,360	63,460			\$3,385		65,660	65,760	1 ' '	\$2,602			
61,160	61,260			\$3,235		63,460	63,560			\$3,392		65,760	65,860	1 ' '	\$2,607			
61,260	61,360			\$3,241		63,560	63,660	1 1		\$3,399		65,860	65,960		\$2,612			
61,360	61,460			\$3,248		63,660	63,760	1 1		\$3,406		65,960	66,060		\$2,617			
61,460	61,560			\$3,255		63,760	63,860	1 1		\$3,412		66,060	66,160		\$2,622			
61,560	61,660			\$3,262		63,860	63,960			\$3,419		66,160	66,260		\$2,627			
61,660	61,760			\$3,269		63,960	64,060			\$3,426		66,260	66,360		\$2,632			
61,760	61,860			\$3,276		64,060	64,160			\$3,433		66,360	66,460	\$3,590	\$2,638	\$3,590	\$3,081	
61,860	61,960			\$3,282		64,160	64,260			\$3,440								
61,960			- /	\$3,289		64,260	64,360	\$3,447	\$2,532	\$3,447	\$2,937							
*A qualif	ying widov	v(er) mu	ist also u	se this c	olumn.													
	Over \$66,460 • Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2022 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$66,460, the endpoint of the bracket.																	
	Single Married, filing				l, filing i	jointly or qualifying widow(er)				Marrie	d, filing	eparately		Head of household				
Ad					\$2,642 plus 6.84%				Add \$3,594 plus 6.84									
						φ2,0 12 plub 0.0 1/0				-f the amount area (C)						. p.25 0.0 1/0		

This is your Nebraska income tax.

of the amount over \$66,460.

+ \$3,594 = Your Nebraska tax.

(Your taxable income - \$66,460) x .0684 (Your taxable income - \$66,460) x .0684

of the amount over \$66,460.

(Your taxable income - \$66,460) x .0684

+ \$2,642 = Your Nebraska tax.

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

of the amount over \$66,460.

(Your taxable income - \$66,460) x .0684 + \$3,594 = Your Nebraska tax. of the amount over \$66,460.

+ \$3,594 = Your Nebraska tax.

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction		Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Ewing (177)		0.50%	Norfolk (351)	1.50%
Albion (004)	1.50	Exeter (178)		1.50	North Bend (353)	1.50
Alliance (008) Alma (009)	1.50 2.00	Fairbury (179) Fairfield (180)		2.00 1.50	North Platte (355) Oakland (358)	1.50 1.50
Ansley (015)	1.00	Falls City (182)	beginning 10/1/2022		Oconto (360)	1.00
Arapahoe (016) beginning 4/1/2022	1.50		1/1/2022 to 9/30/2022	1.50	Odell (362)	1.00
1/1/2022 to 3/31/2022	1.00	Farnam (183)		1.00	Ogallala (363)	1.50
Arcadia (017) Arlington (018)	1.00 1.50	Fordyce (187) Fort Calhoun (188)		1.00 1.50	Omaha (365) O'Neill (366)	1.50 1.50
Arnold (019)	1.00	Franklin (190)		1.00	Orchard (368)	1.50
Ashland (021)	1.50	Fremont (191)		1.50	Ord (369)	2.00
Atkinson (023) Auburn (025)	1.50 1.00	Friend (192) Fullerton (193)		1.50 2.00	Osceola (371) Oshkosh (372)	1.50 2.00
Bancroft (030)	1.50	Gage County (934)		0.50	Osmond (373)	1.50
Bassett (035)	1.50	Geneva (198)		2.00	Oxford (376)	1.50
Battle Creek (036)	1.50	Genoa (199)	hii 40/4/0000	1.50	Palmer (379)	1.50
Bayard (037) Beatrice (039)	1.00 2.00	Gering (200)	beginning 10/1/2022 1/1/2022 to 9/30/2022	2.00	Palmyra (380) Papillion (382)	1.00 2.00
Beaver City (040)	1.00	Gibbon (201)	1/1/2022 10 3/30/2022	1.50	Pawnee City (383)	2.00
Beaver Crossing (041)	1.00	Gordon (206)		1.50	Paxton (384) `	2.00
Beemer (043)	1.50	Gothenburg (207)		1.50	Pender (385)	1.50
Bellevue (046) Bellwood (047)	1.50 1.50	Grand Island (210) Grant (211)		2.00	Peru (386) Petersburg (387)	1.00 1.00
Benedict (049)	1.50	Greeley (212)		1.50	Pierce (390)	1.00
Benkelman (050)	1.50	Greenwood (213)		1.00	Pilger (391)	1.50
Bennet (051)	1.00	Gresham (214)		1.50	Plainview (392)	1.50
Bennington (052) Bertrand (053)	1.50 1.50	Gretna (215) Guide Rock (217)		2.00 1.50	Platte Center (393) Plattsmouth (394)	1.50 1.50
Big Springs (055)	1.00	Harrison (227)		1.50	Pleasanton (396)	1.00
Blair (057)	1.50	Hartington (228)		1.50	Plymouth (397)	1.50
Bloomfield (058)	1.00 1.50	Harvard (229)		1.00 1.50	Ponca (399)	1.50 1.50
Blue Hill (060) Brainard (066)	1.00	Hastings (230) Hay Springs (231)		1.00	Ralston (407) Randolph (408)	1.50
Bridgeport (068)	1.00	Hebron (235)		1.50	Ravenna (409)	1.50
Broken Bow (072)	1.50	Hemingford (236)		1.50	Red Cloud (411)	1.50
Brownville (073) Bruning (075) beginning 10/1/2022	1.00 1.50	Henderson (237)		1.50 1.50	Republican City (412)	1.00 1.00
Bruning (075) beginning 10/1/2022 Burwell (081)	1.50	Hickman (242) Hildreth (243)		1.00	Rising City (415) Roca (418)	1.50
Cairo (085)	1.00	Holdrege (245)		1.50	Rushville (425)	1.50
Callaway (086)	1.00	Hooper (248)		1.00	St. Edward (452)	1.50
Cambridge (087) Cedar Rapids (092)	2.00 1.00	Howells (251) Hubbard (252)		1.50 1.50	St. Paul (454) Sargent (428)	1.00 2.00
Central City (094)	1.50	Hubbell (253)		1.00	Schuyler (430)	1.50
Ceresco (095)	1.50		eginning 10/1/2022	1.50	Scottsbluff (432)	1.50
Chadron (096)	2.00	Humphrey (255)		2.00	Scribner (433)	1.50
Chambers (097) Chappell (099)	1.00 2.00	Hyannis (257) Imperial (258)		1.00 1.00	Seward (435) Shelby (436)	1.50 1.50
Chester (100)	1.00	Jackson (263)		1.50	Sidney (441)	2.00
Clarks (101)	1.50	Jansen (264)		1.00	Silver Creek (442)	1.00
Clarkson (102)	1.50 0.50	Juniata (268)		1.50 1.50	South Sioux City (446)	1.50 1.50
Clatonia (103) Clay Center (104)	1.50	Kearney (269) Kimball (273)		1.50	Spalding (447) Spencer (448)	1.00
Clearwater (105)	1.50	Laurel (276)		1.00	Springfield (450)	1.50
Coleridge (108)	1.00	LaVista (274)		2.00	Springview (451)	1.00
Columbus (110) Cordova (114)	1.50 1.00	Lawrence (277) Leigh (279)		1.00 1.50	Stanton (456) Sterling (462)	1.50 1.00
Cortland (114)	1.00	Leigh (279) Lewellen (281)		1.00	Stromsburg (467)	1.50
Cozad (119)	1.50	Lexington (283)		1.50	Stuart (468)	1.50
Crawford (122)	1.50	Lincoln (285)		1.75	Superior (470)	1.50
Creighton (123) Crete (125)	1.00 2.00	Linwood (287) Loomis (291)		1.00 1.00	Sutton (473) Syracuse (475)	1.50 1.00
Crofton (126)	1.00	Louisville (293)		1.50	Tecumseh (481)	1.50
Curtis (129)	1.00	Loup City (294)		2.00	Tekamah (482)	2.00
Dakota City (131)	1.00	Lyons (298)		1.50	Terrytown (483)	1.00
Dakota County (922) Dannebrog (134)	0.50 1.00	Madison (299) Malcolm (302)		1.50 1.00	Tilden (487) Uehling (491)	1.50 1.00
Davey (137)	1.50	Manley (304)		0.50	Unadilla (493)	1.50
David City (138)	2.00	Marquette (305)		1.50	Upland (495)	1.50
Daykin (140)	1.00	Maywood (311)		1.50 1.50	Utica (496) Valentine (497)	1.50
Decatur (141) Deshler (143)	2.00 1.00	McCook (312) McCool Junction (3	13)	1.50	Valley (498)	1.50 1.50
DeWeese (144)	1.00	Meadow Grove (31		1.50	Verdigre (502)	1.50
DeWitt (145)	1.00	Milford (322)		1.00	Wahoo (506)	2.00
Diller (147) Dodge (150)	1.00 1.50	Milligan (325) Minden (327)		1.50 2.00	Wakefield (507) Waterloo (512)	1.00 2.00
Doniphan (151)	1.00	Mitchell (328)		1.50	Wauneta (513)	1.00
Dorchester (152)	1.50	Monroe (330)		1.50	Wausa (514)	1.00
Douglas (153)	1.50	Morrill (332)		1.00	Waverly (515)	1.50
Duncan (156) Eagle (159)	1.50 1.00	Mullen (334) Murray (336)		1.00 1.00	Wayne (516) Weeping Water (517)	1.50 1.50
Edgar (161)	1.00	Nebraska City (339)	2.00	West Point (519) beginning 10/1/202	
Edison (162)	1.00	Nehawka (340)		1.00	1/1/2022 to 9/30/202	22 1.50
Elgin (164)	1.00	Neligh (341)		1.00	Wilber (523)	1.50
Elm Creek (167) Elmwood (168)	1.00 1.50	Nelson (342) Newman Grove (34	6)	1.00 1.50	Wisner (530) Wood River (533)	2.00 1.50
Elwood (170)	1.00	Niobrara (349)	- /	1.00	Wymore (534)	1.50
Eustis (176)	1.00				York (536)	2.00