

# 2025

# Nebraska

## Individual Estimated Income Tax Payment Vouchers

Included in this Booklet:

Form 1040N-ES



**e-pay**

Electronic payment options are available.

See instructions inside.

If your Nebraska individual income tax, after allowance of Nebraska personal exemption credits, is expected to exceed withholding and other credits by \$500 or more, then estimated income tax payments may be required.

Various indexed values for the Nebraska personal exemption credit, Nebraska standard deduction, and other elements of the Nebraska tax calculation are included in this year's changes. You should calculate your estimated tax for 2025 in light of these changes.

**Taxpayers must ensure that adequate and timely estimated payments are made to avoid underpayment of estimated income tax penalties.**

**For more information or to use any of our electronic services, go to [revenue.nebraska.gov](https://revenue.nebraska.gov).**

Sign up for a FREE subscription service at the Nebraska Department of Revenue's website to get email updates on your topics of interest.

800-742-7474 (NE or IA) or 402-471-5729

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## Instructions

**Who Must Make Estimated Income Tax Payments.** Every resident and nonresident must make estimated income tax payments if their Nebraska income tax, after Nebraska personal exemption credits, is expected to exceed their income tax withholding and other credits by \$500 or more. **If you are an employee with income tax being withheld from your earnings, you may ask your employer to withhold an additional amount for state income taxes, rather than make these four estimated income tax payments.**

**When to Pay Your Estimated Income Tax.** The first payment must be made on or before April 15, 2025, and on later dates as set out below. The estimated tax may be paid in full with the first payment, or in equal installments on or before April 15, 2025, June 15, 2025, September 15, 2025, and January 15, 2026. If the due date falls on a Saturday, Sunday, or legal holiday, taxpayers have until the next business day to make the payment.

- **Farmers and Ranchers.** If at least two-thirds of your gross income for 2024 or 2025 is derived from farming, ranching, or fishing, you may pay all of your estimated income tax on or before January 15, 2026 and still avoid a penalty for underpayment of estimated income tax. If you file your 2025 Nebraska Individual Income Tax Return, Form 1040N, on or before March 1, 2026, and pay the total income tax due at that time, you do not need to make any estimated income tax payments for 2025.
- **Fiscal Year Taxpayers.** Fiscal year taxpayers must pay their estimated income tax by the 15th day of the fourth, sixth, and ninth months of the fiscal year, and the first month of the following fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, taxpayers have until the next business day to make the payment.

**Distributors and Operators of Cash Devices.** In addition to the estimated payment requirements indicated above, effective July 19, 2024, distributors and operators of cash devices must make quarterly income tax payments. The payments are due January 1st, April 1st, June 1st, and October 1st of each year. The quarterly payments for distributors are based on the distributor's income tax liability. The quarterly payments for operators are based on the income generated by each cash device. Distributors and operators that are individuals (sole proprietorships or disregarded entities) may submit these payments with a Form 1040N-ES.

**How to Calculate Your Estimated Income Tax Payment.** Complete the Estimated Income Tax Worksheet (Worksheet) to compute your 2025 estimated income tax. If line 18 is less than \$500, estimated income tax payments are not required, but may still be made. Subtract the amount of any carryover from the 2024 Form 1040N before making your payment.

Make appropriate entries in your Record of Estimated Tax Payments.

**Changes in Estimated Income Tax.** If your income increases during the year, you may be required to begin making estimated income tax payments, or increase the amount of your estimated income tax payments at the next due date. If you need to increase the amount of an estimated income tax payment and you have previously scheduled an electronic payment, be sure to cancel and reschedule your payment.

You may use the Amended Computation Schedule on page 5 to calculate your amended estimated income tax if your income substantially increases. When making payment by paper check, show the amended estimated income tax on line 1 of the next payment voucher filed. If making payments electronically, **do not** file a voucher to show the change.

### How to Pay Your Estimated Income Tax.

**The Nebraska Department of Revenue (DOR) encourages you to pay electronically using the DOR's e-pay program or by credit card. When paying electronically, vouchers are not required.**

If you are not making electronic payments of estimated income tax, you can download the payment vouchers from our website.

#### Electronic Payment Options

**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.

**Nebraska e-pay.** Nebraska e-pay is the DOR's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) 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](http://acipayonline.com) or via phone at 800-272-9829. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee will be charged to the card used. This fee is paid to the credit card vendor, not the State of Nebraska, and will appear on your credit card statement separately from the tax payment. 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.]

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**Check or Money Order Using the Estimated Income Tax Payment Voucher.** 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.

**You must enter your Social Security number (SSN) and your spouse’s SSN, if applicable, on the payment vouchers where indicated. List the names and SSNs in the same order on the voucher as you list them on your married, filing jointly return.**

**Overpayment Credit From 2024.** If you had an overpayment on your 2024 Form 1040N, and elected to apply it to your 2025 estimated income tax, the amount of that overpayment may be applied in full, or in part, to any installment.

Taxpayers claiming an overpayment from line 54 of last year’s individual income tax return, Form 1040N, should be aware that an overpayment will be applied first to offset any existing balance due from another tax year. If DOR transfers all or part of an amount requested to be carried over to next year’s estimated income tax payments (current year carryover), a written notice of the offset will be issued. Please contact DOR if you are unsure of your current year carryover amount.

**Joint Payments.** Payments of estimated income tax may be made on a married, filing jointly basis for Nebraska income tax purposes. Married, filing jointly payments may not be made if the spouses are separated under a decree of either divorce or separate maintenance, or if they have different taxable years. If married, filing jointly payments are made, but a married, filing jointly return is not filed for the taxable year, the estimated income tax paid for the year may be divided between spouses.

**Penalty For Not Paying Enough Estimated Income Tax.** A penalty is imposed for underpayment of estimated income tax installments. The penalty is not due if you qualify for any of the exceptions listed on the [Individual Underpayment of Estimated Tax, Form 2210N](#).

Each individual who has underpaid estimated income tax must file a Form 2210N with the Form 1040N. The estimated tax is underpaid if the payments (including income tax withholding) are not equal to at least:

1. 90% (66  $\frac{2}{3}$ % for those engaged in farming, ranching, and fishing) of the income tax liability for the year, after reduction by credits other than income tax withholding or estimated income tax payments;
2. 100% of the income tax shown on the Nebraska return for the full 12-month preceding tax year, if federal AGI was \$150,000 or less; or
3. 110% (the applicable federal percentage) of the preceding year’s income tax reported on a Nebraska return, if 2024 federal AGI was above \$150,000. Complete the Nebraska Individual Estimated Income Tax Worksheet on page 4. You may also owe a penalty if estimated income tax payments are not filed in a timely manner.

**Exceptions to the Penalty.** You do not have to pay the penalty if:

1. You had no income tax liability for 2024, you were a U.S. citizen or resident for the entire year, and your 2024 Nebraska income tax return was (or would have been had you been required to file) for a full 12 months;
2. You are a first-time filer for Nebraska income tax purposes; or
3. The total income tax shown on your 2025 Nebraska income tax return minus the amount of income tax you paid through income tax withholding is less than \$500.

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# Nebraska Individual Estimated Income Tax Worksheet

1	Estimated federal adjusted gross income (AGI) .....		1	
2	Estimated federal itemized deductions (line 17, Federal Form 1040, Schedule A) ...	2		
3	State and local income taxes (line 5a, Federal Form 1040, Schedule A) .....	3		
4	Nebraska itemized deductions (line 2 minus line 3) .....	4		
5	Nebraska standard deduction: Single \$8,600; Married, Filing Jointly \$17,200; Head of Household \$12,600; Married, Filing Separately \$8,600; or 65 or older and/or blind (see page 5) .....	5		
6	Enter the greater of line 4 or line 5 .....		6	
7	Estimated Nebraska income before adjustments (line 1 minus line 6) .....		7	
8	Estimated Nebraska adjustments <b>increasing</b> federal AGI (including non-Nebraska state and municipal bond interest) .....		8	
9	Estimated Nebraska adjustments <b>decreasing</b> federal AGI (including federal bond interest) .....		9	
10	Estimated Nebraska taxable income (line 7 plus line 8, minus line 9) .....		10	
11	Estimated Nebraska income tax. Using the 2025 Nebraska Estimated Income Tax Rate Schedule on page 6, calculate Nebraska tax on the line 10 amount .....		11	
12	Estimated Nebraska other taxes (total of taxes from Federal Form 4972 and tax on early distributions; multiplied by .296) .....		12	
13	Total Nebraska estimated income tax (total of lines 11 and 12) .....		13	
14	Estimated Nebraska credits including: For full year residents – Credit for tax paid to another state and credit for qualified emergency responders. For residents and partial-year residents – Refundable and nonrefundable credits for child and dependent care expense; earned income credit; credit for the elderly or the disabled; TANF credit; School Readiness tax credit; Child Care Tax Credit for parent or legal guardian; and Reverse Osmosis System Tax Credit. For all taxpayers – Nebraska personal exemption credit; Community Development Assistance Act credit; Beginning Farmer credit; Form 3800N credit; Credit for community college property taxes; Designated extremely blighted area tax credit; Financial Institution Tax credit; Stillborn child tax credit; employers paying wages to a convicted felon credit; Child Care Tax Credit for Contributors; Opportunity Scholarships Act credit; Creating High impact Economic Futures (CHIEF) credit; and PTET credit .....		14	
15	Nebraska 2025 estimated income tax (line 13 minus line 14). If zero or less, enter -0- .....		15	
16 a	Multiply line 15 by 90% (66 ⅔% if engaged in farming or fishing) .....	16a		
b	Enter the tax shown on your 2024 tax return (110% of that amount if you are not engaged in farming or fishing and the AGI shown on that return is more than \$150,000 (\$75,000 if your filing status for 2025 is married, filing separately) .....	16b		
c	<b>Required annual payment to avoid a penalty. Enter the smaller of line 16a or 16b</b> .....		16c	
	<b>Caution:</b> If you do not prepay (through income tax withholding and estimated income tax payments) at least the amount on line 16c, you may owe a penalty for not paying enough estimated income tax. To avoid a penalty, make sure your estimate on line 15 is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. You must also make timely estimated payments to avoid underpayment penalties. If you prefer, you can pay the amount shown on line 15.			
17	Income tax withheld and estimated income tax to be withheld during 2025 (including income tax withholding on pensions, annuities, certain deferred income, etc.) .....		17	
18	Subtract line 17 from line 16c. ( <b>Note:</b> If the result is zero or less, or line 15 minus line 17 is less than \$500, stop here. You are not required to make estimated income tax payments.) .....		18	
19	Computation of installments If the <b>first</b> installment you are required to make is due on: • April 15, 2025, enter ¼ of the amount on line 18 here and on line 1 of Payment Vouchers 1, 2, 3, and 4; • June 15, 2025, enter ½ of the amount on line 18 here and on line 1 of Payment Voucher 2 (Also, enter ¼ of the amount on line 18 and on Vouchers 3 and 4) • September 15, 2025, enter ¾ of the amount on line 18 here and on line 1 of Payment Voucher 3 (Also, enter ¼ of the amount on line 18 and on line 1 of Payment Voucher 4) • January 15, 2026, enter the amount on line 18 here and on line 1 of Payment Voucher 4.		19	

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Retain a copy for your records. Do not file the amended computation schedule on the reverse side.

### Additional Standard Deduction for Elderly and/or Blind

Your Nebraska standard deduction is increased by this amount if, at the end of 2025, you will be:

- An unmarried individual (single or head of household), and
  - 65 or older, or blind..... \$2,000
  - 65 or older, **and** blind..... 4,000
- Qualifying surviving spouse, and
  - 65 or older, or blind..... \$1,650
  - 65 or older, **and** blind..... \$3,300
- A married individual (filing jointly or separately) and
  - 65 or older, or blind..... \$1,650
  - 65 or older, **and** blind..... 3,300
  - Both spouses are 65 or older..... 3,300
    - And one spouse is also blind..... 4,950
  - Both spouses are blind..... 3,300
    - And one spouse is also 65 or older..... 4,950
  - Both spouses are 65 or older, and both are blind..... 6,600

If married, filing separately, these amounts apply only if you can claim a Nebraska personal exemption for your spouse.

### Amended Computation Schedule

• Use this schedule if your estimated income tax changes during the year.

1 Amended estimated income tax.....	1	
2 Amount of the 2024 overpayment previously applied as a credit to 2025 estimated income tax installments.....	2	
3 Total amount previously paid for 2025 estimated income tax installments.....	3	
4 Line 2 plus line 3.....	4	
5 Unpaid balance (line 1 minus line 4).....	5	
6 Amount to be paid (line 5 divided by number of remaining payments). Enter here and on line 1 of the payment voucher.....	6	

### Record of Estimated Income Tax Payments

Payment Number	Installment Date	(A) Date Filed	(B) Amount Paid	(C) 2024 Overpayment Applied to 2025 Estimated Income Tax Installments	(D) Total Amount Paid and Credited (Column B plus Column C)
1	April 15, 2025				
2	June 15, 2025				
3	September 15, 2025				
4	January 15, 2026				
Claim this amount on your 2025 Nebraska Individual Income Tax Return, Form 1040N. ►					<b>TOTAL</b>

**Note:** If you are not required to make an estimated income tax payment on the first installment date, you may still have to make a payment at a later date. See instruction titled “Changes in Estimated Tax.”

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# 2025 Nebraska Estimated Income Tax Rate Schedule

Use this rate schedule only for computing 2025 estimated income tax.

Do not use it to compute an amount for any tax returns.

Enter the tax calculated from this schedule on line 11 of the  
Nebraska Individual Estimated Income Tax Worksheet on page 4 of this booklet.

Include \$171 for each Nebraska personal exemption allowed on line 14 of the  
Nebraska Individual Estimated Income Tax Worksheet on page 4 of this booklet.

Single Taxpayer				Head of Household			
If line 10, Form 1040N-ES Worksheet is:		The Nebraska estimated tax is:		If line 10, Form 1040N-ES Worksheet is:		The Nebraska estimated tax is:	
over—	but not over			over—	but not over		
\$ 0	\$ 4,030		2.46% of the income	\$ 0	\$ 7,510		2.46% of the income
4,030	24,120	\$ 99.14	+ 3.51% of the excess over \$ 4,030	7,510	38,590	\$ 184.75	+ 3.51% of the excess over \$ 7,510
24,120	38,870	804.30	+ 5.01% of the excess over \$24,120	38,590	57,630	1,275.66	+ 5.01% of the excess over \$38,590
38,870	—	1,543.28	+ 5.20% of the excess over \$38,870	57,630	—	2,229.56	+ 5.20% of the excess over \$57,630
Married, Filing Jointly and Surviving Spouses				Married, Filing Separately			
If line 10, Form 1040N-ES Worksheet is:		The Nebraska estimated tax is:		If line 10, Form 1040N-ES Worksheet is:		The Nebraska estimated tax is:	
over—	but not over			over—	but not over		
\$ 0	\$ 8,040		2.46% of the income	\$ 0	\$ 4,030		2.46% of the income
8,040	48,250	\$ 197.78	+ 3.51% of the excess over \$ 8,040	4,030	24,120	\$ 99.14	+ 3.51% of the excess over \$ 4,030
48,250	77,730	1,609.15	+ 5.01% of the excess over \$48,250	24,120	38,870	804.30	+ 5.01% of the excess over \$24,120
77,730	—	3,086.10	+ 5.20% of the excess over \$77,730	38,870	—	1,543.28	+ 5.20% of the excess over \$38,870

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# Nebraska Individual Estimated Income Tax

## Payment Voucher

1 Amount of this payment (net of the calculated payment and any 2024 overpayment applied to 2025's estimated income tax installments) .....		1		
Name that will be Shown First on your Income Tax Return	Last Name			
If a Joint Return, Spouse's First Name and Middle Initial	Last Name			
Current Mailing Address (Number and Street or PO Box)				
City	State	ZIP Code		

**1** This installment of estimated income tax is due on or before **April 15, 2025**. For distributors or operators of cash devices only, this quarterly payment is due April 1, 2025.

- File only if you are making a payment of estimated income tax by check or money order.
- Fiscal year taxpayers—see instructions.

Payment Type:

Estimated Payment     Payment by Distributor of Cash Device

Payment by Operator of Cash Device

**Important:** Social Security numbers must be entered below.

First Social Security Number on your Income Tax Return

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Spouse's Social Security Number

[Consider paying electronically.](#) Otherwise, mail this voucher and your check or money order to:  
**Nebraska Department of Revenue, PO Box 98911, Lincoln, NE 68509-8911.**

8-014-2024 Rev. 10-2024

# Nebraska Individual Estimated Income Tax

## Payment Voucher

1 Amount of this payment (net of the calculated payment and any 2024 overpayment applied to 2025's estimated income tax installments) .....		1		
Name that will be Shown First on your Income Tax Return	Last Name			
If a Joint Return, Spouse's First Name and Middle Initial	Last Name			
Current Mailing Address (Number and Street or PO Box)				
City	State	ZIP Code		

**2** This installment of estimated income tax is due on or before **June 15, 2025**. For distributors or operators of cash devices only, this quarterly payment is due June 1, 2025.

- File only if you are making a payment of estimated income tax by check or money order.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Payment Type:

Estimated Payment     Payment by Distributor of Cash Device

Payment by Operator of Cash Device

**Important:** Social Security numbers must be entered below.

First Social Security Number on your Income Tax Return

---

Spouse's Social Security Number

[Consider paying electronically.](#) Otherwise, mail this voucher and your check or money order to:  
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# Nebraska Individual Estimated Income Tax

## Payment Voucher

1 Amount of this payment (net of the calculated payment and any 2024 overpayment applied to 2025's estimated income tax installments) .....		1		
Name that will be Shown First on your Income Tax Return		Last Name		
If a Joint Return, Spouse's First Name and Middle Initial		Last Name		
Current Mailing Address (Number and Street or PO Box)				
City		State	ZIP Code	

**3** This installment of estimated income tax is due on or before **September 15, 2025**. For distributors or operators of cash devices only, this quarterly payment is due October 1, 2025.

- File only if you are making a payment of estimated income tax by check or money order.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Payment Type:

Estimated Payment     Payment by Distributor of Cash Device

Payment by Operator of Cash Device

**Important:** Social Security numbers must be entered below.

First Social Security Number on your Income Tax Return

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Spouse's Social Security Number

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8-014-2024 Rev. 10-2024

# Nebraska Individual Estimated Income Tax

## Payment Voucher

1 Amount of this payment (net of the calculated payment and any 2024 overpayment applied to 2025's estimated income tax installments) .....		1		
Name that will be Shown First on your Income Tax Return		Last Name		
If a Joint Return, Spouse's First Name and Middle Initial		Last Name		
Current Mailing Address (Number and Street or PO Box)				
City		State	ZIP Code	

**4** This installment of estimated income tax is due on or before **January 15, 2026**. For distributors or operators of cash devices only, this quarterly payment is due January 1, 2026.

- File only if you are making a payment of estimated income tax by check or money order.
- Fiscal year taxpayers—see instructions.
- If your estimated tax needs to be amended, use the Amended Computation Schedule.

Payment Type:

Estimated Payment     Payment by Distributor of Cash Device

Payment by Operator of Cash Device

**Important:** Social Security numbers must be entered below.

First Social Security Number on your Income Tax Return

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Spouse's Social Security Number

[Consider paying electronically.](#) Otherwise, mail this voucher and your check or money order to:  
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