

NEW FOR 2010

If you made purchases from an Internet or catalog seller and **did not** pay Nebraska or local sales tax to the seller, you owe use tax on these purchases. Use tax may be reported on [line 37](#).

2010 Nebraska Individual Income Tax Booklet

**E-file your return.
It is the right thing to do!**

E-filing saves tax dollars, natural resources, and time.

Booklets may not be mailed or printed in future years.

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

[More info . . .](#)

Most Nebraska residents can use NebFile to file a Nebraska return at no cost. Go to IRS.gov to explore free federal filing options.



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

File from your home computer online, by purchasing software from a retailer, or with a tax return preparer displaying the Fed/State logo.



Nebraska offers **FREE** e-pay for your individual income tax and 2011 individual estimated tax payments.



For more information or to use any of the above services, go to

www.revenue.ne.gov

IMPORTANT INFORMATION FOR ALL NEBRASKA FILERS

The Form 1040NS has been eliminated. All taxpayers must use the Form 1040N.



More info . . .

Allow at least 4 months to receive your refund if you file a paper return.

More info . . .



More info . . .

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

Complete Only the Lines on [Form 1040N](#) That Apply to You. If a line does not apply to your tax calculation, please leave the line blank.

Enter All Amounts as Whole Dollars. Do not include cents. Do not change the pre-printed zeros in the cents column of the Form 1040N. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payer by February 15. **If you have not received the form by that date, you should immediately contact your employer or payer.** If the information on these forms is incorrect, get a corrected form from your employer or payer. A form should be clearly marked "Corrected by Employer/Payer." 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 use the Nebraska Department of Revenue's (Department's) e-pay system. It is fast, secure, and easy. See the Department's website.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. See the instructions for line 37.

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

1. Failure to file a return and pay the tax due on or before the due date;
2. Failure to pay the tax due on or before the due date;
3. Failure to file an amended Nebraska income tax return to report changes made to your federal income tax return; **More info . . .**
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

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

A Nebraska Extension of Time. The Department 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. 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 an automatic federal extension by making a payment of your federal estimate of tax due using a credit card;
3. Filing a [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.

If you have an authorized IRS tax preparer e-file your return, Nebraska will grant you an automatic extension to file. If you e-file your own return using software you have purchased or accessed from the Internet, you will be required to mail in a Nebraska Form 4868N. See number 3 above for further instructions.

NOTE: If you have a combat zone-related or contingency operation-related extension, see the Department's [Military Information Guide](#).

If the extension documentation is not attached, a late filing penalty may be imposed. An extension of time only extends the date to file the return, and does not extend the date to pay the tax (except for combat zone-related extensions). 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 2011 Income Tax. The estimated tax booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated payments using the Department's e-pay system.

Estimated Payments and Penalty for Underpayment of Estimated Tax. You may owe a penalty if:

- ◆ Your estimated payments did not total at least 90% of the tax shown on your 2010 Nebraska return; or
- ◆ 100% of the tax shown on your 2009 return; or
- ◆ 110% of the tax if your 2009 adjusted gross income (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 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, may 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 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. 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 AGI of a Nebraska resident who is a member of the armed forces, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse are 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 59, Nebraska Schedule I.

The Federal Military Spouses Residency 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. Also, a Nebraska resident servicemember's spouse who works and resides in another state will now be required to file a Nebraska income tax return. More information is available in the instructions for lines 59 and 66, Nebraska Schedule I, or at the Department's website.

More info . . .

Foreign Income. Income earned by a Nebraska resident, while living in another country, is taxable by Nebraska when the taxpayer maintains Nebraska residency (domicile).

Death of Taxpayer. A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a 2010 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death are to be shown in the space provided. See additional instructions in the "How to Complete your Form 1040N" section of these instructions on page 5.

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, 2010, the 2010 Nebraska Tax Table and Nebraska Additional Tax Rate Schedule are to be used without adjustment.

More info . . .

The due date for a fiscal year return is the 15th day of the fourth month following the end of the taxable year.

Refer to line 28 instructions on the Department's website for additional information on a fiscal year taxpayer claiming the withholding credit.

Taxpayers filing fiscal year returns may not e-file their Nebraska return.

See the Department's website for this information guide: "Nebraska Income Tax for Military Servicemembers (and Their Spouses) and Civilians Working with U.S. Forces in Combat Zones."

Who Must File?

A Nebraska resident who:

- ◆ Is required to file a federal return reporting a federal liability; or
- ◆ Has \$5,000 or more of Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A nonresident who:

- ◆ Has income derived from or connected with Nebraska sources.

Definitions

Domicile. The place an individual considers his or her permanent home. A domicile, once established, continues until a new, fixed and permanent home is established. There is no change in domicile when moving to a new location if the individual's intention is to remain for a limited time, even if it is several years.

Resident. An individual who is domiciled in Nebraska or who maintained a permanent place of abode and resided in Nebraska for six months or more during 2010.

Nonresident. An individual who is domiciled for the entire year in a state other than Nebraska, and did not reside in Nebraska for more than six months during 2010.

Partial-Year Resident. An individual who either begins or ends his or her domicile in Nebraska during the tax year or who resides in Nebraska for more than six months during the year.

For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department's website.

The Privacy Act of 1974 provides that when the Department asks you for your Social Security number (SSN), you must first be told of the Department's legal right to ask for this information, why the Department is asking for it, and how it will be used. The Department 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.

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 if filing a joint return.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2010, must enter the high school district code where you are domiciled (permanent resident). 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, 2010, 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 school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the SSN block. A farmer or rancher who files the 2010 Form 1040N and pays the Nebraska income tax due on or before March 1, 2011, is not required to make estimated tax payments during 2010; otherwise, the entire amount of estimated tax must be paid by January 15, 2011. If you file after March 1, 2011, you may be assessed a penalty for failure to properly pay estimated tax.

Active Military. Check the box “Active Military” only if you or your spouse were on active military duty status at any time during 2010. This includes National Guard/Reservists called to active duty during 2010.

More info . . .

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

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

Write “filing as surviving spouse” in the signature block on a paper filed Form 1040N, for the deceased. No further documentation is required.

◆ **Personal Representatives** filing for a deceased taxpayer’s refund must provide:

A copy of the court order or the deceased taxpayer’s will showing proof of appointment (a completed and signed Federal Form 1310 or Nebraska [Form 1310N](#) is also required if appointed through a will).

More info . . .

◆ **Other persons** filing for a deceased taxpayer’s refund must provide:

Proof of death and a completed and signed Federal Form 1310 or Nebraska Form 1310N.

LINE 1

Federal Filing Status. Your Nebraska filing status MUST be the same as your federal filing status. The only exception is for married, filing jointly filers 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 joint 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.

Military taxpayers should review the line 59 instructions.

LINE 2a

Check the appropriate boxes if, during 2010:

Box 1. You were 65 or older (taxpayers born before January 2, 1946);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1946); or

Box 4. Your spouse was blind.

LINE 2b

Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.

LINE 3

Type of Return. Check the appropriate box if, during 2010:

Box 1. You were a resident;

Box 2. You were a partial-year resident; or

Box 3. You were a nonresident.

For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department’s website. Nonresident and partial-year resident taxpayers must complete and attach Nebraska 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 joint return, a resident return must be filed and Schedule III cannot be used.

LINE 4

Federal Exemptions. Enter the same number of exemptions claimed on your federal return, unless a different filing status is used for Nebraska.

How to find your federal exemptions:

| Federal Form | |
|---------------------|---|
| 1040 | Line 6d |
| 1040A | Line 6d |
| 1040EZ | If Line 5 = \$9,350, enter 1. If Line 5 = \$18,700, enter 2. If single and claimed as a dependent by someone else, enter -0-. If married and one spouse can be claimed as a dependent on someone else's return, enter 1. If married and both spouses can be claimed as a dependent on someone else's return, enter -0-. |

If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska, enter the number of federal exemptions allowable when computing the separate federal return for Nebraska purposes. Also see line 19 instructions.

LINE 5

Federal Adjusted Gross Income (AGI). This is the amount reported on your federal return as AGI. Enter the amount from the following forms:

| | |
|-------------------|---------|
| Form 1040EZ | Line 4 |
| Form 1040A | Line 21 |
| Form 1040 | Line 37 |

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 greater than \$5,000**, you must enter all income which would have been included in federal AGI. This includes both earned income (such as wages), and passive income (such as pensions, bank interest, etc.).

Nonresidents and partial-year residents must include their total federal AGI on line 5, not just their Nebraska source income. When completing Schedule III, you will report 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. Do not enter the amount of your federal itemized deductions. **Do not include any amount added to the federal standard deduction on Schedule L for net disaster loss claimed, or sales tax paid on a new vehicle purchased between February 16, 2009 and January 1, 2010. Instead use the chart.**

| IF YOU OR YOUR SPOUSE CAN BE CLAIMED AS A DEPENDENT | |
|--|--|
| and filed Federal Form — | Enter — |
| 1040EZ | The amount from line E from worksheet on the back of the Form 1040EZ. |
| 1040A | The amount from line 6 of the Form 1040A Standard Deduction Worksheet. |
| 1040 | The amount from line 6 of the Form 1040 Standard Deduction Worksheet. |

| IF YOU OR YOUR SPOUSE CANNOT BE CLAIMED AS A DEPENDENT | |
|---|---------------------------------------|
| and filed Federal Form — | Enter — |
| 1040EZ | Single: \$ 5,700 Married: \$11,400 |
| 1040A | See chart below |
| 1040 | See chart below |

| LINE 6 (Cont.) | Filing Status | Number of Boxes Checked on Line 2a | Standard Deduction |
|-----------------------|---|---|---------------------------|
| | Single | 0 | \$5,700 |
| | | 1 | \$7,100 |
| | | 2 | \$8,500 |
| | Married, Filing Jointly or Qualifying Widower With Dependent Children | 0 | \$11,400 |
| | | 1 | \$12,500 |
| | | 2 | \$13,600 |
| | | 3 | \$14,700 |
| | Married, Filing Separately | 4 | \$15,800 |
| | | 0 | \$5,700 |
| | | 1 | \$6,800 |
| | | 2 | \$7,900 |
| | Head of Household | 3 | \$9,000 |
| | | 4 | \$10,100 |
| | | 0 | \$8,400 |
| | | 1 | \$9,800 |
| | | 2 | \$11,200 |

If married, filing separately, the additional amounts for 65 and over and blind apply only if the primary taxpayer can claim an exemption for his or her spouse.

LINE 7 **Total Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 29 of Schedule A, Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9 and enter the line 6 amount on line 10.

LINE 8 **State and Local Income Taxes.** If you itemized deductions on your federal return, enter only your state and local income taxes included on line 5 of Schedule A, Federal Form 1040.

LINE 9 **Nebraska Itemized Deductions.** Line 7 minus line 8.

LINE 10 **Nebraska Deductions.** Enter line 6 or line 9, whichever is greater.

LINE 11 **Nebraska Income Before Adjustments.** Line 5 minus line 10.

LINE 12 **Adjustments Increasing Federal AGI.** Enter amount from line 50 of Nebraska Schedule I. See Schedule I instructions for additional information.

LINE 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information.

LINE 14 **Tax Table Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.

LINE 15 **Nebraska Income Tax.** Resident taxpayers use the Nebraska Tax Table. If federal AGI is more than \$167,100 (\$83,550 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.

LINE 16 **Nebraska Minimum or Other Tax.** If you were required to pay:

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

then you are required to calculate Nebraska minimum or other tax. The Nebraska minimum or other tax is 29.6% of the federal minimum or other tax.

The alternative minimum tax from Federal Form 6251 is to be recalculated using [Nebraska Revenue Ruling 22-10-4](#) to compute the Nebraska minimum tax.

Residents use the formula on Form 1040N, Line 16 to calculate the amount of total minimum or other taxes.

Partial-year residents and nonresidents use Nebraska Schedule III to calculate the amount of minimum or other tax due. The minimum or other tax is 29.6% of the federal minimum or other tax multiplied by the ratio from line 69, Nebraska Schedule III.

A **credit for prior year minimum tax** must be calculated and entered on line 20 by residents. Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.

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

LINE 18 **Total Nebraska Tax.** Enter the amount from line 17.

LINE 19 **More info . . .** **Nebraska Personal Exemption Credit for Residents Only.** Residents claim a \$118 credit for each federal exemption reported on line 4, Form 1040N.

LINE 20 **Credit for Tax Paid to Another State.** Enter the amount from line 65 of [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 Department's website).

A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the [Conversion Chart](#) instructions to properly calculate tax paid to another state.

A credit for prior year minimum tax must be calculated according to [Revenue Ruling 22-10-3](#). Residents claim the credit on line 20. Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III. Attach Form 8801. If Form 8801 is not received, the credit will be disallowed.

LINE 21 **Credit for the Elderly or the Disabled.** Enter line 30 of Federal Form 1040A or line 53, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R.

LINE 22 **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 (DED). [Form CDN](#) and a copy of Form 1099NTC (issued by DED) must be attached to the [Form 1040N](#).

LINE 23 **Form 3800N Nonrefundable Credit.** Enter the amount from line 28 of [Form 3800N](#). This is a nonrefundable credit which includes credits allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.

LINE 24 **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 31). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25 percent (.25). Include a copy of Federal Form 2441. If Form 2441 is not received, the credit will be disallowed.

Exception: Taxpayers filing a married, filing separately return cannot claim this credit.

LINE 25 **More info . . .** **Financial Institution Tax Credit.** Enter the amount of the tax credit available to you from the [2010 Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), supplied by the financial institution in which you are a shareholder.

LINE 26 **Total Nonrefundable Credits.** Add lines 19 through 25.

LINE 27 **Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet below if the amount on line 12 (line 50, [Nebraska Schedule I](#)) is \$5,000 or more. If your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

LINE 27 (Cont.)

FEDERAL TAX LIABILITY WORKSHEET

1. Enter federal tax before credits:
 - a. Form 1040EZ, line 11 1a. \$ _____
 - b. Form 1040A, line 28 1b. _____
 - c. Form 1040, line 44 _____
 Form 1040, line 45 _____
 Form 1040, line 58 _____
 Total tax—Form 1040 1c. _____
- Total federal tax (enter tax from 1a, 1b, or 1c) 1. _____
2. Nebraska Form 1040N, line 18 minus line 26. 2. \$ _____

On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet and check the federal tax box if line 1 is used.

LINE 28

*You **MUST** attach all Forms W-2, W-2G, 1099-R, and 1099-MISC*

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms to a paper filed return.**

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the [Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N](#). The tax year ending date on the Form 14N must be the same as the tax year of the individual’s return being filed.

LINE 29



2010 Estimated Tax Payments. Report your 2010 estimated payments and any tax year 2009 carryover on this line.

If you are married, filing jointly, the name and SSN of the spouse whose number was used to make the 2010 estimated payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The [Form 1040N-ES](#) payment voucher is not required to be sent in when you use e-pay.

LINE 30

Form 3800N Refundable Credit. Enter any refundable credit calculated on [Form 3800N](#). Attach Form 3800N.

LINE 31

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). If your federal filing status is married, filing jointly but, because both spouses do not have the same state of residency, you have chosen to file with Nebraska as married, filing separately, you can not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska [Form 2441N](#) to your Nebraska return. If Form 2441 or 2441N is not received, the credit will be disallowed. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

| AGI Over | But not over | Percent | AGI Over | But not over | Percent |
|-------------|--------------|---------|----------|--------------|---------|
| \$0 or less | – 22,000 | 100% | \$25,000 | – 26,000 | 60% |
| 22,000 | – 23,000 | 90% | 26,000 | – 27,000 | 50% |
| 23,000 | – 24,000 | 80% | 27,000 | – 28,000 | 40% |
| 24,000 | – 25,000 | 70% | 28,000 | – 29,000 | 30% |

LINE 31 (Cont.)

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

Use only when filing Federal Form 2441.
If using Form 2441N, the worksheet is not needed.

1. Enter line 9 amount (prior to the federal credit limitation) from: 2010 Federal Form 2441 (Form 1040 or 1040A) ... 1. \$ _____
2. Enter federal AGI (line 5, Form 1040N)..... 2. _____
3. Enter percentage from chart if AGI is \$29,000 or less..... 3. _____ %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 24 instructions instead)
4. Multiply line 1 by line 3 percentage and enter result (residents, also enter result on line 31) (partial-year residents, complete lines 5 and 6 below)..... 4. _____
5. Enter line 69 ratio from Schedule III..... 5. _____
6. Multiply line 4 by line 5, enter result here and on line 31 6. _____

LINE 32

Beginning Farmer Credit. 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 NDA at (800) 446-4071, www.agr.ne.gov.

LINE 33

Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A, or page 1 of Form 1040EZ 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 9a (Form 1040EZ), line 41a (Form 1040A), or line 64a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are married, filing separately, you cannot claim this credit.**

Partial-year residents enter amount calculated on Nebraska Schedule III, line 77.

LINE 35

More info . . .

Penalty for Underpayment of Estimated Tax. Use Nebraska [Form 2210N](#) to determine if you owe this penalty. Also, see page 3 of the instructions. If you are required to calculate a Form 2210N penalty, report it on line 35, check the box, and attach Form 2210N to your return. See the Department’s website for this form or call the Department (800) 742-7474 (toll free in NE and IA), or (402) 471-5729. Do not include any late filing penalty on this line.

LINE 36

Total Tax and Penalty. Add lines 27 and 35.

LINE 37

More info . . .

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state.

Enter your total taxable 2010 purchases where 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 rate schedule on page 23 and multiply your total taxable purchases by the local rate (.005, .010, or .015). Add the state and local tax amounts together and enter on line 37.

EXAMPLE: I 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 me in Scottsbluff, Nebraska and no tax is charged or collected by the seller. My total state tax is \$83 (\$1,500 X 5.5% = \$83) and the local tax is \$23 (\$1,500 X 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 together to arrive at your line 37 entry. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Note: If you owe use tax to more than one Nebraska local jurisdiction do not report use tax here. Instead, report state and local use taxes by filing the Nebraska Individual Use Tax Return, Form 3.

LINE 38

More info . . .

Total Amount Due. Enter the amount owed, including the applicable underpayment of estimated tax penalty. A balance due of less than \$2 need not be paid.



E-Pay. You are encouraged to pay your Nebraska income tax electronically. It is secure, easy, and fast. See the Department’s website at www.revenue.ne.gov.

Credit Card. Secure credit card payments can be initiated through Official Payments Corporation (OPC) at www.officialpayments.com, or via telephone at (800) 2PAY-TAX. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the tax payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the tax payment.

Check or Money Order. Include your check or money order payable to the Nebraska Department of Revenue with your return or [Form 1040N-V, Individual Income Tax Payment Voucher](#). Checks written to the Department may be presented for payment electronically.

Electronic Funds Withdrawal. This payment option is available only if you file your tax return electronically through the Fed/State e-file program, and if the preparer or software you use supports this option. Your payment can be automatically withdrawn from your bank account on the date you specify.

LINE 39

Overpayment. If line 34 is more than the total of lines 36 and 37, subtract this total from line 34 and enter your overpayment.

LINE 40

2011 Estimated Tax. Enter the amount of overpayment from line 39 you want applied to your 2011 estimated tax.

LINE 41



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. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call (402) 471-0641, or visit www.outdoornebraska.org

LINE 42

Nebraska Campaign Finance Contribution. You may contribute \$1 or more of your refund to this fund. The contributions are used under the Campaign Finance Limitation Act to lessen the reliance of candidates on contributions from special interest organizations by providing contributed funds to assist in financing election campaigns of candidates seeking statewide offices. For more information, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, PO Box 95086, Lincoln, NE 68509-5086, call (402) 471-2522, or visit www.nadc.state.ne.us.

LINE 43

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 40, 41, and 42 from line 39. Amounts less than \$2 will not be refunded.

Use e-file with direct deposit and receive your refund in 7 to 10 days.

More info . . .

If a taxpayer has any existing tax liabilities owed to the Department, an overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained. Your refund may also be applied to amounts owed to the federal government or other state agencies as provided by Nebraska law.

You can check the status of your refund by calling the Department or visiting www.revenue.ne.gov. Please allow at least four months to process your paper return before contacting us.

LINE 44



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 44b, Type of Account. Box 44d is used to comply with new banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States or if a refund is sent to a bank account inside the territorial jurisdiction of the United States and 100% of the original refund is later transferred to a bank outside of the United States. These refunds cannot be processed as direct deposits and instead will be mailed.

sign here

More info . . .

Sign and Date Your Tax Return. Include your daytime phone number and e-mail address in case the Department needs to contact you about your account. By including your e-mail address, you are agreeing that the Department may use it to transmit confidential information through a secure website. 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 Department or attached to the return.

More info . . .

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. Additionally, the preparer must enter his or her SSN or Preparer Tax Identification Number (PTIN) and Federal Employer Identification Number.

An unsigned return delays processing. E-filing does not require a signature.

Nebraska Schedule I Instructions

PART A — Adjustments Increasing Federal AGI

LINE 45a **Interest Income from all State and Local Obligations Exempt from Federal Tax.** Enter the amount of tax exempt interest and dividends from line 8b of Federal Form 1040 or Form 1040A. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income which have not been previously deducted can be deducted from line 45 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included in line 45a.

LINE 45b **Exempt Interest Income from Nebraska Obligations.** Enter interest and dividend income included on line 45a from bonds issued by Nebraska state and local government subdivisions. Income from regulated investment companies attributable to Nebraska source bonds is included on line 45b.

More info . . .

Note: Any federally taxable interest on a Build America Bond issued in 2010 by a Nebraska governmental jurisdiction may be deducted on line 59, Other Adjustments Decreasing Federal AGI.

LINE 45 **Interest Income Received from State and Local Bonds.** Enter the result of line 45a minus line 45b.

LINE 46 **Financial Institution Tax Credit Claimed.** Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC, from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2010 Form NFC. The same amount must be entered on both lines 25 and 46. A copy of Form NFC must be attached to your return.

LINE 47 **Long-Term Care Savings Plan RECAPTURE.** If you close a Nebraska Long-Term Care Savings Plan for any reason other than the death of the participant, or if you make any unqualified withdrawal, the amounts previously claimed as deductions are subject to recapture. Enter the recapture amount calculated on unqualified withdrawals on line 47. There is a ten percent penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.

LINE 48 **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. **A federally qualified rollover to a Section 529 plan sponsored by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture.** The total maximum recapture is the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account. Enter the calculated recapture amount.

LINE 49 **Other Adjustments Increasing Federal AGI.** Report any adjustments increasing federal AGI including, but not limited to:

Federal net operating loss deduction. Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 59, [Schedule I](#).

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 50 **Total Adjustments Increasing Income.** Add lines 45 thru 49, enter here and on line 12 of [Form 1040N](#).

(Instructions continued on page 13 after forms.)

| | | |
|---|-----------|--|
| Your First Name and Initial | Last Name | PLEASE DO NOT WRITE IN THIS SPACE |
| If a Joint Return, Spouse's First Name and Initial | Last Name | |
| Current Mailing Address (Number and Street or PO Box) | | |
| City, Town, or Post Office | State | |

| | | | |
|--|---------------------------------|---------------------------|---|
| IMPORTANT: SSN(S) MUST BE ENTERED BELOW. Your Social Security Number | Spouse's Social Security Number | High School District Code | (must be entered using high school codes) |
|--|---------------------------------|---------------------------|---|

| | | |
|---|--|--|
| (1) <input type="checkbox"/> Farmer/Rancher | (2) <input type="checkbox"/> Active Military | (1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death): _____ / ____ / ____ |
|---|--|--|

1 Federal Filing Status


(1) Single (3) Married, filing separately – Spouse's SSN: _____ (4) Head of Household
 (2) Married, filing jointly and Full Name (5) Widow(er) with dependent children

| | | |
|------------------------------|--|--|
| 2a Check if YOU were: | (1) <input type="checkbox"/> 65 or older (2) <input type="checkbox"/> Blind | 2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) <input type="checkbox"/> You (2) <input type="checkbox"/> Spouse |
| SPOUSE was: | (3) <input type="checkbox"/> 65 or older (4) <input type="checkbox"/> Blind | |

3 Type of Return

(1) Resident (2) Partial-year resident from _____ / ____ / _____, 2010 to _____ / ____ / _____ (attach Schedule III)
 (3) Nonresident (attach Schedule III)

| | | |
|--|-----------|----|
| 4 Federal exemptions (number of exemptions claimed on your 2010 federal return) | 4 | |
| 5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) | 5 | 00 |
| 6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$11,400 if married, filing jointly or qualified widow[er]; \$5,700 if single; \$8,400 if head of household; or \$5,700 if married, filing separately) | 6 | 00 |
| 7 Total itemized deductions (Federal Schedule A, line 29 – see instructions) | 7 | 00 |
| 8 State and local income taxes (Federal Form 1040, line 5, Schedule A – see instructions.) | 8 | 00 |
| 9 Nebraska itemized deductions (line 7 minus line 8) | 9 | 00 |
| 10 Enter the amount from line 6 or line 9, whichever is greater | 10 | 00 |
| 11 Nebraska income before adjustments (line 5 minus line 10) | 11 | 00 |
| 12 Adjustments increasing federal AGI (line 50, from attached Nebraska Schedule I) | 12 | 00 |
| 13 Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I) | 13 | 00 |
| If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: <input type="checkbox"/> (see instructions) (NOTE: If line 12 is -0-, and you check this box, do not complete Nebraska Schedule I.) | | |
| 14 Tax Table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- | 14 | 00 |
| 15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ... | 15 | 00 |
| 16 Nebraska minimum or other tax: | | |
| Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ _____ | | |
| Federal Tax on Lump Sum Distributions (Form 4972) \$ _____ | | |
| Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) \$ _____ | | |
| Total \$ _____ | | |
| Multiply total by 29.6% (.296) and enter the result on line 16 | 16 | 00 |
| 17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38 | 17 | 00 |

| | | | | |
|----|---|----|--|----|
| 18 | Amount from line 17 (Total Nebraska tax) | 18 | | 00 |
| 19 | Nebraska personal exemption credit for residents only (\$118 per exemption) | 19 | | 00 |
| 20 | Credit for tax paid to another state \$ _____ (attach Nebr. Sch. II and the other state's return) plus prior year AMT credit (attach Form 8801) \$ _____ Enter the total on line 20 | 20 | | 00 |
| 21 | Credit for the elderly or disabled (attach copy of Federal Schedule R) | 21 | | 00 |
| 22 | CDAAs credit (see instructions) | 22 | | 00 |
| 23 | Form 3800N nonrefundable credit (attach Form 3800N) | 23 | | 00 |
| 24 | 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) | 24 | | 00 |
| 25 | Credit for financial institution tax (see instructions) (attach Form NFC) | 25 | | 00 |
| 26 | Total nonrefundable credits (add lines 19 through 25) | 26 | | 00 |
| 27 | Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> and attach a copy of the federal return. | 27 | | 00 |
| 28 | Nebr. income tax withheld (attach 2010 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N) | 28 | | 00 |
| 29 | 2010 estimated tax payments (include any 2009 overpayment credited to 2010 and any payments submitted with an extension request) | 29 | | 00 |
| 30 | Form 3800N refundable credit (attach Form 3800N) | 30 | | 00 |
| 31 | Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Federal Form 2441 or Nebraska Form 2441N) | 31 | | 00 |
| 32 | Beginning Farmer credit (attach Form 1099 BFC) | 32 | | 00 |
| 33 | Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%) (attach federal return, pages 1 and 2 – see instructions) | 33 | | 00 |
| 34 | Add lines 28 through 33 | 34 | | 00 |
| 35 | Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of zero or greater, or used the annualized income method, attach Form 2210N, and check this box: 96 <input type="checkbox"/> | 35 | | 00 |
| 36 | TOTAL TAX AND PENALTY. Add lines 27 and 35 | 36 | | 00 |
| 37 | Use tax due on Internet and out-of-state purchases. Enter: Purchases subject to tax 92 \$ _____; State tax 93 \$ _____ .00 (purchases x 5.5%); Local code 94 _____ (see local rate schedule); Local tax 95 \$ _____ .00 (purchases x local rate of _____%, from local rate schedule) Total tax \$ _____ .00 Add state and local taxes and enter on line 37. If no use tax, enter zero (-0-) on line 37. | 37 | | 00 |
| 38 | TOTAL AMOUNT DUE. If line 34 is less than total of lines 36 and 37, subtract line 34 from the total of lines 36 and 37. Pay this amount in full. For credit card payment check here <input type="checkbox"/> and see instructions | 38 | | 00 |
| 39 | OVERPAYMENT. If line 34 is more than total of lines 36 and 37, subtract total of lines 36 and 37 from line 34. | 39 | | 00 |
| 40 | Amount of line 39 you want APPLIED TO YOUR 2011 ESTIMATED TAX | 40 | | 00 |
| 41 | Wildlife Conservation Fund DONATION of \$1 or more  | 41 | | 00 |
| 42 | Nebraska Campaign Finance CONTRIBUTION of \$1 or more | 42 | | 00 |
| 43 | Amount of line 39 you want REFUNDED to you (line 39 minus lines 40, 41, and 42). Allow at least 4 months to receive your refund if you file a paper return | 43 | | 00 |

Expecting a Refund? Have it sent directly to your bank account! (see instructions)

44a Routing Number **44b** Type of Account 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number

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

44d Check this box if this refund will go to a bank account outside the United States.



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

sign here

Your Signature _____

Date () _____

E-Mail Address _____

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

Daytime Phone _____

Keep a copy of this return for your records.

paid

preparer's use only

Preparer's Signature _____

Date _____

Preparer's PTIN _____

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

EIN _____

() _____

Daytime Phone _____

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

FORM 1040N
 Schedules
 I, II, and III

2010

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE I—
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents
 • Attach additional pages if necessary.

PART A— Adjustments Increasing Federal AGI

| | | |
|---|-----------|----|
| 45 a Interest income from all state and local obligations exempt from federal tax List types and total amount: _____ 45 a \$ _____ | | |
| b Exempt interest income from Nebraska obligations List types and amount: _____ 45 b \$ _____ | | |
| Enter the result of line 45a minus line 45b | 45 | 00 |
| 46 Financial Institution Tax Credit claimed (enter amount from line 25) | 46 | 00 |
| 47 Long-Term Care Savings Plan RECAPTURE (also subject to 10% penalty) (see instructions) | 47 | 00 |
| 48 Nebraska College Savings Program RECAPTURE (see instructions) | 48 | 00 |
| 49 Other adjustments increasing Federal AGI | 49 | 00 |
| 50 Total adjustments increasing Federal AGI (total lines 45 through 49). Enter here and on line 12, Form 1040N | 50 | 00 |

PART B— Adjustments Decreasing Federal AGI

| | | |
|---|-----------|----|
| 51 State income tax refund deduction (enter line 10, Federal Form 1040) | 51 | 00 |
| 52 a U.S. government obligations exempt for state purposes (list below or attach schedule) List types and amount: _____ 52 a \$ _____ | | |
| b List fund name, total dividend, and percent of regulated investment company dividends from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 52 b \$ _____ | | |
| Enter total of lines 52a and 52b | 52 | 00 |
| 53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board . Attach all Forms 1099. List types and amount: _____ Enter line 53 total | 53 | 00 |
| 54 Special capital gains/extraordinary dividend deduction [attach Form 4797N and copy of Federal Schedule D (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions) | 54 | 00 |
| 55 Nebraska College Savings Program contribution or eligible donation (see instructions) | 55 | 00 |
| 56 Bonus depreciation subtraction for add-backs in tax years 2003 through 2005 (attach S corporation or partnership schedule, if applicable) | 56 | 00 |
| 57 Enhanced Section 179 subtraction for add-backs in tax years 2003 through 2005 (attach S corporation or partnership schedule, if applicable) | 57 | 00 |
| 58 Nebraska Long-Term Care Savings Plan contribution | 58 | 00 |
| 59 Other adjustments decreasing Federal AGI. Do not deduct other states' income. List types and amount: _____ | 59 | 00 |
| 60 Total adjustments decreasing Federal AGI (total lines 51 through 59). Enter here and on line 13, Form 1040N. | 60 | 00 |

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:

| | | |
|---|-----------|----|
| 61 Nebraska income tax (line 17, Form 1040N) | 61 | 00 |
| 62 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) | 62 | 00 |
| 63 Calculated tax credit: Line 62 Line 5 + Line 12 - Line 13 = _____ + _____ - _____ = _____ % x Line 61 = _____ | 63 | 00 |
| 64 Tax due and paid to another state (do not enter amount withheld for the other state) | 64 | 00 |
| 65 Maximum tax credit (line 61, 63, or 64, whichever is least). Enter amount here and on line 20, Form 1040N | 65 | 00 |

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE III—

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

| | | |
|--|------------------|---|
| <p>66 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, 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 zero (-0-). List types and amount: _____</p> | <p>66</p> | <p>00</p> |
| <p>67 Adjustments as applied to Nebraska income, if any. (see instructions) List types and amount: _____</p> | <p>67</p> | <p>00</p> |
| <p>68 Nebraska adjusted gross income (line 66 minus line 67)</p> | <p>68</p> | <p>00</p> |
| <p>69 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 68 Line 5 + Line 12 - Line 13 = _____ + _____ - _____ = _____ = _____</p> | <p>69</p> | <p>. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> |
| <p>70 Tax Table income (line 14, Form 1040N)</p> | <p>70</p> | <p>00</p> |
| <p>71 Nebraska Tax Table Calculation (see instructions) Tax from Nebraska Tax Table on line 70 income: \$ _____ Additional tax, if applicable, from Additional Tax Rate Schedule: \$ _____ Identify type of credits, if any (see instr.): _____ and Amounts \$ _____ Enter net result.....</p> | <p>71</p> | <p>00</p> |
| <p>72 Enter personal exemption credit of \$118 for each federal exemption entered on line 4</p> | <p>72</p> | <p>00</p> |
| <p>73 Difference (line 71 minus line 72). If less than zero, enter zero (-0-) and apply any unused personal exemption credit against any minimum or other tax on line 75.....</p> | <p>73</p> | <p>00</p> |
| <p>74 Multiply line 73 by the ratio you computed on line 69. Enter result here and on line 15, Form 1040N</p> | <p>74</p> | <p>00</p> |
| <p>75 Minimum or other tax (see line 16 instructions) Line 16 total: \$ _____ Any unused personal exemption credit from line 73: _____ Ratio from line 69: _____ Enter result here and on line 16, Form 1040N</p> | <p>75</p> | <p>00</p> |
| <p>76 Earned Income Credit (Partial-Year Residents Only) — Number of qualifying children _____ Enter federal earned income credit from federal tax return: \$ _____ Multiply by .10 (10%), and enter the result here (see instructions)</p> | <p>76</p> | <p>00</p> |
| <p>77 Multiply line 76 by the ratio you computed on line 69 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N</p> | <p>77</p> | <p>00</p> |

PART B — Adjustments Decreasing Federal AGI

-
- LINE 51** **State Income Tax Refund Deduction.** Enter the amount shown on line 10 of your Federal Form 1040.
- If this is your *only* adjustment to income, do not file Schedule I. Instead, check the box on line 13 of Form 1040N and enter the state income tax refund amount on line 13.**
-
- LINE 52a** **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 type of obligation and the amount received from each on line 52a of Schedule I. 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.
- More info . . .**
-
- LINE 52b** **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 which represents exempt U.S. government obligations. You must list the name of the fund and the portion of the dividend representing exempt U.S. government obligations on line 52b.
-
- LINE 53** **Railroad Retirement Board.** Enter any federally taxed Tier I and/or II retirement benefits paid by the Railroad Retirement Board (RRB). These include any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Paper filers must attach a copy of Forms RRB-1099 and RRB-1099-R.
-
- LINE 54** **More info . . .** **Special Capital Gains/Extraordinary Dividend Deduction.** See the [Form 4797N](#) instructions.
-
- LINE 55** **Nebraska College Savings Program.** If during 2010 you, as an account owner, made contributions to one or more college savings accounts established under Nebraska's College Savings Program (i.e., Nebraska Educational Savings Plan Trust), then enter the amount of your contributions, up to a maximum of \$5,000 (\$2,500 if married, filing separately) on line 55.
- The Nebraska College Savings Program includes the following Plans:**
- ◆ College Savings Plan of Nebraska (NEST, effective December 20, 2010);
 - ◆ TD Ameritrade 529 College Savings Plan; and
 - ◆ The State Farm College Savings Plan.
- Only the account owner may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 55.
- For questions about the Nebraska College Savings Program go to www.treasurer.org, or contact the State Treasurer's Office at (402) 471-2455.
-
- LINE 56** **More info . . .** **Bonus Depreciation Subtraction.**
-
- LINE 57** **More info** **Enhanced Section 179 Subtraction.**
-
- LINE 58** **Nebraska Long-Term Care Savings Plan Contribution.** Enter the amount contributed in 2010 to the account owner's Nebraska Long-Term Care Savings Plan account, not to exceed the maximum contribution amount of \$1,000 (or \$2,000 if married, filing jointly). The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. Only the plan participant may claim this deduction. For more information, go to www.treasurer.org or call the State Treasurer's Office at (402) 471-2455.
- Earnings generated from this savings program are also exempt and may be deducted to the extent included in federal AGI for 2010.

LINE 59 **More info . . .** **Other Adjustments Decreasing Federal AGI.** See the instructions for line 59 on the Department's website.

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 city in that state, complete only one Nebraska Schedule II and combine the city and state taxes paid.

More info . . . A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's return, including all schedules. If the tax is not reported on an income tax return, attach a copy of a letter or statement from the other state or political subdivision showing the income and the tax paid. For political subdivisions not requiring a return, attach the Form W-2 showing the subdivision's tax withheld.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

NOTE: When completing lines 62 and 64, refer to the [Conversion Chart](#) on the Department's website.

LINE 61 **Nebraska Income Tax.** Enter the amount from line 17, Form 1040N.

LINE 62 **Adjusted Gross Income 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 59 or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 63 **Calculated Tax Credit.** Calculate the ratio to at least five decimal places, and then round to four decimals. For example, if your division result is .12346, round to .1235 (12.35%). Then multiply this ratio by Nebraska tax, line 61, Schedule II.

LINE 64 **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 the filing of an annual income tax return, enter the withholding for that subdivision.

If a husband and wife file separately in Nebraska, but 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 65 **Maximum Tax Credit.** Enter the amount from line 61, 63, or 64 whichever is **least**. Also, enter this amount on line 20 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 66 **Income Derived from Nebraska Sources.** Add all income from Nebraska sources and enter the total on line 66. 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 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.

More info . . .

Detailed information on the types of income that must be listed and included on line 66 is available on the Department's website. A list is shown below:

- ◆ Wages, Salaries, Tips, and Commissions;
- ◆ Dividends, Interest, and Other Passive 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 Military Spouses. Because of the Federal Military Spouses Residency Act, Nebraska cannot tax the income of a servicemember's spouse when the spouse is in this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 66. For more information, see the Information Guide titled, "[Nebraska Income Tax for Military Servicemembers](#)."

LINE 67 **More info . . .**

Adjustments as applied to Nebraska Income. If you claimed adjustments to income on Federal Form 1040A lines 16-19, or Federal Form 1040 lines 23-35, a portion of these amounts may be allowable as a deduction on line 67.

If you claimed a bonus depreciation subtraction on line 56, or an enhanced Section 179 subtraction on line 57, Nebraska Schedule I, include these amounts on line 67, Nebraska Schedule III.

LINE 69

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 at least five decimal places and then round to four decimals. For example, if the line 69 result is .12346, round to .1235 (12.35%) before computing line 74. Even if lines 5 and 66 are negative numbers, the ratio computed in line 69 cannot exceed 100 percent.

LINE 70

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

LINE 71

Tax from Nebraska Tax Table. Using the Nebraska Tax Table and the income shown on line 70, enter the tax amount on line 71. Also enter any tax from the Additional Tax Rate Schedule if your federal AGI is more than \$167,100 (\$83,550 if married, filing separately).

Partial-year residents enter your Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, or credit for prior year minimum tax. See applicable instructions for lines 16, 21, 24, and 31. Partial-year residents with federal AGI of \$29,000 or less do not claim child care credit here. Instead, complete the line 31 worksheet and enter the result on line 31.

Calculate the Nebraska earned income credit on lines 76 and 77.

Nonresidents are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, or a credit for child/dependent care expenses. Nonresidents may enter credit for prior year minimum tax. See line 16 instructions. If the result is less than zero, enter -0- on line 71.

LINE 72

Personal Exemption Credit. Enter your credit for personal exemptions. (\$118 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.

LINE 73

Difference. Line 71 minus line 72.

LINE 74

Multiply by Ratio. Multiply line 73 by the ratio you computed on line 69.

LINE 75

Minimum or Other Tax. See line 16 instructions.

LINES 76 AND 77

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children and the federal earned income credit information on line 76. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 69. Enter result on line 77 and on line 33. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents may not claim the Nebraska earned income credit.

2010 Public High School District Codes

The Public High School District Code on Form 1040N is required to be entered by all taxpayers who are Nebraska residents as of December 31, 2010.

Review those districts listed under your county of residence. Enter the high school district code for the school district in which you reside.

Take the following steps:

1. On this 2010 Public High School District Codes listing, find your **county of residence**.
2. Find the high school district (K-12) where you live.
3. Review the school listing and find the seven-digit code for your high school district.
4. Enter the **seven-digit code for your high school district**, on Form 1040N or 1040NS.

IF YOU FAIL TO INCLUDE YOUR HIGH SCHOOL DISTRICT CODE ON YOUR RETURN, PROCESSING OF YOUR RETURN AND ANY REFUND MAY BE DELAYED.

This information is required by law to assist the Nebraska Department of Education when it determines the amount of state aid to be allocated to Nebraska's K-12 school systems.

EXAMPLE: Matt and Jill, who live in Banner County and the Bayard 21 high school district, look at the Banner County listing below . . .

| Resident county is — | And your high school district is — | Then enter on Form 1040N — |
|----------------------|------------------------------------|----------------------------|
| Banner | | |
| Banner County 1 | | 0404001 |
| Bayard 21 | | 0462021 |
| Potter-Dix 9 | | 0417009 |

. . . and enter the following:

Example

| High School District Code | | | | | | | (must be entered using high school codes) |
|---------------------------|---|---|---|---|---|---|---|
| 0 | 4 | 6 | 2 | 0 | 2 | 1 | |

| Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — |
|-----------------------|------------------------------------|----------------------------|-----------------------------|------------------------------------|----------------------------|-----------------------|------------------------------------|----------------------------|-----------------------------|------------------------------------|----------------------------|
| ADAMS | | | BOYD (CONT.) | | | CEDAR | | | CUMING | | |
| Adams Central 90 | | 0101090 | Lynch 36 | | 0808036 | Bloomfield | | | Bancroft-Rosalie 20 | | 2020020 |
| Blue Hill 74 | | 0191074 | West Boyd 50 | | 0808050 | Community 586 | 1454586 | | Dodge 46 | | 2027046 |
| Doniphan-Trumbull 126 | | 0140126 | BROWN | | | Coleridge 541 | 1414541 | | Howells 59 | | 2019059 |
| Hastings 18 | | 0101018 | Ainsworth 10 | | 0909010 | Crofton 96 | 1454096 | | Logan View 594 | | 2027594 |
| Kenesaw 3 | | 0101003 | Keya Paha County 100 | | 0952100 | Hartington 8 | 1414008 | | Lyons-Decatur | | |
| Lawrence/Nelson 5 | | 0165005 | Rock County 100 | | 0975100 | Laurel-Concord 54 | 1414054 | | Northeast 20 | | 2011020 |
| Minden 503 | | 0150503 | Sandhills 71 | | 0905071 | Newcastle 24 | 1426024 | | Oakland-Craig 14 | | 2011014 |
| Sandy Creek 501 | | 0118501 | Valentine Community 6 | | 0916006 | Randolph 45 | 1414045 | | Pender 1 | | 2087001 |
| Shelton 19 | | 0110019 | BUFFALO | | | Wausa 576 | 1454576 | | Scribner-Snyder 62 | | 2027062 |
| Silver Lake 123 | | 0101123 | Amherst 119 | | 1010119 | Wayne Community 17 | 1490017 | | West Point 1 | | 2020001 |
| ANTELOPE | | | Ansley 44 | | 1021044 | Wynot 101 | 1414101 | | Wisner-Pilger 30 | | 2020030 |
| Boone Central 1 | | 0206001 | Centura 100 | | 1047100 | CHASE | | | CUSTER | | |
| Clearwater 6 | | 0202006 | Elm Creek 9 | | 1010009 | Chase County | | | Anselmo-Merna 15 | | 2121015 |
| Creighton 13 | | 0254013 | Gibbon 2 | | 1010002 | Schools 10 | 1515010 | | Ansley 44 | | 2121044 |
| Elgin 18 | | 0202018 | Kearney 7 | | 1010007 | Perkins County | | | Arcadia 21 | | 2188021 |
| Elkhorn Valley 80 | | 0259080 | Pleasanton 105 | | 1010105 | Schools 20 | 1568020 | | Arnold 89 | | 2121089 |
| Ewing 29 | | 0245029 | Ravenna 69 | | 1010069 | Wauneta-Palisade 536 | 1515536 | | Broken Bow 25 | | 2121025 |
| Neligh-Oakdale 9 | | 0202009 | Shelton 19 | | 1010019 | CHERRY | | | Callaway 180 | | 2121180 |
| Orchard 49 | | 0202049 | Sumner-Eddyville-Miller 101 | | 1024101 | Cody-Kilgore 30 | 1616030 | | Cozad 11 | | 2124011 |
| Plainview 5 | | 0270005 | BURT | | | Gordon-Rushville 10 | 1681010 | | Gothenburg 20 | | 2124020 |
| ARTHUR | | | Bancroft-Rosalie 20 | | 1120020 | Hyannis 11 | 1638011 | | Litchfield 15 | | 2182015 |
| Arthur County 500 | | 0303500 | Logan View 594 | | 1127594 | Mullen 1 | 1646001 | | Loup County 25 | | 2158025 |
| BANNER | | | Lyons-Decatur | | | Thedford 1 | 1686001 | | Ord 5 | | 2188005 |
| Banner County 1 | | 0404001 | Northeast 20 | | 1111020 | Valentine Community 6 | 1616006 | | Sandhills 71 | | 2105071 |
| Bayard 21 | | 0462021 | Oakland-Craig 14 | | 1111014 | CHEYENNE | | | Sargent 84 | | 2121084 |
| Potter-Dix 9 | | 0417009 | Tekamah-Herman 1 | | 1111001 | Creek Valley 25 | 1725025 | | Sumner-Eddyville-Miller 101 | | 2124101 |
| BLAINE | | | BUTLER | | | Leyton 3 | 1717003 | | DAKOTA | | |
| Anselmo-Merna 15 | | 0521015 | Centennial 567 | | 1280567 | Potter-Dix 9 | 1717009 | | Allen 70 | | 2226070 |
| Loup County 25 | | 0558025 | Columbus 1 | | 1271001 | Sidney 1 | 1717001 | | Emerson-Hubbard 561 | | 2226561 |
| Sandhills 71 | | 0505071 | David City 56 | | 1212056 | CLAY | | | Homer 31 | | 2222031 |
| Sargent 84 | | 0521084 | East Butler 502 | | 1212502 | Adams Central 90 | 1801090 | | Ponca 1 | | 2226001 |
| BOONE | | | Lakeview Community 5 | | 1271005 | Blue Hill 74 | 1891074 | | South Sioux City 11 | | 2222011 |
| Boone Central 1 | | 0606001 | Raymond Central 161 | | 1255161 | Clay Center 70 | 1818070 | | DAWES | | |
| Cedar Rapids 6 | | 0606006 | Rising City 32 | | 1212032 | Davenport 47 | 1885047 | | Chadron 2 | | 2323002 |
| Elgin 18 | | 0602018 | Schuyler | | | Doniphan-Trumbull 126 | 1840126 | | Crawford 71 | | 2323071 |
| Elkhorn Valley 80 | | 0659080 | Community 123 | | 1219123 | Harvard 11 | 1818011 | | Hay Springs 3 | | 2381003 |
| Fullerton 1 | | 0663001 | Seward 9 | | 1280009 | Lawrence/Nelson 5 | 1865005 | | Hemingford 10 | | 2307010 |
| Greeley-Wolbach 10 | | 0639010 | Shelby 32 | | 1272032 | Sandy Creek 501 | 1818501 | | Sioux County 500 | | 2383500 |
| Newman Grove 13 | | 0659013 | CASS | | | Shickley 54 | 1830054 | | DAWSON | | |
| Spalding 55 | | 0639055 | Ashland-Greenwood 1 | | 1378001 | Sutton 2 | 1818002 | | Callaway 180 | | 2421180 |
| St. Edward 17 | | 0606017 | Conestoga 56 | | 1313056 | COLFAX | | | Cozad 11 | | 2424011 |
| BOX BUTTE | | | Elmwood-Murdock 97 | | 1313097 | Clarkson 58 | 1919058 | | Elm Creek 9 | | 2410009 |
| Alliance 6 | | 0707006 | Louisville 32 | | 1313032 | Dodge 46 | 1927046 | | Elwood 30 | | 2437030 |
| Bayard 21 | | 0762021 | Nebraska City 111 | | 1366111 | Howells 59 | 1919059 | | Eustis-Farnam 95 | | 2432095 |
| Bridgeport 63 | | 0762063 | Plattsmouth 1 | | 1313001 | Leigh Community 39 | 1919039 | | Gothenburg 20 | | 2424020 |
| Hemingford 10 | | 0707010 | Syracuse-Dunbar-Avooca 27 | | 1366027 | North Bend | | | Lexington 1 | | 2424001 |
| BOYD | | | Waverly 145 | | 1355145 | Central 595 | 1927595 | | Overton 4 | | 2424004 |
| Keya Paha County 100 | | 0852100 | Weeping Water 22 | | 1313022 | Schuyler | | | Sumner-Eddyville-Miller 101 | | 2424101 |

2010 Public High School District Codes

| Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — |
|----------------------|------------------------------------|----------------------------|-----------------------|------------------------------------|----------------------------|-----------------------|------------------------------------|----------------------------|-----------------------|------------------------------------|----------------------------|
| DEUEL | | | FURNUS (CONT.) | | | HAYES | | | KIMBALL | | |
| Creek Valley 25 | | 2525025 | Arapahoe 18 | | 3333018 | Dundy County 117 | | 4329117 | Kimball 1 | | 5353001 |
| South Platte 95 | | 2525095 | Cambridge 21 | | 3333021 | Hayes Center 79 | | 4343079 | Potter-Dix 9 | | 5317009 |
| DIXON | | | Southern Valley 540 | | 3333540 | Maywood 46 | | 4332046 | KNOX | | |
| Allen 70 | | 2626070 | Southwest 179 | | 3373179 | McCook 17 | | 4373017 | Bloomfield | | |
| Emerson-Hubbard 561 | | 2626561 | GAGE | | | Wallace 65R | | 4356565 | Community 586 | | 5454586 |
| Hartington 8 | | 2614008 | Beatrice 15 | | 3434015 | Wauneta-Palisade 536 | | 4315536 | Creighton 13 | | 5454013 |
| Laurel-Concord 54 | | 2614054 | Crete 2 | | 3476002 | HITCHCOCK | | | Crofton 96 | | 5454096 |
| Newcastle 24 | | 2626024 | Daniel Freeman 34 | | 3434034 | Dundy County 117 | | 4429117 | Lynch 36 | | 5408036 |
| Ponca 1 | | 2626001 | Diller-Odell 100 | | 3434100 | Hayes Center 79 | | 4443079 | Niobrara 501 | | 5454501 |
| Wakefield 560 | | 2690560 | Lewiston 69 | | 3467069 | Hitchcock County 70 | | 4444070 | Orchard 49 | | 5402049 |
| Wayne Community 17 | | 2690017 | Norris 160 | | 3455160 | McCook 17 | | 4473017 | Orchard 542 | | 5470542 |
| Wynot 101 | | 2614101 | Southern 1 | | 3434001 | Wauneta-Palisade 536 | | 4415536 | Plainview 5 | | 5470005 |
| DODGE | | | Tri County 300 | | 3448300 | HOLT | | | Santee Community 505 | | 5454505 |
| Arlington 24 | | 2789024 | Wilber-Clatonia 82 | | 3476082 | Burwell 100 | | 4536100 | Verdigre 583 | | 5454583 |
| Dodge 46 | | 2727046 | GARDEN | | | Chambers 137 | | 4545137 | Wausa 576 | | 5454576 |
| Fremont 1 | | 2727001 | Creek Valley 25 | | 3525025 | Clearwater 6 | | 4502006 | LANCASTER | | |
| Logan View 594 | | 2727594 | Garden County 1 | | 3535001 | Ewing 29 | | 4545029 | Lincoln 1 | | 5555001 |
| North Bend | | | South Platte 95 | | 3525095 | Lynch 36 | | 4508036 | Crete 2 | | 5576002 |
| Central 595 | | 2727595 | GARFIELD | | | O'Neill 7 | | 4545007 | Daniel Freeman 34 | | 5534034 |
| Oakland-Craig 14 | | 2711014 | Burwell 100 | | 3636100 | Orchard 49 | | 4502049 | Malcolm 148 | | 5555148 |
| Scribner-Snyder 62 | | 2727062 | Chambers 137 | | 3645137 | Stuart 44 | | 4545044 | Milford 5 | | 5580005 |
| West Point 1 | | 2720001 | Ord 5 | | 3688005 | Verdigre 583 | | 4554583 | Norris 160 | | 5555160 |
| DOUGLAS | | | Wheeler Central 45 | | 3692045 | West Boyd 50 | | 4508050 | Palmyra OR1 | | 5566501 |
| Omaha 1 | | 2828001 | GOSPER | | | West Holt 239 | | 4545239 | Raymond Central 161 | | 5555161 |
| Arlington 24 | | 2889024 | Arapahoe 18 | | 3733018 | Wheeler Central 45 | | 4592045 | Waverly 145 | | 5555145 |
| Bennington 59 | | 2828059 | Bertrand 54 | | 3769054 | HOOKER | | | Wilber-Clatonia 82 | | 5576082 |
| Douglas County West | | | Cambridge 21 | | 3733021 | Mullen 1 | | 4646001 | LINCOLN | | |
| Community 15 | | 2828015 | Elwood 30 | | 3737030 | HOWARD | | | Arnold 89 | | 5621089 |
| Elkhorn 10 | | 2828010 | Eustis-Farnam 95 | | 3732095 | Centura 100 | | 4747100 | Brady 6 | | 5656006 |
| Fremont 1 | | 2827001 | Lexington 1 | | 3724001 | Elba 103 | | 4747103 | Eustis-Farnam 95 | | 5632095 |
| Ft. Calhoun 3 | | 2889003 | Southern Valley 540 | | 3733540 | Greeley-Wolbach 10 | | 4739010 | Gothenburg 20 | | 5624020 |
| Gretna 37 | | 2877037 | GRANT | | | Loup City 1 | | 4782001 | Hershey 37 | | 5656037 |
| Millard 17 | | 2828017 | Hyannis 11 | | 3838011 | North Loup Scotia 501 | | 4739501 | Maxwell 7 | | 5656007 |
| Ralston 54 | | 2828054 | GREELEY | | | Northwest 82 | | 4740082 | Maywood 46 | | 5632046 |
| Westside | | | Cedar Rapids 6 | | 3906006 | Palmer 49 | | 4761049 | McPherson | | |
| Community 66 | | 2828066 | Greeley-Wolbach 10 | | 3939010 | St. Paul 1 | | 4747001 | County 90 | | 5660090 |
| DUNDY | | | North Loup Scotia 501 | | 3939501 | JEFFERSON | | | Medicine Valley 125 | | 5632125 |
| Chase County | | | Ord 5 | | 3988005 | Diller-Odell 100 | | 4834100 | North Platte 1 | | 5656001 |
| Schools 10 | | 2915010 | Spalding 55 | | 3939055 | Fairbury 8 | | 4848008 | Paxton Consolidated 6 | | 5651006 |
| Dundy County 117 | | 2929117 | St. Paul 1 | | 3947001 | Meridian 303 | | 4848303 | Perkins County | | |
| Wauneta-Palisade 536 | | 2915536 | Wheeler Central 45 | | 3992045 | Tri County 300 | | 4848300 | Schools 20 | | 5668020 |
| FILLMORE | | | HALL | | | JOHNSON | | | Stapleton 501 | | 5657501 |
| Bruning 94 | | 3085094 | Adams Central 90 | | 4001090 | Daniel Freeman 34 | | 4934034 | Sutherland 55 | | 5656055 |
| Davenport 47 | | 3085047 | Aurora 504 | | 4041504 | Humboldt-Table Rock- | | | Wallace 65R | | 5656565 |
| Exeter-Milligan 1 | | 3030001 | Centura 100 | | 4047100 | Steinauer 70 | | 4974070 | LOGAN | | |
| Fillmore Central 25 | | 3030025 | Doniphan- | | | Johnson-Brock 23 | | 4964023 | Arnold 89 | | 5721089 |
| Friend 68 | | 3076068 | Trumbull 126 | | 4040126 | Johnson County 50 | | 4949050 | Sandhills 71 | | 5705071 |
| Heartland | | | Grand Island 2 | | 4040002 | Lewiston 69 | | 4967069 | Stapleton 501 | | 5757501 |
| Community 96 | | 3093096 | Kenesaw 3 | | 4001003 | Sterling 33 | | 4949033 | LOUP | | |
| McCool Junction 83 | | 3093083 | Northwest 82 | | 4040082 | Syracuse-Dunbar- | | | Loup County 25 | | 5858025 |
| Meridian 303 | | 3048303 | Shelton 19 | | 4010019 | Avoca 27 | | 4966027 | Sandhills 71 | | 5805071 |
| Shickley 54 | | 3030054 | Wood River Rural 83 | | 4040083 | KEARNEY | | | Sargent 84 | | 5821084 |
| Sutton 2 | | 3018002 | HAMILTON | | | Adams Central 90 | | 5001090 | MADISON | | |
| FRANKLIN | | | Aurora 504 | | 4141504 | Axtell Community 501 | | 5050501 | Battle Creek 5 | | 5959005 |
| Alma 2 | | 3142002 | Central City 4 | | 4161004 | Gibbon 2 | | 5010002 | Elkhorn Valley 80 | | 5959080 |
| Franklin 506 | | 3131506 | Doniphan-Trumbull 126 | | 4140126 | Kearney 7 | | 5010007 | Humphrey 67 | | 5971067 |
| Minden 503 | | 3150503 | Giltner 2 | | 4141002 | Kenesaw 3 | | 5001003 | Madison 1 | | 5959001 |
| Red Cloud | | | Hampton 91 | | 4141091 | Minden 503 | | 5050503 | Newman Grove 13 | | 5959013 |
| Community 2 | | 3191002 | Harvard 11 | | 4118011 | Shelton 19 | | 5010019 | Norfolk 2 | | 5959002 |
| Silver Lake 123 | | 3101123 | Heartland | | | Silver Lake 123 | | 5001123 | MCPHERSON | | |
| Wilcox-Hildreth 1 | | 3150001 | Community 96 | | 4193096 | Wilcox-Hildreth 1 | | 5050001 | Arthur County 500 | | 6003500 |
| FRONTIER | | | High Plains | | | KEITH | | | McPherson | | |
| Arapahoe 18 | | 3233018 | Community 75 | | 4172075 | Arthur County 500 | | 5103500 | County 90 | | 6060090 |
| Cambridge 21 | | 3233021 | Sutton 2 | | 4118002 | Garden County 1 | | 5135001 | Stapleton 501 | | 6057501 |
| Elwood 30 | | 3237030 | HARLAN | | | Ogallala 1 | | 5151001 | MERRICK | | |
| Eustis-Farnam 95 | | 3232095 | Alma 2 | | 4242002 | Paxton Consolidated 6 | | 5151006 | Central City 4 | | 6161004 |
| Hayes Center 79 | | 3243079 | Franklin 506 | | 4231506 | Perkins County | | | Fullerton 1 | | 6163001 |
| Maywood 46 | | 3232046 | Holdrege 44 | | 4269044 | Schools 20 | | 5168020 | Grand Island 2 | | 6140002 |
| McCook 17 | | 3273017 | Loomis 55 | | 4269055 | South Platte 95 | | 5125095 | High Plains | | |
| Medicine Valley 125 | | 3232125 | Southern Valley 540 | | 4233540 | KEYA PAHA | | | Community 75 | | 6172075 |
| Southwest 179 | | 3273179 | Wilcox-Hildreth 1 | | 4250001 | Keya Paha | | | Northwest 82 | | 6140082 |
| FURNAS | | | | | | County 100 | | 5252100 | Palmer 49 | | 6161049 |
| Alma 2 | | 3342002 | | | | | | | Twin River 30 | | 6163030 |

2010 Public High School District Codes

| Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — | Resident county is — | And your high school district is — | Then enter on Form 1040N — |
|-----------------------|------------------------------------|----------------------------|----------------------|------------------------------------|----------------------------|-------------------------|------------------------------------|----------------------------|-----------------------|------------------------------------|----------------------------|
| MORRILL | | | PIERCE | | | SAUNDERS (CONT.) | | | THOMAS | | |
| Alliance 6 | | 6207006 | Battle Creek 5 | | 7059005 | Fremont 1 | | 7827001 | Mullen 1 | | 8646001 |
| Banner County 1 | | 6204001 | Creighton 13 | | 7054013 | Mead 72 | | 7878072 | Sandhills 71 | | 8605071 |
| Bayard 21 | | 6262021 | Elkhorn Valley 80 | | 7059080 | North Bend | | | Thedford 1 | | 8686001 |
| Bridgeport 63 | | 6262063 | Neligh-Oakdale 9 | | 7002009 | Central 595 | | 7827595 | THURSTON | | |
| Garden County 1 | | 6235001 | Norfolk 2 | | 7059002 | Raymond Central 161 | | 7855161 | Bancroft-Rosalie 20 | | 8720020 |
| Leyton 3 | | 6217003 | Osmond 542 | | 7070542 | Schuyler | | | Emerson-Hubbard 561 | | 8726561 |
| Scottsbluff 32 | | 6279032 | Pierce 2 | | 7070002 | Community 123 | | 7819123 | Homer 31 | | 8722031 |
| NANCE | | | Plainview 5 | | 7070005 | Wahoo 39 | | 7878039 | Lyons-Decatur | | |
| Cedar Rapids 6 | | 6306006 | Randolph 45 | | 7014045 | Waverly 145 | | 7855145 | Northwest 20 | | 8711020 |
| Fullerton 1 | | 6363001 | Wausa 576 | | 7054576 | Yutan 9 | | 7878009 | Pender 1 | | 8787001 |
| Greeley-Wolbach 10 | | 6339010 | PLATTE | | | SCOTTS BLUFF | | | Umo N Ho Nation | | |
| High Plains | | | Clarkson 58 | | 7119058 | Banner County 1 | | 7904001 | Sch.16 | | 8787016 |
| Community 75 | | 6372075 | Columbus 1 | | 7171001 | Bayard 21 | | 7962021 | Wakefield 560 | | 8790560 |
| Palmer 49 | | 6361049 | David City 56 | | 7112056 | Gering 16 | | 7979016 | Walhill 13 | | 8787013 |
| St. Edward 17 | | 6306017 | Humphrey 67 | | 7171067 | Minatare 2 | | 7979002 | Winnebago 17 | | 8787017 |
| Twin River 30 | | 6363030 | Lakeview | | | Mitchell 31 | | 7979031 | VALLEY | | |
| NEMAHA | | | Community 5 | | 7171005 | Morrill 11 | | 7979011 | Arcadia 21 | | 8888021 |
| Auburn 29 | | 6464029 | Leigh Community 39 | | 7119039 | Scottsbluff 32 | | 7979032 | Burwell 100 | | 8836100 |
| Falls City 56 | | 6474056 | Madison 1 | | 7159001 | SEWARD | | | Loup City 1 | | 8882001 |
| Humboldt-Table Rock- | | | Newman Grove 13 | | 7159013 | Centennial 567 | | 8080567 | North Loup Scotia 501 | | 8839501 |
| Steinauer 70 | | 6474070 | St. Edward 17 | | 7106017 | Crete 2 | | 8076002 | Ord 5 | | 8888005 |
| Johnson-Brock 23 | | 6464023 | Twin River 30 | | 7163030 | David City 56 | | 8012056 | WASHINGTON | | |
| Johnson County 50 | | 6449050 | POLK | | | Dorchester 44 | | 8076044 | Arlington 24 | | 8989024 |
| Nebraska City 111 | | 6466111 | Centennial 567 | | 7280567 | East Butler 502 | | 8012502 | Bennington 59 | | 8928059 |
| NUCKOLLS | | | Columbus 1 | | 7271001 | Exeter-Milligan 1 | | 8030001 | Blair Community 1 | | 8989001 |
| Davenport 47 | | 6585047 | Cross County 15 | | 7272015 | Friend 68 | | 8076068 | Fort Calhoun | | |
| Deshler 60 | | 6585060 | High Plains | | | Malcolm 148 | | 8055148 | Community 3 | | 8989003 |
| Lawrence/Nelson 5 | | 6565005 | Community 75 | | 7272075 | Milford 5 | | 8080005 | Logan View 594 | | 8927594 |
| Sandy Creek 501 | | 6518501 | Osceola 19 | | 7272019 | Raymond Central 161 | | 8055161 | Tekamah-Herman 1 | | 8911001 |
| Superior 11 | | 6565011 | Rising City 32 | | 7212032 | Seward 9 | | 8080009 | WAYNE | | |
| Thayer Central | | | Shelby 32 | | 7272032 | SHERIDAN | | | Laurel-Concord 54 | | 9014054 |
| Community 70 | | 6585070 | Twin River 30 | | 7263030 | Alliance 6 | | 8107006 | Norfolk 2 | | 9059002 |
| OTOE | | | RED WILLOW | | | Chadron 2 | | 8123002 | Pender 1 | | 9087001 |
| Conestoga 56 | | 6613056 | Cambridge 21 | | 7333021 | Hyannis 11 | | 8138011 | Pierce 2 | | 9070002 |
| Daniel Freeman 34 | | 6634034 | Hitchcock County 70 | | 7344070 | Gordon-Rushville 10 | | 8181010 | Randolph 45 | | 9014045 |
| Elmwood-Murdock 97 | | 6613097 | McCook 17 | | 7373017 | Hay Springs 3 | | 8181003 | Wakefield 560 | | 9090560 |
| Johnson-Brock 23 | | 6664023 | Southwest 179 | | 7373179 | Hemingford 10 | | 8107010 | Wayne Community 17 | | 9090017 |
| Johnson County 50 | | 6649050 | RICHARDSON | | | SHERMAN | | | Winside 595 | | 9090595 |
| Nebraska City 111 | | 6666111 | Auburn 29 | | 7464029 | Arcadia 21 | | 8288021 | Wisner-Pilger 30 | | 9020030 |
| Norris 160 | | 6655160 | Falls City 56 | | 7474056 | Centura 100 | | 8247100 | WEBSTER | | |
| Palmyra OR1 | | 6666501 | Humboldt-Table Rock- | | | Elba 103 | | 8247103 | Adams Central 90 | | 9101090 |
| Sterling 33 | | 6649033 | Steinauer 70 | | 7474070 | Litchfield 15 | | 8282015 | Blue Hill 74 | | 9191074 |
| Syracuse-Dunbar- | | | Johnson-Brock 23 | | 7464023 | Loup City 1 | | 8282001 | Lawrence/Nelson 5 | | 9165005 |
| Avoca 27 | | 6666027 | Pawnee City 1 | | 7467001 | North Loup Scotia 501 | | 8239501 | Red Cloud | | |
| Waverly 145 | | 6655145 | ROCK | | | Pleasanton 105 | | 8210105 | Community 2 | | 9191002 |
| PAWNEE | | | Ainsworth 10 | | 7509010 | Ravenna 69 | | 8210069 | Silver Lake 123 | | 9101123 |
| Diller-Odell 100 | | 6734100 | Rock County 100 | | 7575100 | SIoux | | | Superior 11 | | 9165011 |
| Humboldt-Table Rock- | | | SALINE | | | Crawford 71 | | 8323071 | WHEELER | | |
| Steinauer 70 | | 6774070 | Crete 2 | | 7676002 | Mitchell 31 | | 8379031 | Chambers 137 | | 9245137 |
| Johnson-Brock 23 | | 6764023 | Dorchester 44 | | 7676044 | Morrill 11 | | 8379011 | Clearwater 6 | | 9202006 |
| Johnson County 50 | | 6749050 | Exeter-Milligan 1 | | 7630001 | Sioux County 500 | | 8383500 | Elgin 18 | | 9202018 |
| Lewiston 69 | | 6767069 | Friend 68 | | 7676068 | STANTON | | | Ewing 29 | | 9245029 |
| Pawnee City 1 | | 6767001 | Meridian 303 | | 7648303 | Clarkson 58 | | 8419058 | Spalding 55 | | 9239055 |
| Southern 1 | | 6734001 | Milford 5 | | 7680005 | Howells 59 | | 8419059 | Wheeler Central 45 | | 9292045 |
| PERKINS | | | Tri County 300 | | 7648300 | Leigh Community 39 | | 8419039 | YORK | | |
| Hayes Center 79 | | 6843079 | Wilber-Clatonia 82 | | 7676082 | Madison 1 | | 8459001 | Centennial 567 | | 9380567 |
| Ogallala 1 | | 6851001 | SARPY | | | Norfolk 2 | | 8459002 | Cross County 15 | | 9372015 |
| Paxton Consolidated 6 | | 6851006 | Ashland-Greenwood 1 | | 7778001 | Stanton 3 | | 8484003 | Exeter-Milligan 1 | | 9330001 |
| Perkins County | | | Bellevue 1 | | 7777001 | Winside 595 | | 8490595 | Hampton 91 | | 9341091 |
| Schools 20 | | 6868020 | Gretna 37 | | 7777037 | Wisner-Pilger 30 | | 8420030 | Heartland | | |
| South Platte 95 | | 6825095 | Louisville 32 | | 7713032 | THAYER | | | Community 96 | | 9393096 |
| Wallace 65R | | 6856565 | Millard 17 | | 7728017 | Bruning 94 | | 8585094 | High Plains | | |
| PHELPS | | | Omaha 1 | | 7728001 | Davenport 47 | | 8585047 | Community 75 | | 9372075 |
| Axtell Community 501 | | 6950501 | Papillion-LaVista 27 | | 7777027 | Deshler 60 | | 8585060 | McCool Junction 83 | | 9393083 |
| Bertrand 54 | | 6969054 | South Sarpy 46 | | 7777046 | Fairbury 8 | | 8548008 | Sutton 2 | | 9318002 |
| Elm Creek 9 | | 6910009 | SAUNDERS | | | Meridian 303 | | 8548303 | York 12 | | 9393012 |
| Holdrege 44 | | 6969044 | Ashland-Greenwood 1 | | 7878001 | Shickley 54 | | 8530054 | THAYER | | |
| Kearney 7 | | 6910007 | Cedar Bluffs 107 | | 7878107 | Superior 11 | | 8565011 | Bruning 94 | | 8585094 |
| Loomis 55 | | 6969055 | David City 56 | | 7812056 | Thayer Central | | | Davenport 47 | | 8585047 |
| Overton 4 | | 6924004 | East Butler 502 | | 7812502 | Community 70 | | 8585070 | Deshler 60 | | 8585060 |
| Wilcox-Hildreth 1 | | 6950001 | | | | | | | Fairbury 8 | | 8548008 |

2010 Nebraska Tax Table

More info . . .

Use your tax table income found on line 14, Form 1040N.

All taxpayers must use the Nebraska Tax Table. If your tax table income is more than the highest amount in the tax table, see instructions at the end of the table.

EXAMPLE: The tax table income is \$24,075 and filing status is married, filing jointly. As shown in the example of the tax table, tax is \$812.

Nonresidents and partial-year residents, see [Nebraska Schedule III instructions](#).

Special Instructions: If your line 5, Form 1040N federal adjusted gross income, is more than \$167,100 (\$83,550 if married, filing separately), be sure to complete the [Nebraska Tax Worksheet](#) on page 22 to determine your total Nebraska tax.

EXAMPLE

| At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household |
|---------------------|---------------|--------|---------------------------|----------------------------|---------------------|
| Your tax is— | | | | | |
| 23,760 | 23,860 | 924 | 802 | 924 | 805 |
| 23,860 | 23,960 | 929 | 805 | 929 | 808 |
| 23,960 | 24,060 | 934 | 809 | 934 | 812 |
| 24,060 | 24,160 | 939 | 812 | 939 | 815 |
| 24,160 | 24,260 | 944 | 816 | 944 | 819 |

| If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | |
|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|
| At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household |
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| Less than 2,060 | | | | | | 5,460 | | | | | | 10,860 | | | | | |
| 60 | 160 | 3 | 3 | 3 | 3 | 5,460 | 5,560 | 172 | 148 | 172 | 151 | 10,860 | 10,960 | 365 | 341 | 365 | 344 |
| 160 | 260 | 5 | 5 | 5 | 5 | 5,560 | 5,660 | 176 | 152 | 176 | 155 | 10,960 | 11,060 | 369 | 345 | 369 | 348 |
| 260 | 360 | 8 | 8 | 8 | 8 | 5,660 | 5,760 | 180 | 155 | 180 | 158 | 11,060 | 11,160 | 372 | 348 | 372 | 351 |
| 360 | 460 | 10 | 10 | 10 | 10 | 5,760 | 5,860 | 183 | 159 | 183 | 162 | 11,160 | 11,260 | 376 | 352 | 376 | 355 |
| 460 | 560 | 13 | 13 | 13 | 13 | 5,860 | 5,960 | 187 | 163 | 187 | 166 | 11,260 | 11,360 | 380 | 355 | 380 | 358 |
| 560 | 660 | 16 | 16 | 16 | 16 | 5,960 | 6,060 | 190 | 166 | 190 | 169 | 11,360 | 11,460 | 383 | 359 | 383 | 362 |
| 660 | 760 | 18 | 18 | 18 | 18 | 6,060 | 6,160 | 194 | 170 | 194 | 173 | 11,460 | 11,560 | 387 | 362 | 387 | 365 |
| 760 | 860 | 21 | 21 | 21 | 21 | 6,160 | 6,260 | 197 | 173 | 197 | 176 | 11,560 | 11,660 | 390 | 366 | 390 | 369 |
| 860 | 960 | 23 | 23 | 23 | 23 | 6,260 | 6,360 | 201 | 177 | 201 | 180 | 11,660 | 11,760 | 394 | 370 | 394 | 373 |
| 960 | 1,060 | 26 | 26 | 26 | 26 | 6,360 | 6,460 | 205 | 180 | 205 | 183 | 11,760 | 11,860 | 397 | 373 | 397 | 376 |
| 1,060 | 1,160 | 28 | 28 | 28 | 28 | 6,460 | 6,560 | 208 | 184 | 208 | 187 | 11,860 | 11,960 | 401 | 377 | 401 | 380 |
| 1,160 | 1,260 | 31 | 31 | 31 | 31 | 6,560 | 6,660 | 212 | 187 | 212 | 191 | 11,960 | 12,060 | 405 | 380 | 405 | 383 |
| 1,260 | 1,360 | 34 | 34 | 34 | 34 | 6,660 | 6,760 | 215 | 191 | 215 | 194 | 12,060 | 12,160 | 408 | 384 | 408 | 387 |
| 1,360 | 1,460 | 36 | 36 | 36 | 36 | 6,760 | 6,860 | 219 | 195 | 219 | 198 | 12,160 | 12,260 | 412 | 387 | 412 | 390 |
| 1,460 | 1,560 | 39 | 39 | 39 | 39 | 6,860 | 6,960 | 222 | 198 | 222 | 201 | 12,260 | 12,360 | 415 | 391 | 415 | 394 |
| 1,560 | 1,660 | 41 | 41 | 41 | 41 | 6,960 | 7,060 | 226 | 202 | 226 | 205 | 12,360 | 12,460 | 419 | 395 | 419 | 398 |
| 1,660 | 1,760 | 44 | 44 | 44 | 44 | 7,060 | 7,160 | 230 | 205 | 230 | 208 | 12,460 | 12,560 | 422 | 398 | 422 | 401 |
| 1,760 | 1,860 | 46 | 46 | 46 | 46 | 7,160 | 7,260 | 233 | 209 | 233 | 212 | 12,560 | 12,660 | 426 | 402 | 426 | 405 |
| 1,860 | 1,960 | 49 | 49 | 49 | 49 | 7,260 | 7,360 | 237 | 212 | 237 | 216 | 12,660 | 12,760 | 430 | 405 | 430 | 408 |
| 1,960 | 2,060 | 51 | 51 | 51 | 51 | 7,360 | 7,460 | 240 | 216 | 240 | 219 | 12,760 | 12,860 | 433 | 409 | 433 | 412 |
| 2,060 | | | | | | 7,460 | | | | | | 12,860 | | | | | |
| 2,060 | 2,160 | 54 | 54 | 54 | 54 | 7,460 | 7,560 | 244 | 220 | 244 | 223 | 12,860 | 12,960 | 437 | 412 | 437 | 415 |
| 2,160 | 2,260 | 57 | 57 | 57 | 57 | 7,560 | 7,660 | 247 | 223 | 247 | 226 | 12,960 | 13,060 | 440 | 416 | 440 | 419 |
| 2,260 | 2,360 | 59 | 59 | 59 | 59 | 7,660 | 7,760 | 251 | 227 | 251 | 230 | 13,060 | 13,160 | 444 | 420 | 444 | 423 |
| 2,360 | 2,460 | 62 | 62 | 62 | 62 | 7,760 | 7,860 | 255 | 230 | 255 | 233 | 13,160 | 13,260 | 447 | 423 | 447 | 426 |
| 2,460 | 2,560 | 65 | 64 | 65 | 64 | 7,860 | 7,960 | 258 | 234 | 258 | 237 | 13,260 | 13,360 | 451 | 427 | 451 | 430 |
| 2,560 | 2,660 | 69 | 67 | 69 | 67 | 7,960 | 8,060 | 262 | 237 | 262 | 241 | 13,360 | 13,460 | 454 | 430 | 454 | 433 |
| 2,660 | 2,760 | 73 | 69 | 73 | 69 | 8,060 | 8,160 | 265 | 241 | 265 | 244 | 13,460 | 13,560 | 458 | 434 | 458 | 437 |
| 2,760 | 2,860 | 76 | 72 | 76 | 72 | 8,160 | 8,260 | 269 | 245 | 269 | 248 | 13,560 | 13,660 | 462 | 437 | 462 | 440 |
| 2,860 | 2,960 | 80 | 74 | 80 | 74 | 8,260 | 8,360 | 272 | 248 | 272 | 251 | 13,660 | 13,760 | 465 | 441 | 465 | 444 |
| 2,960 | 3,060 | 83 | 77 | 83 | 77 | 8,360 | 8,460 | 276 | 252 | 276 | 255 | 13,760 | 13,860 | 469 | 445 | 469 | 448 |
| 3,060 | 3,160 | 87 | 80 | 87 | 80 | 8,460 | 8,560 | 280 | 255 | 280 | 258 | 13,860 | 13,960 | 472 | 448 | 472 | 451 |
| 3,160 | 3,260 | 90 | 82 | 90 | 82 | 8,560 | 8,660 | 283 | 259 | 283 | 262 | 13,960 | 14,060 | 476 | 452 | 476 | 455 |
| 3,260 | 3,360 | 94 | 85 | 94 | 85 | 8,660 | 8,760 | 287 | 262 | 287 | 265 | 14,060 | 14,160 | 479 | 455 | 479 | 458 |
| 3,360 | 3,460 | 97 | 87 | 97 | 87 | 8,760 | 8,860 | 290 | 266 | 290 | 269 | 14,160 | 14,260 | 483 | 459 | 483 | 462 |
| 3,460 | 3,560 | 101 | 90 | 101 | 90 | 8,860 | 8,960 | 294 | 270 | 294 | 273 | 14,260 | 14,360 | 487 | 462 | 487 | 465 |
| 3,560 | 3,660 | 105 | 92 | 105 | 92 | 8,960 | 9,060 | 297 | 273 | 297 | 276 | 14,360 | 14,460 | 490 | 466 | 490 | 469 |
| 3,660 | 3,760 | 108 | 95 | 108 | 95 | 9,060 | 9,160 | 301 | 277 | 301 | 280 | 14,460 | 14,560 | 494 | 470 | 494 | 473 |
| 3,760 | 3,860 | 112 | 98 | 112 | 98 | 9,160 | 9,260 | 305 | 280 | 305 | 283 | 14,560 | 14,660 | 497 | 473 | 497 | 476 |
| 3,860 | 3,960 | 115 | 100 | 115 | 100 | 9,260 | 9,360 | 308 | 284 | 308 | 287 | 14,660 | 14,760 | 501 | 477 | 501 | 480 |
| 3,960 | 4,060 | 119 | 103 | 119 | 103 | 9,360 | 9,460 | 312 | 287 | 312 | 290 | 14,760 | 14,860 | 504 | 480 | 504 | 483 |
| 4,060 | 4,160 | 122 | 105 | 122 | 105 | 9,460 | 9,560 | 315 | 291 | 315 | 294 | 14,860 | 14,960 | 508 | 484 | 508 | 487 |
| 4,160 | 4,260 | 126 | 108 | 126 | 108 | 9,560 | 9,660 | 319 | 295 | 319 | 298 | 14,960 | 15,060 | 512 | 487 | 512 | 490 |
| 4,260 | 4,360 | 130 | 110 | 130 | 110 | 9,660 | 9,760 | 322 | 298 | 322 | 301 | 15,060 | 15,160 | 515 | 491 | 515 | 494 |
| 4,360 | 4,460 | 133 | 113 | 133 | 113 | 9,760 | 9,860 | 326 | 302 | 326 | 305 | 15,160 | 15,260 | 519 | 495 | 519 | 498 |
| 4,460 | 4,560 | 137 | 115 | 137 | 116 | 9,860 | 9,960 | 330 | 305 | 330 | 308 | 15,260 | 15,360 | 522 | 498 | 522 | 501 |
| 4,560 | 4,660 | 140 | 118 | 140 | 119 | 9,960 | 10,060 | 333 | 309 | 333 | 312 | 15,360 | 15,460 | 526 | 502 | 526 | 505 |
| 4,660 | 4,760 | 144 | 121 | 144 | 123 | 10,060 | 10,160 | 337 | 312 | 337 | 315 | 15,460 | 15,560 | 529 | 505 | 529 | 508 |
| 4,760 | 4,860 | 147 | 123 | 147 | 126 | 10,160 | 10,260 | 340 | 316 | 340 | 319 | 15,560 | 15,660 | 533 | 509 | 533 | 512 |
| 4,860 | 4,960 | 151 | 127 | 151 | 130 | 10,260 | 10,360 | 344 | 320 | 344 | 323 | 15,660 | 15,760 | 537 | 512 | 537 | 515 |
| 4,960 | 5,060 | 155 | 130 | 155 | 133 | 10,360 | 10,460 | 347 | 323 | 347 | 326 | 15,760 | 15,860 | 540 | 516 | 540 | 519 |
| 5,060 | 5,160 | 158 | 134 | 158 | 137 | 10,460 | 10,560 | 351 | 327 | 351 | 330 | 15,860 | 15,960 | 544 | 520 | 544 | 523 |
| 5,160 | 5,260 | 162 | 138 | 162 | 141 | 10,560 | 10,660 | 355 | 330 | 355 | 333 | 15,960 | 16,060 | 547 | 523 | 547 | 526 |
| 5,260 | 5,360 | 165 | 141 | 165 | 144 | 10,660 | 10,760 | 358 | 334 | 358 | 337 | 16,060 | 16,160 | 551 | 527 | 551 | 530 |
| 5,360 | 5,460 | 169 | 145 | 169 | 148 | 10,760 | 10,860 | 362 | 337 | 362 | 340 | 16,160 | 16,260 | 554 | 530 | 554 | 533 |

*This column must also be used by a qualifying widow(er).

Continued on next page

2010 Nebraska Tax Table—continued

| If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | |
|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|
| At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household |
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| 16,260 | | | | | | 22,960 | | | | | | 29,660 | | | | | |
| 16,260 | 16,360 | 558 | 534 | 558 | 537 | 22,960 | 23,060 | 883 | 773 | 883 | 776 | 29,660 | 29,760 | 1,272 | 1,012 | 1,272 | 1,042 |
| 16,360 | 16,460 | 562 | 537 | 562 | 540 | 23,060 | 23,160 | 888 | 777 | 888 | 780 | 29,760 | 29,860 | 1,279 | 1,016 | 1,279 | 1,047 |
| 16,460 | 16,560 | 565 | 541 | 565 | 544 | 23,160 | 23,260 | 893 | 780 | 893 | 783 | 29,860 | 29,960 | 1,286 | 1,019 | 1,286 | 1,052 |
| 16,560 | 16,660 | 569 | 544 | 569 | 548 | 23,260 | 23,360 | 898 | 784 | 898 | 787 | 29,960 | 30,060 | 1,293 | 1,023 | 1,293 | 1,057 |
| 16,660 | 16,760 | 572 | 548 | 572 | 551 | 23,360 | 23,460 | 903 | 787 | 903 | 790 | 30,060 | 30,160 | 1,300 | 1,026 | 1,300 | 1,062 |
| 16,760 | 16,860 | 576 | 552 | 576 | 555 | 23,460 | 23,560 | 908 | 791 | 908 | 794 | 30,160 | 30,260 | 1,306 | 1,030 | 1,306 | 1,067 |
| 16,860 | 16,960 | 579 | 555 | 579 | 558 | 23,560 | 23,660 | 913 | 794 | 913 | 797 | 30,260 | 30,360 | 1,313 | 1,034 | 1,313 | 1,072 |
| 16,960 | 17,060 | 583 | 559 | 583 | 562 | 23,660 | 23,760 | 918 | 798 | 918 | 801 | 30,360 | 30,460 | 1,320 | 1,037 | 1,320 | 1,078 |
| 17,060 | 17,160 | 587 | 562 | 587 | 565 | 23,760 | 23,860 | 924 | 802 | 924 | 805 | 30,460 | 30,560 | 1,327 | 1,041 | 1,327 | 1,083 |
| 17,160 | 17,260 | 590 | 566 | 590 | 569 | 23,860 | 23,960 | 929 | 805 | 929 | 808 | 30,560 | 30,660 | 1,334 | 1,044 | 1,334 | 1,088 |
| 17,260 | 17,360 | 594 | 569 | 594 | 573 | 23,960 | 24,060 | 934 | 809 | 934 | 812 | 30,660 | 30,760 | 1,341 | 1,048 | 1,341 | 1,093 |
| 17,360 | 17,460 | 597 | 573 | 597 | 576 | 24,060 | 24,160 | 939 | 812 | 939 | 815 | 30,760 | 30,860 | 1,348 | 1,051 | 1,348 | 1,098 |
| 17,460 | 17,560 | 601 | 577 | 601 | 580 | 24,160 | 24,260 | 944 | 816 | 944 | 819 | 30,860 | 30,960 | 1,354 | 1,055 | 1,354 | 1,103 |
| 17,560 | 17,660 | 606 | 580 | 606 | 583 | 24,260 | 24,360 | 949 | 819 | 949 | 822 | 30,960 | 31,060 | 1,361 | 1,059 | 1,361 | 1,108 |
| 17,660 | 17,760 | 611 | 584 | 611 | 587 | 24,360 | 24,460 | 954 | 823 | 954 | 826 | 31,060 | 31,160 | 1,368 | 1,062 | 1,368 | 1,113 |
| 17,760 | 17,860 | 616 | 587 | 616 | 590 | 24,460 | 24,560 | 959 | 827 | 959 | 830 | 31,160 | 31,260 | 1,375 | 1,066 | 1,375 | 1,119 |
| 17,860 | 17,960 | 622 | 591 | 622 | 594 | 24,560 | 24,660 | 965 | 830 | 965 | 833 | 31,260 | 31,360 | 1,382 | 1,069 | 1,382 | 1,124 |
| 17,960 | 18,060 | 627 | 594 | 627 | 598 | 24,660 | 24,760 | 970 | 834 | 970 | 837 | 31,360 | 31,460 | 1,389 | 1,073 | 1,389 | 1,129 |
| 18,060 | 18,160 | 632 | 598 | 632 | 601 | 24,760 | 24,860 | 975 | 837 | 975 | 840 | 31,460 | 31,560 | 1,395 | 1,076 | 1,395 | 1,134 |
| 18,160 | 18,260 | 637 | 602 | 637 | 605 | 24,860 | 24,960 | 980 | 841 | 980 | 844 | 31,560 | 31,660 | 1,402 | 1,080 | 1,402 | 1,139 |
| 18,260 | | | | | | 24,960 | | | | | | 31,660 | | | | | |
| 18,260 | 18,360 | 642 | 605 | 642 | 608 | 24,960 | 25,060 | 985 | 844 | 985 | 847 | 31,660 | 31,760 | 1,409 | 1,084 | 1,409 | 1,144 |
| 18,360 | 18,460 | 647 | 609 | 647 | 612 | 25,060 | 25,160 | 990 | 848 | 990 | 851 | 31,760 | 31,860 | 1,416 | 1,087 | 1,416 | 1,149 |
| 18,460 | 18,560 | 652 | 612 | 652 | 615 | 25,160 | 25,260 | 995 | 852 | 995 | 855 | 31,860 | 31,960 | 1,423 | 1,091 | 1,423 | 1,154 |
| 18,560 | 18,660 | 657 | 616 | 657 | 619 | 25,260 | 25,360 | 1,000 | 855 | 1,000 | 858 | 31,960 | 32,060 | 1,430 | 1,094 | 1,430 | 1,159 |
| 18,660 | 18,760 | 662 | 619 | 662 | 622 | 25,360 | 25,460 | 1,006 | 859 | 1,006 | 862 | 32,060 | 32,160 | 1,436 | 1,098 | 1,436 | 1,165 |
| 18,760 | 18,860 | 668 | 623 | 668 | 626 | 25,460 | 25,560 | 1,011 | 862 | 1,011 | 865 | 32,160 | 32,260 | 1,443 | 1,101 | 1,443 | 1,170 |
| 18,860 | 18,960 | 673 | 627 | 673 | 630 | 25,560 | 25,660 | 1,016 | 866 | 1,016 | 869 | 32,260 | 32,360 | 1,450 | 1,105 | 1,450 | 1,175 |
| 18,960 | 19,060 | 678 | 630 | 678 | 633 | 25,660 | 25,760 | 1,021 | 869 | 1,021 | 872 | 32,360 | 32,460 | 1,457 | 1,109 | 1,457 | 1,180 |
| 19,060 | 19,160 | 683 | 634 | 683 | 637 | 25,760 | 25,860 | 1,026 | 873 | 1,026 | 876 | 32,460 | 32,560 | 1,464 | 1,112 | 1,464 | 1,185 |
| 19,160 | 19,260 | 688 | 637 | 688 | 640 | 25,860 | 25,960 | 1,031 | 877 | 1,031 | 880 | 32,560 | 32,660 | 1,471 | 1,116 | 1,471 | 1,190 |
| 19,260 | 19,360 | 693 | 641 | 693 | 644 | 25,960 | 26,060 | 1,036 | 880 | 1,036 | 883 | 32,660 | 32,760 | 1,477 | 1,119 | 1,477 | 1,195 |
| 19,360 | 19,460 | 698 | 644 | 698 | 647 | 26,060 | 26,160 | 1,041 | 884 | 1,041 | 887 | 32,760 | 32,860 | 1,484 | 1,123 | 1,484 | 1,200 |
| 19,460 | 19,560 | 703 | 648 | 703 | 651 | 26,160 | 26,260 | 1,046 | 887 | 1,046 | 890 | 32,860 | 32,960 | 1,491 | 1,126 | 1,491 | 1,206 |
| 19,560 | 19,660 | 709 | 652 | 709 | 655 | 26,260 | 26,360 | 1,052 | 891 | 1,052 | 894 | 32,960 | 33,060 | 1,498 | 1,130 | 1,498 | 1,211 |
| 19,660 | 19,760 | 714 | 655 | 714 | 658 | 26,360 | 26,460 | 1,057 | 894 | 1,057 | 897 | 33,060 | 33,160 | 1,505 | 1,134 | 1,505 | 1,216 |
| 19,760 | 19,860 | 719 | 659 | 719 | 662 | 26,460 | 26,560 | 1,062 | 898 | 1,062 | 901 | 33,160 | 33,260 | 1,512 | 1,137 | 1,512 | 1,221 |
| 19,860 | 19,960 | 724 | 662 | 724 | 665 | 26,560 | 26,660 | 1,067 | 901 | 1,067 | 905 | 33,260 | 33,360 | 1,519 | 1,141 | 1,519 | 1,226 |
| 19,960 | 20,060 | 729 | 666 | 729 | 669 | 26,660 | 26,760 | 1,072 | 905 | 1,072 | 908 | 33,360 | 33,460 | 1,525 | 1,144 | 1,525 | 1,231 |
| 20,060 | 20,160 | 734 | 669 | 734 | 672 | 26,760 | 26,860 | 1,077 | 909 | 1,077 | 912 | 33,460 | 33,560 | 1,532 | 1,148 | 1,532 | 1,236 |
| 20,160 | 20,260 | 739 | 673 | 739 | 676 | 26,860 | 26,960 | 1,082 | 912 | 1,082 | 915 | 33,560 | 33,660 | 1,539 | 1,151 | 1,539 | 1,241 |
| 20,260 | 20,360 | 744 | 677 | 744 | 680 | 26,960 | 27,060 | 1,088 | 916 | 1,088 | 919 | 33,660 | 33,760 | 1,546 | 1,155 | 1,546 | 1,247 |
| 20,360 | 20,460 | 750 | 680 | 750 | 683 | 27,060 | 27,160 | 1,094 | 919 | 1,094 | 922 | 33,760 | 33,860 | 1,553 | 1,159 | 1,553 | 1,252 |
| 20,460 | 20,560 | 755 | 684 | 755 | 687 | 27,160 | 27,260 | 1,101 | 923 | 1,101 | 926 | 33,860 | 33,960 | 1,560 | 1,162 | 1,560 | 1,257 |
| 20,560 | 20,660 | 760 | 687 | 760 | 690 | 27,260 | 27,360 | 1,108 | 926 | 1,108 | 930 | 33,960 | 34,060 | 1,566 | 1,166 | 1,566 | 1,262 |
| 20,660 | | | | | | 27,360 | | | | | | 34,060 | | | | | |
| 20,660 | 20,760 | 765 | 691 | 765 | 694 | 27,360 | 27,460 | 1,115 | 930 | 1,115 | 933 | 34,060 | 34,160 | 1,573 | 1,169 | 1,573 | 1,267 |
| 20,760 | 20,860 | 770 | 694 | 770 | 697 | 27,460 | 27,560 | 1,122 | 934 | 1,122 | 937 | 34,160 | 34,260 | 1,580 | 1,173 | 1,580 | 1,272 |
| 20,860 | 20,960 | 775 | 698 | 775 | 701 | 27,560 | 27,660 | 1,129 | 937 | 1,129 | 940 | 34,260 | 34,360 | 1,587 | 1,176 | 1,587 | 1,277 |
| 20,960 | 21,060 | 780 | 702 | 780 | 705 | 27,660 | 27,760 | 1,135 | 941 | 1,135 | 944 | 34,360 | 34,460 | 1,594 | 1,180 | 1,594 | 1,282 |
| 21,060 | 21,160 | 785 | 705 | 785 | 708 | 27,760 | 27,860 | 1,142 | 944 | 1,142 | 947 | 34,460 | 34,560 | 1,601 | 1,184 | 1,601 | 1,287 |
| 21,160 | 21,260 | 790 | 709 | 790 | 712 | 27,860 | 27,960 | 1,149 | 948 | 1,149 | 951 | 34,560 | 34,660 | 1,607 | 1,187 | 1,607 | 1,293 |
| 21,260 | 21,360 | 796 | 712 | 796 | 715 | 27,960 | 28,060 | 1,156 | 951 | 1,156 | 955 | 34,660 | 34,760 | 1,614 | 1,191 | 1,614 | 1,298 |
| 21,360 | 21,460 | 801 | 716 | 801 | 719 | 28,060 | 28,160 | 1,163 | 955 | 1,163 | 960 | 34,760 | 34,860 | 1,621 | 1,194 | 1,621 | 1,303 |
| 21,460 | 21,560 | 806 | 719 | 806 | 722 | 28,160 | 28,260 | 1,170 | 959 | 1,170 | 965 | 34,860 | 34,960 | 1,628 | 1,198 | 1,628 | 1,308 |
| 21,560 | 21,660 | 811 | 723 | 811 | 726 | 28,260 | 28,360 | 1,177 | 962 | 1,177 | 970 | 34,960 | 35,060 | 1,635 | 1,202 | 1,635 | 1,313 |
| 21,660 | 21,760 | 816 | 727 | 816 | 730 | 28,360 | 28,460 | 1,183 | 966 | 1,183 | 975 | 35,060 | 35,160 | 1,642 | 1,207 | 1,642 | 1,318 |
| 21,760 | 21,860 | 821 | 730 | 821 | 733 | 28,460 | 28,560 | 1,190 | 969 | 1,190 | 980 | 35,160 | 35,260 | 1,648 | 1,212 | 1,648 | 1,323 |
| 21,860 | 21,960 | 826 | 734 | 826 | 737 | 28,560 | 28,660 | 1,197 | 973 | 1,197 | 985 | 35,260 | 35,360 | 1,655 | 1,217 | 1,655 | 1,328 |
| 21,960 | 22,060 | 831 | 737 | 831 | 740 | 28,660 | 28,760 | 1,204 | 976 | 1,204 | 991 | 35,360 | 35,460 | 1,662 | 1,222 | 1,662 | 1,334 |
| 22,060 | 22,160 | 837 | 741 | 837 | 744 | 28,760 | 28,860 | 1,211 | 980 | 1,211 | 996 | 35,460 | 35,560 | 1,669 | 1,227 | 1,669 | 1,339 |
| 22,160 | 22,260 | 842 | 744 | 842 | 747 | 28,860 | 28,960 | 1,218 | 984 | 1,218 | 1,001 | 35,560 | 35,660 | 1,676 | 1,232 | 1,676 | 1,344 |
| 22,260 | 22,360 | 847 | 748 | 847 | 751 | 28,960 | 29,060 | 1,224 | 987 | 1,224 | 1,006 | 35,660 | 35,760 | 1,683 | 1,237 | 1,683 | 1,349 |
| 22,360 | 22,460 | 852 | 752 | 852 | 755 | 29,060 | 29,160 | 1,231 | 991 | 1,231 | 1,011 | 35,760 | 35,860 | 1,690 | 1,242 | 1,690 | 1,354 |
| 22,460 | 22,560 | 857 | 755 | 857 | 758 | 29,160 | 29,260 | 1,238 | 994 | 1,238 | 1,016 | 35,860 | 35,960 | 1,696 | 1,248 | 1,696 | 1,359 |
| 22,560 | 22,660 | 862 | 759 | 862 | 762 | 29,260 | 29,360 | 1,245 | 998 | 1,245 | 1,021 | 35,960 | 36,060 | 1,703 | 1,253 | 1,703 | 1,364 |
| 22,660 | 22,760 | 867 | 762 | 867 | 765 | 29,360 | 29,460 | 1,252 | 1,001 | 1,252 | 1,026 | 36,060 | 36,160 | 1,710 | 1,258 | 1,710 | 1,369 |
| 22,760 | 22,860 | 872 | 766 | 872 | 769 | 29,460 | 29,560 | 1,259 | 1,005 | 1,259 | 1,031 | 36,160 | 36,2 | | | | |

2010 Nebraska Tax Table — continued

| If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | | If tax table income is— | | And you are— | | | |
|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|-------------------------|---------------|--------------|---------------------------|----------------------------|---------------------|
| At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household | At least | But less than | Single | Married, filing jointly * | Married, filing separately | Head of a household |
| | | Your tax is— | | | | | | Your tax is— | | | | | | Your tax is— | | | |
| 36,360 | | | | | | 42,260 | | | | | | 48,160 | | | | | |
| 36,360 | 36,460 | 1,731 | 1,273 | 1,731 | 1,385 | 42,260 | 42,360 | 2,134 | 1,575 | 2,134 | 1,727 | 48,160 | 48,260 | 2,538 | 1,877 | 2,538 | 2,130 |
| 36,460 | 36,560 | 1,737 | 1,278 | 1,737 | 1,390 | 42,360 | 42,460 | 2,141 | 1,580 | 2,141 | 1,733 | 48,260 | 48,360 | 2,545 | 1,882 | 2,545 | 2,137 |
| 36,560 | 36,660 | 1,744 | 1,283 | 1,744 | 1,395 | 42,460 | 42,560 | 2,148 | 1,586 | 2,148 | 1,740 | 48,360 | 48,460 | 2,551 | 1,888 | 2,551 | 2,144 |
| 36,660 | 36,760 | 1,751 | 1,289 | 1,751 | 1,400 | 42,560 | 42,660 | 2,155 | 1,591 | 2,155 | 1,747 | 48,460 | 48,560 | 2,558 | 1,893 | 2,558 | 2,151 |
| 36,760 | 36,860 | 1,758 | 1,294 | 1,758 | 1,405 | 42,660 | 42,760 | 2,161 | 1,596 | 2,161 | 1,754 | 48,560 | 48,660 | 2,565 | 1,898 | 2,565 | 2,157 |
| 36,860 | 36,960 | 1,765 | 1,299 | 1,765 | 1,410 | 42,760 | 42,860 | 2,168 | 1,601 | 2,168 | 1,761 | 48,660 | 48,760 | 2,572 | 1,903 | 2,572 | 2,164 |
| 36,960 | 37,060 | 1,772 | 1,304 | 1,772 | 1,415 | 42,860 | 42,960 | 2,175 | 1,606 | 2,175 | 1,768 | 48,760 | 48,860 | 2,579 | 1,908 | 2,579 | 2,171 |
| 37,060 | 37,160 | 1,778 | 1,309 | 1,778 | 1,421 | 42,960 | 43,060 | 2,182 | 1,611 | 2,182 | 1,774 | 48,860 | 48,960 | 2,586 | 1,913 | 2,586 | 2,178 |
| 37,160 | 37,260 | 1,785 | 1,314 | 1,785 | 1,426 | 43,060 | 43,160 | 2,189 | 1,616 | 2,189 | 1,781 | 48,960 | 49,060 | 2,592 | 1,918 | 2,592 | 2,185 |
| 37,260 | 37,360 | 1,792 | 1,319 | 1,792 | 1,431 | 43,160 | 43,260 | 2,196 | 1,621 | 2,196 | 1,788 | 49,060 | 49,160 | 2,599 | 1,923 | 2,599 | 2,192 |
| 37,360 | 37,460 | 1,799 | 1,324 | 1,799 | 1,436 | 43,260 | 43,360 | 2,203 | 1,626 | 2,203 | 1,795 | 49,160 | 49,260 | 2,606 | 1,929 | 2,606 | 2,199 |
| 37,460 | 37,560 | 1,806 | 1,330 | 1,806 | 1,441 | 43,360 | 43,460 | 2,209 | 1,632 | 2,209 | 1,802 | 49,260 | 49,360 | 2,613 | 1,934 | 2,613 | 2,205 |
| 37,560 | 37,660 | 1,813 | 1,335 | 1,813 | 1,446 | 43,460 | 43,560 | 2,216 | 1,637 | 2,216 | 1,809 | 49,360 | 49,460 | 2,620 | 1,939 | 2,620 | 2,212 |
| 37,660 | 37,760 | 1,819 | 1,340 | 1,819 | 1,451 | 43,560 | 43,660 | 2,223 | 1,642 | 2,223 | 1,815 | 49,460 | 49,560 | 2,627 | 1,944 | 2,627 | 2,219 |
| 37,760 | 37,860 | 1,826 | 1,345 | 1,826 | 1,456 | 43,660 | 43,760 | 2,230 | 1,647 | 2,230 | 1,822 | 49,560 | 49,660 | 2,633 | 1,949 | 2,633 | 2,226 |
| 37,860 | 37,960 | 1,833 | 1,350 | 1,833 | 1,462 | 43,760 | 43,860 | 2,237 | 1,652 | 2,237 | 1,829 | 49,660 | 49,760 | 2,640 | 1,954 | 2,640 | 2,233 |
| 37,960 | 38,060 | 1,840 | 1,355 | 1,840 | 1,467 | 43,860 | 43,960 | 2,244 | 1,657 | 2,244 | 1,836 | 49,760 | 49,860 | 2,647 | 1,959 | 2,647 | 2,240 |
| 38,060 | 38,160 | 1,847 | 1,360 | 1,847 | 1,472 | 43,960 | 44,060 | 2,250 | 1,662 | 2,250 | 1,843 | 49,860 | 49,960 | 2,654 | 1,964 | 2,654 | 2,246 |
| 38,160 | 38,260 | 1,854 | 1,365 | 1,854 | 1,477 | 44,060 | 44,160 | 2,257 | 1,667 | 2,257 | 1,850 | 49,960 | 50,060 | 2,661 | 1,970 | 2,661 | 2,253 |
| 38,260 | 38,360 | 1,861 | 1,370 | 1,861 | 1,482 | 44,160 | 44,260 | 2,264 | 1,673 | 2,264 | 1,857 | 50,060 | 50,160 | 2,668 | 1,975 | 2,668 | 2,260 |
| 38,360 | 38,460 | 1,867 | 1,376 | 1,867 | 1,487 | 44,260 | 44,360 | 2,271 | 1,678 | 2,271 | 1,863 | 50,160 | 50,260 | 2,674 | 1,980 | 2,674 | 2,267 |
| 38,460 | 38,560 | 1,874 | 1,381 | 1,874 | 1,492 | 44,360 | 44,460 | 2,278 | 1,683 | 2,278 | 1,870 | 50,260 | 50,360 | 2,681 | 1,985 | 2,681 | 2,274 |
| 38,560 | 38,660 | 1,881 | 1,386 | 1,881 | 1,497 | 44,460 | 44,560 | 2,285 | 1,688 | 2,285 | 1,877 | 50,360 | 50,460 | 2,688 | 1,990 | 2,688 | 2,281 |
| 38,660 | 38,760 | 1,888 | 1,391 | 1,888 | 1,503 | 44,560 | 44,660 | 2,291 | 1,693 | 2,291 | 1,884 | 50,460 | 50,560 | 2,695 | 1,995 | 2,695 | 2,287 |
| 38,760 | | | | | | 44,660 | | | | | | 50,560 | | | | | |
| 38,760 | 38,860 | 1,895 | 1,396 | 1,895 | 1,508 | 44,660 | 44,760 | 2,298 | 1,698 | 2,298 | 1,891 | 50,560 | 50,660 | 2,702 | 2,000 | 2,702 | 2,294 |
| 38,860 | 38,960 | 1,902 | 1,401 | 1,902 | 1,513 | 44,760 | 44,860 | 2,305 | 1,703 | 2,305 | 1,898 | 50,660 | 50,760 | 2,709 | 2,005 | 2,709 | 2,301 |
| 38,960 | 39,060 | 1,908 | 1,406 | 1,908 | 1,518 | 44,860 | 44,960 | 2,312 | 1,708 | 2,312 | 1,904 | 50,760 | 50,860 | 2,716 | 2,010 | 2,716 | 2,308 |
| 39,060 | 39,160 | 1,915 | 1,411 | 1,915 | 1,523 | 44,960 | 45,060 | 2,319 | 1,714 | 2,319 | 1,911 | 50,860 | 50,960 | 2,722 | 2,016 | 2,722 | 2,315 |
| 39,160 | 39,260 | 1,922 | 1,417 | 1,922 | 1,528 | 45,060 | 45,160 | 2,326 | 1,719 | 2,326 | 1,918 | 50,960 | 51,060 | 2,729 | 2,021 | 2,729 | 2,322 |
| 39,260 | 39,360 | 1,929 | 1,422 | 1,929 | 1,533 | 45,160 | 45,260 | 2,332 | 1,724 | 2,332 | 1,925 | 51,060 | 51,160 | 2,736 | 2,026 | 2,736 | 2,328 |
| 39,360 | 39,460 | 1,936 | 1,427 | 1,936 | 1,538 | 45,260 | 45,360 | 2,339 | 1,729 | 2,339 | 1,932 | 51,160 | 51,260 | 2,743 | 2,031 | 2,743 | 2,335 |
| 39,460 | 39,560 | 1,943 | 1,432 | 1,943 | 1,543 | 45,360 | 45,460 | 2,346 | 1,734 | 2,346 | 1,939 | 51,260 | 51,360 | 2,750 | 2,036 | 2,750 | 2,342 |
| 39,560 | 39,660 | 1,949 | 1,437 | 1,949 | 1,549 | 45,460 | 45,560 | 2,353 | 1,739 | 2,353 | 1,945 | 51,360 | 51,460 | 2,757 | 2,041 | 2,757 | 2,349 |
| 39,660 | 39,760 | 1,956 | 1,442 | 1,956 | 1,554 | 45,560 | 45,660 | 2,360 | 1,744 | 2,360 | 1,952 | 51,460 | 51,560 | 2,763 | 2,046 | 2,763 | 2,356 |
| 39,760 | 39,860 | 1,963 | 1,447 | 1,963 | 1,559 | 45,660 | 45,760 | 2,367 | 1,749 | 2,367 | 1,959 | 51,560 | 51,660 | 2,770 | 2,051 | 2,770 | 2,363 |
| 39,860 | 39,960 | 1,970 | 1,452 | 1,970 | 1,564 | 45,760 | 45,860 | 2,374 | 1,754 | 2,374 | 1,966 | 51,660 | 51,760 | 2,777 | 2,057 | 2,777 | 2,370 |
| 39,960 | 40,060 | 1,977 | 1,458 | 1,977 | 1,569 | 45,860 | 45,960 | 2,380 | 1,760 | 2,380 | 1,973 | 51,760 | 51,860 | 2,784 | 2,062 | 2,784 | 2,376 |
| 40,060 | 40,160 | 1,984 | 1,463 | 1,984 | 1,576 | 45,960 | 46,060 | 2,387 | 1,765 | 2,387 | 1,980 | 51,860 | 51,960 | 2,791 | 2,067 | 2,791 | 2,383 |
| 40,160 | 40,260 | 1,990 | 1,468 | 1,990 | 1,583 | 46,060 | 46,160 | 2,394 | 1,770 | 2,394 | 1,986 | 51,960 | 52,060 | 2,798 | 2,072 | 2,798 | 2,390 |
| 40,260 | 40,360 | 1,997 | 1,473 | 1,997 | 1,590 | 46,160 | 46,260 | 2,401 | 1,775 | 2,401 | 1,993 | 52,060 | 52,160 | 2,804 | 2,077 | 2,804 | 2,397 |
| 40,360 | 40,460 | 2,004 | 1,478 | 2,004 | 1,597 | 46,260 | 46,360 | 2,408 | 1,780 | 2,408 | 2,000 | 52,160 | 52,260 | 2,811 | 2,082 | 2,811 | 2,404 |
| 40,460 | 40,560 | 2,011 | 1,483 | 2,011 | 1,603 | 46,360 | 46,460 | 2,415 | 1,785 | 2,415 | 2,007 | 52,260 | 52,360 | 2,818 | 2,087 | 2,818 | 2,411 |
| 40,560 | 40,660 | 2,018 | 1,488 | 2,018 | 1,610 | 46,460 | 46,560 | 2,421 | 1,790 | 2,421 | 2,014 | 52,360 | 52,460 | 2,825 | 2,092 | 2,825 | 2,417 |
| 40,660 | 40,760 | 2,025 | 1,493 | 2,025 | 1,617 | 46,560 | 46,660 | 2,428 | 1,795 | 2,428 | 2,021 | 52,460 | 52,560 | 2,832 | 2,098 | 2,832 | 2,424 |
| 40,760 | 40,860 | 2,032 | 1,498 | 2,032 | 1,624 | 46,660 | 46,760 | 2,435 | 1,801 | 2,435 | 2,028 | 52,560 | 52,660 | 2,839 | 2,103 | 2,839 | 2,431 |
| 40,860 | 40,960 | 2,038 | 1,504 | 2,038 | 1,631 | 46,760 | 46,860 | 2,442 | 1,806 | 2,442 | 2,034 | 52,660 | 52,760 | 2,845 | 2,108 | 2,845 | 2,438 |
| 40,960 | 41,060 | 2,045 | 1,509 | 2,045 | 1,638 | 46,860 | 46,960 | 2,449 | 1,811 | 2,449 | 2,041 | 52,760 | 52,860 | 2,852 | 2,113 | 2,852 | 2,445 |
| 41,060 | 41,160 | 2,052 | 1,514 | 2,052 | 1,644 | 46,960 | 47,060 | 2,456 | 1,816 | 2,456 | 2,048 | 52,860 | 52,960 | 2,859 | 2,118 | 2,859 | 2,452 |
| 41,160 | 41,260 | 2,059 | 1,519 | 2,059 | 1,651 | 47,060 | 47,160 | 2,462 | 1,821 | 2,462 | 2,055 | 52,960 | 53,060 | 2,866 | 2,123 | 2,866 | 2,458 |
| 41,260 | 41,360 | 2,066 | 1,524 | 2,066 | 1,658 | 47,160 | 47,260 | 2,469 | 1,826 | 2,469 | 2,062 | 53,060 | 53,160 | 2,873 | 2,128 | 2,873 | 2,465 |
| 41,360 | 41,460 | 2,073 | 1,529 | 2,073 | 1,665 | 47,260 | 47,360 | 2,476 | 1,831 | 2,476 | 2,069 | 53,160 | 53,260 | 2,880 | 2,133 | 2,880 | 2,472 |
| 41,460 | 41,560 | 2,079 | 1,534 | 2,079 | 1,672 | 47,360 | 47,460 | 2,483 | 1,836 | 2,483 | 2,075 | 53,260 | 53,360 | 2,887 | 2,138 | 2,887 | 2,479 |
| 41,560 | 41,660 | 2,086 | 1,539 | 2,086 | 1,679 | 47,460 | 47,560 | 2,490 | 1,842 | 2,490 | 2,082 | 53,360 | 53,460 | 2,893 | 2,144 | 2,893 | 2,486 |
| 41,660 | 41,760 | 2,093 | 1,545 | 2,093 | 1,686 | 47,560 | 47,660 | 2,497 | 1,847 | 2,497 | 2,089 | 53,460 | 53,560 | 2,900 | 2,149 | 2,900 | 2,493 |
| 41,760 | 41,860 | 2,100 | 1,550 | 2,100 | 1,692 | 47,660 | 47,760 | 2,503 | 1,852 | 2,503 | 2,096 | 53,560 | 53,660 | 2,907 | 2,154 | 2,907 | 2,499 |
| 41,860 | 41,960 | 2,107 | 1,555 | 2,107 | 1,699 | 47,760 | 47,860 | 2,510 | 1,857 | 2,510 | 2,103 | 53,660 | 53,760 | 2,914 | 2,159 | 2,914 | 2,506 |
| 41,960 | 42,060 | 2,114 | 1,560 | 2,114 | 1,706 | 47,860 | 47,960 | 2,517 | 1,862 | 2,517 | 2,110 | 53,760 | 53,860 | 2,921 | 2,164 | 2,921 | 2,513 |
| 42,060 | 42,160 | 2,120 | 1,565 | 2,120 | 1,713 | 47,960 | 48,060 | 2,524 | 1,867 | 2,524 | 2,116 | 53,860 | 53,960 | 2,928 | 2,169 | 2,928 | 2,520 |
| 42,160 | 42,260 | 2,127 | 1,570 | 2,127 | 1,720 | 48,060 | 48,160 | 2,531 | 1,872 | 2,531 | 2,123 | 53,960 | 54,010 | 2,934 | 2,175 | 2,934 | 2,527 |

*This column must also be used by a qualifying widow(er).

\$54,010 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2010 Nebraska Tax Table.

| Single | Married, filing jointly | Married, filing separately | Head of household |
|---|---|----------------------------|-------------------|
| Add \$2,934 plus 6.84% of the amount over \$54,010. | Add \$2,175 plus 6.84% of the amount over \$54,010. | Add \$2,934 plus 6.8 | |

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$167,100
(\$83,550 if married, filing separately).

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$54,000, see special instructions below.

SINGLE

| <i>If AGI on line 5, Form 1040N is: over –but not over</i> | <i>The tax to add is:</i> | | | | | | | | | | | | | | | | |
|--|--|------------|---------|---------|---------|---------|---------|---|---|--|--|-------------|--|----------|--|--------|--|
| <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 191,100</td></tr> <tr><td>191,100</td><td>342,100</td></tr> <tr><td>342,100</td><td>437,100</td></tr> <tr><td>437,100</td><td>—</td></tr> </table> | \$ 167,100 | \$ 191,100 | 191,100 | 342,100 | 342,100 | 437,100 | 437,100 | — | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$191,100</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$342,100</td></tr> <tr><td>759.89</td><td></td></tr> </table> | | 0.428% (.00428) of AGI above \$167,100 | \$ 102.72 + | 0.327% (.00327) of the excess over \$191,100 | 596.49 + | 0.172% (.00172) of the excess over \$342,100 | 759.89 | |
| \$ 167,100 | \$ 191,100 | | | | | | | | | | | | | | | | |
| 191,100 | 342,100 | | | | | | | | | | | | | | | | |
| 342,100 | 437,100 | | | | | | | | | | | | | | | | |
| 437,100 | — | | | | | | | | | | | | | | | | |
| | 0.428% (.00428) of AGI above \$167,100 | | | | | | | | | | | | | | | | |
| \$ 102.72 + | 0.327% (.00327) of the excess over \$191,100 | | | | | | | | | | | | | | | | |
| 596.49 + | 0.172% (.00172) of the excess over \$342,100 | | | | | | | | | | | | | | | | |
| 759.89 | | | | | | | | | | | | | | | | | |

MARRIED, FILING JOINTLY AND QUALIFYING SPOUSES

| <i>If AGI on line 5, Form 1040N is: over –but not over</i> | <i>The tax to add is:</i> | | | | | | | | | | | | | | | | |
|--|--|------------|---------|---------|---------|---------|---------|---|---|--|--|-------------|--|------------|--|----------|--|
| <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 215,100</td></tr> <tr><td>215,100</td><td>517,100</td></tr> <tr><td>517,100</td><td>707,100</td></tr> <tr><td>707,100</td><td>—</td></tr> </table> | \$ 167,100 | \$ 215,100 | 215,100 | 517,100 | 517,100 | 707,100 | 707,100 | — | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 205.44 +</td><td>0.327% (.00327) of the excess over \$215,100</td></tr> <tr><td>1,192.98 +</td><td>0.172% (.00172) of the excess over \$517,100</td></tr> <tr><td>1,519.78</td><td></td></tr> </table> | | 0.428% (.00428) of AGI above \$167,100 | \$ 205.44 + | 0.327% (.00327) of the excess over \$215,100 | 1,192.98 + | 0.172% (.00172) of the excess over \$517,100 | 1,519.78 | |
| \$ 167,100 | \$ 215,100 | | | | | | | | | | | | | | | | |
| 215,100 | 517,100 | | | | | | | | | | | | | | | | |
| 517,100 | 707,100 | | | | | | | | | | | | | | | | |
| 707,100 | — | | | | | | | | | | | | | | | | |
| | 0.428% (.00428) of AGI above \$167,100 | | | | | | | | | | | | | | | | |
| \$ 205.44 + | 0.327% (.00327) of the excess over \$215,100 | | | | | | | | | | | | | | | | |
| 1,192.98 + | 0.172% (.00172) of the excess over \$517,100 | | | | | | | | | | | | | | | | |
| 1,519.78 | | | | | | | | | | | | | | | | | |

MARRIED, FILING SEPARATELY

| <i>If AGI on line 5, Form 1040N is: over –but not over</i> | <i>The tax to add is:</i> | | | | | | | | | | | | | | | | |
|---|--|------------|---------|---------|---------|---------|---------|---|--|--|---------------------------------------|-------------|--|----------|--|--------|--|
| <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 83,550</td><td style="width: 50%;">\$ 107,550</td></tr> <tr><td>107,550</td><td>258,550</td></tr> <tr><td>258,550</td><td>353,550</td></tr> <tr><td>353,550</td><td>—</td></tr> </table> | \$ 83,550 | \$ 107,550 | 107,550 | 258,550 | 258,550 | 353,550 | 353,550 | — | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$83,550</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$107,550</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$258,550</td></tr> <tr><td>759.89</td><td></td></tr> </table> | | 0.428% (.00428) of AGI above \$83,550 | \$ 102.72 + | 0.327% (.00327) of the excess over \$107,550 | 596.49 + | 0.172% (.00172) of the excess over \$258,550 | 759.89 | |
| \$ 83,550 | \$ 107,550 | | | | | | | | | | | | | | | | |
| 107,550 | 258,550 | | | | | | | | | | | | | | | | |
| 258,550 | 353,550 | | | | | | | | | | | | | | | | |
| 353,550 | — | | | | | | | | | | | | | | | | |
| | 0.428% (.00428) of AGI above \$83,550 | | | | | | | | | | | | | | | | |
| \$ 102.72 + | 0.327% (.00327) of the excess over \$107,550 | | | | | | | | | | | | | | | | |
| 596.49 + | 0.172% (.00172) of the excess over \$258,550 | | | | | | | | | | | | | | | | |
| 759.89 | | | | | | | | | | | | | | | | | |

HEAD OF HOUSEHOLD

| <i>If AGI on line 5, Form 1040N is: over –but not over</i> | <i>The tax to add is:</i> | | | | | | | | | | | | | | | | |
|--|--|------------|---------|---------|---------|---------|---------|---|---|--|--|-------------|--|----------|--|----------|--|
| <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 212,100</td></tr> <tr><td>212,100</td><td>447,100</td></tr> <tr><td>447,100</td><td>567,100</td></tr> <tr><td>567,100</td><td>—</td></tr> </table> | \$ 167,100 | \$ 212,100 | 212,100 | 447,100 | 447,100 | 567,100 | 567,100 | — | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 192.60 +</td><td>0.327% (.00327) of the excess over \$212,100</td></tr> <tr><td>961.05 +</td><td>0.172% (.00172) of the excess over \$447,100</td></tr> <tr><td>1,167.45</td><td></td></tr> </table> | | 0.428% (.00428) of AGI above \$167,100 | \$ 192.60 + | 0.327% (.00327) of the excess over \$212,100 | 961.05 + | 0.172% (.00172) of the excess over \$447,100 | 1,167.45 | |
| \$ 167,100 | \$ 212,100 | | | | | | | | | | | | | | | | |
| 212,100 | 447,100 | | | | | | | | | | | | | | | | |
| 447,100 | 567,100 | | | | | | | | | | | | | | | | |
| 567,100 | — | | | | | | | | | | | | | | | | |
| | 0.428% (.00428) of AGI above \$167,100 | | | | | | | | | | | | | | | | |
| \$ 192.60 + | 0.327% (.00327) of the excess over \$212,100 | | | | | | | | | | | | | | | | |
| 961.05 + | 0.172% (.00172) of the excess over \$447,100 | | | | | | | | | | | | | | | | |
| 1,167.45 | | | | | | | | | | | | | | | | | |

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$54,000, then perform the following calculation. Subtract \$167,100 (\$83,550 if married, filing separately) from your line 5, AGI, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

| | | |
|---|----------|--|
| 1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska Tax Table income | 1 | |
| 2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above) | 2 | |
| 3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N) | 3 | |

Local Rate Schedule and Use Tax Codes and Rates

| LOCAL RATE 0.5% | | |
|--|-----------------------------------|---|
| Curtis (129) | Elmwood (168) | Dakota County (922) |
| LOCAL RATE 1.0% | | |
| Alma (009) | Duncan (156) | Oakland (358) |
| Arapahoe (016) | Eagle (159) | Oconto (360) |
| Arnold (019) | Edgar (161) | Odell (362) |
| Ashland (021) | Elgin (164) | O'Neill (366) |
| Atkinson (023) | Elm Creek (167) | Osmond (373) |
| Auburn (025) | Eustis (176) | Oxford (376) |
| Aurora (026) | Farnam (183) | Plattsmouth (394) 1-1-2010 to 3-31-2010 |
| Bassett (035) | Friend (192) | Palmyra (380) |
| Bayard (037) | Fullerton (193) | Paxton (384) |
| Beaver City (040) | Genoa (199) | Pender (385) |
| Bennet (051) | Gibbon (201) | Peru (386) |
| Bertrand (053) | Gordon (206) | Petersburg (387) |
| Bennington (052) | Greenwood (213) | Pierce (390) |
| Bloomfield (058) | Guide Rock (217) | Plymouth (397) |
| Big Springs (055) | Harrison (227) | Randolph (408) beginning 10-1-2010 |
| Blue Hill (060) | Hartington (228) | Ravenna (409) |
| Brainard (066) beginning 10-1-2010 | Harvard (229) | Republican City (412) |
| Bridgeport (068) | Hastings (230) | Rushville (425) |
| Burwell (081) | Hay Springs (231) | Sargent (428) |
| Cambridge (087) 1-1-2010 to 3-31-2010 | Hebron (235) | St. Edward (452) |
| Cedar Rapids (092) | Hildreth (243) | St. Paul (454) |
| Central City (094) | Hooper (248) | Seward (435) |
| Chambers (097) | Howells (251) beginning 10-1-2010 | Shelton (437) |
| Chappell (099) | Hubbell (253) | Silver Creek (442) |
| Chester (100) | Humphrey (255) | Spencer (448) |
| Clarks (101) | Hyannis (257) | Springview (451) |
| Clay Center (104) beginning 10-1-2010 | Imperial (258) | Stuart (468) |
| Cortland (116) | Jansen (264) | Superior (470) |
| Creighton (123) | Lewellen (281) | Syracuse (475) |
| Crete (125) | Loomis (291) | Terrytown (483) |
| Crofton (126) | Milford (322) | Uehling (491) |
| Dannebrog (134) | Malcolm (302) | Verdigre (502) |
| David City (138) 1-1-2010 to 9-30-2010 | Morrill (332) | Wakefield (507) |
| Daykin (140) | Minden (327) | Wausa (514) |
| DeWeese (144) | Mullen (334) | Wayne (516) |
| Diller (147) | Nelson (342) | Weeping Water (517) |
| Dodge (150) | Neligh (341) | West Point (519) |
| Doniphan (151) | Niobrara (349) | Wilber (523) |
| LOCAL RATE 1.5% | | |
| Ainsworth (003) | Gretna (215) | Ord (369) |
| Albion (004) | Hemingford (236) | Osceola (371) |
| Alliance (008) | Henderson (237) | Oshkosh (372) |
| Beatrice (039) | Holdrege (245) | Papillion (382) |
| Bellevue (046) | Jackson (263) | Pawnee City (383) |
| Benkelman (050) | Kearney (269) | Plainview (392) |
| Blair (057) | Kimball (273) | Plattsmouth (394) beginning 4-1-2010 |
| Broken Bow (072) | LaVista (274) | Ralston (407) |
| Cambridge (087) beginning 4-1-2010 | Lexington (283) | Red Cloud (411) |
| Ceresco (095) | Lincoln (285) | Schuyler (430) |
| Chadron (096) | Louisville (293) | Scottsbluff (432) |
| Columbus (110) | Loup City (294) | Scribner (433) |
| Cozad (119) | Lyons (298) | Sidney (441) |
| Crawford (122) | Madison (299) | South Sioux City (446) |
| David City (138) beginning 10-1-2010 | McCook (312) | Stromsburg (467) |
| Douglas (153) | McCool Junction (313) | Sutton (473) |
| Exeter (178) | Mitchell (328) | Tecumseh (481) |
| Fairbury (179) | Monroe (330) | Tekamah (482) |
| Falls City (182) | Nebraska City (339) | Tilden (487) |
| Fremont (191) | Newman Grove (346) | Valentine (497) |
| Geneva (198) | Norfolk (351) | Valley (498) |
| Gering (200) | North Bend (353) | Wahoo (506) |
| Gothenburg (207) | North Platte (355) | Waterloo (512) |
| Grand Island (210) | Ogallala (363) | Wymore (534) |
| Gresham (214) | Omaha (365) | York (536) |