



2012 Nebraska Tax Calculation Schedule for Individual Income Tax

This calculation represents tax before any credits are applied (line 16, Form 1040N).

SINGLE TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

MARRIED TAXPAYERS, FILING JOINTLY AND SURVIVING SPOUSES

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,800	2.56% of taxable income
4,800	35,000	\$ 122.88 + 3.57% of the excess over \$4,800
35,000	54,000	\$1,201.02 + 5.12% of the excess over \$35,000
54,000	—	\$2,173.82 + 6.84% of the excess over \$54,000*

MARRIED TAXPAYERS, FILING SEPARATELY

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.56% of taxable income
2,400	17,500	\$ 61.44 + 3.57% of the excess over \$2,400
17,500	27,000	\$ 600.51 + 5.12% of the excess over \$17,500
27,000	—	\$1,086.91 + 6.84% of the excess over \$27,000*

HEAD OF HOUSEHOLD TAXPAYERS

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,500	2.56% of taxable income
4,500	28,000	\$ 115.20 + 3.57% of the excess over \$4,500
28,000	40,000	\$ 954.15 + 5.12% of the excess over \$28,000
40,000	—	\$1,568.55 + 6.84% of the excess over \$40,000*

*If adjusted gross income is \$173,650 or more (\$86,825 if married, filing separately), see the 2012 Nebraska Additional Tax Rate Schedule below.

2012 Nebraska Additional Tax Rate Schedule

Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$173,650 (\$86,825 if married, filing separately).

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below.

SPECIAL INSTRUCTIONS

If tax table income, line 14, Form 1040N, is less than \$54,000, perform the following calculation:

Subtract \$173,650 (\$86,825 if married, filing separately) from your federal AGI; and

Multiply this difference by 10% (.10).

If your line 10 estimated taxable income is less than the 10% difference calculated, enter 6.84% (.0684) of line 10 income on line 3, Nebraska Estimated Tax Worksheet; otherwise, complete the additional tax calculation below.

Enter the additional tax calculated from this schedule on line 2 of Nebraska Tax Worksheet.

SINGLE TAXPAYER

If AGI is: over –	But not over	The tax to add is:
\$173,650	\$197,650	0.428% (.00428) of AGI above \$173,650
197,650	348,650	\$ 102.72 + 0.327% (.00327) of the excess over \$197,650
348,650	443,650	596.49 + 0.172% (.00172) of the excess over \$348,650
443,650	—	759.89

MARRIED, FILING JOINTLY AND SURVIVING SPOUSES

If AGI is: over –	But not over	The tax to add is:
\$173,650	\$221,650	0.428% (.00428) of AGI above \$173,650
221,650	523,650	\$ 205.44 + 0.327% (.00327) of the excess over \$221,650
523,650	713,650	1,192.98 + 0.172% (.00172) of the excess over \$523,650
713,650	—	1,519.78

MARRIED, FILING SEPARATELY

If AGI is: over –	but not over	The tax to add is:
\$86,825	\$110,825	0.428% (.00428) of AGI above \$86,825
110,825	261,825	\$ 102.72 + 0.327% (.00327) of the excess over \$110,825
261,825	356,825	596.49 + 0.172% (.00172) of the excess over \$261,825
356,825	—	759.89

HEAD OF HOUSEHOLD

If AGI is: over –	but not over	The tax to add is:
\$173,650	\$218,650	0.428% (.00428) of AGI above \$173,650
218,650	453,650	\$ 192.60 + 0.327% (.00327) of the excess over \$218,650
453,650	573,650	961.05 + 0.172% (.00172) of the excess over \$453,650
573,650	—	1,167.45

NEBRASKA TAX WORKSHEET

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