
2016 Nebraska

Individual Income Tax Booklet

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

**It may take up to three months to
receive your refund if you file a paper return.**



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

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

File online by purchasing software from a retailer, or with a tax return preparer displaying this logo.



Use our **FREE** e-pay system for your individual income tax and 2017 individual estimated income tax payments.

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



What's New?

Achieving a Better Life Experience (ABLE) Program, LB 591 (2015). The ABLE program is administered by the State Treasurer's Office. Individuals, corporations, or fiduciaries that make a contribution to an account as a participant under this Act and IRC § 529A to pay qualified expenses of a disabled person, may exclude from federal adjusted gross income or federal taxable income contributions to the account up to \$5,000 for a married, filing separately return, or \$10,000 for any other return. The owner of the account may also exclude any income earned by the account. If a participation agreement is canceled, the amount refunded to the taxpayer is an adjustment increasing federal adjusted gross income (or federal taxable income for corporations and fiduciaries), up to the amount previously deducted.

Nonrefundable Credit for Employing a Member of a Family that Received Temporary Assistance for Needy Families (TANF), LB 774 (2016). Beginning with tax year 2017, LB 774 provides a nonrefundable income tax credit equal to 20% of an employer's expenditures on eligible employees for tuition at Nebraska public institutions for postsecondary education, the costs of a high school equivalency program, and transportation of eligible employees to and from work. The credit may be claimed for two (not necessarily consecutive) tax years. See our [website](#) for additional information.

Refundable Individual Income Tax Credit for Volunteer Emergency Responders, LB 886 (2016). Beginning with tax year 2017, qualified active volunteer emergency responders, rescue squad members, and firefighters may receive a refundable income tax credit equal to \$250 beginning with the second taxable year in which the qualified active volunteer is included on a certified list (see below). Qualified active volunteers accumulate points for service and emergency service related training and activities. Each city, village, or rural or suburban fire protection district must file a certified list of those volunteers who have qualified as active emergency responders, rescue squad members, or firefighters for the immediately preceding calendar year with the Nebraska Department of Revenue (Department) by each February 15.

School Readiness Tax Credit, LB 889 (2016). The act provides two separate income tax credits beginning with tax year 2017. First is a nonrefundable income tax credit to persons who own or operate an eligible child care and education program that serves children who participate in the child care subsidy program established in Neb. Rev. Stat. § 68-1202.

Second is a refundable income tax credit to staff members who are both employed with an eligible program for at least six months during the taxable year, and are classified in the Nebraska Early Childhood Professional Record System. See our [website](#) for additional information.

The providers and staff members must first apply to the Department to receive the credits. The total amount of credits for both programs is limited to \$5 million per tax year.

Facilitating Business Rapid Response to State Declared Disasters Act, LB 913 (2016). See our [website](#) for additional information.

Important Information For All Nebraska Filers

*Paper Filing Tip:
It may take up to
3 months to receive
your refund if you file a
paper return.*

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

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

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, get a corrected form from your employer or payor. A corrected form should be clearly marked "Corrected by Employer/Payor." If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked "Reissued by Employer."



Balance Due. Any balance due must be paid in full with your return. All taxpayers are encouraged to make their tax payment electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include the Department's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the Department's [website](#) for additional information about all available electronic payment options.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the [instructions for line 38, Form 1040N](#).

Due Date. If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month. This year, the federal Emancipation Day holiday is being observed by the federal government on Monday, April 17, 2017. Because Nebraska is required by law to follow the federal due dates, the deadline for Nebraska returns has also been extended to Tuesday, April 18, 2017.

More info . . .

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

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 3%, 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 website for [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

If the extension documentation is not attached, a late filing penalty may be imposed. Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of six months after the original due date of the return.



Estimating Your 2017 Income Tax. The [2017 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated income tax payments using the Department's e-pay system or using the EFW option when e-filing your 2016 Nebraska return. The EFW option is offered by many software products.

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

- ◆ 90% of the tax shown on your 2016 Nebraska return; or
- ◆ 100% of the tax shown on your 2015 return; or
- ◆ 110% of the tax shown on your 2015 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

See the [Individual Underpayment of Estimated Tax, Form 2210N](#), instructions.

An individual who did not pay enough estimated income tax by any of the applicable due dates (April 15, June 15, September 15, and January 15), or who did not have enough state income tax withheld, will be assessed a penalty. This may be true even if you are due a refund. The underpayment penalty is calculated separately for each installment due date (four equal and timely payments). You may owe a penalty for an earlier payment that was due, even if you paid enough estimated income tax later to make up the underpayment.

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

Active Duty Military Servicemembers. Your active duty military pay is taxed only by the state where you are a legal resident. Your place of legal residence at the time of entry into the service is presumed to be your state of legal residence. Your state of legal residence stays the same until it is established in another state. Moving to a new location for a limited period of time, including a permanent change of station, does not change your legal residence. Nebraska income tax is imposed on the total federal adjusted gross income (AGI) of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse were active military servicemembers at any time during the tax year (including National Guard or Reserve personnel called to active duty). Taxpayers receiving combat pay have the same extended due date for filing a Nebraska return as for the federal return.

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See special [instructions for line 22, Nebraska Schedule I](#).

The federal Servicemembers Civil Relief Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse, who is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the [instructions for line 22, Nebraska Schedule I](#), and [line 1, Nebraska Schedule III](#), or on 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.

More info . . .

Deceased Taxpayer. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2016 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section of these instructions on page 6.

More info . . .

Fiscal Year Returns. The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2016, the [2016 Nebraska Tax Calculation Schedule](#) or [Tax Table](#), and [Nebraska Additional Tax Rate Schedule](#) must be used without adjustment.

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

Refer to [instructions for line 28](#), Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

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

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

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 net Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A partial-year resident or a nonresident who:

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

Definitions

Domicile. Domicile is the place an individual has his or her permanent home. Even if the individual is absent at times, domicile is the place where the individual intends to return. Actual residence is not necessarily domicile. An individual establishes domicile in Nebraska on the date he or she arrives in the state for other than temporary or transitory purposes. Once domicile is established, it remains the individual's domicile until it is abandoned. Domicile in Nebraska is abandoned when an individual leaves the state, abandons the Nebraska domicile with no intention of maintaining his or her true, fixed, and permanent home in Nebraska; and establishes a domicile in another state while present in the other state for other than temporary or transitory purposes.

Partial-Year Resident. A partial-year resident is an individual who is a resident for part of the year, but less than the entire year. To be a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.

Permanent Place of Abode. A permanent place of abode is a dwelling place permanently maintained by the taxpayer, whether or not it is owned by the taxpayer. A dwelling means a house, apartment, room, or other accommodation including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

Resident. A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

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

How to Complete your Form 1040N

Name and Address. When filing a paper return, enter or clearly print your name and correct mailing address information in the spaces provided. Include your spouse's name if filing a joint return.

Social Security Numbers. You must enter your Social Security number (SSN) or Individual Tax Identification Number (ITIN) on the form in the boxes indicated. Include your spouse's SSN or ITIN if filing a joint return.

The Privacy Act of 1974 provides that when the 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.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2016, must enter the high school district code where you are domiciled (permanent residence). This information is also required if you reside outside Nebraska but are still domiciled in Nebraska. Nonresidents or partial-year residents not residing in Nebraska on December 31, 2016, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska’s K-12 public school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box “Farmer/Rancher” below the SSN block. A farmer or rancher, who files the 2016 Form 1040N and pays the Nebraska income tax due on or before March 1, 2017, is not required to make estimated income tax payments during 2016; otherwise, the entire amount of estimated income tax must be paid by January 15, 2017. If you file or pay after March 1, 2017, you will be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

Active Military. Check the box “Active Military” below the SSN block only if you or your spouse were on active military duty status at any time during 2016. This includes National Guard/Reservists called to active duty during 2016.

More info . . .

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

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

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

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

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

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

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

Line 1

Federal Filing Status. Your Nebraska filing status is the same as your federal filing status.

There is an exception for married, filing jointly taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a married, filing jointly return (both spouses are taxed as residents) or married, filing separately returns with Nebraska.

If you file a married, filing separately return for Nebraska, it must be calculated as if a married, filing separately federal return had been filed. The married, filing separately income, deductions, and exemptions must be used. The spouse’s SSN and name must be entered on the married, filing separately line.

Nonresident military servicemembers should review line 20, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2016:

Box 1. You were 65 or older (taxpayers born before January 2, 1952);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1952); 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 2016:

- Box 1. You were a resident;
- Box 2. You were a partial-year resident; or
- Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach [Form 1040N, Schedule III](#), even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident, and they elect to file a married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department’s website.

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 = \$10,350, enter 1. If line 5 = \$20,700, 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 of \$5,000 or more**, you must enter all income that would have been included in federal AGI. This includes both earned income (such as wages), and passive income (such as pensions, bank interest, etc.).

Nonresidents and partial-year residents must include your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska Schedule III, you will 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. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.

If You or Your Spouse Can Be Claimed as a Dependent	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from the worksheet on the back of the Form 1040EZ.
1040A	The amount from line 24 of the Form 1040A.
1040	The amount from line 40 of the Form 1040.

If You or Your Spouse **Cannot Be Claimed as a Dependent**

and filed Federal Form —	Enter —
1040EZ	Single: \$ 6,300 Married: \$12,600
1040A	See chart below
1040	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,300
	1	\$7,850
	2	\$9,400
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$12,600
	1	\$13,850
	2	\$15,100
	3	\$16,350
Married, Filing Separately	4	\$17,600
	0	\$6,300
	1	\$7,550
	2	\$8,800
Head of Household	3	\$10,050
	4	\$11,300
	0	\$9,300
	1	\$10,850
	2	\$12,400

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

- Line 7** More info . . . **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 10 of [Nebraska Schedule I](#). See Schedule I instructions for additional information.
-
- Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 31 of Nebraska Schedule I. See Schedule I instructions for additional information.
-
- Line 14** **Nebraska Taxable Income.** If you do not have adjustments to federal AGI, enter the line 11 amount on line 14. If you have adjustments, line 14 equals line 11 plus line 12 minus line 13.
-
- Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#). If federal AGI is more than \$259,400 (single), \$311,300 (married, filing jointly or qualifying widow[er]), \$155,650 (married, filing separately), or \$285,350 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) **and** the Nebraska Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Line 16	More info . . .	<p>Nebraska Other Tax. You are required to calculate Nebraska other tax if you were required to pay:</p> <ul style="list-style-type: none"> ◆ Federal tax on lump-sum distributions of qualified retirement plans; and/or ◆ Federal tax on early distributions of qualified retirement plans. <p>The Nebraska other tax is 29.6% of the federal other tax on the items shown above.</p> <p>Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.</p> <p>Partial-year residents and nonresidents use line 10, Nebraska Schedule III to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.</p>
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 . . .	<p>Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$131 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.</p>
Line 20		<p>Credit for Tax Paid to Another State. Enter the amount from line 6, Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website).</p> <p>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.</p>
Line 21		<p>Credit for the Elderly or the Disabled. Residents enter line 32 of Federal Form 1040A, or the amount of Credit for the Elderly or the Disabled included in line 54, 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. Partial-year residents use line 6d, Schedule III to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit.</p> <p>Note: The Federal Form 1040, line 54, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 21 of Form 1040N.</p>
Line 22		<p>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). Nebraska Community Development Assistance Act Credit Computation, Form CDN, must be attached to the Form 1040N.</p>
Line 23		<p>Form 3800N Nonrefundable Credit. Enter the amount from line 12, Nebraska Incentives Credit Computation, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.</p>
Line 24		<p>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 instructions). Multiply the amount on line 31 of Federal Form 1040A, or line 49 of Federal Form 1040, by 25% (.25). Partial-year residents use line 6e, Schedule III to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit.</p>
Line 25	More info . . .	<p>Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2016 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder.</p>
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 result of line 12 minus line 13 is \$5,000 or more. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 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.

Federal Tax Liability Worksheet

1. Nebraska Adjustments to AGI

a. Amount of **adjustments increasing federal AGI** . . . 1a. _____

b. Amount of **adjustments decreasing federal AGI** . . . 1b. _____

Net adjustments to federal AGI (line 1a minus line 1b) 1. _____

If the amount on line 1 is \$5,000 or more **Stop.** Line 27 of Form 1040N must be the mathematical result of line 18 minus line 26.

2. Nebraska Tax after Nonrefundable Credits

a. Nebraska tax, line 18 of Form 1040N 2a \$ _____

b. Total Nonrefundable Credits, line 26 of Form 1040N .2b. _____

Line 2a minus line 2b 2. _____

If the amount on line 2 is zero or less, enter -0- on line 27 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**

3. Federal tax before credits:

a. Line 10 of Form 1040EZ 3a. \$ _____

b. Line 28 of Form 1040A. 3b. _____

c. Line 44 of Form 1040. 3c. _____

d. Line 45 of Form 1040. 3d. _____

e. Line 59 of Form 1040. 3e. _____

f. Total tax—Form 1040 (add lines 3c, 3d, and 3e) . . . 3f. _____

Total federal tax (enter tax from line 3a, 3b, or 3f) . . . 3. _____

On line 27, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.

Line 28

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

Nebraska Income Tax Withheld. Use line 28a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 28b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 28c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, or other forms. Enter the total income tax withholding shown on lines 28a, 28b, and 28c on line 28. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.**

Nonresidents claiming credit for Nebraska income tax withheld by a [partnership](#), [limited liability company](#), [S corporation](#), [estate](#), or [trust](#) must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Schedule K-1N must be the same as the tax year of the individual’s return being filed.

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

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2016 Forms W-2 to the 2016 Form 1040N for a fiscal year beginning in 2016. If you receive any 2017 Forms W-2 before filing your 2016 Form 1040N, save them to attach to the 2017 Form 1040N.

Line 29



2016 Estimated Tax Payments. Report your 2016 estimated income tax payments and any tax year 2015 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2016 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

Line 29 (cont.) You are encouraged to make your estimated income tax payments using e-pay, which allows you to schedule all four of your estimated income tax payments at one time. A [Form 1040N-ES](#) payment voucher should NOT be mailed in when you use e-pay.

Line 30
Attach Form 3800N **Form 3800N Refundable Credit.** Enter any refundable credit calculated and shown on line 16, [Form 3800N](#). Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

Line 31 **Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** Attach the [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

Note: The Federal Form 2441 will no longer be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

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 NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 800-446-4071, [nextgen.nebraska.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 8a (Form 1040EZ), line 42a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**

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

Nebraska Earned Income Worksheet for Taxpayers Claiming a Net Operating Loss Deduction

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

1. Earned Income. Enter the amount from the line 66a and 66b, Form 1040 instructions, Step 5, line 9.1. \$ _____
2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Federal Form 10402. \$ _____
3. Earned income plus Federal NOL Carryforward.
Line 1 plus line 2.3. \$ _____

If line 3 is less than:

\$47,955 (\$53,505 if married, filing jointly) for three or more qualifying children;
\$44,648 (\$50,198 if married, filing jointly) for two qualifying children;
\$39,296 (\$44,846 if married, filing jointly) for one qualifying child; or
\$14,880 (\$20,430 if married, filing jointly) for no qualifying children,
calculate the Nebraska earned income credit on line 33 of Form 1040N using the amount from line 66a, Federal Form 1040. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 33, Form 1040N should be -0-.

Line 34 **More info . . .** **Angel Investment Tax Credit.** Enter the credit awarded by the Nebraska Department of Economic Development for investments made in certain qualified businesses.

Line 36 [More info . . .](#) **Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 4 of these instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 36, check the box, and attach Form 2210N to your return. See the Department’s website for this form, or call the Department at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

Line 37 **Total Tax and Penalty.** Add lines 27 and 36.

Line 38 [More info . . .](#) **Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the applicable use tax directly to the state.

Enter your total taxable 2016 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on [page 31 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 38. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

Example. You purchase a computer from a seller in South Dakota over the Internet for \$1,470 plus \$30 shipping and handling charges. Both charges are taxable. The computer is shipped to you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your state tax is \$83 ($\$1,500 \times 5.5\% = \83) and the local tax is \$23 ($\$1,500 \times 1.5\% = \23). The total use tax owed is \$106 ($\$83 + \$23 = \106). When calculating state and local tax, round your results, and then add them together to arrive at your line 38 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 39 [More info . . .](#) **Total Amount Due.** Enter the amount owed, including the applicable underpayment of estimated income tax penalty. A balance due of less than \$2 need not be paid.

Electronic Funds Withdrawal (EFW). With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

Nebraska e-pay. Nebraska e-pay is the Department’s web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

Credit Card. Secure credit card payments can be initiated through Official Payments at [officialpayments.com](#); via phone at 800-272-9829; or by downloading the OPAY app from your smart phone’s app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.35% of the payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment to the Department. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

Payment Plan. If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You have three options if you cannot pay all your tax when you file your tax return. See our website for additional information on these payment plan options. Interest will accrue on any unpaid balance until it is fully paid.

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



Line 39 (cont.) **Check or Money Order.** If you are not using one of the electronic payment options described above, include a check or money order payable to the “Nebraska Department of Revenue.” Checks written to the Department may be presented for payment electronically.

Line 40 **Overpayment.** If line 35 is more than the total of lines 37 and 38, subtract this total from line 35 and enter your overpayment.

Line 41 **2017 Estimated Tax.** Enter the amount of overpayment from line 40 you want applied to your 2017 estimated income tax.

Line 42 **Wildlife Conservation Fund.** You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska’s nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat. If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at outdoornebraska.gov/wildlifeconservationfund. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit outdoornebraska.org.



Line 43 **More info . . .** **Amount You Want Refunded to You.** Enter the amount of overpayment to be refunded after subtracting lines 41 and 42 from line 40. Amounts less than \$2 will not be refunded.

If you use e-file with direct deposit, you can generally expect your refund in less than 21 calendar days after we receive your e-filed tax return.

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

You can check the status of your refund by calling the Department’s refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting revenue.nebraska.gov. It may take up to three months to receive your refund if you file a paper return.

Line 44 **Direct Deposit** **Direct Deposit Your Refund.** To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 44b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by the Department. Box 44d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

More info . . . **sign here** **Sign and Date Your Tax Return.** Include your daytime phone number and email address in case the Department needs to contact you about your account. By including your email address, you are agreeing that the Department may use it to transmit confidential information using secure email. A married, filing jointly return must be signed by both spouses.

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

An unsigned return delays processing.

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

More info . . . **Tax Preparer E-File Mandate.** Any person who is paid for preparing a taxpayer’s return must also sign the return as preparer. Additionally, the preparer must enter his or her Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN).

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 1	More info . . . Interest Income from All State and Local Obligations Exempt from Federal Tax. List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on line 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 that have not been previously deducted can be deducted from line 1 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included on line 1b.
Line 2	Exempt Interest Income from Nebraska Obligations. List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on lines 2b. More info . . . Build America Bonds. Any federally taxable interest received in 2016 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 28, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 3	Total Taxable Interest Income. Enter the result of line 1 minus line 2.
Line 4	Financial Institution Tax Credit Claimed. Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC , from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2016 Form NFC. The same amount must be entered on both line 25, Form 1040N and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.
Line 5	Nebraska College Savings Program RECAPTURE. If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. 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 lesser of the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account or the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount.
Line 6	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 6, Schedule I. There is a 10% 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 7	Nebraska ABLE Program RECAPTURE. If you cancel your Nebraska ABLE program account or withdraw funds for a non-qualified purpose, the account owner is subject to recapture on the amounts previously claimed as deductions on the account owner's return. Only the account owner is subject to recapture. The total maximum recapture is the lesser of the amount previously deducted on all Nebraska returns prior to the cancellation of the Nebraska ABLE program account, or the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount.
Line 8	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 25, Nebraska Schedule I.
Line 9	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 10	Total Adjustments Increasing Federal AGI. Add lines 3 through 9, enter here, and on line 12, Form 1040N .

Part B — Adjustments Decreasing Federal AGI

Line 11	State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.
Line 12	U.S. Government Obligations Exempt for State Purposes. Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the types of obligation on line 12a and the associated amounts of interest or dividend income received from each on line 12b. Then calculate the total by adding all amounts on lines 12b. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide .
Line 13	Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government. The fund must issue you a statement showing the percent of the dividend that represents exempt U.S. government obligations. You must list the name of the fund on line 13a, the total amount of the dividend paid by the fund on line 13b, and the percentage of dividend attributable to U.S. government obligations on line 13c. You then calculate the amount of dividend attributable to US government obligations on line 13d. Total all calculated dividend amounts on lines 13d and enter the result on line 13. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 15	Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 15a and the related amount on line 15b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.
Line 16	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N , instructions.
Line 17	Nebraska's 529 College Savings Program Contribution. If during 2016 you, as an account owner or custodial parent/guardian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under Nebraska's Educational Savings Plan Trust, then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 17. The Nebraska Educational Savings Plan Trust includes the following Plans: <ul style="list-style-type: none">◆ NEST Direct College Savings Plan;◆ NEST Advisor College Savings Plan;◆ TD Ameritrade 529 College Savings Plan; and◆ The State Farm College Savings Plan. Only the account owner or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 17. However, if an account in another state's plan is rolled over to a Plan in the Nebraska Educational Savings Plan Trust, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction. For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov , or contact the State Treasurer's Office at 402-471-2455.
Line 18	Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2016 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 account owner may claim this deduction. For more information, go to treasurer.nebraska.gov or call the State Treasurer's Office at 402-471-2455. Note: The 2016 Nebraska Legislature enacted LB 756 which terminates the Long-Term Care Savings Plan Act on January 1, 2018. No deduction will be allowed for tax years after 2017. Account owners will be sent the balance in their accounts on January 1, 2018 without penalty.
Line 19	Nebraska Long-Term Care Savings Plan Earnings. Enter any interest earned on contributions to the Nebraska Long-Term Care Savings Plan to the extent the interest is included in federal AGI.

Line 20	<p>Nebraska Achieving a Better Life Experience Act Plan Contributions. If during 2016, you made contributions to one or more Nebraska Achieving a Better Life Experience Program (Enable Savings Plan) accounts, enter the account numbers you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 20.</p> <p>You cannot deduct contributions made to other states' 529A (ABLE) savings plans on line 20.</p> <p>For questions about the Nebraska ABLE Program, go to treasurer.nebraska.gov, or contact the State Treasurer's Office at 402-471-2455.</p>
Line 21	<p>S Corporation and LLC Non-Nebraska Income. Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC, together with a copy of the Nebraska apportionment factor of the S corporation or LLC, where appropriate. For additional information, see Revenue Ruling 25-94-1.</p>
Line 22	<p>Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2016 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. Only active duty military service compensation can be deducted on line 22.</p>
Line 23	<p>Native American Indian Reservation Income. Native American Indians residing on a Nebraska Native American Indian Reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 23.</p>
Line 24	<p>Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.</p>
Line 25	<p>Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The Nebraska Net Operating Loss Worksheet, Form NOL, must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.</p>
Line 26	<p>Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.</p>
Line 27	<p>Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.</p>
Line 28	<p>Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</p>
Line 29	<p>Social Security Income. If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 20b, Federal Form 1040, or line 14b, Federal Form 1040A. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A to your Nebraska return.</p>
Line 30	<p>Military Retirement. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL. Multiply the amount of military pension shown on line 16b, Federal Form 1040, or line 12b, Federal Form 1040A, by 40%. Only individuals who filed a Form 1040N-MIL within two years of their retirement from the uniformed services may claim this exclusion.</p> <p>Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2016 tax return only if you filed your Form 1040N-MIL prior to January 1, 2017.</p>
Line 31	<p>Total Adjustments Decreasing Federal AGI. Total lines 11 and 14 through 30, enter here, and on line 13, Form 1040N.</p>

Nebraska Schedule II Instructions

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

A separate Schedule II must be completed for each state where income tax was paid. The total credits cannot exceed the Nebraska tax liability. If some income is subject to an income tax of both another state and a political subdivision in that state, complete only one Nebraska Schedule II and combine the state and political subdivision income taxes paid.

More info . . .

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

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

Note: When completing lines 1 and 3 of Nebraska Schedule II, refer to the [Conversion Chart](#) on the Department's website.

Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	Adjusted Gross Income Derived From Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 19, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. Calculate the ratio to at least six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	Tax Due and Paid to Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require the filing of an annual income tax return, enter the income tax withholding for that subdivision. If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
Line 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . Also enter this amount on line 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 1	Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska. Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below: <ul style="list-style-type: none">◆ Wages, salaries, tips, and commissions;◆ Nebraska unemployment payments;
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- Line 1 (cont.)**
- ◆ Severance pay associated with Nebraska employment;
 - ◆ Dividends, interest, and other passive income;
 - ◆ Business income;
 - ◆ Farming and ranching income;
 - ◆ Partnership, S corporation, LLC, estate, or trust income;
 - ◆ Gain or loss;
 - ◆ Rent and royalty income;
 - ◆ Lottery prizes;
 - ◆ Net operating loss carryforward; and
 - ◆ Financial institution tax credit claimed.

Income of a Servicemember's Spouse. Because of the federal Servicemembers Civil Relief Act, Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

Line 2 More info . . . **Adjustments as Applied to Nebraska Income.** If you claimed adjustments to income on lines 16-19 of Federal Form 1040A, or lines 23-35 of Federal Form 1040, a portion of these amounts may be allowable as a deduction on line 2, [Schedule III](#). List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III.

Line 4 **Ratio, Nebraska's Share of the Total Income.** Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to at least six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000.

Line 5 **Nebraska Taxable Income.** Enter the amount from line 14, [Form 1040N](#).

Line 6 **Nebraska Tax Calculation.** Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than \$259,400 (single), \$311,300 (married, filing jointly or qualifying widow[er]), \$155,650 (married, filing separately), or \$285,350 (head of household).

Partial-year residents enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 21, 24, and 31, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete the line 31 worksheet to calculate the amount to enter on line 31, Form 1040N.

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

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

Line 7 **Personal Exemption Credit.** Enter your credit for personal exemptions. (\$131 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19, Form 1040N.

Line 8 **Tax After Personal Exemption Credit.** Line 6, Schedule III minus line 7, Schedule III.

Line 9 **Nebraska Income Tax.** Multiply line 8, Schedule III by the ratio you computed on line 4, Schedule III.

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

Lines 11 and 12 **Earned Income Credit.** Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III and on line 33, Form 1040N. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

Please Type or Print	Your First Name and Initial	Last Name	Please Do Not Write In This Space
	If a Joint Return, Spouse's First Name and Initial	Last Name	
	Current Mailing Address (Number and Street or PO Box)		
	City	State	

Important: SSN(s) must be entered below.				High School District Code							
Your Social Security Number		Spouse's Social Security Number									

(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 _____ / _____, 2016 to _____ / _____, 2016 (attach Schedule III)
 (3) Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2016 federal return)			4	
5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040)			5	00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,300 if single; \$12,600 if married, filing jointly or qualified widow[er]; \$6,300 if married, filing separately; or \$9,300 if head of household)	6			00
7 Total itemized deductions (line 29, Federal Schedule A – see instructions)	7			00
8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions)	8			00
9 Nebraska itemized deductions (line 7 minus line 8)	9			00
10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9)			10	00
11 Nebraska income before adjustments (line 5 minus line 10)			11	00
12 Adjustments increasing federal AGI (line 10, from attached Nebraska Schedule I)	12			00
13 Adjustments decreasing federal AGI (line 31, from attached Nebraska Schedule I)	13			00
14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing			14	00
15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)	15			00
16 Nebraska other tax calculation: a Federal Tax on Lump-Sum Distributions (Federal Form 4972) 16 a \$ _____ b Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) 16 b \$ _____ c Total (add lines 16a and 16b) 16 c \$ _____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III	16			00
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39.			17	00

Name on Form 1040N

Social Security Number

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

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax a List type: _____ b Amount: \$ _____ Total interest income exempt from federal tax. Enter total of lines 1b	1	00
2 Exempt interest income from Nebraska obligations a List type: _____ b Amount: \$ _____ Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2	00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3	00
4 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N	4	00
5 Nebraska College Savings Program recapture (see instructions)	5	00
6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	6	00
7 Nebraska Enable plan recapture	7	00
8 Federal net operating loss deduction	8	00
9 S corporation or LLC Non-Nebraska loss	9	00
10 Total adjustments increasing federal AGI (total lines 3 through 9). Enter here and on line 12, Form 1040N	10	00

Part B—Adjustments Decreasing Federal AGI

11 State income tax refund deduction. Enter line 10, Federal Form 1040	11	00
12 U.S. government obligations exempt for state purposes (list below or attach schedule) a List type: _____ b Amount: \$ _____ Total U.S. government obligations exempt for state purposes. Enter total of lines 12b	12	00
13 List fund name, total dividend, and percent of regulated investment company dividends from a U.S. obligation: _____ b Total dividend: \$ _____ x c _____ % = d \$ _____ Total regulated investment company dividends. Enter total of lines 13d	13	00
14 Total U.S. government obligations. Enter total of lines 12 and 13.....	14	00
15 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB. a List type: _____ b Amount: \$ _____ Total benefits paid by the RRB included in federal AGI. Enter total of lines 15b	15	00
16 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)...	16	00
17 Nebraska College Savings Program contribution (see instructions)	17	00
18 Nebraska Long-Term Care Savings Plan contribution	18	00
19 Nebraska Long-Term Care Savings Plan earnings	19	00
20 Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule) a Account Number: _____ b Amount: \$ _____ Total Nebraska Enable plan contributions	20	00
21 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	21	00
22 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions).....	22	00
23 Native American Indian Reservation income.....	23	00
24 Claim of right repayment	24	00
25 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	25	00
26 Nebraska agricultural revenue bond interest.....	26	00
27 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds.....	27	00
28 Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....	28	00
29 Social Security included in Federal AGI (see instructions; attach pages 1 and 2 of your federal income tax return)	29	00
30 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions).....	30	00
31 Total adjustments decreasing federal AGI (total lines 11 and 14 through 30). Enter here and on line 13, Form 1040N	31	00

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Nebraska Schedule II — Credit for Tax Paid to Another State

Name on Form 1040N

Social Security Number

**Nebraska Schedule II —
Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY**

- Complete a separate Schedule II for each state.
- A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

1 Total Nebraska tax (line 17, Form 1040N)	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the Department’s website)	2		00
3 Ratio <div style="text-align: center;"> $\frac{\text{Line 2}}{\text{(From Form 1040N, Lines 5 + Line 12 – Line 13)}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}}$ </div>	3	<input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated Tax Credit. Line 1 multiplied by line 3 ratio	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department’s website)	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, Form 1040N.....	6		00

Name on Form 1040N

Social Security Number

**Nebraska Schedule III —
Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY**

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

1 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.			
a List type: _____ b Amount: \$ _____			
List type: _____ Amount: _____			
Total income derived from Nebraska sources. Enter total of lines 1b.....	1		00
2 Adjustments as applied to Nebraska income, if any (see instructions)			
a List type: _____ b Amount: \$ _____			
List type: _____ Amount: _____			
Total adjustment as applied to Nebraska income. Enter total of lines 2b.....	2		00
3 Nebraska adjusted gross income (line 1 minus line 2).....	3		00
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....			
Line 3			
From Form 1040N, Lines 5 + Line 12 – Line 13 = _____ + _____ – _____ = _____	4		
5 Nebraska Taxable Income (line 14, Form 1040N)	5		00
6 Nebraska tax calculation (see instructions)			
a Tax on Nebraska Taxable Income from line 5..... 6 a \$ _____			
b Additional tax, if applicable, from Additional Tax Rate Schedule..... 6 b \$ _____			
c Subtotal tax (add lines 6a and 6b)..... 6 c \$ _____			
d Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... 6 d \$ _____			
e Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 e \$ _____			
f Subtotal credits (add lines 6d and 6e)..... 6 f \$ _____			
Line 6c minus line 6f	6		00
7 Multiply personal exemption credit of \$131 by the number of federal exemptions on line 4, Form 1040N	7		00
8 Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against that tax on line 10e	8		00
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N.....	9		00
10 Nebraska other tax calculation:			
a Federal Tax on Lump Sum Distributions (Form 4972)..... 10 a \$ _____			
b Federal tax on early distributions (lesser of Form 5329 or line 59, Fed. Form 1040) .. 10 b \$ _____			
c Subtotal (add lines 10a and 10b)..... 10 c \$ _____			
d Tax calculation. Multiply line 10c by 29.6% (x .296)..... 10 d \$ _____			
e Enter any unused personal exemption credit from the calculation on line 8..... 10 e \$ _____			
f Subtract line 10e from line 10d..... 10 f \$ _____			
Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	10		00
11 Earned income credit (Partial-Year Residents Only)			
a Number of qualifying children. Enter here and on line 33, box 97, Form 1040N..... 11 a _____			
b Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N			
_____ 11 b \$ _____			
Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11		00
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach a copy of federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....	12		00

2016 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2016, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2016 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** (K-12) where you live.
3. Find the seven-digit code for your high school district.
4. Enter the **seven-digit code** for your high school district on Form 1040N.

If you fail to include your high school district code on your return, processing of your return and any refund may be delayed.

High school district code information is required by law so the Nebraska Department of Education can determine state aid allocations to Nebraska's K-12 school systems.

Example: Matt and Jill live in Banner County and the Bayard 21 high school district.

County of Residence	High School District	7-digit code for Form 1040N
Banner		
Banner County 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Adams			Brown			Cedar (continued)			Cuming (continued)		
Adams Central 90		0101090	Ainsworth 10		0909010	Hartington-New Castle 8		1414008	Oakland-Craig 14		2011014
Blue Hill 74		0191074	Keya Paha County 100		0952100	Laurel-Concord-			Pender 1		2087001
Doniphan-Trumbull 126		0140126	Rock County 100		0975100	Coleridge 54		1414054	Scribner-Snyder 62		2027062
Hastings 18		0101018	Sandhills 71		0905071	Randolph 45		1414045	West Point 1		2020001
Kenesaw 3		0101003	Valentine Community 6		0916006	Wausa 576		1454576	Wisner-Pilger 30		2020030
Lawrence-Nelson 5		0165005	Buffalo			Wayne Community 17		1490017	Custer		
Minden 503		0150503	Amherst 119		1010119	Wynot 101		1414101	Anselmo-Merna 15		2121015
Sandy Creek 501		0118501	Ansley 44		1021044	Chase			Ansley 44		2121044
Shelton 19		0110019	Centura 100		1047100	Chase County			Arcadia 21		2188021
Silver Lake 123		0101123	Elm Creek 9		1010009	Schools 10		1515010	Arnold 89		2121089
Antelope			Gibbon 2		1010002	Perkins County			Broken Bow 25		2121025
Boone Central 1		0206001	Kearney 7		1010007	Schools 20		1568020	Callaway 180		2121180
Clearwater 6		0202006	Pleasanton 105		1010105	Wauneta-Palisade 536		1515536	Cozad 11		2124011
Creighton 13		0254013	Ravenna 69		1010069	Cherry			Gothenburg 20		2124020
Elgin 18		0202018	Shelton 19		1010019	Cody-Kilgore 30		1616030	Litchfield 15		2182015
Elkhorn Valley 80		0259080	Sumner-Eddyville-			Gordon-Rushville 10		1681010	Loup County 25		2158025
Ewing 29		0245029	Miller 101		1024101	Hyannis 11		1638011	Ord 5		2188005
Neligh-Oakdale 9		0202009	Burt			Mullen 1		1646001	Sandhills 71		2105071
Orchard 49		0202049	Bancroft-Rosalie 20		1120020	Thedford 1		1686001	Sargent 84		2121084
Plainview 5		0270005	Logan View 594		1127594	Valentine Community 6		1616006	Sumner-Eddyville-		
Arthur			Lyons-Decatur			Cheyenne			Miller 101		2124101
Arthur County 500		0303500	Northeast 20		1111020	Creek Valley 25		1725025	Dakota		
Banner			Oakland-Craig 14		1111014	Leyton 3		1717003	Allen 70		2226070
Banner County 1		0404001	Tekamah-Herman 1		1111001	Potter-Dix 9		1717009	Emerson-Hubbard 561		2226561
Bayard 21		0462021	Butler			Sidney 1		1717001	Homer 31		2222031
Potter-Dix 9		0417009	Centennial 567		1280567	Clay			Ponca 1		2226001
Blaine			Columbus 1		1271001	Adams Central 90		1801090	South Sioux City 11		2222011
Anselmo-Merna 15		0521015	David City 56		1212056	Blue Hill 74		1891074	Dawes		
Loup County 25		0558025	East Butler 502		1212502	Davenport 47		1885047	Chadron 2		2323002
Sandhills 71		0505071	Lakeview Community 5		1271005	Doniphan-			Crawford 71		2323071
Sargent 84		0521084	Raymond Central 161		1255161	Trumbull 126		1840126	Hay Springs 3		2381003
Boone			Schuyler			Harvard 11		1818011	Hemingford 10		2307010
Boone Central 1		0606001	Community 123		1219123	Lawrence-Nelson 5		1865005	Sioux County 500		2383500
Central Valley 60		0639060	Seward 9		1280009	Sandy Creek 501		1818501	Dawson		
Elgin 18		0602018	Shelby 32		1272032	Shickley 54		1830054	Callaway 180		2421180
Elkhorn Valley 80		0659080	Cass			Sutton 2		1818002	Cozad 11		2424011
Fullerton 1		0663001	Ashland-Greenwood 1		1378001	Colfax			Elm Creek 9		2410009
Newman Grove 13		0659013	Conestoga 56		1313056	Clarkson 58		1919058	Elwood 30		2437030
Riverside 75		0606075	Elmwood-Murdock 97		1313097	Howells-Dodge 70		1919070	Eustis-Farnam 95		2432095
St. Edward 17		0606017	Louisville 32		1313032	Leigh Community 39		1919039	Gothenburg 20		2424020
Box Butte			Nebraska City 111		1366111	North Bend			Lexington 1		2424001
Alliance 6		0707006	Plattsmouth 1		1313001	Central 595		1927595	Overton 4		2424004
Bayard 21		0762021	Syracuse-Dunbar-			Schuyler			Sumner-Eddyville-		
Bridgeport 63		0762063	Avoca 27		1366027	Community 123		1919123	Miller 101		2424101
Hemingford 10		0707010	Waverly 145		1355145	Cuming			Deuel		
Boyd			Weeping Water 22		1313022	Bancroft-Rosalie 20		2020020	Creek Valley 25		2525025
Keya Paha County 100		0852100	Cedar			Howells-Dodge 70		2019070	South Platte 95		2525095
Lynch 36		0808036	Bloomfield			Logan View 594		2027594			
West Boyd 50		0808050	Community 586		1454586	Lyons-Decatur					
			Crofton 96		1454096	Northeast 20		2011020			

2016 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Dixon			Gage			Hitchcock			Knox (continued)		
Allen 70		2626070	Beatrice 15		3434015	Dundy County 117		4429117	Lynch 36		5408036
Emerson-Hubbard 561		2626561	Crete 2		3476002	Hayes Center 79		4443079	Niobrara 501		5454501
Hartington-New Castle 8		2614008	Daniel Freeman 34		3434034	Hitchcock County 70		4444070	Orchard 49		5402049
Laurel-Concord-Coleridge 54		2614054	Diller-Odell 100		3434100	McCook 17		4473017	Osmond 542		5470542
Ponca 1		2626001	Lewiston 69		3467069	Wauneta-Palisade 536		4415536	Plainview 5		5470005
Wakefield 560		2690560	Norris 160		3455160	Holt			Santee Community 505		5454505
Wayne Community 17		2690017	Southern 1		3434001	Burwell 100		4536100	Verdigre 583		5454583
Wynot 101		2614101	Tri County 300		3448300	Chambers 137		4545137	Wausa 576		5454576
			Wilber-Clatonia 82		3476082	Clearwater 6		4502006	Lancaster		
Dodge			Garden			Howard					
Arlington 24		2789024	Creek Valley 25		3525025	Mullen 1		4646001	Lincoln 1		5555001
Howells-Dodge 70		2719070	Garden County 1		3535001	Jefferson			Crete 2		5576002
Fremont 1		2727001	South Platte 95		3525095	Diller-Odell 100		4834100	Daniel Freeman 34		5534034
Logan View 594		2727594	Garfield			Fairbury 8		4848008	Malcolm 148		5555148
North Bend			Burwell 100		3636100	Meridian 303		4848303	Milford 5		5580005
Central 595		2727595	Chambers 137		3645137	Tri County 300		4848300	Norris 160		5555160
Oakland-Craig 14		2711014	Ord 5		3688005	Johnson			Palmyra 501		5566501
Scribner-Snyder 62		2727062	Wheeler Central 45		3692045	Daniel Freeman 34		4934034	Raymond Central 161		5555161
West Point 1		2720001	Gosper			Humboldt-Table Rock-Steinauer 70		4974070	Waverly 145		5555145
Douglas						Johnson-Brock 23		4964023	Wilber-Clatonia 82		5576082
Omaha 1		2828001	Arapahoe 18		3733018	Johnson County 50		4949050	Lincoln		
Arlington 24		2889024	Bertrand 54		3769054	Lewiston 69		4967069	Arnold 89		5621089
Bennington 59		2828059	Cambridge 21		3733021	Sterling 33		4949033	Brady 6		5656006
Douglas County West			Elwood 30		3737030	Kearney			Eustis-Farnam 95		5632095
Community 15		2828015	Eustis-Farnam 95		3732095	Adams Central 90		5001090	Gothenburg 20		5624020
Elkhorn 10		2828010	Lexington 1		3724001	Axtell Community 501		5050501	Hershey 37		5656037
Fremont 1		2827001	Southern Valley 540		3733540	Gibbon 2		5010002	Maxwell 7		5656007
Fort Calhoun 3		2889003	Grant			Kearney 7		5010007	Maywood 46		5632046
Gretna 37		2877037	Hyannis 11		3838011	Kenesaw 3		5001003	McPherson County 90		5660090
Millard 17		2828017	Greeley			Minden 503		5050503	Medicine Valley 125		5632125
Ralston 54		2828054	Central Valley 60		3939060	Shelton 19		5010019	North Platte 1		5656001
Westside			Ord 5		3988005	Silver Lake 123		5001123	Paxton Consolidated 6		5651006
Community 66		2828066	Riverside 75		3906075	Wilcox-Hildreth 1		5050001	Perkins County Schools 20		5668020
Dundy			St. Paul 1		3947001	Keith			Stapleton 501		5657501
Chase County			Wheeler Central 45		3992045	Arthur County 500		5103500	Sutherland 55		5656055
Schools 10		2915010	Hall			Garden County 1		5135001	Wallace 565		5656565
Dundy County 117		2929117	Adams Central 90		4001090	Ogallala 1		5151001	Logan		
Wauneta-Palisade 536		2915536	Aurora 504		4041504	Paxton Consolidated 6		5151006	Arnold 89		5721089
Fillmore			Centura 100		4047100	Keya Paha			Sandhills 71		5705071
Bruning 94		3085094	Doniphan-Trumbull 126		4040126	Keya Paha County 100		5252100	Stapleton 501		5757501
Davenport 47		3085047	Grand Island 2		4040002	Kimball			Loup		
Exeter-Milligan 1		3030001	Kenesaw 3		4001003	Kimball 1		5353001	Loup County 25		5858025
Fillmore Central 25		3030025	Northwest 82		4040082	Potter-Dix 9		5317009	Sandhills 71		5805071
Friend 68		3076068	Shelton 19		4010019	Knox			Sargent 84		5821084
Heartland			Wood River Rural 83		4040083	Bloomfield Community 586		5454586	Madison		
Community 96		3093096	Hamilton			Creighton 13		5454013	Battle Creek 5		5959005
McCool Junction 83		3093083	Aurora 504		4141504	Crofton 96		5454096	Elkhorn Valley 80		5959080
Meridian 303		3048303	Central City 4		4161004	Keya Paha			Humphrey 67		5971067
Shickley 54		3030054	Doniphan-Trumbull 126		4140126	Kimball			Madison 1		5959001
Sutton 2		3018002	Giltner 2		4141002	Keya Paha			Newman Grove 13		5959013
Franklin			Hampton 91		4141091	Kimball			Norfolk 2		5959002
Alma 2		3142002	Harvard 11		4118011	Keya Paha			McPherson		
Franklin 506		3131506	Heartland			Keya Paha			Arthur County 500		6003500
Minden 503		3150503	Community 96		4193096	Keya Paha			McPherson County 90		6060090
Red Cloud			High Plains			Keya Paha			Stapleton 501		6057501
Community 2		3191002	Community 75		4172075	Keya Paha			Merrick		
Silver Lake 123		3101123	Sutton 2		4118002	Keya Paha			Central City 4		6161004
Wilcox-Hildreth 1		3150001	Harlan			Keya Paha			Fullerton 1		6163001
Frontier			Alma 2		4242002	Keya Paha			Grand Island 2		6140002
Arapahoe 18		3233018	Franklin 506		4231506	Keya Paha			High Plains		
Cambridge 21		3233021	Holdrege 44		4269044	Keya Paha			Community 75		6172075
Elwood 30		3237030	Loomis 55		4269055	Keya Paha			Northwest 82		6140082
Eustis-Farnam 95		3232095	Southern Valley 540		4233540	Keya Paha			Palmer 49		6161049
Hayes Center 79		3243079	Wilcox-Hildreth 1		4250001	Keya Paha			Twin River 30		6163030
Maywood 46		3232046	Hayes			Keya Paha			Morrill		
McCook 17		3273017	Dundy County 117		4329117	Keya Paha			Alliance 6		6207006
Medicine Valley 125		3232125	Hayes Center 79		4343079	Keya Paha			Banner County 1		6204001
Southwest 179		3273179	Maywood 46		4332046	Keya Paha			Bayard 21		6262021
Furnas			McCook 17		4373017	Keya Paha			Bridgeport 63		6262063
Alma 2		3342002	Wallace 565		4356565	Keya Paha			Garden County 1		6235001
Arapahoe 18		3333018	Wauneta-Palisade 536		4315536	Keya Paha			Leyton 3		6217003
Cambridge 21		3333021	Hayes			Keya Paha			Scottsbluff 32		6279032
Southern Valley 540		3333540	Dundy County 117		4329117	Keya Paha			Morrill		
Southwest 179		3373179	Hayes Center 79		4343079	Keya Paha			Alliance 6		6207006

2016 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Nance			Pierce (continued)			Saunders (continued)			Thomas		
Central Valley 60		6339060	Norfolk 2		7059002	North Bend			Mullen 1		8646001
Fullerton 1		6363001	Osmond 542		7070542	Central 595		7827595	Sandhills 71		8605071
High Plains			Pierce 2		7070002	Raymond Central 161		7855161	Thedford 1		8686001
Community 75		6372075	Plainview 5		7070005	Schuyler			Thurston		
Palmer 49		6361049	Randolph 45		7014045	Community 123		7819123	Bancroft-Rosalie 20		8720020
Riverside 75		6306075	Wausa 576		7054576	Wahoo 39		7878039	Emerson-Hubbard 561		8726561
St. Edward 17		6306017	Platte			Waverly 145		7855145	Homer 31		8722031
Twin River 30		6363030	Clarkson 58		7119058	Yutan 9		7878009	Lyons-Decatur		
Nemaha			Columbus 1		7171001	Scotts Bluff			Northeast 20		8711020
Auburn 29		6464029	David City 56		7112056	Banner County 1		7904001	Pender 1		8787001
Falls City 56		6474056	Humphrey 67		7171067	Bayard 21		7962021	Umo N Ho Nation		
Humboldt-Table Rock-			Lakeview			Gering 16		7979016	School 16		8787016
Steinauer 70		6474070	Community 5		7171005	Minatare 2		7979002	Wakefield 560		8790560
Johnson-Brock 23		6464023	Leigh Community 39		7119039	Mitchell 31		7979031	Winthill 13		8787013
Johnson County 50		6449050	Madison 1		7159001	Morrill 11		7979011	Winnebago 17		8787017
Nebraska City 111		6466111	Newman Grove 13		7159013	Scottsbluff 32		7979032	Valley		
Nuckolls			St. Edward 17		7106017	Seward			Arcadia 21		8888021
Davenport 47		6585047	Twin River 30		7163030	Centennial 567		8080567	Burwell 100		8836100
Deshler 60		6585060	Polk			Crete 2		8076002	Central Valley 60		8839060
Lawrence-Nelson 5		6565005	Centennial 567		7280567	David City 56		8012056	Loup City 1		8882001
Sandy Creek 501		6518501	Columbus 1		7271001	Dorchester 44		8076044	Ord 5		8888005
Superior 11		6565011	Cross County 15		7272015	East Butler 502		8012502	Washington		
Thayer Central			High Plains			Exeter-Milligan 1		8030001	Arlington 24		8989024
Community 70		6585070	Community 75		7272075	Friend 68		8076068	Bennington 59		8928059
Otoe			Osceola 19		7272019	Malcolm 148		8055148	Blair Community 1		8989001
Conestoga 56		6613056	Shelby 32		7272032	Milford 5		8080005	Fort Calhoun		
Daniel Freeman 34		6634034	Twin River 30		7263030	Raymond Central 161		8055161	Community 3		8989003
Elmwood-Murdock 97		6613097	Red Willow			Seward 9		8080009	Logan View 594		8927594
Johnson-Brock 23		6664023	Cambridge 21		7333021	Sheridan			Tekamah-Herman 1		8911001
Johnson County 50		6649050	Hitchcock County 70		7344070	Alliance 6		8107006	Wayne		
Nebraska City 111		6666111	McCook 17		7373017	Chadron 2		8123002	Laurel-Concord-		
Norris 160		6655160	Southwest 179		7373179	Hyannis 11		8138011	Coleridge 54		9014054
Palmyra 501		6666501	Richardson			Gordon- Rushville 10		8181010	Norfolk 2		9059002
Sterling 33		6649033	Auburn 29		7464029	Hay Springs 3		8181003	Pender 1		9087001
Syracuse-Dunbar-			Falls City 56		7474056	Hemingford 10		8107010	Pierce 2		9070002
Avoca 27		6666027	Humboldt-Table Rock-			Sherman			Randolph 45		9014045
Waverly 145		6655145	Steinauer 70		7474070	Arcadia 21		8288021	Wakefield 560		9090560
Pawnee			Johnson-Brock 23		7464023	Central Valley 60		8239060	Wayne Community 17		9090017
Diller-Odell 100		6734100	Pawnee City 1		7467001	Centura 100		8247100	Winside 595		9090595
Humboldt-Table Rock-			Rock			Elba 103		8247103	Wisner-Pilger 30		9020030
Steinauer 70		6774070	Ainsworth 10		7509010	Litchfield 15		8282015	Webster		
Johnson-Brock 23		6764023	Rock County 100		7575100	Loup City 1		8282001	Adams Central 90		9101090
Johnson County 50		6749050	Saline			Pleasanton 105		8210105	Blue Hill 74		9191074
Lewiston 69		6767069	Crete 2		7676002	Ravenna 69		8210069	Lawrence-Nelson 5		9165005
Pawnee City 1		6767001	Dorchester 44		7676044	Sioux			Red Cloud		
Southern 1		6734001	Exeter-Milligan 1		7630001	Crawford 71		8323071	Community 2		9191002
Perkins			Friend 68		7676068	Mitchell 31		8379031	Silver Lake 123		9101123
Hayes Center 79		6843079	Meridian 303		7648303	Morrill 11		8379011	Superior 11		9165011
Ogallala 1		6851001	Milford 5		7680005	Sioux County 500		8383500	Wheeler		
Paxton Consolidated 6		6851006	Tri County 300		7648300	Stanton			Chambers 137		9245137
Perkins County			Wilber-Clatonia 82		7676082	Clarkson 58		8419058	Clearwater 6		9202006
Schools 20		6868020	Sarpy			Howells-Dodge 70		8419070	Elgin 18		9202018
South Platte 95		6825095	Ashland-Greenwood 1		7778001	Leigh Community 39		8419039	Ewing 29		9245029
Wallace 565		6856565	Bellevue 1		7777001	Madison 1		8459001	Riverside 75		9206075
Phelps			Gretna 37		7777037	Norfolk 2		8459002	Wheeler Central 45		9292045
Axtell Community 501		6950501	Louisville 32		7713032	Stanton 3		8484003	York		
Bertrand 54		6969054	Millard 17		7728017	Winside 595		8490595	Centennial 567		9380567
Elm Creek 9		6910009	Omaha 1		7728001	Wisner-Pilger 30		8420030	Cross County 15		9372015
Holdrege 44		6969044	Papillion-LaVista 27		7777027	Thayer			Exeter-Milligan 1		9330001
Kearney 7		6910007	South Sarpy 46		7777046	Bruning 94		8585094	Hampton 91		9341091
Loomis 55		6969055	Saunders			Davenport 47		8585047	Heartland		
Overton 4		6924004	Ashland-Greenwood 1		7878001	Deshler 60		8585060	Community 96		9393096
Wilcox-Hildreth 1		6950001	Cedar Bluffs 107		7878107	Fairbury 8		8548008	High Plains		
Pierce			David City 56		7812056	Meridian 303		8548303	Community 75		9372075
Battle Creek 5		7059005	East Butler 502		7812502	Shickley 54		8530054	McCool Junction 83		9393083
Creighton 13		7054013	Fremont 1		7827001	Superior 11		8565011	Sutton 2		9318002
Elkhorn Valley 80		7059080	Mead 72		7878072	Thayer Central			York 12		9393012
Neligh-Oakdale 9		7002009				Community 70		8585070			

2016 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

Only taxpayers filing paper returns may use the Nebraska Tax Table. If your Nebraska taxable income is more than the highest amount in the tax table, see instructions at the end of the table.

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—									
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household						
Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—									
60		6,060				12,060																	
60	160	3	3	3	3	7,060	7,160	217	185	217	190	14,060	14,160	463	431	463	435						
160	260	5	5	5	5	7,160	7,260	221	189	221	193	14,160	14,260	467	435	467	439						
260	360	8	8	8	8	7,260	7,360	224	192	224	197	14,260	14,360	470	438	470	442						
360	460	10	10	10	10	7,360	7,460	228	196	228	200	14,360	14,460	474	442	474	446						
460	560	13	13	13	13	7,460	7,560	231	199	231	204	14,460	14,560	477	445	477	449						
560	660	15	15	15	15	7,560	7,660	235	203	235	207	14,560	14,660	481	449	481	453						
660	760	17	17	17	17	7,660	7,760	238	206	238	211	14,660	14,760	484	452	484	456						
760	860	20	20	20	20	7,760	7,860	242	210	242	214	14,760	14,860	488	456	488	460						
860	960	22	22	22	22	7,860	7,960	246	213	246	218	14,860	14,960	491	459	491	463						
960	1,060	25	25	25	25	7,960	8,060	249	217	249	221	14,960	15,060	495	463	495	467						
1,060	1,160	27	27	27	27	8,060	8,160	253	220	253	225	15,060	15,160	498	466	498	470						
1,160	1,260	30	30	30	30	8,160	8,260	256	224	256	228	15,160	15,260	502	470	502	474						
1,260	1,360	32	32	32	32	8,260	8,360	260	227	260	232	15,260	15,360	505	473	505	477						
1,360	1,460	35	35	35	35	8,360	8,460	263	231	263	235	15,360	15,460	509	477	509	481						
1,460	1,560	37	37	37	37	8,460	8,560	267	234	267	239	15,460	15,560	512	480	512	484						
1,560	1,660	40	40	40	40	8,560	8,660	270	238	270	242	15,560	15,660	516	484	516	488						
1,660	1,760	42	42	42	42	8,660	8,760	274	241	274	246	15,660	15,760	519	487	519	491						
1,760	1,860	45	45	45	45	8,760	8,860	277	245	277	249	15,760	15,860	523	491	523	495						
1,860	1,960	47	47	47	47	8,860	8,960	281	248	281	253	15,860	15,960	526	494	526	498						
1,960	2,060	49	49	49	49	8,960	9,060	284	252	284	256	15,960	16,060	530	498	530	502						
2,060	2,160	52	52	52	52	9,060	9,160	288	256	288	260	16,060	16,160	533	501	533	506						
2,160	2,260	54	54	54	54	9,160	9,260	291	259	291	263	16,160	16,260	537	505	537	509						
2,260	2,360	57	57	57	57	9,260	9,360	295	263	295	267	16,260	16,360	540	508	540	513						
2,360	2,460	59	59	59	59	9,360	9,460	298	266	298	270	16,360	16,460	544	512	544	516						
2,460	2,560	62	62	62	62	9,460	9,560	302	270	302	274	16,460	16,560	547	515	547	520						
2,560	2,660	64	64	64	64	9,560	9,660	305	273	305	277	16,560	16,660	551	519	551	523						
2,660	2,760	67	67	67	67	9,660	9,760	309	277	309	281	16,660	16,760	554	522	554	527						
2,760	2,860	69	69	69	69	9,760	9,860	312	280	312	284	16,760	16,860	558	526	558	530						
2,860	2,960	72	72	72	72	9,860	9,960	316	284	316	288	16,860	16,960	561	529	561	534						
2,960	3,060	74	74	74	74	9,960	10,060	319	287	319	291	16,960	17,060	565	533	565	537						
3,060		10,060				17,060																	
3,060	3,160	77	77	77	77	10,060	10,160	323	291	323	295	17,060	17,160	568	536	568	541						
3,160	3,260	81	79	81	79	10,160	10,260	326	294	326	298	17,160	17,260	572	540	572	544						
3,260	3,360	84	81	84	81	10,260	10,360	330	298	330	302	17,260	17,360	575	543	575	548						
3,360	3,460	88	84	88	84	10,360	10,460	333	301	333	305	17,360	17,460	579	547	579	551						
3,460	3,560	91	86	91	86	10,460	10,560	337	305	337	309	17,460	17,560	582	550	582	555						
3,560	3,660	95	89	95	89	10,560	10,660	340	308	340	312	17,560	17,660	586	554	586	558						
3,660	3,760	98	91	98	91	10,660	10,760	344	312	344	316	17,660	17,760	589	557	589	562						
3,760	3,860	102	94	102	94	10,760	10,860	347	315	347	319	17,760	17,860	593	561	593	565						
3,860	3,960	105	96	105	96	10,860	10,960	351	319	351	323	17,860	17,960	597	564	597	569						
3,960	4,060	109	99	109	99	10,960	11,060	354	322	354	326	17,960	18,060	600	568	600	572						
4,060	4,160	112	101	112	101	11,060	11,160	358	326	358	330	18,060	18,160	604	571	604	576						
4,160	4,260	116	104	116	104	11,160	11,260	361	329	361	334	18,160	18,260	607	575	607	579						
4,260	4,360	119	106	119	106	11,260	11,360	365	333	365	337	18,260	18,360	611	578	611	583						
4,360	4,460	123	108	123	108	11,360	11,460	368	336	368	341	18,360	18,460	615	582	615	586						
4,460	4,560	126	111	126	111	11,460	11,560	372	340	372	344	18,460	18,560	620	585	620	590						
4,560	4,660	130	113	130	113	11,560	11,660	375	343	375	348	18,560	18,660	625	589	625	593						
4,660	4,760	133	116	133	116	11,660	11,760	379	347	379	351	18,660	18,760	630	592	630	597						
4,760	4,860	137	118	137	118	11,760	11,860	382	350	382	355	18,760	18,860	635	596	635	600						
4,860	4,960	140	121	140	121	11,860	11,960	386	354	386	358	18,860	18,960	640	599	640	604						
4,960	5,060	144	123	144	123	11,960	12,060	389	357	389	362	18,960	19,060	645	603	645	607						
5,060	5,160	147	126	147	126	12,060	12,160	393	361	393	365	19,060	19,160	650	607	650	611						
5,160	5,260	151	128	151	128	12,160	12,260	396	364	396	369	19,160	19,260	655	610	655	614						
5,260	5,360	154	131	154	131	12,260	12,360	400	368	400	372	19,260	19,360	660	614	660	618						
5,360	5,460	158	133	158	133	12,360	12,460	403	371	403	376	19,360	19,460	665	617	665	621						
5,460	5,560	161	136	161	136	12,460	12,560	407	375	407	379	19,460	19,560	670	621	670	625						
5,560	5,660	165	138	165	138	12,560	12,660	410	378	410	383	19,560	19,660	675	624	675	628						
5,660	5,760	168	140	168	140	12,660	12,760	414	382	414	386	19,660	19,760	680	628	680	632						
5,760	5,860	172	143	172	144	12,760	12,860	418	385	418	390	19,760	19,860	685	631	685	635						
5,860	5,960	175	145	175	147	12,860	12,960	421	389	421	393	19,860	19,960	690	635	690	639						
5,960	6,060	179	148	179	151	12,960	13,060	425	392	425	397	19,960	20,060	695	638	695	642						
6,060	6,160	182	150	182	155	13,060	13,160	428	396	428	400	20,060	20,160	700	642	700	646						
6,160	6,260	186	154	186	158	13,160	13,260	432	399	432	404	20,160	20,260	705	645	705	649						
6,260	6,360	189	157	189	162	13,260	13,360	435	403	435	407	20,260	20,360	710	649	710	653						
6,360	6,460	193	161	193	165	13,360	13,460	439	406	439	411	20,360	20,460	715	652	715	656						
6,460	6,560	196	164	196	169	13,460	13,560	442	410	442													

2016 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—																					
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household																		
Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—																					
21,060		28,560				36,060		21,060		28,560				36,060		21,060																			
21,060	21,160	750	677	750	681	28,560	28,660	1,126	940	1,126	944	36,060	36,160	1,621	1,203	1,621	1,308	21,060	21,160	750	677	750	681	28,560	28,660	1,126	940	1,126	944	36,060	36,160	1,621	1,203	1,621	1,308
21,160	21,260	755	680	755	685	28,660	28,760	1,131	943	1,131	948	36,160	36,260	1,628	1,207	1,628	1,313	21,160	21,260	755	680	755	685	28,660	28,760	1,131	943	1,131	948	36,160	36,260	1,628	1,207	1,628	1,313
21,260	21,360	760	684	760	688	28,760	28,860	1,136	947	1,136	951	36,260	36,360	1,634	1,210	1,634	1,318	21,260	21,360	760	684	760	688	28,760	28,860	1,136	947	1,136	951	36,260	36,360	1,634	1,210	1,634	1,318
21,360	21,460	765	687	765	692	28,860	28,960	1,141	950	1,141	955	36,360	36,460	1,641	1,214	1,641	1,323	21,360	21,460	765	687	765	692	28,860	28,960	1,141	950	1,141	955	36,360	36,460	1,641	1,214	1,641	1,323
21,460	21,560	770	691	770	695	28,960	29,060	1,146	954	1,146	958	36,460	36,560	1,648	1,217	1,648	1,328	21,460	21,560	770	691	770	695	28,960	29,060	1,146	954	1,146	958	36,460	36,560	1,648	1,217	1,648	1,328
21,560	21,660	775	694	775	699	29,060	29,160	1,151	958	1,151	962	36,560	36,660	1,655	1,221	1,655	1,333	21,560	21,660	775	694	775	699	29,060	29,160	1,151	958	1,151	962	36,560	36,660	1,655	1,221	1,655	1,333
21,660	21,760	780	698	780	702	29,160	29,260	1,156	961	1,156	965	36,660	36,760	1,662	1,224	1,662	1,338	21,660	21,760	780	698	780	702	29,160	29,260	1,156	961	1,156	965	36,660	36,760	1,662	1,224	1,662	1,338
21,760	21,860	785	701	785	706	29,260	29,360	1,161	965	1,161	969	36,760	36,860	1,669	1,229	1,669	1,343	21,760	21,860	785	701	785	706	29,260	29,360	1,161	965	1,161	969	36,760	36,860	1,669	1,229	1,669	1,343
21,860	21,960	790	705	790	709	29,360	29,460	1,166	968	1,166	973	36,860	36,960	1,675	1,234	1,675	1,348	21,860	21,960	790	705	790	709	29,360	29,460	1,166	968	1,166	973	36,860	36,960	1,675	1,234	1,675	1,348
21,960	22,060	795	708	795	713	29,460	29,560	1,171	972	1,171	978	36,960	37,060	1,682	1,239	1,682	1,353	21,960	22,060	795	708	795	713	29,460	29,560	1,171	972	1,171	978	36,960	37,060	1,682	1,239	1,682	1,353
22,060	22,160	800	712	800	716	29,560	29,660	1,176	975	1,176	983	37,060	37,160	1,689	1,244	1,689	1,358	22,060	22,160	800	712	800	716	29,560	29,660	1,176	975	1,176	983	37,060	37,160	1,689	1,244	1,689	1,358
22,160	22,260	805	715	805	720	29,660	29,760	1,183	979	1,183	988	37,160	37,260	1,696	1,249	1,696	1,363	22,160	22,260	805	715	805	720	29,660	29,760	1,183	979	1,183	988	37,160	37,260	1,696	1,249	1,696	1,363
22,260	22,360	810	719	810	723	29,760	29,860	1,190	982	1,190	993	37,260	37,360	1,703	1,254	1,703	1,368	22,260	22,360	810	719	810	723	29,760	29,860	1,190	982	1,190	993	37,260	37,360	1,703	1,254	1,703	1,368
22,360	22,460	815	722	815	727	29,860	29,960	1,197	986	1,197	998	37,360	37,460	1,710	1,259	1,710	1,373	22,360	22,460	815	722	815	727	29,860	29,960	1,197	986	1,197	998	37,360	37,460	1,710	1,259	1,710	1,373
22,460	22,560	820	726	820	730	29,960	30,060	1,204	989	1,204	1,003	37,460	37,560	1,717	1,264	1,717	1,378	22,460	22,560	820	726	820	730	29,960	30,060	1,204	989	1,204	1,003	37,460	37,560	1,717	1,264	1,717	1,378
22,560	22,660	825	729	825	734	30,060	30,160	1,210	993	1,210	1,008	37,560	37,660	1,723	1,269	1,723	1,383	22,560	22,660	825	729	825	734	30,060	30,160	1,210	993	1,210	1,008	37,560	37,660	1,723	1,269	1,723	1,383
22,660	22,760	830	733	830	737	30,160	30,260	1,217	996	1,217	1,013	37,660	37,760	1,730	1,274	1,730	1,388	22,660	22,760	830	733	830	737	30,160	30,260	1,217	996	1,217	1,013	37,660	37,760	1,730	1,274	1,730	1,388
22,760	22,860	835	736	835	741	30,260	30,360	1,224	1,000	1,224	1,018	37,760	37,860	1,737	1,279	1,737	1,393	22,760	22,860	835	736	835	741	30,260	30,360	1,224	1,000	1,224	1,018	37,760	37,860	1,737	1,279	1,737	1,393
22,860	22,960	840	740	840	744	30,360	30,460	1,231	1,003	1,231	1,023	37,860	37,960	1,744	1,284	1,744	1,398	22,860	22,960	840	740	840	744	30,360	30,460	1,231	1,003	1,231	1,023	37,860	37,960	1,744	1,284	1,744	1,398
22,960	23,060	845	743	845	748	30,460	30,560	1,238	1,007	1,238	1,028	37,960	38,060	1,751	1,289	1,751	1,403	22,960	23,060	845	743	845	748	30,460	30,560	1,238	1,007	1,238	1,028	37,960	38,060	1,751	1,289	1,751	1,403
23,060	23,160	850	747	850	751	30,560	30,660	1,245	1,010	1,245	1,033	38,060	38,160	1,758	1,294	1,758	1,409	23,060	23,160	850	747	850	751	30,560	30,660	1,245	1,010	1,245	1,033	38,060	38,160	1,758	1,294	1,758	1,409
23,160	23,260	855	750	855	755	30,660	30,760	1,251	1,014	1,251	1,038	38,160	38,260	1,764	1,299	1,764	1,414	23,160	23,260	855	750	855	755	30,660	30,760	1,251	1,014	1,251	1,038	38,160	38,260	1,764	1,299	1,764	1,414
23,260	23,360	860	754	860	758	30,760	30,860	1,258	1,017	1,258	1,043	38,260	38,360	1,771	1,304	1,771	1,419	23,260	23,360	860	754	860	758	30,760	30,860	1,258	1,017	1,258	1,043	38,260	38,360	1,771	1,304	1,771	1,419
23,360	23,460	865	757	865	762	30,860	30,960	1,265	1,021	1,265	1,048	38,360	38,460	1,778	1,309	1,778	1,424	23,360	23,460	865	757	865	762	30,860	30,960	1,265	1,021	1,265	1,048	38,360	38,460	1,778	1,309	1,778	1,424
23,460	23,560	870	761	870	765	30,960	31,060	1,272	1,024	1,272	1,053	38,460	38,560	1,785	1,314	1,785	1,429	23,460	23,560	870	761	870	765	30,960	31,060	1,272	1,024	1,272	1,053	38,460	38,560	1,785	1,314	1,785	1,429
23,560	23,660	875	764	875	769	31,060	31,160	1,279	1,028	1,279	1,058	38,560	38,660	1,792	1,319	1,792	1,434	23,560	23,660	875	764	875	769	31,060	31,160	1,279	1,028	1,279	1,058	38,560	38,660	1,792	1,319	1,792	1,434
23,660	23,760	880	768	880	772	31,160	31,260	1,286	1,031	1,286	1,063	38,660	38,760	1,799	1,324	1,799	1,439	23,660	23,760	880	768	880	772	31,160	31,260	1,286	1,031	1,286	1,063	38,660	38,760	1,799	1,324	1,799	1,439
23,760	23,860	885	771	885	776	31,260	31,360	1,292	1,035	1,292	1,068	38,760	38,860	1,805	1,329	1,805	1,444	23,760	23,860	885	771	885	776	31,260	31,360	1,292	1,035	1,292	1,068	38,760	38,860	1,805	1,329	1,805	1,444
23,860	23,960	890	775	890	779	31,360	31,460	1,299	1,038	1,299	1,073	38,860	38,960	1,812	1,334	1,812	1,449	23,860	23,960	890	775	890	779	31,360	31,460	1,299	1,038	1,299	1,073	38,860	38,960	1,812	1,334	1,812	1,449
23,960	24,060	895	778	895	783	31,460	31,560	1,306	1,042	1,306	1,078	38,960	39,060	1,819	1,339	1,819	1,454	23,960	24,060	895	778	895	783	31,460	31,560	1,306	1,042	1,306	1,078	38,960	39,060	1,819	1,339	1,819	1,454
24,060	24,160	900	782	900	786	31,560	31,660	1,313	1,045	1,313	1,083	39,060	39,160	1,826	1,344	1,826	1,459	24,060	24,160	900	782	900	786	31,560	31,660	1,313	1,045	1,313	1,083	39,060	39,160	1,826	1,344	1,826	1,459
24,160	24,260	905	786	905	790	31,660	31,760	1,320	1,049	1,320	1,088	39,160	39,260	1,833	1,349	1,833	1,464	24,160	24,260	905	786	905	790	31,660	31,760	1,320	1,049	1,320	1,088	39,160	39,260	1,833	1,349	1,833	1,464
24,260	24,360	910	789	910	793	31,760	31,860	1,327	1,052	1,327	1,093	39,260	39,360	1,840	1,354	1,840	1,469	24,260	24,360	910	789	910	793	31,760	31										

2016 Nebraska Tax Table — continued

If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —			
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household
Over	But not over	Your Nebraska tax is —				Over	But not over	Your Nebraska tax is —				Over	But not over	Your Nebraska tax is —			
43,560		49,760				55,960		43,060		52,260				58,460			
43,560	43,660	2,134	1,570	2,134	1,684	49,760	49,860	2,558	1,880	2,558	2,103	55,960	56,060	2,982	2,191	2,982	2,527
43,660	43,760	2,141	1,575	2,141	1,689	49,860	49,960	2,565	1,885	2,565	2,110	56,060	56,160	2,989	2,196	2,989	2,534
43,760	43,860	2,147	1,580	2,147	1,694	49,960	50,060	2,572	1,890	2,572	2,117	56,160	56,260	2,996	2,201	2,996	2,541
43,860	43,960	2,154	1,585	2,154	1,700	50,060	50,160	2,578	1,895	2,578	2,124	56,260	56,360	3,002	2,206	3,002	2,548
43,960	44,060	2,161	1,590	2,161	1,706	50,160	50,260	2,585	1,900	2,585	2,131	56,360	56,460	3,009	2,211	3,009	2,555
44,060	44,160	2,168	1,595	2,168	1,713	50,260	50,360	2,592	1,905	2,592	2,137	56,460	56,560	3,016	2,216	3,016	2,561
44,160	44,260	2,175	1,600	2,175	1,720	50,360	50,460	2,599	1,910	2,599	2,144	56,560	56,660	3,023	2,221	3,023	2,568
44,260	44,360	2,182	1,605	2,182	1,727	50,460	50,560	2,606	1,915	2,606	2,151	56,660	56,760	3,030	2,226	3,030	2,575
44,360	44,460	2,188	1,610	2,188	1,734	50,560	50,660	2,613	1,920	2,613	2,158	56,760	56,860	3,037	2,231	3,037	2,582
44,460	44,560	2,195	1,615	2,195	1,741	50,660	50,760	2,619	1,925	2,619	2,165	56,860	56,960	3,043	2,236	3,043	2,589
44,560	44,660	2,202	1,620	2,202	1,748	50,760	50,860	2,626	1,930	2,626	2,172	56,960	57,060	3,050	2,241	3,050	2,596
44,660	44,760	2,209	1,625	2,209	1,754	50,860	50,960	2,633	1,935	2,633	2,178	57,060	57,160	3,057	2,246	3,057	2,603
44,760	44,860	2,216	1,630	2,216	1,761	50,960	51,060	2,640	1,940	2,640	2,185	57,160	57,260	3,064	2,251	3,064	2,609
44,860	44,960	2,223	1,635	2,223	1,768	51,060	51,160	2,647	1,945	2,647	2,192	57,260	57,360	3,071	2,256	3,071	2,616
44,960	45,060	2,230	1,640	2,230	1,775	51,160	51,260	2,654	1,950	2,654	2,199	57,360	57,460	3,078	2,261	3,078	2,623
45,060	45,160	2,236	1,645	2,236	1,782	51,260	51,360	2,660	1,955	2,660	2,206	57,460	57,560	3,085	2,266	3,085	2,630
45,160	45,260	2,243	1,650	2,243	1,789	51,360	51,460	2,667	1,960	2,667	2,213	57,560	57,660	3,091	2,271	3,091	2,637
45,260	45,360	2,250	1,655	2,250	1,795	51,460	51,560	2,674	1,965	2,674	2,219	57,660	57,760	3,098	2,276	3,098	2,644
45,360	45,460	2,257	1,660	2,257	1,802	51,560	51,660	2,681	1,970	2,681	2,226	57,760	57,860	3,105	2,281	3,105	2,650
45,460	45,560	2,264	1,665	2,264	1,809	51,660	51,760	2,688	1,975	2,688	2,233	57,860	57,960	3,112	2,286	3,112	2,657
45,560	45,660	2,271	1,670	2,271	1,816	51,760	51,860	2,695	1,980	2,695	2,240	57,960	58,060	3,119	2,291	3,119	2,664
45,660	45,760	2,277	1,675	2,277	1,823	51,860	51,960	2,701	1,985	2,701	2,247	58,060	58,160	3,126	2,296	3,126	2,671
45,760	45,860	2,284	1,680	2,284	1,830	51,960	52,060	2,708	1,990	2,708	2,254	58,160	58,260	3,132	2,301	3,132	2,678
45,860	45,960	2,291	1,685	2,291	1,836	52,060	52,160	2,715	1,995	2,715	2,261	58,260	58,360	3,139	2,306	3,139	2,685
45,960	46,060	2,298	1,690	2,298	1,843	52,160	52,260	2,722	2,001	2,722	2,267	58,360	58,460	3,146	2,311	3,146	2,691

*A qualifying widow(er) must also use this column.

Over \$62,160

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2016 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$62,160, the endpoint of the bracket.

Single Add \$3,403 plus 6.84% of the amount over \$62,160. \$ _____	Married, filing jointly or qualifying widow(er) Add \$2,554 plus 6.84% of the amount over \$62,160. \$ _____	Married, filing separately Add \$3,403 plus 6.84% of the amount over \$62,160. \$ _____	Head of household Add \$2,948 plus 6.84% of the amount over \$62,160. \$ _____
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This is your Nebraska income tax.

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

CAUTION: If your federal adjusted gross income is more than \$259,400 (Single); \$311,300 (Married, Filing Jointly or Qualifying Widow(er)); \$155,650 (Married, Filing Separately); \$285,350 (Head of Household), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet to determine the tax amount to enter on line 15, Form 1040N.

2016 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$259,400 (single); \$311,300 (married, filing jointly and surviving spouse); \$155,650 (married, filing separately); or \$285,350 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,180, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here.	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$59,180, then see Special Instructions below) .	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N.	3	

2016 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$259,400	\$290,000	0.438% (.00438) of AGI above \$259,400
290,000	443,100	\$ 134.03 + 0.333% (.00333) of the excess over \$290,000
443,100	555,300	643.85 + 0.183% (.00183) of the excess over \$443,100
555,300	—	849.18

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$311,300	\$372,500	0.438% (.00438) of AGI above \$311,300
372,500	678,600	\$ 268.06 + 0.333% (.00333) of the excess over \$372,500
678,600	903,100	1,287.37 + 0.183% (.00183) of the excess over \$678,600
903,100	—	1,698.21

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$155,650	\$186,250	0.438% (.00438) of AGI above \$155,650
186,250	339,350	\$ 134.03 + 0.333% (.00333) of the excess over \$186,250
339,350	451,550	643.85 + 0.183% (.00183) of the excess over \$339,350
451,550	—	849.18

Head of Household

If AGI is over –	but not over	The tax to add is:
\$285,350	\$342,450	0.438% (.00438) of AGI above \$285,350
342,450	579,250	\$ 250.10 + 0.333% (.00333) of the excess over \$342,450
579,250	724,150	1,038.64 + 0.183% (.00183) of the excess over \$579,250
724,150	—	1,303.81

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,180, then perform the following steps:

- Step 1. Subtract the AGI threshold amount for the appropriate filing status from Federal AGI.
- Step 2. Multiply this amount by 10% (.10).
- Step 3. Compare the Step 2 result to Nebraska Taxable Income, line 14, Form 1040N.
 - If line 14 is less than the Step 2 result, go to Step 4.
 - If line 14 is more than the Step 2 result, then use the Additional Tax Rate Schedule above to compute the Nebraska income tax, line 15, Form 1040N. (Do not proceed to Step 4)
- Step 4. Multiply the line 14 amount by 6.84% (.0684) and enter the result on line 3 of the Nebraska Tax Worksheet above.

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Exeter (178)	1.50%	Oakland (358)	1.00%
Albion (004)	1.50	Fairbury (179)	2.00	Oconto (360)	1.00
Alliance (008)	1.50	Fairfield (180)	1.00	Odell (362)	1.00
Alma (009)	2.00	Falls City (182)	1.50	Ogallala (363)	1.50
Arapahoe (016)	1.00	Farnam (183)	1.00	Omaha (365)	1.50
Arcadia (017)	1.00	Franklin (190)	1.00	O'Neill (366)	1.50
Arlington (018)	1.50	Fremont (191)	1.50	Ord (369)	1.50
Arnold (019)	1.00	Friend (192)	1.00	Osceola (371)	1.50
Ashland (021)	1.50	Fullerton (193)	1.50	Oshkosh (372)	beginning 10/1/2016 1/1/2016 to 9/30/2016 2.00
Atkinson (023)	1.50	Geneva (198)	beginning 4/1/2016 1/1/2016 to 3/31/2016 2.00		
Auburn (025)	1.00		1.50	Osmond (373)	1.00
Bancroft (030)	1.50	Genoa (199)	1.50	Oxford (376)	1.50
Bassett (035)	1.50	Gering (200)	1.50	Palmyra (380)	1.00
Battle Creek (036)	1.50	Gibbon (201)	1.00	Papillion (382)	1.50
Bayard (037)	1.00	Gordon (206)	1.00	Pawnee City (383)	1.50
Beatrice (039)	1.50	Gothenburg (207)	1.50	Paxton (384)	1.00
Beaver City (040)	1.00	Grand Island (210)	1.50	Pender (385)	1.00
Beemer (043)	1.50	Grant (211)	1.00	Peru (386)	1.00
Bellevue (046)	1.50	Greenwood (213)	1.00	Petersburg (387)	1.00
Bellwood (047)	beginning 10/1/2016 1.50	Gresham (214)	1.50	Pierce (390)	1.00
Benedict (049)	1.50	Gretna (215)	1.50	Plainview (392)	1.50
Benkelman (050)	1.50	Guide Rock (217)	1.00	Platte Center (393)	1.50
Bennet (051)	1.00	Harrison (227)	1.00	Plattsmouth (394)	1.50
Bennington (052)	1.50	Hartington (228)	1.00	Plymouth (397)	1.50
Bertrand (053)	1.00	Harvard (229)	1.00	Ponca (399)	1.50
Big Springs (055)	1.00	Hastings (230)	1.50	Ralston (407)	1.50
Blair (057)	1.50	Hay Springs (231)	1.00	Randolph (408)	1.00
Bloomfield (058)	1.00	Hebron (235)	1.00	Ravenna (409)	1.50
Blue Hill (060)	1.00	Hemingford (236)	1.50	Red Cloud (411)	1.50
Brainard (066)	1.00	Henderson (237)	1.50	Republican City (412)	1.00
Bridgeport (068)	1.00	Hickman (242)	1.50	Rushville (425)	1.50
Broken Bow (072)	1.50	Hildreth (243)	1.00	St. Edward (452)	1.00
Brownville (073)	1.00	Holdrege (245)	1.50	St. Paul (454)	1.00
Burwell (081)	1.50	Hooper (248)	1.00	Sargent (428)	1.50
Cairo (085)	1.00	Howells (251)	1.50	Schuyler (430)	1.50
Callaway (086)	1.00	Hubbell (253)	1.00	Scottsbluff (432)	1.50
Cambridge (087)	1.50	Humphrey (255)	1.50	Scribner (433)	1.50
Cedar Rapids (092)	1.00	Hyannis (257)	1.00	Seward (435)	1.50
Central City (094)	1.00	Imperial (258)	1.00	Shelton (437)	1.00
Ceresco (095)	1.50	Jackson (263)	1.50	Sidney (441)	2.00
Chadron (096)	2.00	Jansen (264)	1.00	Silver Creek (442)	1.00
Chambers (097)	1.00	Juniata (268)	1.00	South Sioux City (446)	1.50
Chappell (099)	1.00	Kearney (269)	1.50	Spencer (448)	1.00
Chester (100)	1.00	Kimball (273)	1.50	Springfield (450)	1.50
Clarks (101)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Clay Center (104)	1.00	Leigh (279)	beginning 10/1/2016 1.50		
Clearwater (105)	1.50	Lewellen (281)	1.00	Sterling (462)	1.00
Columbus (110)	1.50	Lexington (283)	1.50	Stromsburg (467)	1.50
Cordova (114)	1.00	Lincoln (285)	1.75	Stuart (468)	1.00
Cortland (116)	1.00	Linwood (287)	1.00	Superior (470)	1.00
Cozad (119)	1.50	Loomis (291)	1.00	Sutton (473)	1.50
Crawford (122)	1.50	Louisville (293)	1.50	Syracuse (475)	1.00
Creighton (123)	1.00	Loup City (294)	1.50	Tecumseh (481)	1.50
Crete (125)	1.50	Lyons (298)	1.50	Tekamah (482)	1.50
Crofton (126)	1.00	Madison (299)	1.50	Terrytown (483)	1.00
Curtis (129)	1.00	Malcolm (302)	1.00	Tilden (487)	1.50
Dakota County (922)	0.50	Marquette (305)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Maywood (311)	1.50	Upland (495)	0.50
David City (138)	2.00	McCook (312)	1.50	Utica (496)	1.50
Daykin (140)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
Decatur (141)	1.00	Milford (322)	1.00	Valley (498)	1.50
DeWeese (144)	1.00	Minden (327)	2.00	Verdigre (502)	1.50
Diller (147)	1.00	Mitchell (328)	1.50	Wahoo (506)	1.50
Dodge (150)	beginning 10/1/2016 1/1/2016 to 9/30/2016 1.50	Monroe (330)	1.50	Wakefield (507)	1.00
Doniphan (151)	1.00	Morrill (332)	1.00	Waterloo (512)	2.00
Douglas (153)	1.50	Mullen (334)	1.00	Wausa (514)	1.00
Duncan (156)	1.50	Murray (336)	1.00	Waverly (515)	1.00
Eagle (159)	1.00	Nebraska City (339)	2.00	Wayne (516)	1.50
Edgar (161)	1.00	Neligh (341)	1.00	Weeping Water (517)	1.00
Elgin (164)	1.00	Nelson (342)	1.00	West Point (519)	1.50
Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wilber (523)	1.00
Elmwood (168)	0.50	Niobrara (349)	1.00	Wisner (530)	1.50
Elwood (170)	1.00	Norfolk (351)	2.00	Wood River (533)	beginning 4/1/2016 1.50
Eustis (176)	1.00	North Bend (353)	1.50	Wymore (534)	1.50
		North Platte (355)	1.50	York (536)	2.00