

# 2017 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—			
		Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—			
<b>60</b>						<b>7,060</b>						<b>14,060</b>					
60	160	3	3	3	3	7,060	7,160	217	185	217	189	14,060	14,160	463	430	463	435
160	260	5	5	5	5	7,160	7,260	221	188	221	193	14,160	14,260	466	434	466	438
260	360	8	8	8	8	7,260	7,360	224	192	224	196	14,260	14,360	470	437	470	442
360	460	10	10	10	10	7,360	7,460	228	195	228	200	14,360	14,460	473	441	473	445
460	560	13	13	13	13	7,460	7,560	231	199	231	203	14,460	14,560	477	445	477	449
560	660	15	15	15	15	7,560	7,660	235	202	235	207	14,560	14,660	480	448	480	452
660	760	17	17	17	17	7,660	7,760	238	206	238	210	14,660	14,760	484	452	484	456
760	860	20	20	20	20	7,760	7,860	242	209	242	214	14,760	14,860	487	455	487	459
860	960	22	22	22	22	7,860	7,960	245	213	245	217	14,860	14,960	491	459	491	463
960	1,060	25	25	25	25	7,960	8,060	249	216	249	221	14,960	15,060	494	462	494	466
1,060	1,160	27	27	27	27	8,060	8,160	252	220	252	224	15,060	15,160	498	466	498	470
1,160	1,260	30	30	30	30	8,160	8,260	256	223	256	228	15,160	15,260	501	469	501	473
1,260	1,360	32	32	32	32	8,260	8,360	259	227	259	231	15,260	15,360	505	473	505	477
1,360	1,460	35	35	35	35	8,360	8,460	263	230	263	235	15,360	15,460	508	476	508	480
1,460	1,560	37	37	37	37	8,460	8,560	266	234	266	238	15,460	15,560	512	480	512	484
1,560	1,660	40	40	40	40	8,560	8,660	270	237	270	242	15,560	15,660	515	483	515	487
1,660	1,760	42	42	42	42	8,660	8,760	273	241	273	245	15,660	15,760	519	487	519	491
1,760	1,860	45	45	45	45	8,760	8,860	277	244	277	249	15,760	15,860	522	490	522	494
1,860	1,960	47	47	47	47	8,860	8,960	280	248	280	252	15,860	15,960	526	494	526	498
1,960	2,060	49	49	49	49	8,960	9,060	284	251	284	256	15,960	16,060	530	497	530	501
2,060	2,160	52	52	52	52	9,060	9,160	287	255	287	259	16,060	16,160	533	501	533	505
2,160	2,260	54	54	54	54	9,160	9,260	291	258	291	263	16,160	16,260	537	504	537	508
2,260	2,360	57	57	57	57	9,260	9,360	294	262	294	266	16,260	16,360	540	508	540	512
2,360	2,460	59	59	59	59	9,360	9,460	298	266	298	270	16,360	16,460	544	511	544	516
2,460	2,560	62	62	62	62	9,460	9,560	301	269	301	273	16,460	16,560	547	515	547	519
2,560	2,660	64	64	64	64	9,560	9,660	305	273	305	277	16,560	16,660	551	518	551	523
2,660	2,760	67	67	67	67	9,660	9,760	308	276	308	280	16,660	16,760	554	522	554	526
2,760	2,860	69	69	69	69	9,760	9,860	312	280	312	284	16,760	16,860	558	525	558	530
2,860	2,960	72	72	72	72	9,860	9,960	315	283	315	287	16,860	16,960	561	529	561	533
2,960	3,060	74	74	74	74	9,960	10,060	319	287	319	291	16,960	17,060	565	532	565	537
<b>3,060</b>						<b>10,060</b>						<b>17,060</b>					
3,060	3,160	77	77	77	77	10,060	10,160	322	290	322	294	17,060	17,160	568	536	568	540
3,160	3,260	80	79	80	79	10,160	10,260	326	294	326	298	17,160	17,260	572	539	572	544
3,260	3,360	84	81	84	81	10,260	10,360	329	297	329	301	17,260	17,360	575	543	575	547
3,360	3,460	87	84	87	84	10,360	10,460	333	301	333	305	17,360	17,460	579	546	579	551
3,460	3,560	91	86	91	86	10,460	10,560	336	304	336	308	17,460	17,560	582	550	582	554
3,560	3,660	94	89	94	89	10,560	10,660	340	308	340	312	17,560	17,660	586	553	586	558
3,660	3,760	98	91	98	91	10,660	10,760	343	311	343	315	17,660	17,760	589	557	589	561
3,760	3,860	101	94	101	94	10,760	10,860	347	315	347	319	17,760	17,860	593	560	593	565
3,860	3,960	105	96	105	96	10,860	10,960	350	318	350	322	17,860	17,960	596	564	596	568
3,960	4,060	108	99	108	99	10,960	11,060	354	322	354	326	17,960	18,060	600	567	600	572
4,060	4,160	112	101	112	101	11,060	11,160	358	325	358	329	18,060	18,160	603	571	603	575
4,160	4,260	115	104	115	104	11,160	11,260	361	329	361	333	18,160	18,260	607	574	607	579
4,260	4,360	119	106	119	106	11,260	11,360	365	332	365	337	18,260	18,360	610	578	610	582
4,360	4,460	122	108	122	108	11,360	11,460	368	336	368	340	18,360	18,460	614	581	614	586
4,460	4,560	126	111	126	111	11,460	11,560	372	339	372	344	18,460	18,560	617	585	617	589
4,560	4,660	129	113	129	113	11,560	11,660	375	343	375	347	18,560	18,660	622	588	622	593
4,660	4,760	133	116	133	116	11,660	11,760	379	346	379	351	18,660	18,760	627	592	627	596
4,760	4,860	136	118	136	118	11,760	11,860	382	350	382	354	18,760	18,860	632	595	632	600
4,860	4,960	140	121	140	121	11,860	11,960	386	353	386	358	18,860	18,960	637	599	637	603
4,960	5,060	143	123	143	123	11,960	12,060	389	357	389	361	18,960	19,060	642	602	642	607
5,060	5,160	147	126	147	126	12,060	12,160	393	360	393	365	19,060	19,160	647	606	647	610
5,160	5,260	150	128	150	128	12,160	12,260	396	364	396	368	19,160	19,260	652	609	652	614
5,260	5,360	154	131	154	131	12,260	12,360	400	367	400	372	19,260	19,360	657	613	657	617
5,360	5,460	157	133	157	133	12,360	12,460	403	371	403	375	19,360	19,460	662	617	662	621
5,460	5,560	161	136	161	136	12,460	12,560	407	374	407	379	19,460	19,560	667	620	667	624
5,560	5,660	164	138	164	138	12,560	12,660	410	378	410	382	19,560	19,660	672	624	672	628
5,660	5,760	168	140	168	140	12,660	12,760	414	381	414	386	19,660	19,760	677	627	677	631
5,760	5,860	171	143	171	143	12,760	12,860	417	385	417	389	19,760	19,860	682	631	682	635
5,860	5,960	175	145	175	147	12,860	12,960	421	388	421	393	19,860	19,960	687	634	687	638
5,960	6,060	179	148	179	150	12,960	13,060	424	392	424	396	19,960	20,060	692	638	692	642
6,060	6,160	182	150	182	154	13,060	13,160	428	395	428	400	20,060	20,160	697	641	697	645
6,160	6,260	186	153	186	157	13,160	13,260	431	399	431	403	20,160	20,260	702	645	702	649
6,260	6,360	189	157	189	161	13,260	13,360	435	402	435	407	20,260	20,360	707	648	707	652
6,360	6,460	193	160	193	165	13,360	13,460	438	406	438	410	20,360	20,460	712	652	712	656
6,460	6,560	196	164	196	168	13,460	13,560	442	409	442	414	20,460	20,560	717	655	717	659
6,560	6,660	200	167	200	172	13,560	13,660	445	413	445	417	20,560	20,660	722	659	722	663
6,660	6,760	203	171	203	175	13,660	13,760	449	416	449	421	20,660	20,760	727	662	727	666
6,760	6,860	207	174	207	179	13,760	13,860	452	420	452	424	20,760	20,860	732	666	732	670
6,860	6,960	210	178	210	182	13,860	13,960	456	423	456	428	20,860	20,960	737	669	737	673
6,960	7,060	214	181	214	186	13,960	14,060	459	427	459	431	20,960	21,060	743	673	743	677

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

Continued on next page

# 2017 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—			
<b>21,060</b>						<b>28,560</b>						<b>36,060</b>					
21,060	21,160	748	676	748	680	28,560	28,660	1,123	939	1,123	944	36,060	36,160	1,614	1,203	1,614	1,304
21,160	21,260	753	680	753	684	28,660	28,760	1,128	943	1,128	947	36,160	36,260	1,621	1,206	1,621	1,309
21,260	21,360	758	683	758	688	28,760	28,860	1,133	946	1,133	951	36,260	36,360	1,628	1,210	1,628	1,314
21,360	21,460	763	687	763	691	28,860	28,960	1,138	950	1,138	954	36,360	36,460	1,634	1,213	1,634	1,319
21,460	21,560	768	690	768	695	28,960	29,060	1,143	953	1,143	958	36,460	36,560	1,641	1,217	1,641	1,324
21,560	21,660	773	694	773	698	29,060	29,160	1,148	957	1,148	961	36,560	36,660	1,648	1,220	1,648	1,329
21,660	21,760	778	697	778	702	29,160	29,260	1,153	960	1,153	965	36,660	36,760	1,655	1,224	1,655	1,334
21,760	21,860	783	701	783	705	29,260	29,360	1,158	964	1,158	968	36,760	36,860	1,662	1,227	1,662	1,339
21,860	21,960	788	704	788	709	29,360	29,460	1,163	968	1,163	972	36,860	36,960	1,669	1,231	1,669	1,344
21,960	22,060	793	708	793	712	29,460	29,560	1,168	971	1,168	975	36,960	37,060	1,675	1,234	1,675	1,349
22,060	22,160	798	711	798	716	29,560	29,660	1,173	975	1,173	979	37,060	37,160	1,682	1,239	1,682	1,354
22,160	22,260	803	715	803	719	29,660	29,760	1,178	978	1,178	984	37,160	37,260	1,689	1,244	1,689	1,359
22,260	22,360	808	718	808	723	29,760	29,860	1,183	982	1,183	989	37,260	37,360	1,696	1,249	1,696	1,364
22,360	22,460	813	722	813	726	29,860	29,960	1,190	985	1,190	994	37,360	37,460	1,703	1,254	1,703	1,369
22,460	22,560	818	725	818	730	29,960	30,060	1,197	989	1,197	999	37,460	37,560	1,710	1,259	1,710	1,374
22,560	22,660	823	729	823	733	30,060	30,160	1,204	992	1,204	1,004	37,560	37,660	1,717	1,264	1,717	1,379
22,660	22,760	828	732	828	737	30,160	30,260	1,210	996	1,210	1,009	37,660	37,760	1,723	1,269	1,723	1,384
22,760	22,860	833	736	833	740	30,260	30,360	1,217	999	1,217	1,014	37,760	37,860	1,730	1,274	1,730	1,390
22,860	22,960	838	739	838	744	30,360	30,460	1,224	1,003	1,224	1,019	37,860	37,960	1,737	1,279	1,737	1,395
22,960	23,060	843	743	843	747	30,460	30,560	1,231	1,006	1,231	1,024	37,960	38,060	1,744	1,284	1,744	1,400
23,060	23,160	848	746	848	751	30,560	30,660	1,238	1,010	1,238	1,029	38,060	38,160	1,751	1,289	1,751	1,405
23,160	23,260	853	750	853	754	30,660	30,760	1,245	1,013	1,245	1,034	38,160	38,260	1,758	1,294	1,758	1,410
23,260	23,360	858	753	858	758	30,760	30,860	1,251	1,017	1,251	1,039	38,260	38,360	1,764	1,299	1,764	1,415
23,360	23,460	863	757	863	761	30,860	30,960	1,258	1,020	1,258	1,044	38,360	38,460	1,771	1,304	1,771	1,420
23,460	23,560	868	760	868	765	30,960	31,060	1,265	1,024	1,265	1,049	38,460	38,560	1,778	1,309	1,778	1,425
23,560	23,660	873	764	873	768	31,060	31,160	1,272	1,027	1,272	1,054	38,560	38,660	1,785	1,314	1,785	1,430
23,660	23,760	878	767	878	772	31,160	31,260	1,279	1,031	1,279	1,059	38,660	38,760	1,792	1,319	1,792	1,435
23,760	23,860	883	771	883	775	31,260	31,360	1,286	1,034	1,286	1,064	38,760	38,860	1,799	1,324	1,799	1,440
23,860	23,960	888	774	888	779	31,360	31,460	1,292	1,038	1,292	1,069	38,860	38,960	1,805	1,329	1,805	1,445
23,960	24,060	893	778	893	782	31,460	31,560	1,299	1,041	1,299	1,074	38,960	39,060	1,812	1,334	1,812	1,450
24,060	24,160	898	781	898	786	31,560	31,660	1,306	1,045	1,306	1,079	39,060	39,160	1,819	1,339	1,819	1,455
24,160	24,260	903	785	903	789	31,660	31,760	1,313	1,048	1,313	1,084	39,160	39,260	1,826	1,344	1,826	1,460
24,260	24,360	908	788	908	793	31,760	31,860	1,320	1,052	1,320	1,089	39,260	39,360	1,833	1,349	1,833	1,465
24,360	24,460	913	792	913	796	31,860	31,960	1,327	1,055	1,327	1,094	39,360	39,460	1,840	1,354	1,840	1,470
<b>24,460</b>						<b>31,960</b>						<b>39,460</b>					
24,460	24,560	918	796	918	800	31,960	32,060	1,333	1,059	1,333	1,099	39,460	39,560	1,847	1,359	1,847	1,475
24,560	24,660	923	799	923	803	32,060	32,160	1,340	1,062	1,340	1,104	39,560	39,660	1,853	1,364	1,853	1,480
24,660	24,760	928	803	928	807	32,160	32,260	1,347	1,066	1,347	1,109	39,660	39,760	1,860	1,369	1,860	1,485
24,760	24,860	933	806	933	810	32,260	32,360	1,354	1,069	1,354	1,114	39,760	39,860	1,867	1,374	1,867	1,490
24,860	24,960	938	810	938	814	32,360	32,460	1,361	1,073	1,361	1,119	39,860	39,960	1,874	1,379	1,874	1,495
24,960	25,060	943	813	943	817	32,460	32,560	1,368	1,076	1,368	1,124	39,960	40,060	1,881	1,384	1,881	1,500
25,060	25,160	948	817	948	821	32,560	32,660	1,375	1,080	1,375	1,129	40,060	40,160	1,888	1,389	1,888	1,505
25,160	25,260	953	820	953	824	32,660	32,760	1,381	1,083	1,381	1,134	40,160	40,260	1,894	1,394	1,894	1,510
25,260	25,360	958	824	958	828	32,760	32,860	1,388	1,087	1,388	1,139	40,260	40,360	1,901	1,399	1,901	1,515
25,360	25,460	963	827	963	831	32,860	32,960	1,395	1,090	1,395	1,144	40,360	40,460	1,908	1,404	1,908	1,520
25,460	25,560	968	831	968	835	32,960	33,060	1,402	1,094	1,402	1,149	40,460	40,560	1,915	1,409	1,915	1,525
25,560	25,660	973	834	973	838	33,060	33,160	1,409	1,097	1,409	1,154	40,560	40,660	1,922	1,414	1,922	1,530
25,660	25,760	978	838	978	842	33,160	33,260	1,416	1,101	1,416	1,159	40,660	40,760	1,929	1,419	1,929	1,535
25,760	25,860	983	841	983	845	33,260	33,360	1,422	1,104	1,422	1,164	40,760	40,860	1,935	1,424	1,935	1,540
25,860	25,960	988	845	988	849	33,360	33,460	1,429	1,108	1,429	1,169	40,860	40,960	1,942	1,429	1,942	1,545
25,960	26,060	993	848	993	852	33,460	33,560	1,436	1,111	1,436	1,174	40,960	41,060	1,949	1,434	1,949	1,550
26,060	26,160	998	852	998	856	33,560	33,660	1,443	1,115	1,443	1,179	41,060	41,160	1,956	1,439	1,956	1,555
26,160	26,260	1,003	855	1,003	859	33,660	33,760	1,450	1,118	1,450	1,184	41,160	41,260	1,963	1,444	1,963	1,560
26,260	26,360	1,008	859	1,008	863	33,760	33,860	1,457	1,122	1,457	1,189	41,260	41,360	1,970	1,449	1,970	1,565
26,360	26,460	1,013	862	1,013	867	33,860	33,960	1,463	1,125	1,463	1,194	41,360	41,460	1,976	1,454	1,976	1,570
26,460	26,560	1,018	866	1,018	870	33,960	34,060	1,470	1,129	1,470	1,199	41,460	41,560	1,983	1,459	1,983	1,575
26,560	26,660	1,023	869	1,023	874	34,060	34,160	1,477	1,132	1,477	1,204	41,560	41,660	1,990	1,464	1,990	1,580
26,660	26,760	1,028	873	1,028	877	34,160	34,260	1,484	1,136	1,484	1,209	41,660	41,760	1,997	1,469	1,997	1,585
26,760	26,860	1,033	876	1,033	881	34,260	34,360	1,491	1,139	1,491	1,214	41,760	41,860	2,004	1,474	2,004	1,590
26,860	26,960	1,038	880	1,038	884	34,360	34,460	1,498	1,143	1,498	1,219	41,860	41,960	2,011	1,479	2,011	1,595
26,960	27,060	1,043	883	1,043	888	34,460	34,560	1,504	1,147	1,504	1,224	41,960	42,060	2,018	1,484	2,018	1,600
27,060	27,160	1,048	887	1,048	891	34,560	34,660	1,511	1,150	1,511	1,229	42,060	42,160	2,024	1,489	2,024	1,605
27,160	27,260	1,053	890	1,053	895	34,660	34,760	1,518	1,154	1,518	1,234	42,160	42,260	2,031	1,494	2,031	1,610
27,260	27,360	1,058	894	1,058	898	34,760	34,860	1,525	1,157	1,525	1,239	42,260					

# 2017 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 —			
<b>43,560</b>		<b>49,760</b>				<b>55,960</b>		<b>43,060</b>		<b>52,260</b>				<b>58,460</b>			
43,560	43,660	2,127	1,565	2,127	1,680	49,760	49,860	2,551	1,875	2,551	2,093	55,960	56,060	2,975	2,186	2,975	2,517
43,660	43,760	2,134	1,570	2,134	1,685	49,860	49,960	2,558	1,880	2,558	2,100	56,060	56,160	2,982	2,191	2,982	2,524
43,760	43,860	2,141	1,575	2,141	1,690	49,960	50,060	2,565	1,885	2,565	2,106	56,160	56,260	2,989	2,196	2,989	2,531
43,860	43,960	2,147	1,580	2,147	1,695	50,060	50,160	2,572	1,890	2,572	2,113	56,260	56,360	2,996	2,201	2,996	2,537
43,960	44,060	2,154	1,585	2,154	1,700	50,160	50,260	2,578	1,895	2,578	2,120	56,360	56,460	3,002	2,206	3,002	2,544
44,060	44,160	2,161	1,590	2,161	1,705	50,260	50,360	2,585	1,900	2,585	2,127	56,460	56,560	3,009	2,211	3,009	2,551
44,160	44,260	2,168	1,595	2,168	1,710	50,360	50,460	2,592	1,905	2,592	2,134	56,560	56,660	3,016	2,216	3,016	2,558
44,260	44,360	2,175	1,600	2,175	1,717	50,460	50,560	2,599	1,910	2,599	2,141	56,660	56,760	3,023	2,221	3,023	2,565
44,360	44,460	2,182	1,605	2,182	1,723	50,560	50,660	2,606	1,915	2,606	2,148	56,760	56,860	3,030	2,226	3,030	2,572
44,460	44,560	2,189	1,610	2,189	1,730	50,660	50,760	2,613	1,920	2,613	2,154	56,860	56,960	3,037	2,231	3,037	2,578
44,560	44,660	2,195	1,615	2,195	1,737	50,760	50,860	2,619	1,925	2,619	2,161	56,960	57,060	3,044	2,236	3,044	2,585
44,660	44,760	2,202	1,620	2,202	1,744	50,860	50,960	2,626	1,930	2,626	2,168	57,060	57,160	3,050	2,241	3,050	2,592
44,760	44,860	2,209	1,625	2,209	1,751	50,960	51,060	2,633	1,935	2,633	2,175	57,160	57,260	3,057	2,246	3,057	2,599
44,860	44,960	2,216	1,630	2,216	1,758	51,060	51,160	2,640	1,940	2,640	2,182	57,260	57,360	3,064	2,251	3,064	2,606
44,960	45,060	2,223	1,635	2,223	1,764	51,160	51,260	2,647	1,945	2,647	2,189	57,360	57,460	3,071	2,256	3,071	2,613
45,060	45,160	2,230	1,640	2,230	1,771	51,260	51,360	2,654	1,950	2,654	2,195	57,460	57,560	3,078	2,261	3,078	2,619
45,160	45,260	2,236	1,645	2,236	1,778	51,360	51,460	2,660	1,955	2,660	2,202	57,560	57,660	3,085	2,266	3,085	2,626
45,260	45,360	2,243	1,650	2,243	1,785	51,460	51,560	2,667	1,960	2,667	2,209	57,660	57,760	3,091	2,271	3,091	2,633
45,360	45,460	2,250	1,655	2,250	1,792	51,560	51,660	2,674	1,965	2,674	2,216	57,760	57,860	3,098	2,276	3,098	2,640
45,460	45,560	2,257	1,660	2,257	1,799	51,660	51,760	2,681	1,970	2,681	2,223	57,860	57,960	3,105	2,281	3,105	2,647
45,560	45,660	2,264	1,665	2,264	1,806	51,760	51,860	2,688	1,975	2,688	2,230	57,960	58,060	3,112	2,286	3,112	2,654
45,660	45,760	2,271	1,670	2,271	1,812	51,860	51,960	2,695	1,980	2,695	2,236	58,060	58,160	3,119	2,291	3,119	2,661
45,760	45,860	2,277	1,675	2,277	1,819	51,960	52,060	2,702	1,985	2,702	2,243	58,160	58,260	3,126	2,296	3,126	2,667
45,860	45,960	2,284	1,680	2,284	1,826	52,060	52,160	2,708	1,990	2,708	2,250	58,260	58,360	3,132	2,301	3,132	2,674
45,960	46,060	2,291	1,685	2,291	1,833	52,160	52,260	2,715	1,995	2,715	2,257	58,360	58,460	3,139	2,306	3,139	2,681

\*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 2017 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.

<b>Single</b> Add \$3,396 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing jointly or qualifying widow(er)</b> Add \$2,540 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing separately</b> Add \$3,396 plus 6.84% of the amount over \$62,160. \$ _____	<b>Head of household</b> Add \$2,938 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 \$261,500 (Single); \$313,800 (Married, Filing Jointly or Qualifying Widow(er)); \$156,900 (Married, Filing Separately); \$287,650 (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.

# 2017 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: \$261,500 (single); \$313,800 (married, filing jointly and surviving spouse); \$156,900 (married, filing separately); or \$287,650 (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 \$59,660, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here . . . . .	<b>1</b>	
<b>2</b> 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 \$59,660, then see Special Instructions below) . .	<b>2</b>	
<b>3</b> Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N . . . . .	<b>3</b>	

2017 Additional Tax Rate Schedule
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### Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$261,500	\$292,400	0.438% (.00438) of AGI above \$261,500
292,400	446,600	\$ 135.34 + 0.333% (.00333) of the excess over \$292,400
446,600	559,800	648.83 + 0.183% (.00183) of the excess over \$446,600
559,800	—	855.99

### Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$313,800	\$375,500	0.438% (.00438) of AGI above \$313,800
375,500	684,100	\$ 270.25 + 0.333% (.00333) of the excess over \$375,500
684,100	910,400	1,297.89 + 0.183% (.00183) of the excess over \$684,100
910,400	—	1,712.02

### Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$156,900	\$187,800	0.438% (.00438) of AGI above \$156,900
187,800	342,000	\$ 135.34 + 0.333% (.00333) of the excess over \$187,800
342,000	455,200	648.83 + 0.183% (.00183) of the excess over \$342,000
455,200	—	855.99

### Head of Household

If AGI is over –	but not over	The tax to add is:
\$287,650	\$345,250	0.438% (.00438) of AGI above \$287,650
345,250	583,850	\$ 252.29 + 0.333% (.00333) of the excess over \$345,250
583,850	729,950	1,046.83 + 0.183% (.00183) of the excess over \$583,850
729,950	—	1,314.19

Special Instructions
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If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, 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%	Elwood (170)	1.00%	North Bend (353)	1.50%
Albion (004)	1.50	Eustis (176)	1.00	North Platte (355)	1.50
Alliance (008)	1.50	Exeter (178)	1.50	Oakland (358)	1.00
Alma (009)	2.00	Fairbury (179)	2.00	Oconto (360)	1.00
Arapahoe (016)	1.00	Fairfield (180)	1.50	Odell (362)	1.00
Arcadia (017)	1.00		beginning 4/1/2017 1/1/2017 to 3/31/2017	Ogallala (363)	1.50
Arlington (018)	1.50	Falls City (182)	1.50	Omaha (365)	1.50
Arnold (019)	1.00	Farnam (183)	1.00	O'Neill (366)	1.50
Ashland (021)	1.50	Fort Calhoun (188)	1.50	Ord (369)	1.50
Atkinson (023)	1.50	Franklin (190)	1.00	Osceola (371)	1.50
Auburn (025)	1.00	Fremont (191)	1.50	Oshkosh (372)	2.00
Bancroft (030)	1.50	Friend (192)	1.00	Osmond (373)	1.00
Bassett (035)	1.50	Fullerton (193)	1.50	Oxford (376)	1.50
Battle Creek (036)	1.50	Geneva (198)	2.00	Palmyra (380)	1.00
Bayard (037)	1.00	Genoa (199)	1.50	Papillion (382)	beginning 1/1/2017 2.00
Beatrice (039)	1.50	Gering (200)	1.50	Pawnee City (383)	beginning 4/1/2017 1/1/2017 to 3/31/2017 1.50
Beaver City (040)	1.00	Gibbon (201)	1.00	Paxton (384)	1.00
Beaver Crossing (041)	beginning 4/1/2017 1.00	Gordon (206)	1.00	Pender (385)	1.00
Beemer (043)	1.50	Gothenburg (207)	1.50	Peru (386)	1.00
Bellevue (046)	1.50	Grand Island (210)	1.50	Petersburg (387)	1.00
Bellwood (047)	1.50	Grant (211)	1.00	Pierce (390)	1.00
Benedict (049)	1.50	Greeley (212)	beginning 4/1/2017 1.00	Pilger (391)	beginning 4/1/2017 1.50
Benkelman (050)	1.50	Greenwood (213)	1.00	Plainview (392)	1.50
Bennet (051)	1.00	Gresham (214)	1.50	Platte Center (393)	1.50
Bennington (052)	1.50	Gretna (215)	1.50	Plattsmouth (394)	1.50
Bertrand (053)	1.00	Guide Rock (217)	1.00	Plymouth (397)	1.50
Big Springs (055)	1.00	Harrison (227)	1.00	Ponca (399)	1.50
Blair (057)	1.50	Hartington (228)	1.00	Ralston (407)	1.50
Bloomfield (058)	1.00	Harvard (229)	1.00	Randolph (408)	1.00
Blue Hill (060)	beginning 4/1/2017 1/1/2017 to 3/31/2017 1.50	Hastings (230)	1.50	Ravenna (409)	1.50
Brainard (066)	1.00	Hay Springs (231)	1.00	Red Cloud (411)	1.50
Bridgeport (068)	1.00	Hebron (235)	1.00	Republican City (412)	1.00
Broken Bow (072)	1.50	Hemingford (236)	1.50	Rushville (425)	1.50
Brownville (073)	1.00	Henderson (237)	1.50	St. Edward (452)	1.00
Burwell (081)	1.50	Hickman (242)	1.50	St. Paul (454)	1.00
Cairo (085)	1.00	Hildreth (243)	1.00	Sargent (428)	1.50
Callaway (086)	1.00	Holdrege (245)	1.50	Schuyler (430)	1.50
Cambridge (087)	1.50	Hooper (248)	1.00	Scottsbluff (432)	1.50
Cedar Rapids (092)	1.00	Howells (251)	1.50	Scribner (433)	1.50
Central City (094)	beginning 4/1/2017 1/1/2017 to 3/31/2017 1.50	Hubbell (253)	1.00	Seward (435)	1.50
Ceresco (095)	1.50	Humphrey (255)	1.50	Shelton (437)	beginning 10/1/2017 1/1/2017 to 9/30/2017 1.00
Chadron (096)	2.00	Hyannis (257)	1.00	Sidney (441)	2.00
Chambers (097)	1.00	Imperial (258)	1.00	Silver Creek (442)	1.00
Chappell (099)	beginning 4/1/2017 1/1/2017 to 3/31/2017 2.00	Jackson (263)	1.50	South Sioux City (446)	1.50
Chester (100)	1.00	Jansen (264)	1.00	Spencer (448)	1.00
Clarks (101)	1.00	Juniata (268)	1.00	Springfield (450)	1.50
Clarkson (102)	beginning 4/1/2017 1.50	Kearney (269)	1.50	Springview (451)	1.00
Clay Center (104)	1.00	Kimball (273)	1.50	Stanton (456)	1.50
Clearwater (105)	1.50	LaVista (274)	2.00	Sterling (462)	1.00
Columbus (110)	1.50	Lawrence (277)	beginning 10/1/2017 1.00	Stromsburg (467)	1.50
Cordova (114)	1.00	Leigh (279)	1.50	Stuart (468)	1.00
Cortland (116)	1.00	Lewellen (281)	1.00	Superior (470)	1.00
Cozad (119)	1.50	Lexington (283)	1.50	Sutton (473)	1.50
Crawford (122)	1.50	Lincoln (285)	1.75	Syracuse (475)	1.00
Creighton (123)	1.00	Linwood (287)	1.00	Tecumseh (481)	1.50
Crete (125)	beginning 4/1/2017 1/1/2017 to 3/31/2017 2.00	Loomis (291)	1.00	Tekamah (482)	1.50
Crofton (126)	1.00	Louisville (293)	1.50	Terrytown (483)	1.00
Curtis (129)	1.00	Loup City (294)	1.50	Tilden (487)	1.50
Dakota County (922)	0.50	Lyons (298)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Madison (299)	1.50	Upland (495)	0.50
David City (138)	2.00	Malcolm (302)	1.00	Utica (496)	1.50
Daykin (140)	1.00	Marquette (305)	1.50	Valentine (497)	1.50
Decatur (141)	1.00	Maywood (311)	1.50	Valley (498)	1.50
DeWeese (144)	1.00	McCook (312)	1.50	Verdigre (502)	1.50
Diller (147)	1.00	McCool Junction (313)	1.50	Wahoo (506)	1.50
Dodge (150)	1.50	Meadow Grove (317)	beginning 1/1/2017 1.50	Wakefield (507)	1.00
Doniphan (151)	1.00	Milford (322)	1.00	Waterloo (512)	2.00
Douglas (153)	1.50	Minden (327)	2.00	Wausa (514)	1.00
Duncan (156)	1.50	Mitchell (328)	1.50	Waverly (515)	1.00
Eagle (159)	1.00	Monroe (330)	1.50	Wayne (516)	1.50
Edgar (161)	1.00	Morrill (332)	1.00	Weeping Water (517)	beginning 1/1/2017 1.50
Edison (162)	beginning 4/1/2017 1.00	Mullen (334)	1.00	West Point (519)	1.50
Elgin (164)	1.00	Murray (336)	1.00	Wilber (523)	beginning 1/1/2017 1.50
Elm Creek (167)	1.00	Nebraska City (339)	2.00	Wisner (530)	1.50
Elmwood (168)	beginning 1/1/2017 1.50	Neligh (341)	1.00	Wood River (533)	1.50
		Nelson (342)	1.00	Wymore (534)	1.50
		Newman Grove (346)	1.50	York (536)	2.00
		Niobrara (349)	1.00		
		Norfolk (351)	2.00		