2017 Nebraska

Individual Income Tax Booklet

E-file your return.

It is the fast, secure, and easy way to file!



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 2018 individual estimated income tax payments.

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



What's New?

In response to rising instances of identity theft and in an effort to reduce refund fraud, the Department has implemented fraud detection and verification processes designed to protect all taxpayers filing Nebraska returns. These steps may increase the amount of time needed to process income tax returns and issue tax refunds. The Department is committed to safeguarding taxpayer information and to processing tax returns as efficiently as possible. Please allow a minimum of 30 days to receive your refund if you e-file an error-free return. For paper returns, please allow a minimum of three months to receive your refund if you file an error-free return. Your refund will generally be issued by July 15, if your return is filed by the April 15th due date. See our website for additional information.

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 instructions for line 25, Form 1040N, and 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.

School Readiness Tax Credit, LB 889 (2016). The act provides two separate income tax credits beginning with tax year 2017, a nonrefundable income tax credit to persons who own or operate an eligible child care or education program, and 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 instructions for lines 26 and 37, Form 1040N, and our website for additional information.

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

Important Information For All Nebraska Filers

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 <u>Nebraska Individual Income Tax Return, Form 1040N</u>, 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, obtain 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 payments 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 <u>website</u> 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 <u>instructions for line 41, Form 1040N</u>.

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 16, 2018. Because Nebraska is required by law to follow the federal due dates, the deadline for Nebraska returns has also been extended to Tuesday, April 17, 2018.

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 <u>Nebraska Application for Extension of Time, Form 4868N</u>, 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 <u>Nebraska Income Tax for U.S. Servicemembers</u>, 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.

DEBRASKA DEPARTMENT OF REVENUE **E-DAY** **Estimating Your 2018 Income Tax.** The 2018 Nebraska Individual Estimated Income Tax Payment <u>Vouchers</u> 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 <u>e-pay</u> system or using the EFW option when e-filing your 2017 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:

- \bullet 90% of the tax shown on your 2017 Nebraska return; or
- ◆ 100% of the tax shown on your 2016 return; or
- 110% of the tax shown on your 2016 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.

See the Department's website for: <u>Nebraska</u> <u>Income Tax for U.S.</u> <u>Servicemembers,</u> <u>Their Spouses, and</u> <u>Civilians Working</u> with U.S. Forces Information Guide. 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 <u>Form 1040N</u> 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 <u>instructions for</u> line 22, Nebraska Schedule I, and line 1, Nebraska Schedule III, or on the Department's website.

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

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 2017 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, 2017, the 2017 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 <u>instructions for line 29</u>, 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.

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 <u>Determining Residency Status for Nebraska Individual Income</u> <u>Tax Filing Information Guide</u> 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 <u>Neb. Rev. Stat. § 77-27,119</u>. 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, 2017, 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, 2017, 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 2017 Form 1040N and pays the Nebraska income tax due on or before March 1, 2018, is not required to make estimated income tax payments during 2017; otherwise, the entire amount of estimated income tax must be paid by January 15, 2018. If you file or pay after March 1, 2018, 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 2017. This includes National Guard/Reservists called to active duty during 2017.

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.
	 A copy of the provated will. Other persons requesting a deceased taxpayer's refund should complete a <u>Statement of Person</u> <u>Claiming a Refund Due to a Deceased Person, Form 1310N</u>, 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 22, Nebraska Schedule I instructions.
Line 2a	Check the appropriate boxes if, during 2017: Box 1. You were 65 or older (taxpayers born before January 2, 1953);
	Box 2. You were blind; Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1953); 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 2017: 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.

Line 4 (Cont.)	How to find your federal exemptions:			
	Federal Fo	rm		
	1040	Line 6d		
	1040A	Line 6d		
	1040EZ	If line 5 = \$10	0,400, enter 1.	
		If line 5 = \$20	0,800, enter 2.	
			claimed as a dependent by someone else, enter -0	
			d one spouse can be claimed as a dependent on someone	
		else's return,	both spouses can be claimed as a dependent on someone	
		else's return,		
	enter the numb		federal return and elect to file married, filing separately for Nebraska, nptions allowable when computing the separate federal return for <u>18 instructions</u> .	
Line 5		ted Gross Income ant from the follow	e (AGI). This is the amount reported on your federal return as AGI. ing forms:	
			Line 4	
			Line 21 Line 37	
	Special Circu		Line 37	
	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.).			
	not just your 1	Nebraska source ir	esidents must include your total federal AGI on line 5, Form 1040N, acome. When completing Nebraska Schedule III, you will report your tax liability based on a calculated ratio of Nebraska income to	
Line 6	your federal iter	mized deductions. A	Enter your Nebraska standard deduction. Do not enter the amount of Ill taxpayers are allowed the larger of the Nebraska standard deduction inus state and local income taxes claimed on Federal Schedule A.	
			r Spouse Can Be Claimed as a Dependent	
		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, or when itemizing deductions, Form 1040N line 6, must be equal to line 3c of the Federal standard deduction worksheet for dependents.	
			pouse Cannot Be Claimed as a Dependent	
		Federal Form —	Enter —	
	1040EZ		Single: \$ 6,350 Married: \$12,700	
	1040A		See chart below	
	1040		See chart below	

Line 6 (cont.)	Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
	Single	0	\$6,350
	Ŭ	1	\$7,900
		2	\$9,450
	Married, Filing Jointly	0	\$12,700
	or Qualifying Widow(er) With Dependent Children	2	\$13,950 \$15,200
	With Dependent enhalen	3	\$16,450
		4	\$17,700
	Married, Filing Separately	0	\$6,350
		1	\$7,600
		2	\$8,850
		3	\$10,100 \$11,250
	If married, filing separately, the add primary taxpayer can claim an exer	litional amounts for spouse 65 and ov	\$11,350 ver and blind apply only if the
	Head of Household	0	\$9,350
		1	\$10,900
		2	\$12,450
Line 7 More info	Total Itemized Deductions . If yo line 29 of Schedule A, Federal Fo skip lines 7 through 9 and enter th	orm 1040. If you did not itemize o	
Line 8	State and Local Income Taxes. state and local income taxes include		
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 Adjus	tments. Line 5 minus line 10.	
Line 12	Adjustments Increasing Federal	AGI. Enter amount from line 10) of <u>Nebraska Schedule I</u> .
	See Schedule I instructions for ad-	ditional information.	
Line 13	Adjustments Decreasing Federa Schedule I instructions for additio		ne 31 of Nebraska Schedule I. See
Line 14	Nebraska Taxable Income. If yo on line 14. If you have adjustment		
Line 15	Nebraska Income Tax. Nonresidents and partial-year residents, enter the amount from line 9, <u>Nebraska</u> <u>Schedule III</u> . Paper filers may use the Nebraska Tax Table. Electronic filers must use the <u>Nebraska Tax</u> <u>Calculation Schedule</u> . If federal AGI is more than \$261,500 (single), \$313,800 (married, filing jointly or qualifying widow[er]), \$156,900 (married, filing separately), or \$287,650 (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	Nebraska Other Tax. You are re	quired to calculate Nebraska othe	er tax if you were required to pay:
	Federal tax on lump-sum d	istributions of qualified retirem	nent plans; and/or
	• Federal tax on early distrib	outions of qualified retirement p	olans.
	The Nebraska other tax is 29.6% of	of the federal other tax on the iter	ns shown above.
	Residents use the calculation from		
	Partial-year residents and nonresi		
	of other tax due. The other tax is Nebraska Schedule III.		
Line 17	Total Nebraska Tax. Enter the to	otal of lines 15 and 16	
		sur st miles to und to.	

Line 18	More info	Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$132 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.
Line 19		Credit for Tax Paid to Another State. Enter the amount from line 6, <u>Nebraska Schedule II</u> . 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 <u>Conversion Chart</u> on the Department's website).
		A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the <u>Conversion</u> <u>Chart instructions</u> to properly calculate tax paid to another state.
Line 20		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. 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 20 of Form 1040N.
Line 21		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). <u>Nebraska Community Development Assistance Act Credit</u> <u>Computation, Form CDN</u> , must be attached to the <u>Form 1040N</u> .
Line 22		Form 3800N Nonrefundable Credit . Enter the amount from line 12, <u>Nebraska Incentives Credit</u> <u>Computation, Form 3800N</u> . 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.
Line 23		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 32 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 filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
Line 24	More info	Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the <u>2017 Statement of Nebraska Financial Institution Tax Credit, Form NFC</u> , supplied by the financial institution in which you are a shareholder.
Line 25		Employer's Credit for Expenses Incurred for TANF (ADC) Recipients. An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
Line 26		School Readiness Tax Credit for Providers. An income tax credit is available to persons who own or operate an eligible childcare or education program that serves children who participate in the childcare subsidy program established in <u>Neb. Rev. Stat. § 68-1202</u> . An application for this tax credit must be filed within two months after the close of the tax year for which you are claiming the credit. The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's <u>website</u> .
Line 27		Total Nonrefundable Credits. Add lines 18 through 26.

Line 28	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 28, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of
	your federal return.
	Federal Tax Liability Worksheet
	Nebraska Adjustments to AGI a. Amount of adjustments increasing federal AGI (line 12, Form 1040N)
	b. Amount of adjustments decreasing federal AGI (line 13, Form 1040N)
	If the amount on line 1 is \$5,000 or more Stop . Line 28 of Form 1040N
	must be the mathematical result of line 17 minus line 27.
	2. Nebraska Tax after Nonrefundable Credits a. Nebraska tax, line 17 of Form 1040N
	If the amount on line 2 is zero or less, enter -0- on line 28 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
	b. Line 28 of Form 1040A
	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 28, 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 29 You MUST attach all Forms W-2, W-2G, 1099-R, 1099-MISC, and Schedules K-1N.	Nebraska Income Tax Withheld. Use line 29a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 29b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 29c 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 29a, 29b, and 29c on line 29. While many taxpayers will 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 <u>partnership</u> , <u>limited liability</u> <u>company</u> , <u>S corporation</u> , <u>estate</u> , <u>or trust</u> 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 2017 Forms W-2 to the 2017 Form 1040N for a fiscal year beginning in 2017. If you receive any 2018 Forms W-2 before filing your 2017 Form 1040N, save them to attach to the 2018 Form 1040N.
Line 30 NEBRASKA	2017 Estimated Tax Payments. Report your 2017 estimated income tax payments and any tax year 2016 carryover on this line.
DEPARTMENT OF REVENUE e-pay	If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2017 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.
	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 <u>Form 1040N-ES</u> payment voucher should NOT be mailed in when you use e-pay.

Line 31 Attach Form 3800N	Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 16, <u>Form 3800N</u> . 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 32	Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). Attach the <u>Nebraska Child And Dependent Care Expenses</u> , 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 33	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, <u>nextgen.nebraska.gov</u> .
Line 34	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 (NOL)
	Complete this worksheet only if you are claiming an NOL carryforward on Federal Form 1040.
	 Earned Income. Enter the amount from the line 66a and 66b, Form 1040 instructions, Step 5, line 9 1. \$ 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 1040 2. \$ Earned income plus Ecderal NOL Carryforward
	3. Earned income plus Federal NOL Carryforward. Line 1 plus line 2
	 \$48,340 (\$53,930 if married, filing jointly) for three or more qualifying children; \$45,007 (\$50,597 if married, filing jointly) for two qualifying children; \$39,617 (\$45,207 if married, filing jointly) for one qualifying child; or \$15,010 (\$20,600 if married, filing jointly) for no qualifying children, calculate the Nebraska earned income credit on line 34 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 34, Form 1040N should be -0
Line 35 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	Credit for Qualified Volunteer Emergency Responders . A \$250 income tax credit is available to each qualified volunteer who has been certified with the Department for at least two years by a Nebraska city, village, or rural or suburban fire protection district. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see the Department's website.

Line 37	School Readiness Tax Credit for Qualified Staff Members . An income tax credit is available to staff members who are both employed with an eligible program for at least six months during the taxable year and who are classified in the Nebraska Early Childhood Professional Record System. An application for this tax credit may be filed any time after the staff member has met all the required eligibility criteria, but no later than March 1 of the year following the tax year for which you plan to claim the credit. For example, if you plan to claim the tax credit on your 2017 return, you must file this application by March 1, 2018. The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's <u>website</u> .
Line 39 More info	Penalty for Underpayment of Estimated Tax. Use Nebraska <u>Individual Underpayment of Estimated</u> <u>Tax, Form 2210N</u> , to determine if you owe this penalty. Also, see <u>page 3 of these instructions</u> . If you are required to calculate a Form 2210N penalty, report it on line 39, 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 40	Total Tax and Penalty. Add lines 28 and 39.
Line 41 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 2017 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 <u>page 31 of these instructions</u> , 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 41. 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 X $5.5\% = 83) and the local tax is \$23 (\$1,500 X $1.5\% = 23). The total use tax owed is \$106 (\$83 + \$23 = \$106). When calculating state and local tax, round your results, and then add them together to arrive at your line 41 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 <u>Nebraska Individual Use Tax Return, Form 3</u> .
Line 42 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.
NEBRASKA	 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. <u>Nebraska e-pay</u>. 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. <u>Credit Card</u>. Secure credit card payments can be initiated through Official Payments at
e-pay	 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.

Line 42 (cont.)	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.
	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 43	Overpayment. If line 38 is more than the total of lines 40 and 41, subtract this total from line 38 and enter your overpayment.
Line 44	2018 Estimated Tax . Enter the amount of overpayment from line 43 you want applied to your 2018 estimated income tax.
Line 45	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 <u>outdoornebraska.gov/wildlifeconservationfund</u> . 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 <u>outdoornebraska.org</u> .
Line 46 More info	Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 44 and 45 from line 43. Amounts less than \$2 will not be refunded.
	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.
Line 47 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 47b, 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 47d 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 -	— Adjustm	ents 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 line 2b.
	More info	Build America Bonds. Any federally taxable interest received in 2017 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 <u>Statement of Nebraska</u> <u>Financial Institution Tax Credit, Form NFC</u> , from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2017 Form NFC. The same amount must be entered on both line 24, 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's 529 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 (i) amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.
Line 6		Long-Term Care Savings Plan RECAPTURE. If you close a Nebraska Long-Term Care Savings Plan account 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.
		The Long-Term Care Savings Plan will terminate January 1, 2018. If the taxpayer takes the distribution on or after the plan termination date, they will not be subject to recapture under state law.
Line 7		Nebraska ABLE Program RECAPTURE. If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualifed withdrawal of funds. Enter the calculated recapture amount on line 7.
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 — Ad	justments 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 obligations 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 <u>Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide</u> .
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, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.
Line 16 More	Special Capital Gains/Extraordinary Dividend Deduction. See the <u>Special Capital Gains/</u> <u>Extraordinary Dividend Election and Computation, Form 4797N, instructions.</u>
Line 17	Nebraska's 529 College Savings Program Contribution. If during 2017 you, as an account owner or parent/guardian custodian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under the Nebraska 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: 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 <u>treasurer.nebraska.gov</u> , 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 2017 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). Only the account owner may claim this deduction.
	The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. For more information, go to <u>treasurer.nebraska.gov</u> 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. As of January 1, 2018, an account owner may withdraw the full balance of his or her account without any tax penalty. An account owner may also choose to leave the balance in the account to be used as a standard savings account.

Line 19	Nebraska Long-Term Care Savings Plan Earnings. Enter on line 19, 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	Nebraska Achieving a Better Life Experience Act Plan Contributions. If during 2017, you made contributions to one or more 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. You cannot deduct contributions made to other states' 529A (ABLE) savings plans on line 20. For questions about the Enable Savings Plan, go to <u>treasurer.nebraska.gov</u> , or contact the State Treasurer's Office at 402-471-2455.	
Line 21 More info	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 <u>Revenue Ruling 25-94-1</u> .	
Line 22	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2017 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.	
Line 23	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.	
Line 24	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.	
Line 25	Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The <u>Nebraska Net Operating Loss Worksheet</u> , 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.	
Line 26	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebrash Agricultural Revenue Bonds that is included in federal AGI.	
Line 27	Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter tot federally taxable NIFA bond income included in federal AGI.	
Line 28 More info	Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.	
Line 29	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.	
Line 30	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 after their retirement from the uniformed services may claim this exclusion.	
	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 2017 tax return only if you filed your Form 1040N-MIL prior to January 1, 2018.	
Line 31	Total Adjustments Decreasing Federal AGI. Total lines 11 and 14 through 30, enter here, and on line 13, Form 1040N.	

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 <u>Nebraska Schedule II</u> . Partial-year residents must use <u>Nebraska Schedule III</u> .
	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 in	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 comp	bleting lines 2 and 5 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 21, 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 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 19 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 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:

 \blacklozenge Wages, salaries, tips, and commissions;

 \blacklozenge Nebraska unemployment payments;

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 <u>Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide</u> .
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, <u>Schedule III</u> . 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 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 \$261,500 (single), \$313,800 (married, filing jointly or qualifying widow[er]), \$156,900 (married, filing separately), or \$287,650 (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 20, 23, and 32, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete line 12, Form 2441N, to calculate the amount to enter on line 32, 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. (\$132 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, 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 34, 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.

Ν	BRASKA	Ne	bra	ska	Ind	ividua	al Incom	ne Tax	k Retu	Irn		FOF	RM 104	ON
God	d Life. Great Service.	for the	taxable	year J	anuary 1	l, 2017 throu	ugh December 31	1, 2017 or o	other taxable	e year:		2	2017	,
	DEPARTMENT OF REVENUE			Last Na	ame	, 2017 th	irougn	Please D	, o Not Write	In This Sp	ace			
- Lut	f a Joint Return, Spouse's	First Name and	Initial	Last Na	me			_						
5	ra Joint Heturn, Spouses	FIIST NAME and	IIIIIdi	Lasina	ane									
riease iype	Current Mailing Address (I	Number and Stree	et or PO I	Box)										
- 160	City			State			Zip Code	_						
	Import	ant: SSN(s) m	nust be	entered	below.				High Scho	ool Distric	t Code			
	Your Social Security	Number			al Security	y Number]	
(1) Farmer/Rancher	(2) 🗌 Acti	ve Militar	y	(1)	Deceased Tax (first name &	xpayer(s) – date of death):							
	1 Federal Filing Sta	tus:												
	(1) Single	(3)	_		g separ	ately-Spous	se's SSN:			Head o				
	(2) Married, fili		and Ful		(0) [Dlind				Widow(
2	a Check if YOU wer SPOUSE was:] 65 or] 65 or		(2) [(4) [Blind Blind	2b Check he		eone (such dependent:				im you o Spouse	
_	3 Type of Return:	(0)		oldel	(ד)		your spo		dependent.		u	(2)	opouse	
	(1) Resident	(2)] Partia	I-year	resident	from		, 2017 to			2017	(attach S	Schedu	le III
		(3)	_] Nonre	esident	(attach	Schedule I	III)							
	 Federal exemption Federal adjusted g line 37, Federal Fo Nebraska standar 	gross income orm 1040)	(AGI) (line 4, I	Federal	Form 1040	EZ; line 21, Feo	deral Form	n 1040A;		5		4	00
	see instructions; c qualified widow[er]	therwise, ent	er \$6,3	50 if sir	igle; \$12	2,700 if ma	rried, filing jointly	y or		00				
	7 Total itemized dec	ductions (line	29 Fe	deral S	chedule	A – see in	structions)			00				
	8 State and local in										-			
	see instructions.)							8		00				
		al ala alvestiana a	(1:00 7)		(m. n. 0)					00				
_	9 Nebraska itemize0 Nebraska standar				,					00				
	(the larger of line							•			10			00
1	1 Nebraska income	before adjust	tments	(line 5	minus li	ne 10)		<u></u>			11			00
	2 Adjustments incre	-								00	_			
	3 Adjustments decr									00				_
1	4 Nebraska Taxable								r -0					
	Residents comple Nebraska Schedu			-							14			00
1	5 Nebraska income			-							14			
	from line 9, Nebra							le.						
	All others must us									00				
1	6 Nebraska other ta													
	a Federal Tax on	Lump-Sum Di	stributio	ns (Feo	deral Fo	rm 4972) 1	6 a \$							
	b Federal tax on (-											
	Form 5329 or li													
	c Total (add lines		-											
	Residents multi							10						
	on line 16. Part	-								00				
1	7 Total Nebraska ta									100				
	Do not pay the an					-					17			00

18	Nebraska personal exemption credit for residents onl	y (\$132 per exemption).	18	0	0		
	Credit for tax paid to another state, line 6, Nebraska S						
	(attach Nebraska Schedule II and a copy of the ot		19	0	0		
20	Credit for the elderly or disabled (attach copy of Fede			0			
	Community Development Assistance Act credit (attac			0	_		
	Form 3800N nonrefundable credit (attach Form 3800			0	_		
	Nebraska child/dependent care nonrefundable credit,						
20			22				
04	than \$29,000 (attach a copy of Federal Form 2441 ar				_		
	Credit for financial institution tax (attach Form NFC)						
	Employer's credit for expenses incurred for TANF (AE						
	School Readiness Tax Credit for providers (see instru				_	,	
	Total nonrefundable credits (add lines 18 through 26)				. 27		00
28	Nebraska tax after nonrefundable credits. Subtract lin						
	enter -0-). If the result is greater than your federal tax			-			
	federal tax, check box and attach a copy of the fed				. 28		00
29	Total Nebraska income tax withheld (attach 2017 For						
	a W-2 \$ b K-1N \$						
	c W-2G, 1099-R,1099-MISC, or others \$			0	0		
30	2017 estimated tax payments (include any 2016 over						
	and any payments submitted with an extension reque	est)		0	0		
31	Form 3800N refundable credit (attach Form 3800N) .		31	0	0		
32	Nebraska child/dependent care refundable credit, if li	ne 5 is \$29,000 or less					
	(attach a copy of Form 2441N)		32	0	0		
33	Beginning Farmer credit (from Form 1099 BFC)		33	0	0		
34	Nebraska earned income credit. Enter number of qua	alifying children 97					
	Federal credit 98 \$.00 x .10 (10%) (attac	ch pages 1-2 of federal re	turn) 34	0	0		
35	Angel Investment Tax Credit (see instructions)		35	0	0		
36	Credit for qualified Volunteer Emergency Responders	(see instructions)	36	0	0		
37	School Readiness Tax Credit for qualified staff member	ers (see instructions)	37	0	0		
38	Total refundable credits (add lines 29 through 37)				. 38		00
39	Penalty for underpayment of estimated tax (see instru	uctions). If you calculated	d a Form	2210N penalty of -0-			
	or greater, or used the annualized income method, at	ttach Form 2210N, and c	heck this	box 96 🗌	. 39		00
40	Total tax and penalty. Add lines 28 and 39				. 40		00
41	Use tax due on taxable purchases where applicable s	sales tax was not collecte	ed. (see ii	nstructions)			
	Enter purchases subject to state tax 91 \$	State tax 92 \$	(purc	hases x 5.5%);			
	Enter purchases subject to local tax 93 \$	Local tax 94 \$(purchase	s x local rate of9	%)		
	95 Local code (see local rate schedule);						
	Add state and local taxes and enter on line 41. If no u	se tax is due, enter -0- o	n line 41.		. 41		00
42	Total amount due. If line 38 is less than total of lines	40 and 41, subtract line	38 from	the total of lines 40			
	and 41. Pay this amount in full. For electronic or credit	card payment, check he	re 🗌 and	see instructions	. 42		00
43	Overpayment. If line 38 is more than total of lines 40	and 41, subtract total of	lines 40	and 41 from line 38	. 43		00
44	Amount of line 43 you want applied to your 2018 estir	mated tax	44	0	0		
45	Wildlife Conservation Fund donation of \$1 or more		45	0	0		
46	Amount of line 43 you want refunded to you (line 43	minus lines 44 and 45)	our refu	nd will generally be			
	issued by July 15, if your paper return is filed by	April 15 (see instruction	s)	<u></u>	. 46		00
47	a Routing Number	47b Type of A	Account	1 = Checking	2 = 3	Savings	
17	Account Number					Direct	
-11						Deposi	+
	(Can be up to 17 characters. Omit hyphens, spaces, and specia			ave any unused boxes bla	nk.)		
47	\Box Check this box if this refund will go to a bank acc						
_	Under penalties of perjury, I declare that, as taxpayer or pre	parer, I have examined this retu	Irn and to the	e best of my knowledge and	d belief,	it is correct and comple	te.
S	ign						
h	Your Signature	Date En	mail Address	3			
Keep a this retu	copy of N)					
this retu your red	rn for ords. Spouse's Signature (if filing jointly, both must sign)	Daytime Phone					
	paid						
prep	Preparer's Signature	Date Pro	eparer's PT	N			
use	only		eparer S P II	11 N		()	
	Print Firm's Name (or yours if self-employed), Address and	d Zip Code El	N			Daytime Phone	

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912. Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.

Nebraska Schedule I — Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, • Attach additional pages if necessary.	and Nonre	sidents
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		00
4 Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N		00
5 Nebraska College Savings Program recapture (see instructions)		00
6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)		00
7 Nebraska Enable plan recapture		00
8 Federal net operating loss deduction		00
9 S corporation or LLC Non-Nebraska loss		00
10 Total adjustments increasing federal AGI (total lines 3 through 9). Enter here and on line 12, Form 1040N		00
Part B—Adjustments Decreasing Federal AGI		00
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)		00
	. 12	
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		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)		00
17 Nebraska College Savings Program contribution (see instructions)		00
18 Nebraska Long-Term Care Savings Plan contribution		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

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Name on Form 1040N

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 twill not be allowed. Name of state: 	tax p	aid to another 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 <u>Conversion Chart</u> on the Department's website)	2	00
3 Ratio		
Line 2 =	3	
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 <u>Conversion Chart</u> 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 19, Form 1040N	6	00

Nebraska Schedule III —		
Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESI		ONLY
You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or oth		
adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska • You do not have to provide a copy of other state returns when filing Schedule III.	a tax liabi	lity.
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
2 Nahraaka adjusted greep income (line 1 minus line 2)	3	
 3 Nebraska adjusted gross income (line 1 minus line 2) 4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five): 		00
Line 3 (Form 1040N, Line 5 + Line 12 – Line 13) =	4	
(Form 1040N, Line 5 + Line 12 – Line 13)	4	· <u> </u>
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		
b Additional tax, if applicable, from Additional Tax Rate Schedule		
c Subtotal tax (add lines 6a and 6b)		
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 credit6 e \$		
f Subtotal credits (add lines 6d and 6e)		
Line 6c minus line 6f	. 6	00
7 Multiply personal exemption credit of \$100 by the number of federal exemptions on line 4. Form 1040N	. 7	00
 7 Multiply personal exemption credit of \$132 by the number of federal exemptions on line 4, Form 1040N 8 Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have 	/	00
any other tax due, apply any unused personal exemption credit against that tax on line 10e	. 8	
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on	. 0	00
line 15, Form 1040N	. 9	00
10 Nebraska other tax calculation:		
a Federal Tax on Lump Sum Distributions (Form 4972)		
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)		
d Tax calculation. Multiply line 10c by 29.6% (x .296)		
e Enter any unused personal exemption credit from the calculation on line 8		
f Subtract line 10e from line 10d		
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 34, box 97, Form 1040N11 a		
b Enter federal earned income credit from federal tax return here and on		
line 34, box 98, Form 1040N		
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 34, Form 1040N	. 12	00

2017 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2017, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

- 1. On this 2017 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 Banner	High School District	7-digit code for Form 1040N
Banner C	County 1	0404001
Bayard 2	1	0462021
Potter-Dix	39	0417009

They enter the following on their Form 1040N:

High School District Code							
0	4	6	2	0	2		

Adams Central 90 0101090 Ainsworth 10 0909010 Hartington-New Castle 8 1414008 Oc Bue Hill 74 0191074 Keya Paha County 100 0952100 0957100 Coleridge 54 1414054 Sc Doniphan-Trumbull 126 0140126 Sandhills 71 0905071 Coleridge 54 1414045 W Lawrence-Nelson 5 0165005 0165005 Sandhills 71 0916006 Wayne Community 17 145017 Wolt Ar Shelton 19 0110019 Anlsey 44 1021044 Chase County Schools 10 1515010 Ar Antelope 0202006 Gibbon 2 1010007 Schools 20 1568020 Case		for Form 1040N
Blue Hill 74 0191074 Keya Paha County 100 0952100 Laurel-Concord- Coleridge 54 Per Doniphan-Trumbull 126 0140126 Rock County 100 0950710 Coleridge 54 1414054 Sc Maxings 18 0101003 Valentine Community 6 0916006 Wausa 576 1454576 W Minden 503 0150503 Sandy Creek 501 0118501 Amherst 119 1010119 Mayne Community 17 1490017 Cu Sandy Creek 501 0118501 Amherst 119 1010019 Chase Contur 100 1047100 Perkins County Arr Shelton 19 0110019 Amsley 44 1021044 Chase County Arr Antelope Boone Central 1 0206001 Centura 100 1047100 Schools 20 1568020 Ca Creighton 13 0224013 Ravenna 69 1010009 Schools 20 1568020 Cody-Kilgore 30 1616030 Cody Wing 29 022009 Schools 20 1268001 Se Cody-Kilgore 30 1616030 Cody	iming (continued)
Lawrence-Nelson 5 0165005 Minden 503 0150503 Sandy Creek 501 0118501 Amherst 119 1010119 Ansley 44 1021044 Charleope 0101123 Boone Central 1 0206001 Clearwater 6 0202006 Creighton 13 0254013 Elikhorn Valley 80 0259080 Ewing 29 0245029 Neitgh-Oakdale 9 0202006 Orchard 49 0202006 Plainne 0202009 Arthur Northeast 20 Banner 0202005 Banner 0417009 Banner 0447009 Banner 04470	akland-Craig 14 ender 1 cribner-Snyder 62 est Point 1	2011014 2087001 2027062 2020001
Minden 503 0150503 Minder 503 0118001 Wynot 101 1414101 Arr Sandy Creek 501 0118501 Amherst 119 101019 101019 Amherst 119 1021044 Shelton 19 0110123 Otom 123 0101123 Chase Arr Antelope Boone Central 1 0206001 Cearwater 6 0202006 Perkins County Br Clearwater 6 0202006 Kearney 7 1010007 Schools 20 1568020 Ca Elgin 18 02202018 Shelton 19 1010069 Schools 20 1568020 Ca Willer 101 1024101 Hyannis 11 1638011 Ga Ga Gaton-Rushville 10 1681000 Or Neligh-Oakdale 9 0220209 Ozd24029 Muller 101 1024101 Hyannis 11 1638011 Sa Muller 101 1024101 Hyannis 11 1638010 Ga Sa Miller 101 1024101 Hyannis 11 1638001 Sa Miller 101 1022020 Northe	isner-Pilger 30	2020030
Shelton 19 O110019 Ansley 44 1021044 Chase Ar Shelton 19 0110019 Centura 100 1047100 Chase Ar Antelope Gibbon 2 1010009 Schools 10 1515010 Ar Boone Central 1 0206001 Kearney 7 1010002 Perkins County Kease Ar Clearwater 6 0202006 Pleasanton 105 1010007 Schools 20 1568020 Ca Elgin 18 02202018 Shelton 19 1010019 Miller 101 1024101 Mullen 1 168001 Cody-Kilgore 30 1616030 Cody-Kilgore 30 <td< td=""><td>Ister</td><td>0101015</td></td<>	Ister	0101015
Silver Lake 123 0101123 Centura 100 1047100 Chase County Arr Antelope Gibbon 2 1010009 Schools 10 1515010 Arr Boone Central 1 0206001 Kearney 7 1010002 Perkins County Br Creighton 13 0254013 Ravenna 69 1010069 Schools 20 1568020 Ca Elgin 18 0202018 Shelton 19 10100019 Cody-Kilgore 30 1616030 Lit Elworn Valley 80 0259080 Sumner-Eddyville- Miller 101 1024101 Hyannis 11 1638011 Ca Neligh-Oakdale 9 0202009 Orchard 49 0202049 Bancroft-Rosalie 20 1120020 Logan View 594 1127594 Valentine Community 6 1616006 Sc Arthur Northeast 20 1111002 Creek Valley 25 1725025 Alexino - Alexino - Sc Banner 0417009 Eekamah-Herman 1 1111001 Creek Valley 25 1775005 Alexino - Feamah-Herman 1 1111001 Sc Ca	nselmo-Merna 15 Insley 44	2121015 2121044
Antelope Em Creek 9 1010009 Schools 10 1515010 Ar Boone Central 1 0206001 Gibbon 2 1010002 Perkins County Br Br Br Careighton 13 0254013 Ravenna 69 1010009 Schools 20 1568020 Careighton 13 0254013 Ravenna 69 1010009 Wauneta-Palisade 536 1515536 Careighton 13 0254013 Ravenna 69 1010009 Schools 20 Cherry God Cherry God God Careighton 13 0254013 Ravenna 69 1010009 Schools 20 Careighton 19 Schools 20 Cody-Kilgore 30 1616030 Lot Cody-Kilgore 30 1616030 Lot Schools 20 Cody-Kilgore 30 1616030 Lot Schools 20	cadia 21	2188021
Boone Central 1 0206001 Childbin 12 1010002 Perkins County Boone Schools 20 1568020 Care Clearwater 6 0202006 Pleasanton 105 1010007 Schools 20 1568020 Care Creighton 13 0254013 Ravenna 69 1010007 Wauneta-Palisade 536 1515536 Care Elgin 18 0202018 Shelton 19 10100019 Schools 20 Cody-Kilgore 30 1616030 Lit Ewing 29 0245029 Shelton 19 1024101 Hyannis 11 1638011 Ordon-Rushville 10 H81010 Hyannis 11 1638011 Secondary	nold 89	2121089
Clearwater 6 0202006 Pleasanton 105 1010105 Wauneta-Palisade 536 1515536 Cc Creighton 13 0254013 Ravenna 69 1010069 Cherry Ga Elgin 18 0202018 Shelton 19 1010019 Cody-Kilgore 30 1616030 Go Ewing 29 0245029 Summer-Eddyville- 1024101 Hyannis 11 1638011 Sa Neligh-Oakdale 9 0202049 Bancroft-Rosalie 20 1120020 Thedford 1 1646001 Sa Arthur Valentine Community 6 1616030 Sa Sa Sa Arthur Valentine Community 6 1616006 Sa Sa Sa Arthur Oaxland-Craig 14 1111020 Thedford 1 1686001 Sa Banner Oakland-Craig 14 1111001 Creek Valley 25 1725025 Pa Bayard 21 0462021 Oakland-Bayard 21 0462021 Sa 1717009 Sa Potter-Dix 9 0417009 Centennial 567 1280567 Clay Ad	oken Bow 25 allaway 180	2121025 2121180
Elgin 18 0202018 Nitro to struct of	bzad 11	2124011
Eikhorn Valley 80 0259080 Summer-Eddyville- Miller 101 Colored Cody-Kilgore 30 1616030 Luc Ewing 29 0245029 Miller 101 1024101 Gordon-Rushville 10 1681010 Or Neligh-Oakdale 9 0202009 Burt Mullen 1 1638011 Sa Orchard 49 0202049 Bancroft-Rosalie 20 1120020 Thedford 1 1686001 Sa Arthur Uyons-Decatur Northeast 20 1111020 Creek Valley 25 1725025 All Banner Oakland-Craig 14 1111101 Creek Valley 25 1725025 All Banner County 1 0404001 Butler Sidney 1 1717003 Potter-Dix 9 Potter-Dix 9 1717001 Ho Potter-Dix 9 0417009 Centennial 567 1280567 Clay Adams Central 90 1801090 Blue Hill 74 1891074	othenburg 20	2124020
Burt Mullen 1 1646001 Sa Orchard 49 0202049 Bancroft-Rosalie 20 1120020 Thedford 1 1686001 Sa Arthur Arthur County 500 0303500 Northeast 20 1111020 Cheyenne Data Banner Oakland-Craig 14 1111001 Creek Valley 25 1725025 All Banner County 1 0404001 Butler Sidney 1 1717003 Free Potter-Dix 9 0417009 Centennial 567 1280567 Clay Adams Central 90 1801090 Blaine Os21015 David City 56 12120560 Blue Hill 74 1891074 Data	chfield 15 oup County 25 rd 5	2182015 2158025 2188005
Plainview 5 0270005 Bancroft-Rosalie 20 Logan View 594 1120020 1127594 Thedford 1 1686001 Su Valentine Community 6 Interview 50 Arthur Outpost Decatur Valentine Community 6 1616006 Mark Arthur County 500 0303500 Northeast 20 1111020 Cheyenne Date Banner Oakland-Craig 14 1111001 Potter-Dix 9 1717003 Pathol Bayard 21 0462021 Butler Staney 1 1717009 Fred Clay Potter-Dix 9 1717009 Fred Columbus 1 Potter-Dix 9 1801090 Staney 20 Blaine O521015 David City 56 12120560 Blue Hill 74 1891074 Date	andhills 71 argent 84	2105071 2121084
Arthur Lögan View 594 1127594 Valentine Community 6 1616006 I Arthur Arthur County 500 0303500 Northeast 20 1111020 Cheyenne Da Banner Oakland-Craig 14 1111001 Creek Valley 25 1725025 All Banner County 1 0404001 Butler Sidney 1 1717003 Er Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sidney 1 So Blaine Columbus 1 1271001 David City 56 12120560 Blue Hill 74 1891074 Da	imner-Eddyville-	2121004
Arthur County 500 0303500 Northeast 20 1111020 Orteve Valley 25 1725025 All Banner Oakland-Craig 14 1111014 1111014 Creek Valley 25 1725025 All Banner County 1 0404001 Tekamah-Herman 1 1111001 Potter-Dix 9 1717009 Forter-Dix 9 1717001 Ho Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sci Sci Sci Blaine OS21015 David City 56 12120560 Blue Hill 74 1891074 David City 56 David City 56 12120560 Blue Hill 74 1891074 David City 56	Viller 101	2124101
Banner Oakland-Craig 14 1111014 Leyton 3 1717003 All Banner County 1 0404001 Tekamah-Herman 1 1111001 Potter-Dix 9 1717009 Er Bayard 21 0462021 Butler Sidney 1 1717001 Fr Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sc Blaine Os21015 David City 56 1212056 Blue Hill 74 1891074 David	kota	
Banner County 1 0404001 Tekaman-Herman 1 1111001 Potter-Dix 9 1717009 Er Bayard 21 0462021 Butler Sidney 1 1717001 Ho Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sc Blaine Columbus 1 1271001 Adams Central 90 1801090 David City 56 1212056 Blue Hill 74 1891074 David City 56	len 70	2226070
Bayard 21 O462021 Durler Sidney 1 1717001 Potester-Dix 9 Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sc Blaine Columbus 1 1271001 Adams Central 90 1801090 David City 56 1212056 Blue Hill 74 1891074 David City 560	nerson-Hubbard 561	2226561
Potter-Dix 9 0417009 Centennial 567 1280567 Clay Sc Blaine Columbus 1 1271001 Adams Central 90 1801090 David City 56 1212056 Blue Hill 74 1891074 David City 56	omer 31 onca 1	2222031 2226001
Blaine Columbus 1 1271001 Adams Central 90 1801090 Anselmo-Merna 15 0521015 David City 56 1212056 Blue Hill 74 1891074 Da	outh Sioux City 11	2222011
	wes	
Loup County 25 0558025 Lakeview Community 5 1271005 Doniphan- Cr Sandhills 71 0505071 Raymond Central 161 1255161 Trumbull 126 1840126 Ha	nadron 2 awford 71 ay Springs 3 emingford 10	2323002 2323071 2381003 2307010
Peope liaivaiu II	oux County 500	2383500
Boone Central 1 0606001 Seward 9 1280009 Sandy Creek 501 1818501	wson	
Central Valley 60 0639060 Sneiby 32 12/2032 Shickley 54 1830054 Ca	allaway 180	2421180
Eikhorn Valley 80 0659080 Cass Sutton 2 1818002 Co	zad 11	2424011
Fullerton 1 0663001 Ashland-Greenwood 1 13/8001 Condax El	m Creek 9	2410009
Newman Grove 13 0059013 Elmwood-Murdock 97 1313097 Ulwastla Dadas 70 1010970 E	wood 30 Istis-Farnam 95	2437030 2432095
Riverside 75 0606075 Louisville 32 1313032 Leigh Community 39 1919039 Go	othenburg 20	2424020
Representation Representatio Representatio Representation Representation Represen	xington 1	2424001
Central 595 1927595 OA	verton 4	2424004
	ımner-Eddyville- Viller 101	2424101
Bridgeport 63 0762063 Waverly 145 1355145 Cuming	uel	2121101
Hemingiora 10 0707010 Weeping Water 22 1010022 Bancroft-Bosalie 20 2020020 Cr	reek Valley 25	2525025
Boyd Cedar Howells-Dodge 70 2019070 Sc	outh Platte 95	2525025
Keya Paha County 100 0852100 Bloomfield Logan View 594 2027594 Boyd County 51 0808051 Community 586 1454586 Lyons-Decatur View 594 2011020		

2017 Public High School District Codes (continued)

Residence Dixon Allen 70 Emerson-H Hartington-N Laurel-Con Coleridge 5-	District	Form 1040N	Residence District	Form 1040N	Residence Distric	ct Form 1040N	Residence	District	Form 1040N
Allen 70 Emerson-H Hartington-N Laurel-Con Coleridge 5-							10 1		
Emerson-H Hartington-N Laurel-Con Coleridge 5			Gage		Hitchcock			ontinued)	
Hartington-N Laurel-Con Coleridge 5	lubbord 561	2626070 2626561	Beatrice 15 Crete 2	3434015 3476002	Dundy County 117 Hayes Center 79	4429117 4443079	Niobrara Orchard 4		5454501 5402049
Laurel-Con Coleridge 5		2614008	Daniel Freeman 34	3434034	Hitchcock County 7		Osmond		5470542
			Diller-Odell 100	3434100	McCook 17	4473017	Plainview		5470005
	4	2614054	Lewiston 69	3467069	Wauneta-Palisade	536 4415536		ommunity 505	
Ponca 1 Wakefield 5	560	2626001 2690560	Norris 160 Southern 1	3455160 3434001	Holt		Verdigre Wausa 5		5454583 5454576
Wakenelu C Wayne Cor		2690017	Tri County 300	3448300	Boyd County 51	4508051			5454570
Wynot 101		2614101	Wilber-Clatonia 82	3476082	Burwell 100	4536100	Lancast	ei	5555001
Dodge			Garden		Chambers 137 Clearwater 6	4545137 4502006	Lincoln 1 Crete 2		5576002
Arlington 24	4	2789024	Creek Valley 25	3525025	Ewing 29	4545029		eeman 34	5534034
Howells-Do	odge 70	2719070	Garden County 1	3535001	O'Neill 7	4545007	Malcolm	148	5555148
Fremont 1 Logan View	v 504	2727001 2727594	South Platte 95	3525095	Orchard 49 Stuart 44	4502049 4545044	Milford 5 Norris 16	n	5580005 5555160
North Bend		2121334	Garfield		Verdigre 583	4554583	Palmyra 5		5566501
Central 5		2727595	Burwell 100	3636100	West Holt 239	4545239		Central 161	5555161
Oakland-Cr		2711014	Chambers 137 Ord 5	3645137 3688005	Wheeler Central 45	5 4592045	Waverly		5555145
Scribner-Sr West Point		2727062 2720001	Wheeler Central 45	3692045	Hooker		Wilber-Cl	atonia 82	5576082
Douglas		2720001	Gosper		Mullen 1	4646001	Lincoln		
Omaha 1		2828001	Arapahoe 18	3733018	Howard		Arnold 89		5621089
Arlington 24		2889024	Bertrand 54	3769054	Central Valley 60	4739060	Brady 6 Eustis-Fa	rnam 95	5656006 5632095
Bennington		2828059	Cambridge 21	3733021	Centura 100 Elba 103	4747100 4747103	Gothenbu	irg 20	5624020
Douglas Co Communi		2828015	Elwood 30 Eustis-Farnam 95	3737030 3732095	Loup City 1	4747103 4782001	Hershey		5656037
Elkhorn 10		2828010	Lexington 1	3724001	Northwest 82	4740082	Maxwell 7 Maywood		5656007 5632046
Fremont 1		2827001	Southern Valley 540	3733540	Palmer 49	4761049	McPherso		5052040
Fort Calhou	un 3	2889003	Grant		St. Paul 1	4747001	County	90	5660090
Gretna 37 Millard 17		2877037 2828017	Hyannis 11	3838011	Jefferson			Valley 125	5632125
Ralston 54		2828054	Greeley		Diller-Odell 100	4834100 4848008	North Pla Payton C	onsolidated 6	5656001 5651006
Westside			Central Valley 60	3939060	Fairbury 8 Meridian 303	4848303	Perkins C		0001000
Communi	ity 66	2828066	Ord 5	3988005	Tri County 300	4848300	Schools	s 20	5668020
Dundy			Riverside 75 St. Paul 1	3906075 3947001	Johnson		Stapleton		5657501
Chase Cou		0045040	Wheeler Central 45	3992045	Daniel Freeman 34	4934034	Sutherlan Wallace 5		5656055 5656565
Schools 1 Dundy Cou		2915010 2929117	Hall		Humboldt-Table Ro		Logan		
	Palisade 536	2915536	Adams Central 90	4001090	Steinauer 70 Johnson-Brock 23	4974070 4964023	Arnold 89		5721089
Fillmore			Aurora 504	4041504	Johnson County 50		Sandhills		5705071
Bruning 94		3085094	Centura 100	4047100	Lewiston 69	4967069	Stapleton	501	5757501
Davenport	47	3085047	Doniphan- Trumbull 126	4040126	Sterling 33	4949033	Loup		
Exeter-Milli		3030001	Grand Island 2	4040002	Syracuse-Dunbar- Avoca 27	4966027	Loup Cou		5858025
Fillmore Ce Friend 68	entral 25	3030025 3076068	Kenesaw 3	4001003	Kearney	1000021	Sandhills Sargent 8		5805071 5821084
Heartland		0070000	Northwest 82 Shelton 19	4040082 4010019	Adams Central 90	5001090	Madisor		3021004
Communi		3093096	Wood River Rural 83	4040083	Axtell Community 5		Battle Cre		5959005
McCool Jur Meridian 30		3093083 3048303	Hamilton		Gibbon 2	5010002	Elkhorn V		5959080
Shickley 54		3030054	Aurora 504	4141504	Kearney 7 Kenesaw 3	5010007	Humphre		5971067
Sutton 2		3018002	Central City 4	4161004	Minden 503	5001003 5050503	Madison		5959001
Franklin			Doniphan-Trumbull 126	4140126	Shelton 19	5010019	Newman Norfolk 2		5959013 5959002
Alma 2		3142002	Giltner 2 Hampton 91	4141002 4141091	Silver Lake 123	5001123	McPhere	son	
Franklin 50		3131506	Harvard 11	4118011	Wilcox-Hildreth 1	5050001	Arthur Co		6003500
Minden 503 Red Cloud		3150503	Heartland		Keith	E100500	McPherso	วก์	2200000
Communi		3191002	Community 96 High Plains	4193096	Arthur County 500 Garden County 1	5103500 5135001	County		6060090
Silver Lake	123	3101123	Community 75	4172075	Ogallala 1	5151001	Stapleton	100	6057501
Wilcox-Hild	Ireth 1	3150001	Sutton 2	4118002	Paxton Consolidate		Merrick Central C	ity A	6161004
Frontier			Harlan		Perkins County	E169000	Fullerton	.,	6163001
Arapahoe 1 Cambridge		3233018 3233021	Alma 2	4242002	Schools 20 South Platte 95	5168020 5125095	Grand Isl	and 2	6140002
Elwood 30	21	3233021	Franklin 506	4231506	Keya Paha		High Plair		0170077
Eustis-Farn	nam 95	3232095	Holdrege 44 Loomis 55	4269044 4269055	Keya Paha		Commu Northwes		6172075 6140082
Hayes Cen		3243079	Southern Valley 540	4233540	County 100	5252100	Palmer 49		6161049
Maywood 4 McCook 17		3232046 3273017	Wilcox-Hildreth 1	4250001	Kimball		Twin Rive	er 30	6163030
Medicine V		3232125	Hayes		Kimball 1	5353001	Morrill		
Southwest		3273179	Dundy County 117	4329117	Potter-Dix 9	5317009	Alliance 6		6207006
Furnas			Hayes Center 79	4343079	Knox		Banner C Bayard 2 ⁻		6204001 6262021
Alma 2		3342002	Maywood 46 McCook 17	4332046 4373017	Bloomfield		Bridgepoi		6262063
Arapahoe 1		3333018	Wallace 565	4356565	Community 586	5454586	Garden C		6235001
Cambridge Southern V		3333021 3333540	Wauneta-Palisade 536	4315536	Boyd County 51 Creighton 13	5408051 5454013	Leyton 3	# 20	6217003
Southern v		3373179			Crofton 96	5454096	Scottsblu	11 32	6279032

2017 Public High School District Codes (continued)

County of H Residence	ligh School District	7-digit code for Form 1040N	County of High School Residence District	7-digit code for Form 1040N	County of High School Residence District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Nance			Pierce (continued)		Saunders (continu		Thomas		
Central Vall	ley 60	6339060	Norfolk 2	7059002	North Bend	,	Mullen 1		8646001
Fullerton 1	-	6363001	Osmond 542	7070542	Central 595	7827595	Sandhills		8605071
High Plains		0070075	Pierce 2	7070002	Raymond Central 161	7855161	Thedford		8686001
Communit Palmer 49	ty 75	6372075 6361049	Plainview 5 Randolph 45	7070005 7014045	Schuyler Community 123	7819123	Thursto	n	
Riverside 75	5	6306075	Wausa 576	7054576	Wahoo 39	7878039		Rosalie 20	8720020
St. Edward	17	6306017	Platte		Waverly 145	7855145		Hubbard 561	8726561
Twin River 3	30	6363030	Clarkson 58	7119058	Yutan 9	7878009	Homer 31 Lyons-De		8722031
Nemaha			Columbus 1	7171001	Scotts Bluff		Northea		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 7979016	Umo N H		0707040
Humboldt-T Steinauer		6474070	Lakeview Community 5	7171005	Gering 16 Minatare 2	7979002	School Wakefield		8787016 8790560
Johnson-Br		6464023	Leigh Community 39	7119039	Mitchell 31	7979031	Walthill 1		8787013
Johnson Co		6449050	Madison 1	7159001	Morrill 11	7979011	Winnebag		8787017
Nebraska C	City 111	6466111	Newman Grove 13	7159013	Scottsbluff 32	7979032	Valley		
Nuckolls			St. Edward 17	7106017	Seward		Arcadia 2	1	8888021
Davenport 4	47	6585047	Twin River 30	7163030	Centennial 567	8080567	Burwell 1		8836100
Deshler 60		6585060	Polk		Crete 2	8076002	Central V		8839060
Lawrence-N		6565005 6518501	Centennial 567 Columbus 1	7280567 7271001	David City 56 Dorchester 44	8012056 8076044	Loup City Ord 5	1	8882001 8888005
Sandy Cree Superior 11		6565011	Cross County 15	7272015	East Butler 502	8012502			0000000
Thayer Cen		0000011	High Plains	1212010	Exeter-Milligan 1	8030001	Washing		0000001
Communit	ty 70	6585070	Čommunity 75	7272075	Friend 68	8076068	Arlington Benningto		8989024 8928059
Otoe			Osceola 19	7272019	Malcolm 148 Milford 5	8055148 8080005	Blair Com		8989001
Conestoga		6613056	Shelby 32 Twin River 30	7272032 7263030	Raymond Central 161	8055161	Fort Calh		
Daniel Free		6634034	Red Willow	7203030	Seward 9	8080009	Commu		8989003
Elmwood-M Johnson-Br		6613097 6664023		7333021	Sheridan		Logan Vie	ew 594 -Herman 1	8927594
Johnson Co		6649050	Cambridge 21 Hitchcock County 70	7344070	Alliance 6	8107006			8911001
Nebraska C		6666111	McCook 17	7373017	Chadron 2	8123002	Wayne Laurel-Co	an a sud	
Norris 160		6655160	Southwest 179	7373179	Hyannis 11	8138011	Coleridge		9014054
Palmyra 50 ⁻	1	6666501 6649033	Richardson		Gordon- Rushville 10	8181010	Norfolk 2	04	9059002
Sterling 33 Syracuse-D)unbar-	0049033	Auburn 29	7464029	Hay Springs 3 Hemingford 10	8181003 8107010	Pender 1		9087001
Avoca 27		6666027	Falls City 56	7474056	Sherman	010/010	Pierce 2	45	9070002
Waverly 148	5	6655145	Humboldt-Table Rock- Steinauer 70	7474070	Arcadia 21	8288021	Randolph Wakefield		9014045 9090560
Pawnee			Johnson-Brock 23	7464023	Central Valley 60	8239060		ommunity 17	9090017
Diller-Odell		6734100	Pawnee City 1	7467001	Centura 100	8247100	Winside 5		9090595
Humboldt-T			Rock		Elba 103	8247103	Wisner-P	0	9020030
Steinauer Johnson-Br		6774070 6764023	Ainsworth 10	7509010	Litchfield 15 Loup City 1	8282015 8282001	Webster		
Johnson Co		6749050	Rock County 100	7575100	Pleasanton 105	8210105	Adams C		9101090
Lewiston 69		6767069	Saline		Ravenna 69	8210069	Blue Hill 7		9191074
Pawnee City	ty 1	6767001	Crete 2	7676002	Sioux		Red Clou	-Nelson 5 d	9165005
Southern 1		6734001	Dorchester 44	7676044	Crawford 71	8323071	Commu		9191002
Perkins			Exeter-Milligan 1 Friend 68	7630001 7676068	Mitchell 31	8379031	Silver Lak		9101123
Hayes Cent	ter 79	6843079	Meridian 303	7648303	Morrill 11 Sioux County 500	8379011 8383500	Superior		9165011
Ogallala 1 Paxton Con	solidated 6	6851001 6851006	Milford 5	7680005	· · · · · ·	0303300	Wheeler		
Perkins Cou		0001000	Tri County 300	7648300	Stanton		Chamber		9245137
Schools 2	20	6868020	Wilber-Clatonia 82	7676082	Clarkson 58 Howells-Dodge 70	8419058 8419070	Clearwate	er 6	9202006
South Platte		6825095	Sarpy		Leigh Community 39	8419039	Elgin 18 Ewing 29		9202018 9245029
Wallace 565	5	6856565	Ashland-Greenwood 1	7778001 7777001	Madison 1	8459001	Riverside	75	9206075
Phelps			Bellevue 1 Gretna 37	7777037	Norfolk 2	8459002	Wheeler (Central 45	9292045
Axtell Com		6950501	Louisville 32	7713032	Stanton 3	8484003	York		
Bertrand 54 Elm Creek 9		6969054 6910009	Millard 17	7728017	Winside 595 Wisner-Pilger 30	8490595 8420030	Centennia		9380567
Holdrege 44		6969044	Omaha 1	7728001	, in the second se	0420030	Cross Co		9372015
Kearney 7		6910007	Papillion-LaVista 27 South Sarpy 46	7777027 7777046	Thayer	0505004	Exeter-Mi		9330001
Loomis 55		6969055		////040	Bruning 94 Davenport 47	8585094 8585047	Hampton Heartland		9341091
Overton 4	wath f	6924004	Saunders	707000	Deshler 60	8585060	Commu		9393096
Wilcox-Hildr	retn 1	6950001	Ashland-Greenwood 1 Cedar Bluffs 107	7878001 7878107	Fairbury 8	8548008	High Plair		
Pierce			David City 56	7812056	Meridian 303	8548303	Communi		9372075
L	L E	7059005		7812502	Shickley 54	8530054	McCool J	unction 83	9393083
Battle Creek			East Butler 502	7012502	Superior 11	0565011	Cutton O		0210000
	3	7054013 7059080	Fremont 1 Mead 72	7827001 7878072	Superior 11 Thayer Central	8565011	Sutton 2 York 12		9318002 9393012

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.

tax	oraska able ne is —		And yo	u are—		taxa	oraska able ie is—		And yo	u are —		If Neb taxa incom	able		And yo	u are —	
Over	But not over	Single	Married, filing jointly	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house- hold	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-
	I	You	r Nebras				I	Your	Nebra:	rately ska tax			I	You	r Nebra	rately ska tax	hold
60						7,060			TTODTO			14,060					
60	160	3	3	3	3	7,060	7,160	217	185	217	189	14,060	14,160	463	430	463	435
160 260	260 360	5	5 8	5 8	5 8	7,160 7,260	7,260 7,360	221 224	188 192	221 224	193 196	14,160 14,260	14,260 14,360	466 470	434 437	466 470	438 442
360	460	10	10	10	10	7,360	7,460	228	195	228	200	14,360	14,460	473	441	473	445
460 560	560 660	13 15	13 15	13 15	13 15	7,460 7,560	7,560 7,660	231 235	199 202	231 235	203 207	14,460 14,560	14,560 14,660	477	445 448	477 480	449 452
660	760	17	17	17	17	7,660	7,760	238	206	238	210	14,660	14,760	484	452	484	456
760 860	860 960	20 22	20 22	20 22	20 22	7,760 7,860	7,860 7,960	242 245	209 213	242 245	214 217	14,760 14,860	14,860 14,960	487 491	455 459	487 491	459 463
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	1,160 1,260	27 30	27 30	27 30	27 30	8,060 8,160	8,160 8,260	252 256	220 223	252 256	224 228	15,060 15,160	15,160 15,260	498 501	466 469	498 501	470 473
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	1,460 1,560	35 37	35 37	35 37	35 37	8,360 8,460	8,460 8,560	263 266	230 234	263 266	235 238	15,360 15,460	15,460 15,560	508 512	476 480	508 512	480 484
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	1,760 1,860	42 45	42 45	42 45	42 45	8,660 8,760	8,760 8,860	273 277	241 244	273 277	245 249	15,660 15,760	15,760 15,860	519 522	487 490	519 522	491 494
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	2,060 2,160	49 52	49 52	49 52	49 52	8,960 9,060	9,060 9,160	284 287	251 255	284 287	256 259	15,960 16,060	16,060 16,160	530 533	497 501	530 533	501 505
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	2,360 2,460	57 59	57 59	57 59	57 59	9,260 9,360	9,360 9,460	294 298	262 266	294 298	266 270	16,260 16,360	16,360 16,460	540 544	508 511	540 544	512 516
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	2,660 2,760	64 67	64 67	64 67	64 67	9,560 9,660	9,660 9,760	305 308	273 276	305 308	277 280	16,560 16,660	16,660 16,760	551 554	518 522	551 554	523 526
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	2,960 3,060	72 74	72 74	72 74	72 74	9,860 9,960	9,960 10,060	315 319	283 287	315 319	287 291	16,860 16,960	16,960 17,060	561 565	529 532	561 565	533 537
3,060	0,000	1 14		/ 4	/ 4	10,060	10,000	010	201	010	201	17,060	17,000	000	002	000	
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	3,260 3,360	80 84	79 81	80 84	79 81	10,160 10,260	10,260 10,360	326 329	294 297	326 329	298 301	17,160 17,260	17,260 17,360	572 575	539 543	572 575	544 547
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	3,560 3,660	91 94	86 89	91 94	86 89	10,460 10,560	10,560 10,660	336 340	304 308	336 340	308 312	17,460 17,560	17,560 17,660	582 586	550 553	582 586	554 558
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	3,860 3,960	101	94 96	101 105	94 96	10,760 10,860	10,860 10,960	347 350	315 318	347 350	319 322	17,760 17,860	17,860 17,960	593 596	560 564	593 596	565 568
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	4,160 4,260	112	101 104	112 115	101 104	11,060	11,160 11,260	358 361	325 329	358 361	329 333	18,060 18,160	18,160 18,260	603 607	571 574	603 607	575 579
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	4,460 4,560	122 126	108 111	122 126	108 111	11,360	11,460 11,560	368 372	336 339	368 372	340 344	18,360 18,460	18,460 18,560	614 617	581 585	614 617	586 589
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	4,760 4,860	133	116 118	133 136	116 118	11,660 11,760	11,760 11,860	379 382	346 350	379 382	351 354	18,660 18,760	18,760 18,860	627 632	592 595	627 632	596 600
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	5,060 5,160	143	123 126	143 147	123 126	11,960 12,060	12,060 12,160	389 393	357 360	389 393	361 365	18,960 19,060	19,060 19,160	642 647	602 606	642 647	607 610
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	5,360 5,460	154 157	131 133	154 157	131 133	12,260 12,360	12,360 12,460	400 403	367 371	400 403	372 375	19,260 19,360	19,360 19,460	657 662	613 617	657 662	617 621
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	5,660 5,760	164 168	138 140	164 168	138 140	12,560 12,660	12,660 12,760	410 414	378 381	410 414	382 386	19,560 19,660	19,660 19,760	672 677	624 627	672 677	628 631
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	5,960 6,060	175 179	145 148	175 179	147 150	12,860 12,960	12,960 13,060	421 424	388 392	421 424	393 396	19,860 19,960	19,960 20,060	687 692	634 638	687 692	638 642
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	6,260 6,360	186	153 157	186 189	157 161	13,160 13,260	13,260 13,360	431 435	399 402	431 435	403 407	20,160 20,260	20,260 20,360	702	645 648	702 707	649 652
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	6,560 6,660	196	164 167	196 200	168 172	13,460 13,560	13,560 13,660	442	409 413	442 445	414 417	20,460 20,560	20,560 20,660	717	655 659	717 722	659 663
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	6,860 6,960	207	174 178	207 210	179 182	13,760 13,860	13,860 13,960	452 456	420 423	452 456	424 428	20,760 20,860	20,860 20,960	732 737	666 669	732 737	670 673
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 qualif	ying widow	w(er) mu	ist also u	se this c	olumn.										Continue	ed on nex	t page

2017 Nebraska Tax Table — continued

			-	2017			SKa	ιαλ	ιαυ		-00	m	ucu				
taxa	oraska able ne is—		And yo	u are —			raska able e is—		And yo	u are —		tax	oraska able ne is—		And yo	u are —	
Over	But not over	Single	Married, filing jointly	filing sepa-	Head of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	of a house-	Over	But not over	Single	Married, filing jointly	Married, filing sepa-	Head of a house-
		Your	Nebras	rately	hold		I	Your	Nebra	∣rately ska tax	hold			Your	Nebras	rately ska tax	hold
21,060)					28,560						36,060)	1			
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	21,260 21,360	753 758	680 683	753 758	684 688	28,660 28,760	28,760 28,860	1,128	943 946	1,128 1,133	947 951	36,160 36,260	36,260 36,360	1,621	1,206	1,621 1,628	1,309 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	21,560 21,660	768 773	690 694	768 773	695 698	28,960 29,060	29,060 29,160	1,143	953 957	1,143	958 961	36,460 36,560	36,560 36,660	1,641 1,648	1,217	1,641 1,648	1,324 1,329
21,660 21,760	21,760 21,860	778 783	697 701	778 783	702 705	29,160 29,260	29,260 29,360	1,153 1,158	960 964	1,153 1,158	965 968	36,660 36,760	36,760 36,860	1,655	1,224 1,227	1,655 1,662	1,334 1,339
21,860	21,960	788	704	788	709	29,360	29,360 29,460	1,163	964 968	1,163	900	36,860	36,960	1,669	1,231	1,669	1,344
21,960 22,060	22,060 22,160	793 798	708 711	793 798	712 716	29,460 29,560	29,560 29,660	1,168	971 975	1,168 1,173	975 979	36,960 37,060	37,060 37,160	1,675	1,234	1,675 1,682	1,349 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	22,360 22,460	808 813	718 722	808 813	723 726	29,760 29,860	29,860 29,960	1,183 1,190	982 985	1,183 1,190	989 994	37,260 37,360	37,360 37,460	1,696 1,703	1,249 1,254	1,696 1,703	1,364 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	22,660 22,760	823 828	729 732	823 828	733 737	30,060 30,160	30,160 30,260	1,204 1,210	992 996	1,204 1,210	1,004 1,009	37,560 37,660	37,660 37,760	1,717 1,723	1,264 1,269	1,717 1,723	1,379 1,384
22,760	22,860 22,960	833 838	736 739	833 838	740 744	30,260	30,360	1,217	999 1,003	1,217	1,014	37,760 37,860	37,860 37,960	1,730 1,737	1,274 1,279	1,730 1,737	1,390 1,395
22,860 22,960	23,060	843	739	843	747	30,360 30,460	30,460 30,560	1,231	1,003	1,231	1,019 1,024	37,960	38,060	1,744	1,284	1,744	1,400
23,060 23,160	23,160 23,260	848 853	746 750	848 853	751 754	30,560 30,660	30,660 30,760	1,238 1,245	1,010 1,013	1,238 1,245	1,029 1,034	38,060 38,160	38,160 38,260	1,751 1,758	1,289 1,294	1,751 1,758	1,405 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	23,460 23,560	863 868	757 760	863 868	761 765	30,860 30,960	30,960 31,060	1,258 1,265	1,020	1,258 1,265	1,044 1,049	38,360 38,460	38,460 38,560	1,771 1,778	1,304 1,309	1,771 1,778	1,420 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	23,760 23,860	878 883	767 771	878 883	772 775	31,160 31,260	31,260 31,360	1,279 1,286	1,031 1,034	1,279 1,286	1,059 1,064	38,660 38,760	38,760 38,860	1,792 1,799	1,319 1,324	1,792 1,799	1,435 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	24,060 24,160	893 898	778 781	893 898	782 786	31,460 31,560	31,560 31,660	1,299 1,306	1,041 1,045	1,299 1,306	1,074 1,079	38,960 39,060	39,060 39,160	1,812 1,819	1,334 1,339	1,812 1,819	1,450 1,455
24,160	24,260	903 908	785 788	903 908	789 793	31,660 31,760	31,760 31,860	1,313	1,048	1,313 1,320	1,084	39,160 39,260	39,260 39,360	1,826	1,344 1,349	1,826 1,833	1,460 1,465
24,260 24,360	24,360 24,460	908	788	908	793	31,860	31,960	1,320	1,052	1,320	1,089	39,260	39,360	1,840	1,349	1,840	1,405
24,460						31,960						39,460					
24,460 24,560	24,560 24,660	918 923	796 799	918 923	800 803	31,960 32,060	32,060 32,160	1,333 1,340	1,059 1,062	1,333 1,340	1,099 1,104	39,460 39,560	39,560 39,660	1,847 1,853	1,359 1,364	1,847 1,853	1,475 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	24,860 24,960	933 938	806 810	933 938	810 814	32,260 32,360	32,360 32,460	1,354 1,361	1,069 1,073	1,354 1,361	1,114 1,119	39,760 39,860	39,860 39,960	1,867 1,874	1,374 1,379	1,867 1,874	1,490 1,495
24,960 25,060	25,060 25,160	943 948	813 817	943 948	817 821	32,460 32,560	32,560 32,660	1,368	1,076	1,368	1,124	39,960 40.060	40,060 40,160	1,881 1,888	1,384 1,389	1,881 1,888	1,500 1,505
25,160	25,260	953	820	953	824	32,660	32,760	1,375 1,381	1,083	1,381	1,134	40,160	40,260	1,894	1,394	1,894	1,510
25,260 25,360	25,360 25,460	958 963	824 827	958 963	828 831	32,760 32,860	32,860 32,960	1,388 1,395	1,087 1,090	1,388 1,395	1,139 1,144	40,260 40,360	40,360 40,460	1,901 1,908	1,399 1,404	1,901 1,908	1,515 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	25,660 25,760	973 978	834 838	973 978	838 842	33,060 33,160	33,160 33,260	1,409 1,416	1,097	1,409 1,416	1,154 1,159	40,560 40,660	40,660 40,760	1,922 1,929	1,414 1,419	1,922 1,929	1,530 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	25,960 26,060	988 993	845 848	988 993	849 852	33,360 33,460	33,460 33,560	1,429 1,436	1,108 1,111	1,429 1,436	1,169 1,174	40,860 40,960	40,960 41,060	1,942 1,949	1,429 1,434	1,942 1,949	1,545 1,550
26,060 26,160	26,160 26,260	998 1,003	852 855	998 1,003	856 859	33,560 33,660	33,660 33,760	1,443 1,450	1,115	1,443 1,450	1,179 1,184	41,060 41,160	41,160 41,260	1,956 1,963	1,439 1,444	1,956 1,963	1,555 1,560
26,260	26,360	1,003	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	26,460 26,560	1,013 1,018	862 866	1,013 1,018	867 870	33,860 33,960	33,960 34,060	1,463 1,470	1,125	1,463 1,470	1,194 1,199	41,360 41,460	41,460 41,560	1,976 1,983	1,454 1,459	1,976 1,983	1,570 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	26,760 26,860	1,028 1,033	873 876	1,028 1,033	877 881	34,160 34,260	34,260 34,360	1,484 1,491	1,136 1,139	1,484 1,491	1,209 1,214	41,660 41,760	41,760 41,860	1,997 2,004	1,469 1,474	1,997 2,004	1,585 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	27,060 27,160	1,043 1,048	883 887	1,043 1,048	888 891	34,460 34,560	34,560 34,660	1,504 1,511	1,147 1,150	1,504 1,511	1,224 1,229	41,960 42,060	42,060 42,160	2,018 2,024	1,484 1,489	2,018 2,024	1,600 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	27,360 27,460	1,058 1,063	894 897	1,058 1,063	898 902	34,760 34,860	34,860 34,960	1,525 1,532	1,157 1,161	1,525 1,532	1,239 1,244	42,260 42,360	42,360 42,460	2,038 2,045	1,499 1,505	2,038 2,045	1,615 1,620
27,460 27,560	27,560 27,660	1,068 1,073	901 904	1,068 1,073	905 909	34,960 35,060	35,060 35,160	1,539 1,546	1,164 1,168	1,539 1,546	1,249 1,254	42,460 42,560	42,560 42,660	2,052 2,059	1,510 1,515	2,052 2,059	1,625 1,630
27,660	27,760	1,078	908	1,078	912	35,160	35,260	1,552	1,171	1,552	1,259	42,660	42,760	2,065	1,520	2,065	1,635
27,760 27,860	27,860 27,960	1,083 1,088	911 915	1,083 1,088	916 919	35,260 35,360	35,360 35,460	1,559 1,566	1,175 1,178	1,559 1,566	1,264 1,269	42,760 42,860	42,860 42,960	2,072 2,079	1,525 1,530	2,072 2,079	1,640 1,645
27,960	28,060	1,093	918	1,093	923	35,460	35,560	1,573	1,182	1,573	1,274	42,960	43,060	2,086	1,535	2,086	1,650
28,060 28,160	28,160 28,260	1,098	922 925	1,098 1,103	926 930	35,560 35,660	35,660 35,760	1,580 1,587	1,185	1,580 1,587	1,279 1,284	43,060 43,160	43,160 43,260	2,093 2,100	1,540 1,545	2,093 2,100	1,655 1,660
28,260	28,360	1,108	929	1,108	933	35,760	35,860	1,593	1,192	1,593	1,289	43,260	43,360	2,106	1,550	2,106	1,665
28,360 28,460	28,460 28,560	1,113 1,118	932 936	1,113 1,118	937 940	35,860 35,960	35,960 36,060	1,600 1,607	1,196	1,600 1,607	1,294 1,299	43,360 43,460	43,460 43,560	2,113 2,120	1,555 1,560	2,113 2,120	1,670 1,675
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2017 Nebraska Tax Table — continued

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over ining ning over ining ning <	taxa	able		And yo	u are —		taxa	ble		And yo	u are —		taxa	able		And you	ı are —	
Your Nebraska tax is Your Nebraska tax is Your Nebraska tax is Your Nebraska tax is 43,560 43,660 2,124 1,560 2,134 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,570 2,141 1,600 2,568 1,500 2,572 1,510 5,560 5,660 5,660 3,600 2,518 1,717 6,040 5,560 2,582 1,510 2,518 1,700 2,513 1,416 5,660 5,660 3,600 2,211 3,600 2,211 3,600 2,211 3,00 2,513 1,416 4,660 2,712 1,410 2,562 1,416 5,660 5,660 3,600 2,211 3,00 2,211 3,00	Over		Single	filing	filing sepa-	of a house-	Over		Single	filing	filing sepa-	of a house-	Over		Single	filing	filing sepa-	of a house-
44,560 52,75			Varia	*		1.			Varia	*		'. I			Varia	*		
43,660 37,600 21,72 1,660 21,72 1,660 2,772 2,166 2,775 2,175 2,575 2,575 2,560 56,600 66,100 2,775 2,186 2,575 2,585 2,100 55,600 66,100 2,975 2,186 2,585 2,100 55,600 56,400 50,400 72,400 74,400	40 500		Your	Nebras	<u>вка тах</u>		40 700		Your	Nebras	вка тах	IS-			Your	Nebras		is—
43,660 43,760 43,760 43,670 43,670 43,660 2,568 1,880 2,558 2,100 56,160 2,898 2,191 2,982 2,191 2,982 2,191 2,982 2,191 2,982 2,191 2,982 2,581 2,853 2,555 2,165 5,616		40.000	0.107	1 505	0.107	1.000		40.000	0.551	1 075	0.551	0.000			0.075	0.100	0.075	0.517
43,760 43,860 2,141 15.75 2,141 15.80 2,551 43,860 4,660 2,551 43,860 4,660 2,551 43,860 4,660 2,551 43,860 4,660 2,551 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,578 1,860 2,560 5,660 3,660 3,016 2,218 1,610 3,160 2,160 1,600 3,000 2,228 1,610 3,000 2,258 1,416 5,600 5,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 1,600 3,000 2,260 3,000 2,271 ,150 3,000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																		
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49,26049,3602,5171,8502,5172,05955,46055,5602,9412,1612,9412,48361,66061,7603,3652,5093,3652,90749,36049,4602,5241,8552,5242,06555,56055,6602,9482,1662,9482,49061,76061,8603,3722,5163,3722,91449,46049,5602,5311,8602,5312,07255,66055,7602,9552,1712,9552,49661,86061,9603,3792,5233,3792,92049,56049,6602,5371,8652,5372,07955,76055,8602,9612,1762,9612,50361,96062,0603,3862,5293,3862,92749,66049,7602,5441,8702,5442,08655,86055,9602,9682,1812,9682,51062,06062,1603,3922,5363,3922,934	49,060	49,160	2,503	1,840	2,503	2,045	55,260	55,360	2,927	2,151	2,927	2,469	61,460	61,560	3,351	2,495	3,351	2,893
49,36049,4602,5241,8552,5242,06555,56055,6602,9482,1662,9482,49061,76061,8603,3722,5163,3722,91449,46049,5602,5311,8602,5312,07255,66055,7602,9552,1712,9552,49661,86061,9603,3792,5233,3792,92049,56049,6602,5371,8652,5372,07955,76055,8602,9612,1762,9612,50361,96062,0603,3862,5293,3862,92749,66049,7602,5441,8702,5442,08655,86055,9602,9682,1812,9682,51062,06062,1603,3922,5363,3922,934	49,160				2,510	2,052			2,934	2,156	2,934				3,358	2,502		
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49,660 49,760 2,544 1,870 2,544 2,086 55,860 55,960 2,968 2,181 2,968 2,510 62,060 62,160 3,392 2,536 3,392 2,934	49,460	49,560	2,531	1,860	2,531	2,072	55,660	55,760	2,955	2,171	2,955	2,496			3,379	2,523		
								00,000	_,000	_,	_,000	_,0.0	,	. ,	_,	,	-,	,

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.

Single	Married, filing jointly or qualifying widow(er)	Married, filing separately	Head of household
Add \$3,396 plus 6.84%	Add \$2,540 plus 6.84%	Add \$3,396 plus 6.84%	Add \$2,938 plus 6.84%
of the amount over \$62,160.	of the amount over \$62,160.	of the amount over \$62,160.	of the amount over \$62,160.
\$	\$	\$	\$

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 <u>Nebraska Additional Tax Rate Schedule</u> and the <u>Nebraska Tax Worksheet</u> to determine the tax amount to enter on line 15, Form 1040N.

revenue.nebraska.gov

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	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 \$59,660, 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	

2017 Additional Tax Rate Schedule

	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		The tax to add is:
over –	but not over	
\$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								
729,930		1,514.19								

Special Instructions

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) Alma (009)	1.50 2.00	Exeter (178) Fairbury (179)	1.50 2.00	Oakland (358) Oconto (360)	1.00 1.00
Arapahoe (016)	2.00	Fairfield (180) beginning 4/1/2017		Odell (362)	1.00
Arcadia (017)	1.00	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) beginning 4/1/2017		Ord (369)	1.50
Atkinson (023)	1.50	Franklin (190)	1.00	Osceola (371)	1.50
Auburn (025) Bancroft (030)	1.00 1.50	Fremont (191) Friend (192)	1.50 1.00	Oshkosh (372) Osmond (373)	2.00 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	
Beaver City (040)	1.00	Gibbon (201)	1.00	1/1/2017 to 3/31/2017	
Beaver Crossing (041) beginning 4/1/201		Gordon (206)	1.00	Paxton (384)	1.00 1.00
Beemer (043) Bellevue (046)	1.50 1.50	Gothenburg (207) Grand Island (210)	1.50	Pender (385) Peru (386)	1.00
Bellwood (047)	1.50	Grant (211)	1.00	Petersburg (387)	1.00
Benedict (049)	1.50	Greeley (212) beginning 4/1/2017		Pierce (390)	1.00
Benkelman (050)	1.50	Greenwood (213)	1.00	Pilger (391) beginning 4/1/2017	
Bennet (051)	1.00	Gresham (214)	1.50	Plainview (392)	1.50
Bennington (052)	1.50	Gretna (215) Guida Back (217)	1.50	Platte Center (393)	1.50
Bertrand (053) Big Springs (055)	1.00 1.00	Guide Rock (217) Harrison (227)	1.00 1.00	Plattsmouth (394) Plymouth (397)	1.50 1.50
Big Springs (055) Blair (057)	1.00	Hartington (228)	1.00	Ponca (399)	1.50
Bloomfield (058)	1.00	Harvard (229)	1.00	Ralston (407)	1.50
Blue Hill (060) beginning 4/1/2017		Hastings (230)	1.50	Randolph (408)	1.00
1/1/2017 to 3/31/2017	1.00	Hay Springs (231)	1.00	Ravenna (409)	1.50
Brainard (066)	1.00	Hebron (235)	1.00	Red Cloud (411)	1.50
Bridgeport (068)	1.00	Hemingford (236)	1.50	Republican City (412)	1.00
Broken Bow (072) Brownville (073)	1.50 1.00	Henderson (237) Hickman (242)	1.50 1.50	Rushville (425) St. Edward (452)	1.50 1.00
Burwell (081)	1.50	Hildreth (243)	1.00	St. Paul (452)	1.00
Cairo (085)	1.00	Holdrege (245)	1.50	Sargent (428)	1.50
Callaway (086)	1.00	Hooper (248)	1.00	Schuyler (430)	1.50
Cambridge (087)	1.50	Howells (251)	1.50	Scottsbluff (432)	1.50
Cedar Rapids (092)	1.00	Hubbell (253)	1.00	Scribner (433)	1.50
Central City (094) beginning 4/1/2017 1/1/2017 to 3/31/2017		Humphrey (255) Hyannis (257)	1.50 1.00	Seward (435) Shelton (437) beginning 10/1/2017	1.50
Ceresco (095)	1.50	Imperial (258)	1.00	1/1/2017 to 9/30/2017	
Chadron (096)	2.00	Jackson (263)	1.50	Sidney (441)	2.00
Chambers (097)	1.00	Jansen (264)	1.00	Silver Creek (442)	1.00
Chappell (099) beginning 4/1/2017		Juniata (268)	1.00	South Sioux City (446)	1.50
1/1/2017 to 3/31/2017		Kearney (269)	1.50	Spencer (448)	1.00
Chester (100)	1.00 1.00	Kimball (273) LaVista (274)	1.50 2.00	Springfield (450)	1.50 1.00
Clarks (101) Clarkson (102) beginning 4/1/2017		Lawrence (277) beginning 10/1/2017		Springview (451) Stanton (456)	1.50
Clay Center (104)	1.00	Leigh (279)	1.50	Sterling (462)	1.00
Clearwater (105)	1.50	Lewellen (281)	1.00	Stromsburg (467)	1.50
Columbus (110)	1.50	Lexington (283)	1.50	Stuart (468)	1.00
Cordova (114)	1.00	Lincoln (285)	1.75	Superior (470)	1.00
Cortland (116) Cozad (119)	1.00 1.50	Linwood (287) Loomis (291)	1.00 1.00	Sutton (473)	1.50 1.00
Crawford (122)	1.50	Louisville (293)	1.50	Syracuse (475) Tecumseh (481)	1.50
Creighton (123)	1.00	Loup City (294)	1.50	Tekamah (482)	1.50
Crete (125) beginning 4/1/2017		Lyons (298)	1.50	Terrytown (483)	1.00
1/1/2017 to 3/31/2017	1.50	Madison (299)	1.50	Tilden (487)	1.50
Crofton (126)	1.00	Malcolm (302)	1.00	Uehling (491)	1.00
Curtis (129) Dakota County (922)	1.00 0.50	Marquette (305) Maywood (311)	1.50 1.50	Upland (495) Utica (496)	0.50 1.50
Dannebrog (134)	0.50 1.00	Maywood (311) McCook (312)	1.50	Valentine (497)	1.50
David City (138)	2.00	McCool Junction (313)	1.50	Valley (498)	1.50
Daykin (140)	1.00	Meadow Grove (317) beginning 1/1/2017		Verdigre (502)	1.50
Decatur (141)	1.00	Milford (322)	1.00	Wahoo (506)	1.50
DeWeese (144)	1.00	Minden (327)	2.00	Wakefield (507)	1.00
Diller (147)	1.00 1.50	Mitchell (328)	1.50	Waterloo (512)	2.00
Dodge (150) Doniphan (151)	1.50	Monroe (330) Morrill (332)	1.50 1.00	Wausa (514) Waverly (515)	1.00 1.00
Douglas (153)	1.50	Mullen (334)	1.00	Wayne (516)	1.50
Duncan (156)	1.50	Murray (336)	1.00	Weeping Water (517) beginning 1/1/201	
Eagle (159)	1.00	Nebraska City (339)	2.00	West Point (519)	1.50
Edgar (161)	1.00	Neligh (341)	1.00	Wilber (523) beginning 1/1/2017	
Edison (162) beginning 4/1/2017		Nelson (342)	1.00	Wisner (530)	1.50
Elgin (164) Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wood River (533)	1.50
Elm Creek (167) Elmwood (168) beginning 1/1/2017	1.00	Niobrara (349) Norfolk (351)	1.00 2.00	Wymore (534) York (536)	1.50 2.00
	1.50		2.00	10ix (000)	2.00