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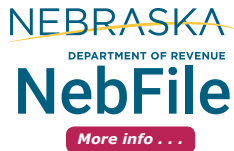
# 2017

# Nebraska

## Individual Income Tax Booklet

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**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.

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For more information  
or to use any of our electronic services, go to  
**[revenue.nebraska.gov](http://revenue.nebraska.gov)**



## What's New?

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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

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

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

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

**Federal Forms W-2, W-2G, 1099-R, and 1099-MISC.** A form should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, 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 [website](#) for additional information about all available electronic payment options.

**Use Tax.** Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the [instructions for line 41, Form 1040N](#).



**Due Date.** If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month. This year, the federal Emancipation Day holiday is being observed by the federal government on Monday, April 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 [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.



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

**Note:** If you have a combat zone-related or contingency operation-related extension, see the Department's website for [Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide](#).

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



**Estimating Your 2018 Income Tax.** The [2018 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated income tax payments using the Department's [e-pay](#) system or using the EFW option when e-filing your 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:

- ◆ 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.

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

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

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

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

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

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

More info . . .

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

More info . . .

**Deceased Taxpayer.** A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 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 [instructions for line 29, 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

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

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

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

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

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

## How to Complete your Form 1040N

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

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

*The Privacy Act of 1974 provides that when the Department asks you for your Social Security number (SSN), you must first be told of the Department's legal right to ask for this information, why the Department is asking for it, and how it will be used. The Department must also tell you what would happen if it is not received and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.*

*The legal right to ask for the information is [Neb. Rev. Stat. § 77-27,119](#). This law says that you must include your SSN on your return. Your response is mandatory under this section. The SSN is needed to properly identify you and process your return and other documents.*

**Public High School District Data.** All residents and partial-year residents domiciled in Nebraska on December 31, 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.

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

- ◆ A **Surviving Spouse** filing for a deceased taxpayer’s refund must:
  - Write “surviving spouse” in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.
- ◆ When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:
  - The court order showing proof of appointment (Letters of Appointment); or
  - A copy of the probated will.
- ◆ Other persons requesting a deceased taxpayer’s refund should complete a [Statement of Person Claiming a Refund Due to a Deceased Person, Form 1310N](#), and attach one the following:
  - Death certificate (need not be certified); or
  - Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person’s death.

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**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.**

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**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.

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**Line 2b**

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

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**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.

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**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 Form	
1040	Line 6d
1040A	Line 6d
1040EZ	If line 5 = \$10,400, enter 1. If line 5 = \$20,800, enter 2. If single and claimed as a dependent by someone else, enter -0-. If married and one spouse can be claimed as a dependent on someone else's return, enter 1. If married and both spouses can be claimed as a dependent on someone else's return, enter -0-.

If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska, enter the number of federal exemptions allowable when computing the separate federal return for Nebraska purposes. Also, see [line 18 instructions](#).

**Line 5**

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

Form 1040EZ.....	Line 4
Form 1040A.....	Line 21
Form 1040.....	Line 37

**Special Circumstances.**

If you were **not required to file a federal return**, but must file a Nebraska return to report **state and local bond interest of \$5,000 or more**, you must enter all income that would have been included in federal AGI. This includes both earned income (such as wages), and passive income (such as pensions, bank interest, etc.).

**Nonresidents and partial-year residents** must include your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.

**Line 6**

**Nebraska Standard Deduction.** Enter your Nebraska standard deduction. Do not enter the amount of your federal itemized deductions. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.

If You or Your Spouse <b>Can</b> Be Claimed as a Dependent	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from the worksheet on the back of the Form 1040EZ.
1040A	The amount from line 24 of the Form 1040A.
1040	The amount from line 40 of the Form 1040, or when itemizing deductions, Form 1040N line 6, must be equal to line 3c of the Federal standard deduction worksheet for dependents.

If You or Your Spouse <b>Cannot</b> Be Claimed as a Dependent	
and filed 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
		1	\$7,900
		2	\$9,450
	Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$12,700
		1	\$13,950
		2	\$15,200
		3	\$16,450
		4	\$17,700
	Married, Filing Separately	0	\$6,350
		1	\$7,600
		2	\$8,850
		3	\$10,100
		4	\$11,350
	If married, filing separately, the additional amounts for spouse <b>65 and over</b> and <b>blind</b> apply only if the primary taxpayer can claim an exemption for his or her spouse.		
	Head of Household	0	\$9,350
		1	\$10,900
		2	\$12,450

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

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

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

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

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

**Line 12** **Adjustments Increasing Federal AGI.** Enter amount from line 10 of [Nebraska Schedule I](#).  
See Schedule I instructions for additional information.

**Line 13** **Adjustments Decreasing Federal AGI.** Enter the amount from line 31 of Nebraska Schedule I. See Schedule I instructions for additional information.

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

**Line 15** **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#). If federal AGI is more than \$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 required to calculate Nebraska other tax if you were required to pay:

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

The Nebraska other tax is 29.6% of the federal other tax on the items shown above.  
Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.  
Partial-year residents and nonresidents use line 10, [Nebraska Schedule III](#) to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.

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



<b>Line 18</b>	<b>More info . . .</b>	<b>Nebraska Personal Exemption Credit for Residents Only.</b> 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.
<b>Line 19</b>		<b>Credit for Tax Paid to Another State.</b> Enter the amount from line 6, <a href="#">Nebraska Schedule II</a> . 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 <a href="#">Conversion Chart</a> 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 <a href="#">Conversion Chart instructions</a> to properly calculate tax paid to another state.
<b>Line 20</b>		<b>Credit for the Elderly or the Disabled.</b> 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. <b>Note:</b> 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.
<b>Line 21</b>		<b>Community Development Assistance Act (CDAA) Credit.</b> Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). <a href="#">Nebraska Community Development Assistance Act Credit Computation, Form CDN</a> , must be attached to the <a href="#">Form 1040N</a> .
<b>Line 22</b>		<b>Form 3800N Nonrefundable Credit.</b> Enter the amount from line 12, <a href="#">Nebraska Incentives Credit Computation, Form 3800N</a> . 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.
<b>Line 23</b>		<b>Nebraska Child/Dependent Care Nonrefundable Credit.</b> 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.
<b>Line 24</b>	<b>More info . . .</b>	<b>Credit for Financial Institution Tax.</b> Enter the amount of the tax credit available to you from the <a href="#">2017 Statement of Nebraska Financial Institution Tax Credit, Form NFC</a> , supplied by the financial institution in which you are a shareholder.
<b>Line 25</b>		<b>Employer's Credit for Expenses Incurred for TANF (ADC) Recipients.</b> 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.
<b>Line 26</b>		<b>School Readiness Tax Credit for Providers.</b> 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 <a href="#">Neb. Rev. Stat. § 68-1202</a> . <b>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.</b> The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's <a href="#">website</a> .
<b>Line 27</b>		<b>Total Nonrefundable Credits.</b> 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**

- 1. Nebraska Adjustments to AGI
  - a. Amount of **adjustments increasing federal AGI**  
(line 12, Form 1040N) ..... 1a. \_\_\_\_\_
  - b. Amount of **adjustments decreasing federal AGI**  
(line 13, Form 1040N) ..... 1b. \_\_\_\_\_
  - Net adjustments to federal AGI** (line 1a minus line 1b) ..... 1. \_\_\_\_\_

If the amount on line 1 is \$5,000 or more **Stop.** Line 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 ..... 2a. \$ \_\_\_\_\_
  - b. Total Nonrefundable Credits, line 27 of Form 1040N ..... 2b. \_\_\_\_\_
  - Line 2a minus line 2b ..... 2. \_\_\_\_\_

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 ..... 3a. \$ \_\_\_\_\_
  - b. Line 28 of Form 1040A ..... 3b. \_\_\_\_\_
  - c. Line 44 of Form 1040 ..... 3c. \_\_\_\_\_
  - d. Line 45 of Form 1040 ..... 3d. \_\_\_\_\_
  - e. Line 59 of Form 1040 ..... 3e. \_\_\_\_\_
  - f. Total tax—Form 1040 (add lines 3c, 3d, and 3e) ..... 3f. \_\_\_\_\_
  - Total federal tax (enter tax from line 3a, 3b, or 3f) ..... 3. \_\_\_\_\_

**On line 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 Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. **Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.**

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

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

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 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**



**2017 Estimated Tax Payments.** Report your 2017 estimated income tax payments and any tax year 2016 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 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 [Form 1040N-ES](#) 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, [Form 3800N](#). Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

**Line 32**

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

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

**Line 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, [nextgen.nebraska.gov](http://nextgen.nebraska.gov).

**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.

1. Earned Income. Enter the amount from the line 66a and 66b, Form 1040 instructions, Step 5, line 9. . . . .1. \$ \_\_\_\_\_
2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Federal Form 1040 . . . . .2. \$ \_\_\_\_\_
3. Earned income plus Federal NOL Carryforward.  
Line 1 plus line 2. . . . .3. \$ \_\_\_\_\_

If line 3 is less than:

- \$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.

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**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 [website](#).

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**Line 39**

**More info . . .**

**Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 3 of these instructions](#). 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.

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**Line 40**

**Total Tax and Penalty.** Add lines 28 and 39.

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**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 [page 31 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 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 ( $\$1,500 \times 5.5\% = \$83$ ) and the local tax is \$23 ( $\$1,500 \times 1.5\% = \$23$ ). The total use tax owed is \$106 ( $\$83 + \$23 = \$106$ ). When calculating state and local tax, round your results, and then add them together to arrive at your line 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 [Nebraska Individual Use Tax Return, Form 3](#).

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**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.

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

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

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

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



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**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.

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**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.

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**Line 44**

**2018 Estimated Tax.** Enter the amount of overpayment from line 43 you want applied to your 2018 estimated income tax.

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**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 [outdoornebraska.gov/wildlifeconservationfund](http://outdoornebraska.gov/wildlifeconservationfund). For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit [outdoornebraska.org](http://outdoornebraska.org).

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**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](http://revenue.nebraska.gov).

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**Line 47**

**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.

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More info . . . **sign here** ▶

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

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

An unsigned return delays processing.

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

More info . . .

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

# Nebraska Schedule I Instructions

## Part A — Adjustments Increasing Federal AGI

<b>Line 1</b>	<b>Interest Income from All State and Local Obligations Exempt from Federal Tax.</b> 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. <b>More info . . .</b>
<b>Line 2</b>	<b>Exempt Interest Income from Nebraska Obligations.</b> 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. <b>More info . . .</b> <b>Build America Bonds.</b> 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.
<b>Line 3</b>	<b>Total Taxable Interest Income.</b> Enter the result of line 1 minus line 2.
<b>Line 4</b>	<b>Financial Institution Tax Credit Claimed.</b> Only shareholders receiving a <a href="#">Statement of Nebraska Financial Institution Tax Credit, Form NFC</a> , 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.
<b>Line 5</b>	<b>Nebraska's 529 College Savings Program RECAPTURE.</b> 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. <b>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.</b> 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.
<b>Line 6</b>	<b>Long-Term Care Savings Plan RECAPTURE.</b> 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.
<b>Line 7</b>	<b>Nebraska ABLE Program RECAPTURE.</b> 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 unqualified withdrawal of funds. Enter the calculated recapture amount on line 7.
<b>Line 8</b>	<b>Federal Net Operating Loss Deduction.</b> 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.
<b>Line 9</b>	<b>S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss.</b> 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.
<b>Line 10</b>	<b>Total Adjustments Increasing Federal AGI.</b> Add lines 3 through 9, enter here, and on line 12, <a href="#">Form 1040N</a> .

## Part B — Adjustments Decreasing Federal AGI

<b>Line 11</b>	<b>State Income Tax Refund Deduction.</b> Enter the amount shown on line 10 of your Federal Form 1040.
<b>Line 12</b>	<b>U.S. Government Obligations Exempt for State Purposes.</b> 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 <a href="#">Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide</a> .
<b>Line 13</b>	<b>Regulated Investment Company Dividends from U.S. Obligations.</b> 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.
<b>Line 15</b>	<b>Benefits Paid by the Railroad Retirement Board.</b> 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.
<b>Line 16</b>	<b>Special Capital Gains/Extraordinary Dividend Deduction.</b> See the <a href="#">Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N</a> , instructions.
<b>Line 17</b>	<b>Nebraska's 529 College Savings Program Contribution.</b> 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: <ul style="list-style-type: none"><li>◆ NEST Direct College Savings Plan;</li><li>◆ NEST Advisor College Savings Plan;</li><li>◆ TD Ameritrade 529 College Savings Plan; and</li><li>◆ The State Farm College Savings Plan.</li></ul> 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 <a href="http://treasurer.nebraska.gov">treasurer.nebraska.gov</a> , or contact the State Treasurer's Office at 402-471-2455.
<b>Line 18</b>	<b>Nebraska Long-Term Care Savings Plan Contribution.</b> 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 <a href="http://treasurer.nebraska.gov">treasurer.nebraska.gov</a> 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.

<b>Line 19</b>	<b>Nebraska Long-Term Care Savings Plan Earnings.</b> 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.
<b>Line 20</b>	<b>Nebraska Achieving a Better Life Experience Act Plan Contributions.</b> 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 <a href="http://treasurer.nebraska.gov">treasurer.nebraska.gov</a> , or contact the State Treasurer's Office at 402-471-2455.
<b>Line 21</b>	<b>More info . . .</b> <b>S Corporation and LLC Non-Nebraska Income.</b> 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 <a href="#">Revenue Ruling 25-94-1</a> .
<b>Line 22</b>	<b>Nonresident Military Servicemember Active Duty Pay.</b> 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. <b>Only active duty military service compensation can be deducted on line 22.</b>
<b>Line 23</b>	<b>Native American Indian Reservation Income.</b> 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.
<b>Line 24</b>	<b>Claim of Right Repayment.</b> Enter the amount required to be included on your federal return for a claim of right repayment.
<b>Line 25</b>	<b>Nebraska NOL Carryforward.</b> Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The <a href="#">Nebraska Net Operating Loss Worksheet, Form NOL</a> , 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.
<b>Line 26</b>	<b>Nebraska Agricultural Revenue Bond Interest.</b> Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
<b>Line 27</b>	<b>Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest.</b> Enter total federally taxable NIFA bond income included in federal AGI.
<b>Line 28</b>	<b>More info . . .</b> <b>Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.</b>
<b>Line 29</b>	<b>Social Security Income.</b> 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.
<b>Line 30</b>	<b>Military Retirement.</b> Enter the amount of military retirement income allowable as a deduction based on your previously filed <a href="#">Form 1040N-MIL</a> . 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. <b>Note:</b> 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.
<b>Line 31</b>	<b>Total Adjustments Decreasing Federal AGI.</b> Total lines 11 and 14 through 30, enter here, and on line 13, <a href="#">Form 1040N</a> .



## Nebraska Schedule II Instructions

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

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

**More info . . .**

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

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

**Note:** When completing lines 2 and 5 of Nebraska Schedule II, refer to the [Conversion Chart](#) on the Department's website.

<b>Line 1</b>	<b>Total Nebraska Tax.</b> Enter the amount from line 17, Form 1040N.
<b>Line 2</b>	<b>Adjusted Gross Income Derived From Another State.</b> 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.
<b>Line 3</b>	<b>Calculate the Ratio.</b> 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%).
<b>Line 4</b>	<b>Calculated Tax Credit.</b> Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
<b>Line 5</b>	<b>Tax Due and Paid to Another State.</b> 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.
<b>Line 6</b>	<b>Allowable Tax Credit.</b> Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is <b>least</b> . 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.

<b>Line 1</b>	<b>Income Derived from Nebraska Sources.</b> Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska.  Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below: <ul style="list-style-type: none"><li>◆ Wages, salaries, tips, and commissions;</li><li>◆ Nebraska unemployment payments;</li></ul>
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- Line 1 (cont.)**
- ◆ Severance pay associated with Nebraska employment;
  - ◆ Dividends, interest, and other passive income;
  - ◆ Business income;
  - ◆ Farming and ranching income;
  - ◆ Partnership, S corporation, LLC, estate, or trust income;
  - ◆ Gain or loss;
  - ◆ Rent and royalty income;
  - ◆ Lottery prizes;
  - ◆ Net operating loss carryforward; and
  - ◆ Financial institution tax credit claimed.

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

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

**Line 4** **Ratio, Nebraska's Share of the Total Income.** Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to 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.

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

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


(1)  Farmer/Rancher      (2)  Active Military      (1)  Deceased Taxpayer(s)  
(first name & date of death): \_\_\_\_\_

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

**2a** Check if YOU were: (1)  65 or older      (2)  Blind      **2b** Check here if someone (such as your parent) can claim you or  
 SPOUSE was: (3)  65 or older      (4)  Blind      your spouse as a dependent: (1)  You      (2)  Spouse

**3 Type of Return:**  
 (1)  Resident      (2)  Partial-year resident from \_\_\_\_\_, 2017 to \_\_\_\_\_, 2017 (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)

<b>4</b> Federal exemptions (number of exemptions claimed on your 2017 federal return) . . . . .	<b>4</b>		00
<b>5</b> Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040) . . . . .	<b>5</b>		00
<b>6</b> Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,350 if single; \$12,700 if married, filing jointly or qualified widow[er]; \$6,350 if married, filing separately; or \$9,350 if head of household) . . . . .	<b>6</b>		00
<b>7</b> Total itemized deductions (line 29, Federal Schedule A – see instructions) . . . . .	<b>7</b>		00
<b>8</b> State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions) . . . . .	<b>8</b>		00
<b>9</b> Nebraska itemized deductions (line 7 minus line 8) . . . . .	<b>9</b>		00
<b>10</b> Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) . . . . .	<b>10</b>		00
<b>11</b> Nebraska income before adjustments (line 5 minus line 10) . . . . .	<b>11</b>		00
<b>12</b> Adjustments increasing federal AGI (line 10, from attached Nebraska Schedule I) . . . . .	<b>12</b>		00
<b>13</b> Adjustments decreasing federal AGI (line 31, from attached Nebraska Schedule I) . . . . .	<b>13</b>		00
<b>14</b> Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing . . . . .	<b>14</b>		00
<b>15</b> Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .	<b>15</b>		00
<b>16</b> Nebraska other tax calculation: <b>a</b> Federal Tax on Lump-Sum Distributions (Federal Form 4972) <b>16 a</b> \$ _____ <b>b</b> Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) . . . . . <b>16 b</b> \$ _____ <b>c Total</b> (add lines 16a and 16b) . . . . . <b>16 c</b> \$ _____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III . . . . .	<b>16</b>		00
<b>17</b> Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 42. . . . .	<b>17</b>		00

18	Nebraska personal exemption credit for residents only (\$132 per exemption) . . . . .	18		00
19	Credit for tax paid to another state, line 6, Nebraska Schedule II (attach Nebraska Schedule II and a copy of the other state's return) . . . . .	19		00
20	Credit for the elderly or disabled (attach copy of Federal Schedule R) . . . . .	20		00
21	Community Development Assistance Act credit (attach Form CDN) . . . . .	21		00
22	Form 3800N nonrefundable credit (attach Form 3800N) . . . . .	22		00
23	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions) . . . . .	23		00
24	Credit for financial institution tax (attach Form NFC) . . . . .	24		00
25	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.) . . .	25		00
26	School Readiness Tax Credit for providers (see instructions) . . . . .	26		00
27	Total nonrefundable credits (add lines 18 through 26) . . . . .	27		00
28	Nebraska tax after nonrefundable credits. Subtract line 27 from line 17 (if line 27 is more than line 17, enter -0-). If the result is greater than your federal tax liability, see page 10 in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return . . . . .	28		00
29	Total Nebraska income tax withheld (attach 2017 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, or others \$ _____ . . . . .	29		00
30	2017 estimated tax payments (include any 2016 overpayment credited to 2017 and any payments submitted with an extension request) . . . . .	30		00
31	Form 3800N refundable credit (attach Form 3800N) . . . . .	31		00
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N) . . . . .	32		00
33	Beginning Farmer credit (from Form 1099 BFC) . . . . .	33		00
34	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%) (attach pages 1-2 of federal return) . . . . .	34		00
35	Angel Investment Tax Credit (see instructions). . . . .	35		00
36	Credit for qualified Volunteer Emergency Responders (see instructions) . . . . .	36		00
37	School Readiness Tax Credit for qualified staff members (see instructions) . . . . .	37		00
38	Total refundable credits (add lines 29 through 37) . . . . .	38		00
39	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/> . . . . .	39		00
40	<b>Total tax and penalty.</b> Add lines 28 and 39 . . . . .	40		00
41	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of _____%) 95 Local code _____ (see local rate schedule); Add state and local taxes and enter on line 41. If no use tax is due, enter -0- on line 41. . . . .	41		00
42	<b>Total amount due.</b> 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 here <input type="checkbox"/> and see instructions . . .	42		00
43	<b>Overpayment.</b> 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 estimated tax . . . . .	44		00
45	Wildlife Conservation Fund donation of \$1 or more . . . . . 	45		00
46	Amount of line 43 you want <b>refunded</b> to you (line 43 minus lines 44 and 45) <b>Your refund will generally be issued by July 15, if your paper return is filed by April 15</b> (see instructions) . . . . .	46		00

47a Routing Number  47b Type of Account  1 = Checking 2 = Savings

47c Account Number   
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



47d  Check this box if this refund will go to a bank account outside the United States.

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

**sign here**  Your Signature  Date ( )  Email Address

Keep a copy of this return for your records.  Spouse's Signature (if filing jointly, both must sign)  Daytime Phone

**paid preparer's use only**  Preparer's Signature  Date  Preparer's PTIN ( )

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

Mail 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.

Name on Form 1040N

Social Security Number

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

**Part A—Adjustments Increasing Federal AGI**

<b>1</b> Interest income from all state and local obligations exempt from federal tax <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total interest income exempt from federal tax. Enter total of lines 1b .....	<b>1</b>	00
<b>2</b> Exempt interest income from Nebraska obligations <b>a</b> List type: _____ <b>b</b> Amount: \$ _____ Total exempt interest income from Nebraska obligations. Enter total of lines 2b .....	<b>2</b>	00
<b>3</b> Total taxable interest income. Enter the result of line 1 minus line 2 .....	<b>3</b>	00
<b>4</b> Financial Institution Tax Credit claimed. Enter amount from line 24, Form 1040N .....	<b>4</b>	00
<b>5</b> Nebraska College Savings Program recapture (see instructions) .....	<b>5</b>	00
<b>6</b> Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions) .....	<b>6</b>	00
<b>7</b> Nebraska Enable plan recapture .....	<b>7</b>	00
<b>8</b> Federal net operating loss deduction .....	<b>8</b>	00
<b>9</b> S corporation or LLC Non-Nebraska loss .....	<b>9</b>	00
<b>10</b> Total adjustments increasing federal AGI (total lines 3 through 9). Enter here and on line 12, Form 1040N .....	<b>10</b>	00

**Part B—Adjustments Decreasing Federal AGI**

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

Nebraska Schedule II — Credit for Tax Paid to Another State

Name on Form 1040N

Social Security Number

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

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

1 Total Nebraska tax (line 17, Form 1040N) .....	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <u>Conversion Chart</u> on the Department’s website) .....	2		00
3 Ratio  <div style="text-align: center;"> <math display="block">\frac{\text{Line 2}}{\text{(Form 1040N, Line 5 + Line 12 – Line 13)}} = \frac{\boxed{\phantom{0000}}}{\boxed{\phantom{0000}} + \boxed{\phantom{0000}} - \boxed{\phantom{0000}}} = \frac{\boxed{\phantom{0000}}}{\boxed{\phantom{0000}}}</math> </div>	3	<input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated tax credit. Line 1 multiplied by line 3 ratio .....	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use <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

Name on Form 1040N

Social Security Number

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

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

<p><b>1</b> 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-.</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____          List type: _____ Amount: _____          Total income derived from Nebraska sources. Enter total of lines 1b.....</p>	<b>1</b>	00										
<p><b>2</b> Adjustments as applied to Nebraska income, if any (see instructions)</p> <p><b>a</b> List type: _____ <b>b</b> Amount: \$ _____          List type: _____ Amount: _____          Total adjustment as applied to Nebraska income. Enter total of lines 2b.....</p>	<b>2</b>	00										
<p><b>3</b> Nebraska adjusted gross income (line 1 minus line 2) .....</p>	<b>3</b>	00										
<p><b>4</b> Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....</p> <p align="center">Line 3 <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> / <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span></p> <p>(Form 1040N, Line 5 + Line 12 – Line 13) = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> + <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> = <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span></p>	<b>4</b>	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="width: 10%; text-align: center;">.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	.									
.												
<p><b>5</b> Nebraska Taxable Income (line 14, Form 1040N)</p>	<b>5</b>	00										
<p><b>6</b> Nebraska tax calculation (see instructions)</p> <p><b>a</b> Tax on Nebraska Taxable Income from line 5..... <b>6 a</b> \$ _____  <b>b</b> Additional tax, if applicable, from Additional Tax Rate Schedule..... <b>6 b</b> \$ _____  <b>c</b> Subtotal tax (add lines 6a and 6b)..... <b>6 c</b> \$ _____  <b>d</b> Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... <b>6 d</b> \$ _____  <b>e</b> Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ..... <b>6 e</b> \$ _____  <b>f</b> Subtotal credits (add lines 6d and 6e)..... <b>6 f</b> \$ _____          Line 6c minus line 6f .....</p>	<b>6</b>	00										
<p><b>7</b> Multiply personal exemption credit of \$132 by the number of federal exemptions on line 4, Form 1040N .....</p>	<b>7</b>	00										
<p><b>8</b> Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against that tax on line 10e .....</p>	<b>8</b>	00										
<p><b>9</b> Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N.....</p>	<b>9</b>	00										
<p><b>10</b> Nebraska other tax calculation:</p> <p><b>a</b> Federal Tax on Lump Sum Distributions (Form 4972)..... <b>10 a</b> \$ _____  <b>b</b> Federal tax on early distributions (lesser of Form 5329 or line 59, Fed. Form 1040) .. <b>10 b</b> \$ _____  <b>c</b> Subtotal (add lines 10a and 10b)..... <b>10 c</b> \$ _____  <b>d</b> Tax calculation. Multiply line 10c by 29.6% (x .296)..... <b>10 d</b> \$ _____  <b>e</b> Enter any unused personal exemption credit from the calculation on line 8..... <b>10 e</b> \$ _____  <b>f</b> Subtract line 10e from line 10d..... <b>10 f</b> \$ _____          Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N. ....</p>	<b>10</b>	00										
<p><b>11</b> Earned income credit (Partial-Year Residents Only)</p> <p><b>a</b> Number of qualifying children. Enter here and on line 34, box 97, Form 1040N..... <b>11 a</b> _____  <b>b</b> Enter federal earned income credit from federal tax return here and on line 34, box 98, Form 1040N ..... <b>11 b</b> \$ _____          Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions). ....</p>	<b>11</b>	00										
<p><b>12</b> 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.....</p>	<b>12</b>	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	High School District	7-digit code for Form 1040N
<b>Banner</b>		
Banner County 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
<b>Adams</b>			<b>Brown</b>			<b>Cedar (continued)</b>			<b>Cuming (continued)</b>		
Adams Central 90		0101090	Ainsworth 10		0909010	Hartington-New Castle 8		1414008	Oakland-Craig 14		2011014
Blue Hill 74		0191074	Keya Paha County 100		0952100	Laurel-Concord-			Pender 1		2087001
Doniphan-Trumbull 126		0140126	Rock County 100		0975100	Coleridge 54		1414054	Scribner-Snyder 62		2027062
Hastings 18		0101018	Sandhills 71		0905071	Randolph 45		1414045	West Point 1		2020001
Kenesaw 3		0101003	Valentine Community 6		0916006	Wausa 576		1454576	Wisner-Pilger 30		2020030
Lawrence-Nelson 5		0165005	<b>Buffalo</b>			Wayne Community 17		1490017	<b>Custer</b>		
Minden 503		0150503	Amherst 119		1010119	Wynot 101		1414101	Anselmo-Merna 15		2121015
Sandy Creek 501		0118501	Ansley 44		1021044	<b>Chase</b>			Ansley 44		2121044
Shelton 19		0110019	Centura 100		1047100	Chase County			Arcadia 21		2188021
Silver Lake 123		0101123	Elm Creek 9		1010009	Schools 10		1515010	Arnold 89		2121089
<b>Antelope</b>			Gibbon 2		1010002	Perkins County			Broken Bow 25		2121025
Boone Central 1		0206001	Kearney 7		1010007	Schools 20		1568020	Callaway 180		2121180
Clearwater 6		0202006	Pleasanton 105		1010105	Wauneta-Palisade 536		1515536	Cozad 11		2124011
Creighton 13		0254013	Ravenna 69		1010069	<b>Cherry</b>			Gothenburg 20		2124020
Elgin 18		0202018	Shelton 19		1010019	Cody-Kilgore 30		1616030	Litchfield 15		2182015
Elkhorn Valley 80		0259080	Sumner-Eddyville-			Gordon-Rushville 10		1681010	Loup County 25		2158025
Ewing 29		0245029	Miller 101		1024101	Hyannis 11		1638011	Ord 5		2188005
Neligh-Oakdale 9		0202009	<b>Burt</b>			Mullen 1		1646001	Sandhills 71		2105071
Orchard 49		0202049	Bancroft-Rosalie 20		1120020	Thedford 1		1686001	Sargent 84		2121084
Plainview 5		0270005	Logan View 594		1127594	Valentine Community 6		1616006	Sumner-Eddyville-		
<b>Arthur</b>			Lyons-Decatur			<b>Cheyenne</b>			Miller 101		2124101
Arthur County 500		0303500	Northeast 20		1111020	Creek Valley 25		1725025	<b>Dakota</b>		
<b>Banner</b>			Oakland-Craig 14		1111014	Leyton 3		1717003	Allen 70		2226070
Banner County 1		0404001	Tekamah-Herman 1		1111001	Potter-Dix 9		1717009	Emerson-Hubbard 561		2226561
Bayard 21		0462021	<b>Butler</b>			Sidney 1		1717001	Homer 31		2222031
Potter-Dix 9		0417009	Centennial 567		1280567	<b>Clay</b>			Ponca 1		2226001
<b>Blaine</b>			Columbus 1		1271001	Adams Central 90		1801090	South Sioux City 11		2222011
Anselmo-Merna 15		0521015	David City 56		1212056	Blue Hill 74		1891074	<b>Dawes</b>		
Loup County 25		0558025	East Butler 502		1212502	Davenport 47		1885047	Chadron 2		2323002
Sandhills 71		0505071	Lakeview Community 5		1271005	Doniphan-			Crawford 71		2323071
Sargent 84		0521084	Raymond Central 161		1255161	Trumbull 126		1840126	Hay Springs 3		2381003
<b>Boone</b>			Schuyler			Harvard 11		1818011	Hemingford 10		2307010
Boone Central 1		0606001	Community 123		1219123	Lawrence-Nelson 5		1865005	Sioux County 500		2383500
Central Valley 60		0639060	Seward 9		1280009	Sandy Creek 501		1818501	<b>Dawson</b>		
Elgin 18		0602018	Shelby 32		1272032	Shickley 54		1830054	Callaway 180		2421180
Elkhorn Valley 80		0659080	<b>Cass</b>			Sutton 2		1818002	Cozad 11		2424011
Fullerton 1		0663001	Ashland-Greenwood 1		1378001	<b>Colfax</b>			Elm Creek 9		2410009
Newman Grove 13		0659013	Conestoga 56		1313056	Clarkson 58		1919058	Elwood 30		2437030
Riverside 75		0606075	Elmwood-Murdock 97		1313097	Howells-Dodge 70		1919070	Eustis-Farnam 95		2432095
St. Edward 17		0606017	Louisville 32		1313032	Leigh Community 39		1919039	Gothenburg 20		2424020
<b>Box Butte</b>			Nebraska City 111		1366111	North Bend			Lexington 1		2424001
Alliance 6		0707006	Plattsmouth 1		1313001	Central 595		1927595	Overton 4		2424004
Bayard 21		0762021	Syracuse-Dunbar-			Schuyler			Sumner-Eddyville-		
Bridgeport 63		0762063	Avoca 27		1366027	Community 123		1919123	Miller 101		2424101
Hemingford 10		0707010	Waverly 145		1355145	<b>Cuming</b>			<b>Deuel</b>		
<b>Boyd</b>			Weeping Water 22		1313022	Bancroft-Rosalie 20		2020020	Creek Valley 25		2525025
Keya Paha County 100		0852100	<b>Cedar</b>			Howells-Dodge 70		2019070	South Platte 95		2525095
Boyd County 51		0808051	Bloomfield			Logan View 594		2027594			
			Community 586		1454586	Lyons-Decatur					
			Crofton 96		1454096	Northeast 20		2011020			



# 2017 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
<b>Dixon</b>			<b>Gage</b>			<b>Hitchcock</b>			<b>Knox (continued)</b>		
	Allen 70	2626070		Beatrice 15	3434015		Dundy County 117	4429117		Niobrara 501	5454501
	Emerson-Hubbard 561	2626561		Crete 2	3476002		Hayes Center 79	4443079		Orchard 49	5402049
	Hartington-New Castle 8	2614008		Daniel Freeman 34	3434034		Hitchcock County 70	4444070		Osmond 542	5470542
	Laurel-Concord-Coleridge 54	2614054		Diller-Odell 100	3434100		McCook 17	4473017		Plainview 5	5470005
	Ponca 1	2626001		Lewiston 69	3467069		Waubesa-Palisade 536	4415536		Santee Community 505	5454505
	Wakefield 560	2690560		Norris 160	3455160	<b>Holt</b>				Verdigre 583	5454583
	Wayne Community 17	2690017		Southern 1	3434001		Boyd County 51	4508051		Wausa 576	5454576
	Wynot 101	2614101		Tri County 300	3448300		Burwell 100	4536100	<b>Lancaster</b>		
				Wilber-Clatonia 82	3476082		Chambers 137	4545137		Lincoln 1	5555001
<b>Dodge</b>			<b>Garden</b>				Clearwater 6	4502006		Crete 2	5576002
	Arlington 24	2789024		Creek Valley 25	3525025		Ewing 29	4545029		Daniel Freeman 34	5534034
	Howells-Dodge 70	2719070		Garden County 1	3535001		O'Neill 7	4545007		Malcolm 148	5555148
	Fremont 1	2727001		South Platte 95	3525095	<b>Hooker</b>				Milford 5	5580005
	Logan View 594	2727594	<b>Garfield</b>				Stuart 44	4545044		Norris 160	5555160
	North Bend			Burwell 100	3636100		Verdigre 583	4554583		Palmyra 501	5566501
	Central 595	2727595		Chambers 137	3645137		West Holt 239	4545239		Raymond Central 161	5555161
	Oakland-Craig 14	2711014		Ord 5	3688005		Wheeler Central 45	4592045		Waverly 145	5555145
	Scribner-Snyder 62	2727062	<b>Gosper</b>							Wilber-Clatonia 82	5576082
	West Point 1	2720001		Arapahoe 18	3733018	<b>Howard</b>					
<b>Douglas</b>				Bertrand 54	3769054		Central Valley 60	4739060		Arnold 89	5621089
	Omaha 1	2828001		Cambridge 21	3733021		Centura 100	4747100		Brady 6	5656006
	Arlington 24	2889024		Elwood 30	3737030		Elba 103	4747103		Eustis-Farnam 95	5632095
	Bennington 59	2828059		Eustis-Farnam 95	3732095		Loup City 1	4782001		Gothenburg 20	5624020
	Douglas County West			Lexington 1	3724001		Northwest 82	4740082		Hershey 37	5656037
	Community 15	2828015		Southern Valley 540	3733540		Palmer 49	4761049		Maxwell 7	5656007
	Elkhorn 10	2828010	<b>Grant</b>				St. Paul 1	4747001		Maywood 46	5632046
	Fremont 1	2827001		Hyannis 11	3838011	<b>Jefferson</b>				McPherson	
	Fort Calhoun 3	2889003					Diller-Odell 100	4834100		County 90	5660090
	Gretna 37	2877037					Fairbury 8	4848008		Medicine Valley 125	5632125
	Millard 17	2828017					Meridian 303	4848303		North Platte 1	5656001
	Ralston 54	2828054					Tri County 300	4848300		Paxton Consolidated 6	5651006
	Westside									Perkins County	
	Community 66	2828066								Schools 20	5668020
<b>Dundy</b>										Stapleton 501	5657501
	Chase County									Sutherland 55	5656055
	Schools 10	2915010								Wallace 565	5656565
	Dundy County 117	2929117	<b>Hall</b>								
	Waubesa-Palisade 536	2915536		Adams Central 90	4001090	<b>Johnson</b>					
<b>Fillmore</b>				Aurora 504	4041504		Daniel Freeman 34	4934034			
	Bruning 94	3085094		Centura 100	4047100		Humboldt-Table Rock-Steinauer 70	4974070			
	Davenport 47	3085047		Doniphan-Trumbull 126	4040126		Johnson-Brock 23	4964023			
	Exeter-Milligan 1	3030001		Grand Island 2	4040002		Johnson County 50	4949050			
	Fillmore Central 25	3030025		Kenesaw 3	4001003		Lewiston 69	4967069			
	Friend 68	3076068		Northwest 82	4040082		Sterling 33	4949033			
	Heartland			Shelton 19	4010019		Syracuse-Dunbar-Avooca 27	4966027			
	Community 96	3093096		Wood River Rural 83	4040083						
	McCool Junction 83	3093083	<b>Hamilton</b>								
	Meridian 303	3048303		Aurora 504	4141504						
	Shickley 54	3030054		Central City 4	4161004						
	Sutton 2	3018002		Doniphan-Trumbull 126	4140126						
<b>Franklin</b>				Giltner 2	4141002						
	Alma 2	3142002		Hampton 91	4141091						
	Franklin 506	3131506		Harvard 11	4118011						
	Minden 503	3150503		Heartland							
	Red Cloud			Community 96	4193096						
	Community 2	3191002		High Plains							
	Silver Lake 123	3101123		Community 75	4172075						
	Wilcox-Hildreth 1	3150001		Sutton 2	4118002						
<b>Frontier</b>											
	Arapahoe 18	3233018									
	Cambridge 21	3233021									
	Elwood 30	3237030									
	Eustis-Farnam 95	3232095									
	Hayes Center 79	3243079									
	Maywood 46	3232046									
	McCook 17	3273017									
	Medicine Valley 125	3232125									
	Southwest 179	3273179									
<b>Furnas</b>											
	Alma 2	3342002									
	Arapahoe 18	3333018									
	Cambridge 21	3333021									
	Southern Valley 540	3333540									
	Southwest 179	3373179									

# 2017 Public High School District Codes (continued)

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





# 2017 Nebraska Tax Table — continued

If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —				If Nebraska taxable income is —		And you are —			
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household
Over	But not over	Your Nebraska tax is —				Over	But not over	Your Nebraska tax is —				Over	But not over	Your Nebraska tax is —			
<b>43,560</b>		<b>49,760</b>				<b>55,960</b>		<b>43,060</b>		<b>52,260</b>				<b>58,460</b>			
43,560	43,660	2,127	1,565	2,127	1,680	49,760	49,860	2,551	1,875	2,551	2,093	55,960	56,060	2,975	2,186	2,975	2,517
43,660	43,760	2,134	1,570	2,134	1,685	49,860	49,960	2,558	1,880	2,558	2,100	56,060	56,160	2,982	2,191	2,982	2,524
43,760	43,860	2,141	1,575	2,141	1,690	49,960	50,060	2,565	1,885	2,565	2,106	56,160	56,260	2,989	2,196	2,989	2,531
43,860	43,960	2,147	1,580	2,147	1,695	50,060	50,160	2,572	1,890	2,572	2,113	56,260	56,360	2,996	2,201	2,996	2,537
43,960	44,060	2,154	1,585	2,154	1,700	50,160	50,260	2,578	1,895	2,578	2,120	56,360	56,460	3,002	2,206	3,002	2,544
44,060	44,160	2,161	1,590	2,161	1,705	50,260	50,360	2,585	1,900	2,585	2,127	56,460	56,560	3,009	2,211	3,009	2,551
44,160	44,260	2,168	1,595	2,168	1,710	50,360	50,460	2,592	1,905	2,592	2,134	56,560	56,660	3,016	2,216	3,016	2,558
44,260	44,360	2,175	1,600	2,175	1,717	50,460	50,560	2,599	1,910	2,599	2,141	56,660	56,760	3,023	2,221	3,023	2,565
44,360	44,460	2,182	1,605	2,182	1,723	50,560	50,660	2,606	1,915	2,606	2,148	56,760	56,860	3,030	2,226	3,030	2,572
44,460	44,560	2,189	1,610	2,189	1,730	50,660	50,760	2,613	1,920	2,613	2,154	56,860	56,960	3,037	2,231	3,037	2,578
44,560	44,660	2,195	1,615	2,195	1,737	50,760	50,860	2,619	1,925	2,619	2,161	56,960	57,060	3,044	2,236	3,044	2,585
44,660	44,760	2,202	1,620	2,202	1,744	50,860	50,960	2,626	1,930	2,626	2,168	57,060	57,160	3,050	2,241	3,050	2,592
44,760	44,860	2,209	1,625	2,209	1,751	50,960	51,060	2,633	1,935	2,633	2,175	57,160	57,260	3,057	2,246	3,057	2,599
44,860	44,960	2,216	1,630	2,216	1,758	51,060	51,160	2,640	1,940	2,640	2,182	57,260	57,360	3,064	2,251	3,064	2,606
44,960	45,060	2,223	1,635	2,223	1,764	51,160	51,260	2,647	1,945	2,647	2,189	57,360	57,460	3,071	2,256	3,071	2,613
45,060	45,160	2,230	1,640	2,230	1,771	51,260	51,360	2,654	1,950	2,654	2,195	57,460	57,560	3,078	2,261	3,078	2,619
45,160	45,260	2,236	1,645	2,236	1,778	51,360	51,460	2,660	1,955	2,660	2,202	57,560	57,660	3,085	2,266	3,085	2,626
45,260	45,360	2,243	1,650	2,243	1,785	51,460	51,560	2,667	1,960	2,667	2,209	57,660	57,760	3,091	2,271	3,091	2,633
45,360	45,460	2,250	1,655	2,250	1,792	51,560	51,660	2,674	1,965	2,674	2,216	57,760	57,860	3,098	2,276	3,098	2,640
45,460	45,560	2,257	1,660	2,257	1,799	51,660	51,760	2,681	1,970	2,681	2,223	57,860	57,960	3,105	2,281	3,105	2,647
45,560	45,660	2,264	1,665	2,264	1,806	51,760	51,860	2,688	1,975	2,688	2,230	57,960	58,060	3,112	2,286	3,112	2,654
45,660	45,760	2,271	1,670	2,271	1,812	51,860	51,960	2,695	1,980	2,695	2,236	58,060	58,160	3,119	2,291	3,119	2,661
45,760	45,860	2,277	1,675	2,277	1,819	51,960	52,060	2,702	1,985	2,702	2,243	58,160	58,260	3,126	2,296	3,126	2,667
45,860	45,960	2,284	1,680	2,284	1,826	52,060	52,160	2,708	1,990	2,708	2,250	58,260	58,360	3,132	2,301	3,132	2,674
45,960	46,060	2,291	1,685	2,291	1,833	52,160	52,260	2,715	1,995	2,715	2,257	58,360	58,460	3,139	2,306	3,139	2,681

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

### Over \$62,160

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2017 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$62,160, the endpoint of the bracket.

<b>Single</b> Add \$3,396 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing jointly or qualifying widow(er)</b> Add \$2,540 plus 6.84% of the amount over \$62,160. \$ _____	<b>Married, filing separately</b> Add \$3,396 plus 6.84% of the amount over \$62,160. \$ _____	<b>Head of household</b> Add \$2,938 plus 6.84% of the amount over \$62,160. \$ _____
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This is your Nebraska income tax.

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

**CAUTION:** If your federal adjusted gross income is more than \$261,500 (Single); \$313,800 (Married, Filing Jointly or Qualifying Widow(er)); \$156,900 (Married, Filing Separately); \$287,650 (Head of Household), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet to determine the tax amount to enter on line 15, Form 1040N.

## 2017 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$261,500 (single); \$313,800 (married, filing jointly and surviving spouse); \$156,900 (married, filing separately); or \$287,650 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here . . . . .	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 over –	but not over	The tax to add is:
\$156,900	\$187,800	0.438% (.00438) of AGI above \$156,900
187,800	342,000	\$ 135.34 + 0.333% (.00333) of the excess over \$187,800
342,000	455,200	648.83 + 0.183% (.00183) of the excess over \$342,000
455,200	—	855.99

#### Head of Household

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

### Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, then perform the following steps:

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

# Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Elwood (170)	1.00%	North Bend (353)	1.50%
Albion (004)	1.50	Eustis (176)	1.00	North Platte (355)	1.50
Alliance (008)	1.50	Exeter (178)	1.50	Oakland (358)	1.00
Alma (009)	2.00	Fairbury (179)	2.00	Oconto (360)	1.00
Arapahoe (016)	1.00	Fairfield (180)	1.50	Odell (362)	1.00
Arcadia (017)	1.00		beginning 4/1/2017 1/1/2017 to 3/31/2017	Ogallala (363)	1.50
Arlington (018)	1.50	Falls City (182)	1.50	Omaha (365)	1.50
Arnold (019)	1.00	Farnam (183)	1.00	O'Neill (366)	1.50
Ashland (021)	1.50	Fort Calhoun (188)	1.50	Ord (369)	1.50
Atkinson (023)	1.50	Franklin (190)	1.00	Osceola (371)	1.50
Auburn (025)	1.00	Fremont (191)	1.50	Oshkosh (372)	2.00
Bancroft (030)	1.50	Friend (192)	1.00	Osmond (373)	1.00
Bassett (035)	1.50	Fullerton (193)	1.50	Oxford (376)	1.50
Battle Creek (036)	1.50	Geneva (198)	2.00	Palmyra (380)	1.00
Bayard (037)	1.00	Genoa (199)	1.50	Papillion (382)	2.00
Beatrice (039)	1.50	Gering (200)	1.50	Pawnee City (383)	2.00
Beaver City (040)	1.00	Gibbon (201)	1.00		beginning 1/1/2017 1/1/2017 to 3/31/2017
Beaver Crossing (041)	1.00	Gordon (206)	1.00	Paxton (384)	1.00
Beemer (043)	1.50	Gothenburg (207)	1.50	Pender (385)	1.00
Bellevue (046)	1.50	Grand Island (210)	1.50	Peru (386)	1.00
Bellwood (047)	1.50	Grant (211)	1.00	Petersburg (387)	1.00
Benedict (049)	1.50	Greeley (212)	1.00	Pierce (390)	1.00
Benkelman (050)	1.50	Greenwood (213)	1.00	Pilger (391)	1.50
Bennet (051)	1.00	Gresham (214)	1.50	Plainview (392)	1.50
Bennington (052)	1.50	Gretna (215)	1.50	Platte Center (393)	1.50
Bertrand (053)	1.00	Guide Rock (217)	1.00	Plattsmouth (394)	1.50
Big Springs (055)	1.00	Harrison (227)	1.00	Plymouth (397)	1.50
Blair (057)	1.50	Hartington (228)	1.00	Ponca (399)	1.50
Bloomfield (058)	1.00	Harvard (229)	1.00	Ralston (407)	1.50
Blue Hill (060)	1.50	Hastings (230)	1.50	Randolph (408)	1.00
	beginning 4/1/2017 1/1/2017 to 3/31/2017	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)	1.50	Henderson (237)	1.50	Rushville (425)	1.50
Brownville (073)	1.00	Hickman (242)	1.50	St. Edward (452)	1.00
Burwell (081)	1.50	Hildreth (243)	1.00	St. Paul (454)	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)	1.50	Humphrey (255)	1.50	Seward (435)	1.50
	beginning 4/1/2017 1/1/2017 to 3/31/2017	Hyannis (257)	1.00	Shelton (437)	1.00
Ceresco (095)	1.50	Imperial (258)	1.00		beginning 10/1/2017 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)	2.00	Juniata (268)	1.00	South Sioux City (446)	1.50
	beginning 4/1/2017 1/1/2017 to 3/31/2017	Kearney (269)	1.50	Spencer (448)	1.00
Chester (100)	1.00	Kimball (273)	1.50	Springfield (450)	1.50
Clarks (101)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Clarkson (102)	1.50	Lawrence (277)	1.00	Stanton (456)	1.50
	beginning 4/1/2017	Leigh (279)	1.50	Sterling (462)	1.00
Clay Center (104)	1.00	Lewellen (281)	1.00	Stromsburg (467)	1.50
Clearwater (105)	1.50	Lexington (283)	1.50	Stuart (468)	1.00
Columbus (110)	1.50	Lincoln (285)	1.75	Superior (470)	1.00
Cordova (114)	1.00	Linwood (287)	1.00	Sutton (473)	1.50
Cortland (116)	1.00	Loomis (291)	1.00	Syracuse (475)	1.00
Cozad (119)	1.50	Louisville (293)	1.50	Tecumseh (481)	1.50
Crawford (122)	1.50	Loup City (294)	1.50	Tekamah (482)	1.50
Creighton (123)	1.00	Lyons (298)	1.50	Terrytown (483)	1.00
Crete (125)	2.00	Madison (299)	1.50	Tilden (487)	1.50
	beginning 4/1/2017 1/1/2017 to 3/31/2017	Malcolm (302)	1.00	Uehling (491)	1.00
Crofton (126)	1.00	Marquette (305)	1.50	Upland (495)	0.50
Curtis (129)	1.00	Maywood (311)	1.50	Utica (496)	1.50
Dakota County (922)	0.50	McCook (312)	1.50	Valentine (497)	1.50
Dannebrog (134)	1.00	McCool Junction (313)	1.50	Valley (498)	1.50
David City (138)	2.00	Meadow Grove (317)	1.50	Verdigre (502)	1.50
Daykin (140)	1.00	Milford (322)	1.00	Wahoo (506)	1.50
Decatur (141)	1.00	Minden (327)	2.00	Wakefield (507)	1.00
DeWeese (144)	1.00	Mitchell (328)	1.50	Waterloo (512)	2.00
Diller (147)	1.00	Monroe (330)	1.50	Wausa (514)	1.00
Dodge (150)	1.50	Morrill (332)	1.00	Waverly (515)	1.00
Doniphan (151)	1.00	Mullen (334)	1.00	Wayne (516)	1.50
Douglas (153)	1.50	Murray (336)	1.00	Weeping Water (517)	1.50
Duncan (156)	1.50	Nebraska City (339)	2.00	West Point (519)	1.50
Eagle (159)	1.00	Neligh (341)	1.00	Wilber (523)	1.50
Edgar (161)	1.00	Nelson (342)	1.00	Wisner (530)	1.50
Edison (162)	1.00	Newman Grove (346)	1.50	Wood River (533)	1.50
	beginning 4/1/2017	Niobrara (349)	1.00	Wymore (534)	1.50
Elgin (164)	1.00	Norfolk (351)	2.00	York (536)	2.00
Elm Creek (167)	1.00				
Elmwood (168)	1.50				