
2018

Nebraska

Individual Income Tax Booklet

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



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

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

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



Use our **FREE** e-pay system for your individual income tax and 2019 individual estimated income tax payments.

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



What's New?

Identity theft continues to be a concern. The Department utilizes fraud detection and verification processes to reduce refund fraud 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 processing the tax returns efficiently while safeguarding taxpayer information. 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 identity theft information.](#)

[Income Tax Brackets Based on CPI, LB 1090 \(2018\).](#) Nebraska individual income tax brackets are adjusted using the Consumer Price Index – All Urban Consumers (CPI-U) method for inflation; the federal method will not be used for tax years after 2017. The enactment of the federal Tax Cuts and Jobs Act of 2017 changed the federal method from the CPI to Chained CPI.

[Nebraska Additional Tax Rate Schedule, LB 1090 \(2018\).](#) Another impact of the federal Tax Cuts and Jobs Act of 2017 is that the Nebraska Additional Tax Rate Schedule is not applicable for tax years 2018 through 2025.

[Nebraska Personal Exemption Credit, LB 1090 \(2018\).](#) While the federal Tax Cuts and Jobs Act of 2017 eliminated the personal exemptions on the federal return, LB 1090 retains the Nebraska personal exemption credit for the Nebraska individual income tax return. Beginning with taxable years on or after January 1, 2018, the personal exemption credit will be multiplied by the sum of the number of child credits and dependent credits claimed on the federal return, plus two for a married, filing jointly return, or plus one on any other return. The personal exemption credit is available for any person that cannot be claimed as a dependent on another taxpayer's income tax return. The personal exemption credit amount is indexed using the CPI-U index for the 12 months ending August 31, 2017 as the base for cumulative inflation.

[Nebraska Standard Deduction, LB 1090 \(2018\).](#) For tax year 2018, LB 1090 established the Nebraska standard deduction as \$6,750 for single or married, filing separately taxpayers; \$13,500 for married, filing jointly taxpayers; and \$9,900 for head of household taxpayers. This is a \$400 increase for single returns and an \$800 increase for joint returns. The additional amounts for age 65 or more or blind are \$1,300 for married taxpayers and \$1,600 for single or head-of-household taxpayers. The Nebraska standard deduction amounts will continue to be indexed for inflation using the CPI-U index for the 12 months ending August 31, 2017 as the base for cumulative inflation. The Nebraska standard deduction is different from the federal standard deduction. **If the standard deduction is used on the federal return, then the Nebraska standard deduction must be used on the Nebraska return.**

[Volunteer Emergency Responders Tax Credit Expanded, LB 760 \(2018\).](#) LB 760 amended the Volunteer Emergency Responders Incentive Act to include counties among the political subdivisions that may approve and certify volunteers who have qualified for the \$250 refundable income tax credit.

[Long-Term Care Savings Plan Adjustment Terminated, LB 756 \(2016\).](#) LB 756 terminated the Long-Term Care Savings Plan Act on January 1, 2018. The adjustment lines have been removed from the return.

[Affordable Housing Tax Credit, LB 884 \(2016\).](#) For tax years beginning on and after January 1, 2019, taxpayers may earn a nonrefundable tax credit not to exceed the amount of the federal Low-Income Housing Tax Credit. The credits are issued for the first six years of the credit period as defined under Federal law, and are allocated to projects placed in service after January 1, 2018. The Nebraska Investment Finance Authority (NIFA) approves the tax credits. Additional information on this credit is available on the Department's [website](#).

Important Information For All Nebraska Filers

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

Complete Only the Lines on [Nebraska Individual Income Tax Return, Form 1040N](#), That Apply to You. If a line does not apply to your filing, 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 received from your employer or payor by February 15 or by March 1 if furnished by a broker. **If you have not received the form by the required 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. Your income tax return is due on the 15th day of the 4th month after the close of the tax year (April 15th for calendar-year filers). 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.

More info . . .

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

1. Failing to file a return and pay the tax due on or before the due date;
2. Failing to pay the tax due on or before the due date;
3. Failing to file an amended Nebraska income tax return when required;
4. Preparing or filing a fraudulent income tax return; or
5. Understating income on an income tax return.

More info . . .

The interest rate for any unpaid tax is 5%, 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 a federal extension;
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 2019 Income Tax. The [2019 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 2018 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 2018 Nebraska return; or
- ◆ 100% of the tax shown on your 2017 return; or
- ◆ 110% of the tax shown on your 2017 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

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

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

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

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

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

Military pay received by a nonresident servicemember stationed in Nebraska is not subject to Nebraska income tax. Other income derived from Nebraska sources by a servicemember, such as income earned from a separate job not connected with the servicemember's military service, is subject to Nebraska income tax. See special [instructions for line 19, 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 19, 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 2018 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 5.

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, 2018, the [2018 Nebraska Tax Calculation Schedule](#) or [Tax Table](#), 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.

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

Who Must File?

A Nebraska resident who:

- ◆ Is required to file a federal individual income tax return reporting a federal tax liability before credits; or
- ◆ Has \$5,000 or more of net Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A partial-year resident or a nonresident who:

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

Definitions

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

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

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

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

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

How to Complete your Form 1040N

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

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

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

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

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2018, 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, 2018, 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 2018 Form 1040N and pays the Nebraska income tax due on or before March 1, 2019, is not required to make estimated income tax payments during 2018; otherwise, the entire amount of estimated income tax must be paid by January 15, 2019. If you file or pay after March 1, 2019, you may 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 2018. This includes National Guard/Reservists called to active duty during 2018.

More info . . .

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

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

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

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

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

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

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

Line 1

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

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

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

Nonresident military servicemembers should review line 19, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2018:

Box 1. You were 65 or older (taxpayers born before January 2, 1954);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1954); or

Box 4. Your spouse was blind.

Line 2b

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

Line 3	<p>Type of Return. Check the appropriate box if, during 2018:</p> <p>Box 1. You were a resident;</p> <p>Box 2. You were a partial-year resident; or</p> <p>Box 3. You were a nonresident.</p> <p>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.</p>
Line 4a	Enter 1 in line 4a for yourself. You cannot enter a 1 in line 4a if you are claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.
Line 4b	If your status is married, filing jointly enter 1 in line 4b for your spouse. You cannot enter a 1 in line 4b if your spouse is claimed by another taxpayer for child tax credit or dependent tax credit purposes. The box should be left blank if a 1 is not entered.
Line 4c	Enter the dependents' names and social security numbers listed in columns 1 and 2 of the Federal Form 1040 that qualify for the child tax credit or dependent tax credit. If you have more than three dependents, attach a listing for the remaining dependents using the same format as line 4c.
Line 4	<p>Total Nebraska Personal Exemptions. Add lines 4a, 4b, and 4c and enter the result on line 4.</p> <p>If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska because one spouse is a resident of Nebraska and the other is not, a federal return must be computed for each taxpayer as if married, filing separately federal returns had been filed. The taxpayer claiming the child tax credit or dependent credit on the reworked federal return must have earned more than half of the income used to support the family. For example, if a couple has three children, a taxpayer earning one-third of the income cannot claim any of the family's three children. Support payments are presumed to go to all children equally. The recalculated federal return information is used to determine the Nebraska personal exemptions on the married, filing separately Nebraska return.</p>
Line 5	<p>Federal Adjusted Gross Income (AGI). This is the amount reported on your federal return as AGI. Enter the amount from Federal Form 1040, page 2, line 7.</p> <p>Special Circumstances.</p> <p>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), retirement income (such as 401K distributions, pensions, etc.), and investment income (such as dividends, bank interest, etc.).</p> <p>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.</p>
Line 6	<p>Nebraska Standard Deduction. Enter your Nebraska standard deduction. If you use the standard deduction on the federal return, you must use the Nebraska standard deduction on the Nebraska return. All taxpayers that claimed itemized deductions on their federal return are allowed the larger of the Nebraska standard deduction or federal itemized deductions, minus state and local income taxes claimed on Federal Schedule A.</p> <p>If you or your spouse cannot be claimed for the child tax credit or dependent tax credit, enter the appropriate Nebraska standard deduction from the following chart. Do not enter the amount of your federal itemized deductions.</p> <p>If you or your spouse can be claimed by another taxpayer for child tax credit or dependent tax credit purposes, your standard deduction is the smaller of the federal standard deduction allowed on line 8 of the Federal Form 1040 or the Nebraska standard deduction from the following chart.</p>

Line 6 (cont.)**Nebraska Standard Deduction Chart**

See instructions above if you or your spouse can be claimed by another taxpayer for child or dependent tax credit purposes.

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,750
	1	\$8,350
	2	\$9,950
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$13,500
	1	\$14,800
	2	\$16,100
	3	\$17,400
	4	\$18,700
Married, Filing Separately	0	\$6,750
	1	\$8,050
	2	\$9,350
	3	\$10,650
	4	\$11,950
If married, filing separately, the additional amounts for spouse 65 and over and blind apply only if the primary taxpayer can claim an exemption for his or her spouse.		
Head of Household	0	\$9,900
	1	\$11,500
	2	\$13,100

Line 7 [More info . . .](#) **Total Itemized Deductions.** If you itemized deductions on your federal return, enter the amount from line 17 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, you must enter the amount of state and local income taxes reported on Federal Schedule A, line 5a even if the total amount of state and local taxes was limited to \$10,000 (\$5,000 married, filing separately) on Federal Schedule A, line 5e. If you entered general sales taxes on Federal Schedule A, line 5a, do not enter an amount on line 8.

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 9 of [Nebraska Schedule I](#). See Schedule I instructions for additional information.

Line 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 29 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](#).

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.

Line 18	More info . . . Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$134 credit for each Nebraska personal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.
Line 19	Credit for Tax Paid to Another State. Enter the amount from line 6, Nebraska Schedule II . Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website). A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Conversion Chart instructions to properly calculate tax paid to another state.
Line 20	Credit for the Elderly or the Disabled. Residents enter the amount of Credit for the Elderly or the Disabled included in line 54, box C of Schedule 3, 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 6b, Schedule III, to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit. Note: The Schedule 3, Federal Form 1040, line 54, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 20 of Form 1040N.
Line 21	Community Development Assistance Act (CDAA) Credit. Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). Nebraska Community Development Assistance Act Credit Computation, Form CDN , must be attached to the Form 1040N .
Line 22	Form 3800N Nonrefundable Credit. Enter the amount from line 11, Nebraska Incentives Credit Computation, Form 3800N . Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.
Line 23	Nebraska Child/Dependent Care Nonrefundable Credit. Resident taxpayers with AGI greater than \$29,000 can claim this credit (if AGI is \$29,000 or less, see line 32 instructions). Multiply the amount on line 49 of Schedule 3, Federal Form 1040, by 25% (.25). Partial-year residents use line 6c, Schedule III, to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
Line 24	More info . . . Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2018 Statement of Nebraska Financial Institution Tax Credit, Form NFC , supplied by the financial institution in which you are a shareholder.
Line 25	Employer's Credit for Expenses Incurred for TANF (ADC) Recipients. An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
Line 26	School Readiness Tax Credit for Providers. An income tax credit is available to persons who own or operate an eligible childcare or education program that serves children who participate in the childcare subsidy program established in Neb. Rev. Stat. § 68-1202 . An application for this tax credit must be filed within two months after the close of the tax year for which you are claiming the credit. The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's website .
Line 27	Total Nonrefundable Credits. Add lines 18 through 26.

Line 28

Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

Federal Tax Liability Worksheet

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 11a of Form 1040 3a. _____
 - b. Line 45 of Form 1040, Schedule 2 3b. _____
 - c. Line 59 of Form 1040, Schedule 4 3c. _____
 - d. Total tax—Form 1040 (add lines 3a, 3b, and 3c) 3d. _____
 - Total federal tax (enter tax from line 3d) 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 2018 Forms W-2 to the 2018 Form 1040N for a fiscal year beginning in 2018. If you receive any 2019 Forms W-2 before filing your 2018 Form 1040N, save them to attach to the 2019 Form 1040N.

Line 30

2018 Estimated Tax Payments. Report your 2018 estimated income tax payments and any tax year 2017 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 2018 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 15, [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 not be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

Line 33

Beginning Farmer Credit (NDA NextGen). 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 402-471-4876, nextgen.nebraska.gov.

Line 34

Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 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 17a (Form 1040, page 2). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040). **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 17a, Form 1040 instructions, Step 5, line 9. 1. \$ _____
 2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Schedule 1, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Schedule 1, Federal Form 1040 2. \$ _____
 3. Earned income plus Federal NOL Carryforward.
Line 1 plus line 2. 3. \$ _____
- If line 3 is less than:
\$49,194 (\$54,884 if married, filing jointly) for three or more qualifying children;
\$45,802 (\$51,492 if married, filing jointly) for two qualifying children;
\$40,320 (\$46,010 if married, filing jointly) for one qualifying child; or
\$15,270 (\$20,950 if married, filing jointly) for no qualifying children,
calculate the Nebraska earned income credit on line 34, Form 1040N using the amount from line 17a, 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 county, city, village, or rural or suburban fire protection district. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see the Department's [website](#).

Line 37

School Readiness Tax Credit for Qualified Staff Members. An income tax credit is available to staff members who are both employed with an eligible program for at least six months during the taxable year and who are classified in the Nebraska Early Childhood Professional Record System. An application for this tax credit may be filed any time after the staff member has met all the required eligibility criteria, but no later than March 1 of the year following the tax year for which you plan to claim the credit. For example, if you plan to claim the tax credit on your 2018 return, you must file this application by March 1, 2019.

The credit may only be claimed after your application has been approved in writing by the Nebraska Department of Revenue. For additional information, see the Department's [website](#).

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 4 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.

Line 40

Total Tax and Penalty. Add lines 28 and 39.

Line 41**More info . . .**

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

Enter your total taxable 2018 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 30 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](#).

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.



Line 42 (cont.)

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

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

Line 43

Overpayment. If line 38 is more than the total of lines 40 and 41, subtract this total from line 38 and enter your overpayment.

Line 44

2019 Estimated Tax. Enter the amount of overpayment from line 43 you want applied to your 2019 estimated income tax.

Line 45

Wildlife Conservation Fund. You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska’s nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat. If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at outdoornebraska.gov/wildlifeconservationfund. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, PO Box 30370, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit outdoornebraska.gov.

Line 46 More info . . .

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 44 and 45 from line 43. Amounts less than \$2 will not be refunded.

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

You can check the status of your refund by calling the Department’s refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting revenue.nebraska.gov.

Line 47

Direct Deposit Your Refund. To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 47b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by the Department.

Box 47d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.

More info . . . **sign here**

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

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

An unsigned return delays processing.

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

More info . . .

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

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

Line 1	More info . . . Interest Income from All State and Local Obligations Exempt from Federal Tax. List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on line 2a of Federal Form 1040. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income that have not been previously deducted can be deducted from line 1 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included on line 1b.
Line 2	Exempt Interest Income from Nebraska Obligations. List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on line 2b. More info . . . Build America Bonds. Any federally taxable interest received in 2018 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 25, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 3	Total Taxable Interest Income. Enter the result of line 1 minus line 2.
Line 4	Financial Institution Tax Credit Claimed. Only shareholders receiving a Statement of Nebraska Financial Institution Tax Credit, Form NFC , from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2018 Form NFC. The same amount must be entered on both line 24, Form 1040N, and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.
Line 5	Nebraska's 529 College Savings Program RECAPTURE. If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. Nebraska considers K-12 tuition a non-qualified use of College Savings Program funds. Qualified withdrawals are restricted to paying qualified expenses at schools for higher education (colleges, universities, technical schools, and graduate programs). A federally qualified rollover to a Section 529 plan issued by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture. The total maximum recapture is the lesser of (i) amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.
Line 6	Nebraska ABLE Program RECAPTURE. If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualified withdrawal of funds. Enter the calculated recapture amount on line 6.
Line 7	Federal Net Operating Loss Deduction. Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 22, Nebraska Schedule I.
Line 8	S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss. Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.
Line 9	Total Adjustments Increasing Federal AGI. Add lines 3 through 8, enter here, and on line 12, Form 1040N .

Part B — Adjustments Decreasing Federal AGI

Line 10	State Income Tax Refund Deduction. Enter the amount shown on line 10, Schedule 1, of your Federal Form 1040.
Line 11	U.S. Government Obligations Exempt for State Purposes. Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the types of obligations on line 11a and the associated amounts of interest or dividend income received from each on line 11b. Then calculate the total by adding all amounts on lines 11b. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide .
Line 12	Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government. The fund must issue you a statement showing the percent of the dividend that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to US government obligations on line 12d. Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 14	Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.
Line 15 <small>More info . . .</small>	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N , instructions.
Line 16	Nebraska's 529 College Savings Program Contributions. If during 2018 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 16. The Nebraska Educational Savings Plan Trust includes the following Plans: <ul style="list-style-type: none">◆ NEST Direct College Savings Plan;◆ NEST Advisor College Savings Plan;◆ TD Ameritrade 529 College Savings Plan; and◆ State Farm 529 Savings Plan. Only the account owner or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. 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. Any withdrawals from the Nebraska College Savings Program to pay K-12 expenses would be non-qualified withdrawals and subject to recapture to the extent of any state income tax deductions previously claimed on the Nebraska income tax return. Nebraska law considers K-12 tuition a non-qualified use of Nebraska College Savings Program accounts even though these withdrawals are permissible beginning in 2018 under federal law. Qualified withdrawals from the Nebraska College Savings Program accounts must be used to pay qualified expenses at schools for higher education (colleges, universities, technical schools, graduate programs). For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov , or contact the State Treasurer's Office at 402-471-2455.

Line 17	Nebraska Achieving a Better Life Experience Act Plan Contributions. If during 2018, 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 17. You cannot deduct contributions made to other 529A (ABLE) savings plans on line 17. For questions about the Enable Savings Plan, go to treasurer.nebraska.gov , or contact the State Treasurer's Office at 402-471-2455.
Line 18	More info . . . S Corporation and LLC Non-Nebraska Income. Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC. For additional information, see Revenue Ruling 25-94-1 .
Line 19	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2018 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. Only active duty military service compensation can be deducted on line 19.
Line 20	Income Earned by a Native American Indian in Indian Country. Native American Indians residing in Indian country with income derived from sources within Indian country may deduct this income on line 20.
Line 21	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 22	Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The Nebraska Net Operating Loss Worksheet, Form NOL , must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.
Line 23	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 24	Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 25	More info . . . Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 26	Social Security Income. If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 5b, Federal Form 1040, page 2. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 to your Nebraska return.
Line 27	Military Retirement. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL . Multiply the amount of military pension shown on line 4b, Federal Form 1040, page 2, by 40%. Only individuals who filed a Form 1040N-MIL within two years after their retirement from the uniformed services may claim this exclusion. Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2018 tax return only if you filed your Form 1040N-MIL prior to January 1, 2019.
Line 28	Dividends Received from Corporations not Subject to the IRC. This deduction is generally limited to dividends received from foreign corporations. Dividends received from domestic corporations are not deductible.
Line 29	Total Adjustments Decreasing Federal AGI. Total lines 10 and 13 through 28, enter here, and on line 13, Form 1040N .

Nebraska Schedule II Instructions

Full-year Nebraska residents claiming a credit for income tax paid to another state, political subdivision of another state, or the District of Columbia must complete [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.

Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	Adjusted Gross Income Derived From Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 18, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. Calculate the ratio to six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	Tax Due and Paid to Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require filing an annual income tax return, enter the income tax withholding for that subdivision. If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.
Line 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . Also enter this amount on line 19 of Form 1040N.

Nebraska Schedule III Instructions

Taxpayers filing a nonresident or partial-year resident return must complete [Nebraska Schedule III](#) to calculate the tax on their income derived from or connected with Nebraska sources.

Line 1	Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska. Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below: <ul style="list-style-type: none">◆ Wages, salaries, tips, and commissions;◆ Nebraska unemployment payments;
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Line 1 (cont.)

- ◆ Severance pay associated with Nebraska employment;
- ◆ Dividends, interest, and other passive income;
- ◆ Business income;
- ◆ Farming and ranching income;
- ◆ Partnership, S corporation, LLC, estate, or trust income;
- ◆ Gain or loss;
- ◆ Rent and royalty income;
- ◆ Lottery prizes;
- ◆ Net operating loss carryforward; and
- ◆ Financial institution tax credit claimed.

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

Line 2**More info . . .**

Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on lines 23-35 on Schedule 1, 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.

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. (\$134 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.

Complete Reverse Side 8-417-2018

18	Nebr. personal exemption credit for residents only (\$134 times the number on line 4)	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 2018 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, or others \$ _____	29		00
30	2018 estimated income tax payments (include any 2017 overpayment credited to 2018 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"/> 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	Total tax and penalty. 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	Total amount due. If line 38 is less than total of lines 40 and 41, subtract line 38 from the total of lines 40 and 41. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	42		00
43	Overpayment. If line 38 is more than total of lines 40 and 41, subtract total of lines 40 and 41 from line 38	43		00
44	Amount of line 43 you want applied to your 2019 estimated tax	44		00
45	Wildlife Conservation Fund donation of \$1 or more 	45		00
46	Amount of line 43 you want refunded to you (line 43 minus lines 44 and 45) Your refund will generally be issued by July 15, if your paper return is filed by April 15 (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 _____

Spouse's Signature (if filing jointly, both must sign) _____

Daytime Phone _____

Keep a copy of this return for your records.

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

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

Part B—Adjustments Decreasing Federal AGI

10 State income tax refund deduction. Enter line 10, Schedule 1, Federal Form 1040	10	00
11 U.S. government obligations exempt for state purposes (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total U.S. government obligations exempt for state purposes. Enter total of lines 11b	11	00
12 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
Total regulated investment company dividends. Enter total of lines 12d	12	00
13 Total U.S. government obligations. Enter total of lines 11 and 12	13	00
14 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.		
a List type: _____ b Amount: \$ _____		
Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b	14	00
15 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) ...	15	00
16 Nebraska College Savings Program contribution (see instructions)	16	00
17 Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule)		
a Account Number: _____ b Amount: \$ _____		
Total Nebraska Enable plan contributions	17	00
18 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	18	00
19 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	19	00
20 Income earned by a Native American Indian in Indian country	20	00
21 Claim of right repayment	21	00
22 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	22	00
23 Nebraska agricultural revenue bond interest	23	00
24 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	24	00
25 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	25	00
26 Social Security included in Federal AGI (see instructions; attach pages 1 and 2 of your federal income tax return)	26	00
27 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)	27	00
28 Dividends received or deemed to be received from corporations not subject to the IRC	28	00
29 Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N	29	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 Conversion Chart on the Department's website)	2		00
3 Ratio <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> <div style="margin-right: 10px;">=</div> <div style="margin-right: 10px;"> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> </div> </div>	3	<div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">.</div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;"></div>	
4 Calculated tax credit. Line 1 multiplied by line 3 ratio	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department's website)	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N	6		00

1	Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.		
a	List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 1b.....	1	00
2	Adjustments as applied to Nebraska income, if any (see instructions)		
a	List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 2b.....	2	00
3	Nebraska adjusted gross income (line 1 minus line 2)	3	00
4	Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):..... <div style="text-align: center;"><div>Line 3</div><div>(Form 1040N, Line 5 + Line 12 – Line 13)</div></div> = <div><div></div>+<div></div>-<div></div>=<div></div></div>	4	<div><div></div>.<div></div><div></div><div></div><div></div><div></div></div>
5	Nebraska Taxable Income (line 14, Form 1040N)	5	00
6	Nebraska tax calculation (see instructions)		
a	Tax on Nebraska Taxable Income from line 5 6 a \$ _____		
b	Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... 6 b \$ _____		
c	Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 c \$ _____		
d	Subtotal credits (add lines 6b and 6c) 6 d \$ _____		
	Line 6a minus line 6d	6	00
7	Multiply Nebraska personal exemption credit of \$134 by the number of Nebraska personal exemptions on line 4, Form 1040N	7	00
8	Tax after Nebraska 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 Nebraska personal exemption credit against that tax on line 10e ...	8	00
9	Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N	9	00
10	Nebraska other tax calculation:		
a	Federal Tax on Lump Sum Distributions (Form 4972)..... 10 a \$ _____		
b	Federal tax on early distributions (lesser of Form 5329 or line 59, Schedule 4, Federal Form 1040) 10 b \$ _____		
c	Subtotal (add lines 10a and 10b)..... 10 c \$ _____		
d	Tax calculation. Multiply line 10c by 29.6% (x .296) 10 d \$ _____		
e	Enter any unused Nebraska personal exemption credit from the calculation on line 8 10 e \$ _____		
f	Subtract line 10e from line 10d 10 f \$ _____		
	Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	10	00
11	Earned income credit (Partial-Year Residents Only)		
a	Number of qualifying children. Enter here and on line 34, box 97, Form 1040N 11 a _____		
b	Enter federal earned income credit from federal tax return here and on line 34, box 98, Form 1040N 11 b \$ _____		
	Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11	00
12	Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach a copy of federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N.....	12	00

2018 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2018, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2018 Public High School District Codes listing, find your **county of residence**.
2. Find the **high school district** (K-12) where you live.
3. Find the seven-digit code for your high school district.
4. Enter the **seven-digit code** for your high school district on Form 1040N.

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

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

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

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

They enter the following on their Form 1040N:

High School District Code						
0	4	6	2	0	2	1

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

2018 Public High School District Codes (continued)

County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N	County of Residence	High School District	7-digit code for Form 1040N
Dixon			Gage			Hitchcock			Knox (continued)		
Allen 70		2626070	Beatrice 15		3434015	Dundy County 117		4429117	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	Wauneta-Palisade 536		4415536	Santee Community 505		5454505
Wakefield 560		2690560	Norris 160		3455160	Holt			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	Lancaster		
Dodge			Wilber-Clatonia 82		3476082	Chambers 137		4545137	Lincoln 1		5555001
Arlington 24		2789024	Garden			Clearwater 6		4502006	Crete 2		5576002
Howells-Dodge 70		2719070	Creek Valley 25		3525025	Ewing 29		4545029	Daniel Freeman 34		5534034
Fremont 1		2727001	Garden County 1		3535001	O'Neill 7		4545007	Malcolm 148		5555148
Logan View 594		2727594	South Platte 95		3525095	Orchard 49		4502049	Milford 5		5580005
North Bend			Garfield			Stuart 44		4545044	Norris 160		5555160
Central 595		2727595	Burwell 100		3636100	Verdigre 583		4554583	Palmyra 501		5566501
Oakland-Craig 14		2711014	Chambers 137		3645137	West Holt 239		4545239	Raymond Central 161		5555161
Scribner-Snyder 62		2727062	Ord 5		3688005	Wheeler Central 45		4592045	Waverly 145		5555145
West Point 1		2720001	Wheeler Central 45		3692045	Hooker			Wilber-Clatonia 82		5576082
Douglas			Gosper			Mullen 1		4646001	Lincoln		
Omaha 1		2828001	Arapahoe 18		3733018	Howard			Arnold 89		5621089
Arlington 24		2889024	Bertrand 54		3769054	Central Valley 60		4739060	Brady 6		5656006
Bennington 59		2882059	Cambridge 21		3733021	Centura 100		4747100	Eustis-Farnam 95		5632095
Douglas County West			Elwood 30		3737030	Elba 103		4747103	Gothenburg 20		5624020
Community 15		2828015	Eustis-Farnam 95		3732095	Loup City 1		4782001	Hershey 37		5656037
Elkhorn 10		2828010	Lexington 1		3724001	Northwest 82		4740082	Maxwell 7		5656007
Fremont 1		2827001	Southern Valley 540		3733540	Palmer 49		4761049	Maywood 46		5632046
Fort Calhoun 3		2889003	Grant			St. Paul 1		4747001	McPherson		
Gretna 37		2877037	Hyannis 11		3838011	Jefferson			County 90		5660090
Millard 17		2828017	Greeley			Diller-Odell 100		4834100	Medicine Valley 125		5632125
Ralston 54		2828054	Central Valley 60		3939060	Fairbury 8		4848008	North Platte 1		5656001
Westside			Ord 5		3988005	Meridian 303		4848303	Paxton Consolidated 6		5651006
Community 66		2828066	Riverside 75		3906075	Tri County 300		4848300	Perkins County		
Dundy			St. Paul 1		3947001	Johnson			Schools 20		5668020
Chase County			Wheeler Central 45		3992045	Daniel Freeman 34		4934034	Stapleton 501		5657501
Schools 10		2915010	Hall			Humboldt-Table Rock-Steinauer 70		4974070	Sutherland 55		5656055
Dundy County 117		2929117	Adams Central 90		4001090	Johnson-Brock 23		4964023	Wallace 565		5656565
Wauneta-Palisade 536		2915536	Aurora 504		4041504	Johnson County 50		4949050	Logan		
Fillmore			Centura 100		4047100	Lewiston 69		4967069	Arnold 89		5721089
Bruning 94		3085094	Doniphan-Trumbull 126		4040126	Sterling 33		4949033	Sandhills 71		5705071
Davenport 47		3085047	Grand Island 2		4040002	Syracuse-Dunbar-Avoca 27		4966027	Stapleton 501		5757501
Exeter-Milligan 1		3030001	Kenesaw 3		4001003	Kearney			Loup		
Fillmore Central 25		3030025	Northwest 82		4040082	Adams Central 90		5001090	Loup County 25		5858025
Friend 68		3076068	Shelton 19		4010019	Axtell Community 501		5050501	Sandhills 71		5805071
Heartland			Wood River Rural 83		4040083	Gibbon 2		5010002	Sargent 84		5821084
Community 96		3093096	Hamilton			Kearney 7		5010007	Madison		
McCool Junction 83		3093083	Aurora 504		4141504	Kenesaw 3		5001003	Battle Creek 5		5959005
Meridian 303		3048303	Central City 4		4161004	Minden 503		5050503	Elkhorn Valley 80		5959080
Shickley 54		3030054	Doniphan-Trumbull 126		4140126	Shelton 19		5010019	Humphrey 67		5971067
Sutton 2		3018002	Giltner 2		4141002	Silver Lake 123		5001123	Madison 1		5959001
Franklin			Hampton 91		4141091	Wilcox-Hildreth 1		5050001	Newman Grove 13		5959013
Alma 2		3142002	Harvard 11		4118011	Keith			Norfolk 2		5959002
Franklin 506		3131506	Heartland			Arthur County 500		5103500	McPherson		
Minden 503		3150503	Community 96		4193096	Garden County 1		5135001	Arthur County 500		6003500
Red Cloud			High Plains			Ogallala 1		5151001	McPherson		
Community 2		3191002	Community 75		4172075	Paxton Consolidated 6		5151006	County 90		6060090
Silver Lake 123		3101123	Sutton 2		4118002	Perkins County			Stapleton 501		6057501
Wilcox-Hildreth 1		3150001	Harlan			Schools 20		5168020	Merrick		
Frontier			Alma 2		4242002	South Platte 95		5125095	Central City 4		6161004
Arapahoe 18		3233018	Franklin 506		4231506	Keya Paha			Fullerton 1		6163001
Cambridge 21		3233021	Holdrege 44		4269044	Keya Paha			Grand Island 2		6140002
Elwood 30		3237030	Loomis 55		4269055	County 100		5252100	High Plains		
Eustis-Farnam 95		3232095	Southern Valley 540		4233540	Kimball			Community 75		6172075
Hayes Center 79		3243079	Wilcox-Hildreth 1		4250001	Kimball 1		5353001	Northwest 82		6140082
Maywood 46		3232046	Hayes			Potter-Dix 9		5317009	Palmer 49		6161049
McCook 17		3273017	Dundy County 117		4329117	Knox			Twin River 30		6163030
Medicine Valley 125		3232125	Hayes Center 79		4343079	Bloomfield			Morrill		
Southwest 179		3273179	Maywood 46		4332046	Community 586		5454586	Alliance 6		6207006
Furnas			McCook 17		4373017	Boyd County 51		5408051	Banner County 1		6204001
Alma 2		3342002	Wallace 565		4356565	Creighton 13		5454013	Bayard 21		6262021
Arapahoe 18		3333018	Wauneta-Palisade 536		4315536	Crofton 96		5454096	Bridgeport 63		6262063
Cambridge 21		3333021							Garden County 1		6235001
Southern Valley 540		3333540							Leyton 3		6217003
Southwest 179		3373179							Scottsbluff 32		6279032

2018 Public High School District Codes (continued)

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

2018 Nebraska Tax Table

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

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

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
60						7,060						14,060					
60	160	3	3	3	3	7,060	7,160	216	184	216	188	14,060	14,160	462	429	462	434
160	260	5	5	5	5	7,160	7,260	220	187	220	191	14,160	14,260	466	433	466	437
260	360	8	8	8	8	7,260	7,360	224	191	224	195	14,260	14,360	469	436	469	441
360	460	10	10	10	10	7,360	7,460	227	194	227	198	14,360	14,460	473	440	473	444
460	560	13	13	13	13	7,460	7,560	231	198	231	202	14,460	14,560	476	443	476	448
560	660	15	15	15	15	7,560	7,660	234	201	234	205	14,560	14,660	480	447	480	451
660	760	17	17	17	17	7,660	7,760	238	205	238	209	14,660	14,760	483	450	483	455
760	860	20	20	20	20	7,760	7,860	241	208	241	212	14,760	14,860	487	454	487	458
860	960	22	22	22	22	7,860	7,960	245	212	245	216	14,860	14,960	490	457	490	462
960	1,060	25	25	25	25	7,960	8,060	248	215	248	220	14,960	15,060	494	461	494	465
1,060	1,160	27	27	27	27	8,060	8,160	252	219	252	223	15,060	15,160	497	464	497	469
1,160	1,260	30	30	30	30	8,160	8,260	255	222	255	227	15,160	15,260	501	468	501	472
1,260	1,360	32	32	32	32	8,260	8,360	259	226	259	230	15,260	15,360	504	471	504	476
1,360	1,460	35	35	35	35	8,360	8,460	262	229	262	234	15,360	15,460	508	475	508	479
1,460	1,560	37	37	37	37	8,460	8,560	266	233	266	237	15,460	15,560	511	478	511	483
1,560	1,660	40	40	40	40	8,560	8,660	269	236	269	241	15,560	15,660	515	482	515	486
1,660	1,760	42	42	42	42	8,660	8,760	273	240	273	244	15,660	15,760	518	485	518	490
1,760	1,860	45	45	45	45	8,760	8,860	276	243	276	248	15,760	15,860	522	489	522	493
1,860	1,960	47	47	47	47	8,860	8,960	280	247	280	251	15,860	15,960	525	492	525	497
1,960	2,060	49	49	49	49	8,960	9,060	283	250	283	255	15,960	16,060	529	496	529	500
2,060	2,160	52	52	52	52	9,060	9,160	287	254	287	258	16,060	16,160	532	499	532	504
2,160	2,260	54	54	54	54	9,160	9,260	290	257	290	262	16,160	16,260	536	503	536	507
2,260	2,360	57	57	57	57	9,260	9,360	294	261	294	265	16,260	16,360	539	506	539	511
2,360	2,460	59	59	59	59	9,360	9,460	297	264	297	269	16,360	16,460	543	510	543	514
2,460	2,560	62	62	62	62	9,460	9,560	301	268	301	272	16,460	16,560	546	513	546	518
2,560	2,660	64	64	64	64	9,560	9,660	304	271	304	276	16,560	16,660	550	517	550	521
2,660	2,760	67	67	67	67	9,660	9,760	308	275	308	279	16,660	16,760	553	520	553	525
2,760	2,860	69	69	69	69	9,760	9,860	311	278	311	283	16,760	16,860	557	524	557	528
2,860	2,960	72	72	72	72	9,860	9,960	315	282	315	286	16,860	16,960	560	527	560	532
2,960	3,060	74	74	74	74	9,960	10,060	318	285	318	290	16,960	17,060	564	531	564	535
3,060						10,060						17,060					
3,060	3,160	77	77	77	77	10,060	10,160	322	289	322	293	17,060	17,160	567	535	567	539
3,160	3,260	80	79	80	79	10,160	10,260	325	292	325	297	17,160	17,260	571	538	571	542
3,260	3,360	83	81	83	81	10,260	10,360	329	296	329	300	17,260	17,360	575	542	575	546
3,360	3,460	87	84	87	84	10,360	10,460	332	299	332	304	17,360	17,460	578	545	578	549
3,460	3,560	90	86	90	86	10,460	10,560	336	303	336	307	17,460	17,560	582	549	582	553
3,560	3,660	94	89	94	89	10,560	10,660	339	306	339	311	17,560	17,660	585	552	585	556
3,660	3,760	97	91	97	91	10,660	10,760	343	310	343	314	17,660	17,760	589	556	589	560
3,760	3,860	101	94	101	94	10,760	10,860	346	313	346	318	17,760	17,860	592	559	592	563
3,860	3,960	104	96	104	96	10,860	10,960	350	317	350	321	17,860	17,960	596	563	596	567
3,960	4,060	108	99	108	99	10,960	11,060	353	320	353	325	17,960	18,060	599	566	599	571
4,060	4,160	111	101	111	101	11,060	11,160	357	324	357	328	18,060	18,160	603	570	603	574
4,160	4,260	115	104	115	104	11,160	11,260	360	327	360	332	18,160	18,260	606	573	606	578
4,260	4,360	118	106	118	106	11,260	11,360	364	331	364	335	18,260	18,360	610	577	610	581
4,360	4,460	122	108	122	108	11,360	11,460	367	334	367	339	18,360	18,460	613	580	613	585
4,460	4,560	125	111	125	111	11,460	11,560	371	338	371	342	18,460	18,560	617	584	617	588
4,560	4,660	129	113	129	113	11,560	11,660	374	341	374	346	18,560	18,660	620	587	620	592
4,660	4,760	132	116	132	116	11,660	11,760	378	345	378	349	18,660	18,760	624	591	624	595
4,760	4,860	136	118	136	118	11,760	11,860	381	348	381	353	18,760	18,860	627	594	627	599
4,860	4,960	139	121	139	121	11,860	11,960	385	352	385	356	18,860	18,960	631	598	631	602
4,960	5,060	143	123	143	123	11,960	12,060	388	356	388	360	18,960	19,060	636	601	636	606
5,060	5,160	146	126	146	126	12,060	12,160	392	359	392	363	19,060	19,160	641	605	641	609
5,160	5,260	150	128	150	128	12,160	12,260	395	363	395	367	19,160	19,260	646	608	646	613
5,260	5,360	153	131	153	131	12,260	12,360	399	366	399	370	19,260	19,360	651	612	651	616
5,360	5,460	157	133	157	133	12,360	12,460	403	370	403	374	19,360	19,460	656	615	656	620
5,460	5,560	160	136	160	136	12,460	12,560	406	373	406	377	19,460	19,560	661	619	661	623
5,560	5,660	164	138	164	138	12,560	12,660	410	377	410	381	19,560	19,660	666	622	666	627
5,660	5,760	167	140	167	140	12,660	12,760	413	380	413	384	19,660	19,760	671	626	671	630
5,760	5,860	171	143	171	143	12,760	12,860	417	384	417	388	19,760	19,860	676	629	676	634
5,860	5,960	174	145	174	146	12,860	12,960	420	387	420	392	19,860	19,960	681	633	681	637
5,960	6,060	178	148	178	149	12,960	13,060	424	391	424	395	19,960	20,060	686	636	686	641
6,060	6,160	181	150	181	153	13,060	13,160	427	394	427	399	20,060	20,160	691	640	691	644
6,160	6,260	185	153	185	156	13,160	13,260	431	398	431	402	20,160	20,260	696	643	696	648
6,260	6,360	188	155	188													

2018 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 —			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is —						Your Nebraska tax is —						Your Nebraska tax is —					
21,060						28,560						36,060					
21,060	21,160	741	675	741	679	28,560	28,660	1,117	938	1,117	943	36,060	36,160	1,597	1,201	1,597	1,294
21,160	21,260	746	678	746	683	28,660	28,760	1,122	942	1,122	946	36,160	36,260	1,604	1,205	1,604	1,299
21,260	21,360	751	682	751	686	28,760	28,860	1,127	945	1,127	950	36,260	36,360	1,611	1,208	1,611	1,304
21,360	21,460	756	685	756	690	28,860	28,960	1,132	949	1,132	953	36,360	36,460	1,617	1,212	1,617	1,309
21,460	21,560	761	689	761	693	28,960	29,060	1,137	952	1,137	957	36,460	36,560	1,624	1,215	1,624	1,314
21,560	21,660	766	692	766	697	29,060	29,160	1,142	956	1,142	960	36,560	36,660	1,631	1,219	1,631	1,319
21,660	21,760	771	696	771	700	29,160	29,260	1,147	959	1,147	964	36,660	36,760	1,638	1,222	1,638	1,324
21,760	21,860	776	699	776	704	29,260	29,360	1,152	963	1,152	967	36,760	36,860	1,645	1,226	1,645	1,329
21,860	21,960	781	703	781	707	29,360	29,460	1,157	966	1,157	971	36,860	36,960	1,652	1,229	1,652	1,334
21,960	22,060	786	707	786	711	29,460	29,560	1,162	970	1,162	974	36,960	37,060	1,659	1,233	1,659	1,339
22,060	22,160	791	710	791	714	29,560	29,660	1,167	973	1,167	978	37,060	37,160	1,665	1,237	1,665	1,344
22,160	22,260	796	714	796	718	29,660	29,760	1,172	977	1,172	981	37,160	37,260	1,672	1,240	1,672	1,349
22,260	22,360	801	717	801	721	29,760	29,860	1,177	980	1,177	985	37,260	37,360	1,679	1,244	1,679	1,354
22,360	22,460	806	721	806	725	29,860	29,960	1,182	984	1,182	988	37,360	37,460	1,686	1,247	1,686	1,359
22,460	22,560	811	724	811	728	29,960	30,060	1,187	987	1,187	992	37,460	37,560	1,693	1,251	1,693	1,364
22,560	22,660	816	728	816	732	30,060	30,160	1,192	991	1,192	995	37,560	37,660	1,700	1,254	1,700	1,369
22,660	22,760	821	731	821	735	30,160	30,260	1,197	994	1,197	999	37,660	37,760	1,706	1,258	1,706	1,374
22,760	22,860	827	735	827	739	30,260	30,360	1,202	998	1,202	1,004	37,760	37,860	1,713	1,262	1,713	1,379
22,860	22,960	832	738	832	743	30,360	30,460	1,207	1,001	1,207	1,009	37,860	37,960	1,720	1,267	1,720	1,385
22,960	23,060	837	742	837	746	30,460	30,560	1,214	1,005	1,214	1,014	37,960	38,060	1,727	1,272	1,727	1,390
23,060	23,160	842	745	842	750	30,560	30,660	1,221	1,008	1,221	1,019	38,060	38,160	1,734	1,277	1,734	1,395
23,160	23,260	847	749	847	753	30,660	30,760	1,228	1,012	1,228	1,024	38,160	38,260	1,741	1,282	1,741	1,400
23,260	23,360	852	752	852	757	30,760	30,860	1,234	1,015	1,234	1,029	38,260	38,360	1,747	1,287	1,747	1,405
23,360	23,460	857	756	857	760	30,860	30,960	1,241	1,019	1,241	1,034	38,360	38,460	1,754	1,292	1,754	1,410
23,460	23,560	862	759	862	764	30,960	31,060	1,248	1,022	1,248	1,039	38,460	38,560	1,761	1,297	1,761	1,415
23,560	23,660	867	763	867	767	31,060	31,160	1,255	1,026	1,255	1,044	38,560	38,660	1,768	1,302	1,768	1,420
23,660	23,760	872	766	872	771	31,160	31,260	1,262	1,029	1,262	1,049	38,660	38,760	1,775	1,307	1,775	1,425
23,760	23,860	877	770	877	774	31,260	31,360	1,269	1,033	1,269	1,054	38,760	38,860	1,782	1,312	1,782	1,430
23,860	23,960	882	773	882	778	31,360	31,460	1,275	1,036	1,275	1,059	38,860	38,960	1,788	1,317	1,788	1,435
23,960	24,060	887	777	887	781	31,460	31,560	1,282	1,040	1,282	1,064	38,960	39,060	1,795	1,322	1,795	1,440
24,060	24,160	892	780	892	785	31,560	31,660	1,289	1,043	1,289	1,069	39,060	39,160	1,802	1,327	1,802	1,445
24,160	24,260	897	784	897	788	31,660	31,760	1,296	1,047	1,296	1,074	39,160	39,260	1,809	1,332	1,809	1,450
24,260	24,360	902	787	902	792	31,760	31,860	1,303	1,050	1,303	1,079	39,260	39,360	1,816	1,337	1,816	1,455
24,360	24,460	907	791	907	795	31,860	31,960	1,310	1,054	1,310	1,084	39,360	39,460	1,823	1,342	1,823	1,460
24,460						31,960						39,460					
24,460	24,560	912	794	912	799	31,960	32,060	1,317	1,058	1,317	1,089	39,460	39,560	1,830	1,347	1,830	1,465
24,560	24,660	917	798	917	802	32,060	32,160	1,323	1,061	1,323	1,094	39,560	39,660	1,836	1,352	1,836	1,470
24,660	24,760	922	801	922	806	32,160	32,260	1,330	1,065	1,330	1,099	39,660	39,760	1,843	1,357	1,843	1,475
24,760	24,860	927	805	927	809	32,260	32,360	1,337	1,068	1,337	1,104	39,760	39,860	1,850	1,362	1,850	1,480
24,860	24,960	932	808	932	813	32,360	32,460	1,344	1,072	1,344	1,109	39,860	39,960	1,857	1,367	1,857	1,485
24,960	25,060	937	812	937	816	32,460	32,560	1,351	1,075	1,351	1,114	39,960	40,060	1,864	1,372	1,864	1,490
25,060	25,160	942	815	942	820	32,560	32,660	1,358	1,079	1,358	1,119	40,060	40,160	1,871	1,377	1,871	1,495
25,160	25,260	947	819	947	823	32,660	32,760	1,364	1,082	1,364	1,124	40,160	40,260	1,877	1,382	1,877	1,500
25,260	25,360	952	822	952	827	32,760	32,860	1,371	1,086	1,371	1,129	40,260	40,360	1,884	1,387	1,884	1,505
25,360	25,460	957	826	957	830	32,860	32,960	1,378	1,089	1,378	1,134	40,360	40,460	1,891	1,392	1,891	1,510
25,460	25,560	962	829	962	834	32,960	33,060	1,385	1,093	1,385	1,139	40,460	40,560	1,898	1,397	1,898	1,515
25,560	25,660	967	833	967	837	33,060	33,160	1,392	1,096	1,392	1,144	40,560	40,660	1,905	1,402	1,905	1,520
25,660	25,760	972	836	972	841	33,160	33,260	1,399	1,100	1,399	1,149	40,660	40,760	1,912	1,407	1,912	1,525
25,760	25,860	977	840	977	844	33,260	33,360	1,405	1,103	1,405	1,154	40,760	40,860	1,918	1,412	1,918	1,530
25,860	25,960	982	843	982	848	33,360	33,460	1,412	1,107	1,412	1,159	40,860	40,960	1,925	1,417	1,925	1,535
25,960	26,060	987	847	987	851	33,460	33,560	1,419	1,110	1,419	1,164	40,960	41,060	1,932	1,422	1,932	1,540
26,060	26,160	992	850	992	855	33,560	33,660	1,426	1,114	1,426	1,169	41,060	41,160	1,939	1,427	1,939	1,545
26,160	26,260	997	854	997	858	33,660	33,760	1,433	1,117	1,433	1,174	41,160	41,260	1,946	1,432	1,946	1,550
26,260	26,360	1,002	857	1,002	862	33,760	33,860	1,440	1,121	1,440	1,179	41,260	41,360	1,953	1,437	1,953	1,555
26,360	26,460	1,007	861	1,007	865	33,860	33,960	1,446	1,124	1,44							

2018 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—			
Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—					
43,560						49,760						55,960					
43,560	43,660	2,110	1,552	2,110	1,670	49,760	49,860	2,534	1,863	2,534	2,067	55,960	56,060	2,958	2,174	2,958	2,491
43,660	43,760	2,117	1,557	2,117	1,675	49,860	49,960	2,541	1,868	2,541	2,074	56,060	56,160	2,965	2,179	2,965	2,498
43,760	43,860	2,124	1,562	2,124	1,680	49,960	50,060	2,548	1,873	2,548	2,080	56,160	56,260	2,972	2,184	2,972	2,504
43,860	43,960	2,130	1,567	2,130	1,685	50,060	50,160	2,555	1,878	2,555	2,087	56,260	56,360	2,979	2,189	2,979	2,511
43,960	44,060	2,137	1,572	2,137	1,690	50,160	50,260	2,561	1,883	2,561	2,094	56,360	56,460	2,985	2,194	2,985	2,518
44,060	44,160	2,144	1,577	2,144	1,695	50,260	50,360	2,568	1,888	2,568	2,101	56,460	56,560	2,992	2,199	2,992	2,525
44,160	44,260	2,151	1,582	2,151	1,700	50,360	50,460	2,575	1,893	2,575	2,108	56,560	56,660	2,999	2,204	2,999	2,532
44,260	44,360	2,158	1,587	2,158	1,705	50,460	50,560	2,582	1,898	2,582	2,115	56,660	56,760	3,006	2,209	3,006	2,539
44,360	44,460	2,165	1,592	2,165	1,710	50,560	50,660	2,589	1,903	2,589	2,121	56,760	56,860	3,013	2,214	3,013	2,546
44,460	44,560	2,172	1,597	2,172	1,715	50,660	50,760	2,596	1,908	2,596	2,128	56,860	56,960	3,020	2,219	3,020	2,552
44,560	44,660	2,178	1,602	2,178	1,720	50,760	50,860	2,602	1,913	2,602	2,135	56,960	57,060	3,027	2,224	3,027	2,559
44,660	44,760	2,185	1,607	2,185	1,725	50,860	50,960	2,609	1,918	2,609	2,142	57,060	57,160	3,033	2,229	3,033	2,566
44,760	44,860	2,192	1,612	2,192	1,730	50,960	51,060	2,616	1,923	2,616	2,149	57,160	57,260	3,040	2,234	3,040	2,573
44,860	44,960	2,199	1,617	2,199	1,735	51,060	51,160	2,623	1,928	2,623	2,156	57,260	57,360	3,047	2,239	3,047	2,580
44,960	45,060	2,206	1,622	2,206	1,740	51,160	51,260	2,630	1,933	2,630	2,162	57,360	57,460	3,054	2,244	3,054	2,587
45,060	45,160	2,213	1,627	2,213	1,745	51,260	51,360	2,637	1,938	2,637	2,169	57,460	57,560	3,061	2,249	3,061	2,593
45,160	45,260	2,219	1,632	2,219	1,752	51,360	51,460	2,643	1,943	2,643	2,176	57,560	57,660	3,068	2,254	3,068	2,600
45,260	45,360	2,226	1,637	2,226	1,759	51,460	51,560	2,650	1,948	2,650	2,183	57,660	57,760	3,074	2,259	3,074	2,607
45,360	45,460	2,233	1,642	2,233	1,766	51,560	51,660	2,657	1,953	2,657	2,190	57,760	57,860	3,081	2,264	3,081	2,614
45,460	45,560	2,240	1,647	2,240	1,773	51,660	51,760	2,664	1,958	2,664	2,197	57,860	57,960	3,088	2,269	3,088	2,621
45,560	45,660	2,247	1,652	2,247	1,779	51,760	51,860	2,671	1,963	2,671	2,204	57,960	58,060	3,095	2,274	3,095	2,628
45,660	45,760	2,254	1,657	2,254	1,786	51,860	51,960	2,678	1,968	2,678	2,210	58,060	58,160	3,102	2,279	3,102	2,634
45,760	45,860	2,260	1,662	2,260	1,793	51,960	52,060	2,685	1,973	2,685	2,217	58,160	58,260	3,109	2,284	3,109	2,641
45,860	45,960	2,267	1,667	2,267	1,800	52,060	52,160	2,691	1,978	2,691	2,224	58,260	58,360	3,115	2,289	3,115	2,648
45,960	46,060	2,274	1,673	2,274	1,807	52,160	52,260	2,698	1,983	2,698	2,231	58,360	58,460	3,122	2,294	3,122	2,655
46,060						52,260						58,460					
46,060	46,160	2,281	1,678	2,281	1,814	52,260	52,360	2,705	1,988	2,705	2,238	58,460	58,560	3,129	2,299	3,129	2,662
46,160	46,260	2,288	1,683	2,288	1,820	52,360	52,460	2,712	1,993	2,712	2,245	58,560	58,660	3,136	2,304	3,136	2,669
46,260	46,360	2,295	1,688	2,295	1,827	52,460	52,560	2,719	1,998	2,719	2,251	58,660	58,760	3,143	2,309	3,143	2,675
46,360	46,460	2,301	1,693	2,301	1,834	52,560	52,660	2,726	2,003	2,726	2,258	58,760	58,860	3,150	2,314	3,150	2,682
46,460	46,560	2,308	1,698	2,308	1,841	52,660	52,760	2,732	2,008	2,732	2,265	58,860	58,960	3,156	2,319	3,156	2,689
46,560	46,660	2,315	1,703	2,315	1,848	52,760	52,860	2,739	2,013	2,739	2,272	58,960	59,060	3,163	2,324	3,163	2,696
46,660	46,760	2,322	1,708	2,322	1,855	52,860	52,960	2,746	2,018	2,746	2,279	59,060	59,160	3,170	2,329	3,170	2,703
46,760	46,860	2,329	1,713	2,329	1,862	52,960	53,060	2,753	2,023	2,753	2,286	59,160	59,260	3,177	2,334	3,177	2,710
46,860	46,960	2,336	1,718	2,336	1,868	53,060	53,160	2,760	2,028	2,760	2,292	59,260	59,360	3,184	2,339	3,184	2,717
46,960	47,060	2,343	1,723	2,343	1,875	53,160	53,260	2,767	2,033	2,767	2,299	59,360	59,460	3,191	2,344	3,191	2,723
47,060	47,160	2,349	1,728	2,349	1,882	53,260	53,360	2,773	2,038	2,773	2,306	59,460	59,560	3,198	2,349	3,198	2,730
47,160	47,260	2,356	1,733	2,356	1,889	53,360	53,460	2,780	2,043	2,780	2,313	59,560	59,660	3,204	2,354	3,204	2,737
47,260	47,360	2,363	1,738	2,363	1,896	53,460	53,560	2,787	2,048	2,787	2,320	59,660	59,760	3,211	2,359	3,211	2,744
47,360	47,460	2,370	1,743	2,370	1,903	53,560	53,660	2,794	2,053	2,794	2,327	59,760	59,860	3,218	2,364	3,218	2,751
47,460	47,560	2,377	1,748	2,377	1,909	53,660	53,760	2,801	2,058	2,801	2,333	59,860	59,960	3,225	2,369	3,225	2,758
47,560	47,660	2,384	1,753	2,384	1,916	53,760	53,860	2,808	2,063	2,808	2,340	59,960	60,060	3,232	2,374	3,232	2,764
47,660	47,760	2,390	1,758	2,390	1,923	53,860	53,960	2,814	2,068	2,814	2,347	60,060	60,160	3,239	2,379	3,239	2,771
47,760	47,860	2,397	1,763	2,397	1,930	53,960	54,060	2,821	2,073	2,821	2,354	60,160	60,260	3,245	2,384	3,245	2,778
47,860	47,960	2,404	1,768	2,404	1,937	54,060	54,160	2,828	2,078	2,828	2,361	60,260	60,360	3,252	2,389	3,252	2,785
47,960	48,060	2,411	1,773	2,411	1,944	54,160	54,260	2,835	2,083	2,835	2,368	60,360	60,460	3,259	2,394	3,259	2,792
48,060	48,160	2,418	1,778	2,418	1,950	54,260	54,360	2,842	2,088	2,842	2,375	60,460	60,560	3,266	2,399	3,266	2,799
48,160	48,260	2,425	1,783	2,425	1,957	54,360	54,460	2,849	2,093	2,849	2,381	60,560	60,660	3,273	2,404	3,273	2,805
48,260	48,360	2,431	1,788	2,431	1,964	54,460	54,560	2,856	2,098	2,856	2,388	60,660	60,760	3,280	2,409	3,280	2,812
48,360	48,460	2,438	1,793	2,438	1,971	54,560	54,660	2,862	2,103	2,862	2,395	60,760	60,860	3,286	2,414	3,286	2,819
48,460	48,560	2,445	1,798	2,445	1,978	54,660	54,760	2,869	2,108	2,869	2,402	60,860	60,960	3,293	2,420	3,293	2,826
48,560	48,660	2,452	1,803	2,452	1,985	54,760	54,860	2,876	2,113	2,876	2,409	60,960	61,060	3,300	2,427	3,300	2,833
48,660	48,760	2,459	1,808	2,459	1,991	54,860	54,960	2,883	2,118	2,883	2,416	61,060	61,160	3,307	2,434	3,307	2,840
48,760	48,860	2,466	1,813	2,466	1,998	54,960	55,060	2,890	2,123	2,890	2,422	61,160	61,260	3,314	2,441	3,314	2,846
48,860	48,960	2,472															

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Fairbury (179)	2.00%	North Platte (355)	1.50%
Albion (004)	1.50	Fairfield (180)	1.50	Oakland (358)	1.00
Alliance (008)	1.50	Falls City (182)	1.50	Oconto (360)	1.00
Alma (009)	2.00	Farnam (183)	1.00	Odell (362)	1.00
Arapahoe (016)	1.00	Fort Calhoun (188)	1.50	Ogallala (363)	1.50
Arcadia (017)	1.00	Franklin (190)	1.00	Omaha (365)	1.50
Arlington (018)	1.50	Fremont (191)	1.50	O'Neill (366)	1.50
Arnold (019)	1.00	Friend (192)	1.00	Ord (369)	1.50
Ashland (021)	1.50	Fullerton (193)	1.50	Osceola (371)	1.50
Atkinson (023)	1.50	Geneva (198)	2.00	Oshkosh (372)	2.00
Auburn (025)	1.00	Genoa (199)	1.50	Osmond (373)	1.00
Bancroft (030)	1.50	Gering (200)	1.50	Oxford (376)	1.50
Bassett (035)	1.50	Gibbon (201)	1.00	Palmyra (380)	1.00
Battle Creek (036)	1.50	Gordon (206)	1.00	Papillion (382)	2.00
Bayard (037)	1.00	Gothenburg (207)	1.50	Pawnee City (383)	2.00
Beatrice (039)	1.50	Grand Island (210)	1.50	Paxton (384)	1.00
Beaver City (040)	1.00	Grant (211)	1.00	Pender (385)	1.00
Beaver Crossing (041)	1.00	Greeley (212)	1.00	Peru (386)	1.00
Beemer (043)	1.50	Greenwood (213)	1.00	Petersburg (387)	1.00
Bellevue (046)	1.50	Gresham (214)	1.50	Pierce (390)	1.00
Bellwood (047)	1.50	Gretna (215)	1.50	Pilger (391)	1.50
Benedict (049)	1.50	Guide Rock (217)	1.00	Plainview (392)	1.50
Benkelman (050)	1.50	Harrison (227)	1.00	Platte Center (393)	1.50
Bennet (051)	1.00	Hartington (228)	1.00	Plattsmouth (394)	1.50
Bennington (052)	1.50	Harvard (229)	1.00	Plymouth (397)	1.50
Bertrand (053)	1.00	Hastings (230)	1.50	Ponca (399)	1.50
Big Springs (055)	1.00	Hay Springs (231)	1.00	Ralston (407)	1.50
Blair (057)	1.50	Hebron (235)	1.00	Randolph (408)	1.00
Bloomfield (058)	1.00	Hemingford (236)	1.50	Ravenna (409)	1.50
Blue Hill (060)	1.50	Henderson (237)	1.50	Red Cloud (411)	1.50
Brainard (066)	1.00	Hickman (242)	1.50	Republican City (412)	1.00
Bridgeport (068)	1.00	Hildreth (243)	1.00	Rushville (425)	1.50
Broken Bow (072)	1.50	Holdrege (245)	1.50	St. Edward (452)	1.00
Brownville (073)	1.00	Hooper (248)	1.00	St. Paul (454)	1.00
Burwell (081)	1.50	Howells (251)	1.50	Sargent (428)	1.50
Cairo (085)	1.00	Hubbell (253)	1.00	Schuyler (430)	1.50
Callaway (086)	1.00	Humphrey (255)	1.50	Scottsbluff (432)	1.50
Cambridge (087)	1.50	Hyannis (257)	1.00	Scribner (433)	1.50
Cedar Rapids (092)	1.00	Imperial (258)	1.00	Seward (435)	1.50
Central City (094)	1.50	Jackson (263)	1.50	Sidney (441)	2.00
Ceresco (095)	1.50	Jansen (264)	1.00	Silver Creek (442)	1.00
Chadron (096)	2.00	Juniata (268)	1.00	South Sioux City (446)	1.50
Chambers (097)	1.00	Kearney (269)	1.50	Spencer (448)	1.00
Chappell (099)	2.00	Kimball (273)	1.50	Springfield (450)	1.50
Chester (100)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Clarks (101)	1.00	Lawrence (277)	1.00	Stanton (456)	1.50
Clarkson (102)	1.50	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)	beginning 10/01/2018 1/1/2018 to 9/30/20181.50
Columbus (110)	1.50	Lincoln (285)	beginning 10/1/2018 1/1/2018 to 9/30/20181.50		
Cordova (114)	1.00		1.75	Superior (470)	1.00
Cortland (116)	1.00	Linwood (287)	1.00	Sutton (473)	1.50
Cozad (119)	1.50	Loomis (291)	1.00	Syracuse (475)	1.00
Crawford (122)	1.50	Louisville (293)	1.50	Tecumseh (481)	1.50
Creighton (123)	1.00	Loup City (294)	1.50	Tekamah (482)	beginning 10/1/2018 1/1/2018 to 9/30/20182.00
Crete (125)	2.00	Lyons (298)	1.50		
Crofton (126)	1.00	Madison (299)	1.50	Terrytown (483)	1.00
Curtis (129)	1.00	Malcolm (302)	1.00	Tilden (487)	1.50
Dakota County (922)	0.50	Marquette (305)	1.50	Uehling (491)	1.00
Dannebrog (134)	1.00	Maywood (311)	1.50	Upland (495)	0.50
David City (138)	2.00	McCook (312)	1.50	Utica (496)	1.50
Daykin (140)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
Decatur (141)	1.00	Meadow Grove (317)	1.50	Valley (498)	1.50
DeWeese (144)	1.00	Milford (322)	1.00	Verdigre (502)	1.50
Diller (147)	1.00	Minden (327)	2.00	Wahoo (506)	1.50
Dodge (150)	1.50	Mitchell (328)	1.50	Wakefield (507)	1.00
Doniphan (151)	1.00	Monroe (330)	1.50	Waterloo (512)	2.00
Douglas (153)	1.50	Morrill (332)	1.00	Wausa (514)	1.00
Duncan (156)	1.50	Mullen (334)	1.00	Waverly (515)	1.00
Eagle (159)	1.00	Murray (336)	1.00	Wayne (516)	1.50
Edgar (161)	1.00	Nebraska City (339)	2.00	Weeping Water (517)	1.50
Edison (162)	1.00	Neligh (341)	1.00	West Point (519)	1.50
Elgin (164)	1.00	Nelson (342)	1.00	Wilber (523)	1.50
Elm Creek (167)	1.00	Newman Grove (346)	1.50	Wisner (530)	beginning 10/1/2018 1/1/2018 to 9/30/20182.00
Elmwood (168)	1.50	Niobrara (349)	1.00		
Elwood (170)	1.00%	Norfolk (351)	beginning 4/1/2018 1/1/2018 to 3/31/20181.50		
Eustis (176)	1.00		2.00	Wood River (533)	1.50
Exeter (178)	1.50	North Bend (353)	1.50	Wymore (534)	1.50
				York (536)	2.00