



2013 Nebraska Tax Calculation Schedule for Individual Income Tax

This calculation represents tax before any credits are applied. (Enter on line 15, Form 1040N).

Single Taxpayers

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.46% of Nebraska Taxable Income, line 14, Form 1040N
2,400	17,500	\$ 59.04 + 3.51% of the excess over \$2,400
17,500	27,000	\$ 589.05 + 5.01% of the excess over \$17,500
27,000	—	\$ 1,065.00 + 6.84% of the excess over \$27,000*

Married Taxpayers, Filing Jointly and Surviving Spouses

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,800	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,800	35,000	\$ 118.08 + 3.51% of the excess over \$4,800
35,000	54,000	\$ 1,178.10 + 5.01% of the excess over \$35,000
54,000	—	\$ 2,130.00 + 6.84% of the excess over \$54,000*

Married Taxpayers, Filing Separately

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 2,400	2.46% of Nebraska Taxable Income, line 14, Form 1040N
2,400	17,500	\$ 59.04 + 3.51% of the excess over \$2,400
17,500	27,000	\$ 589.05 + 5.01% of the excess over \$17,500
27,000	—	\$ 1,065.00 + 6.84% of the excess over \$27,000*

Head of Household Taxpayers

If taxable income is over –	But not over –	The Nebraska tax is:
\$ 0	\$ 4,500	2.46% of Nebraska Taxable Income, line 14, Form 1040N
4,500	28,000	\$ 110.70 + 3.51% of the excess over \$4,500
28,000	40,000	\$ 935.55 + 5.01% of the excess over \$28,000
40,000	—	\$ 1,536.75 + 6.84% of the excess over \$40,000*

* If adjusted gross income is over \$250,000 (single), over \$300,000 (married, filing jointly), over \$150,000 (married, filing separately), or over \$275,000 (head of household), also use the 2013 Nebraska Additional Tax Rate Schedule.

2013 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$250,000 (single); \$300,000 (married, filing jointly); \$150,000 (married, filing separately); or \$275,000 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$54,000, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$54,000, then see Special Instructions below)	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2013 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$250,000	\$274,000	0.438% (.00438) of AGI above \$250,000
274,000	425,000	\$ 105.12 + 0.333% (.00333) of the excess over \$274,000
425,000	520,000	607.95 + 0.183% (.00183) of the excess over \$425,000
520,000	—	781.80

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$300,000	\$348,000	0.438% (.00438) of AGI above \$300,000
348,000	650,000	\$ 210.24 + 0.333% (.00333) of the excess over \$348,000
650,000	840,000	1,215.90 + 0.183% (.00183) of the excess over \$650,000
840,000	—	1,563.60

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$150,000	\$174,000	0.438% (.00438) of AGI above \$150,000
174,000	325,000	\$ 105.12 + 0.333% (.00333) of the excess over \$174,000
325,000	420,000	607.95 + 0.183% (.00183) of the excess over \$325,000
420,000	—	781.80

Head of Household

If AGI is over –	but not over	The tax to add is:
\$275,000	\$320,000	0.438% (.00438) of AGI above \$275,000
320,000	555,000	\$ 197.10 + 0.333% (.00333) of the excess over \$320,000
555,000	675,000	979.65 + 0.183% (.00183) of the excess over \$555,000
675,000	—	1,199.25

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$54,000, then perform the following steps:

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