



2015 Nebraska Tax Calculation Schedule for Individual Income Tax

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

Single Taxpayers

| If Nebraska taxable income is over – | But not over – | The Nebraska income tax is: |
|--------------------------------------|----------------|---|
| \$ 0 | \$ 3,050 | 2.46% of Nebraska Taxable Income, line 14, Form 1040N |
| 3,050 | 18,280 | \$ 75.03 + 3.51% of the excess over \$3,050 |
| 18,280 | 29,460 | \$ 609.60 + 5.01% of the excess over \$18,280 |
| 29,460 | — | \$ 1,169.72 + 6.84% of the excess over \$29,460* |

Married Taxpayers, Filing Jointly and Surviving Spouses

| If Nebraska taxable income is over – | But not over – | The Nebraska income tax is: |
|--------------------------------------|----------------|---|
| \$ 0 | \$ 6,090 | 2.46% of Nebraska Taxable Income, line 14, Form 1040N |
| 6,090 | 36,570 | \$ 149.81 + 3.51% of the excess over \$6,090 |
| 36,570 | 58,920 | \$ 1,219.66 + 5.01% of the excess over \$36,570 |
| 58,920 | — | \$ 2,339.40 + 6.84% of the excess over \$58,920* |

Married Taxpayers, Filing Separately

| If Nebraska taxable income is over – | But not over – | The Nebraska income tax is: |
|--------------------------------------|----------------|---|
| \$ 0 | \$ 3,050 | 2.46% of Nebraska Taxable Income, line 14, Form 1040N |
| 3,050 | 18,280 | \$ 75.03 + 3.51% of the excess over \$3,050 |
| 18,280 | 29,460 | \$ 609.60 + 5.01% of the excess over \$18,280 |
| 29,460 | — | \$ 1,169.72 + 6.84% of the excess over \$29,460* |

Head of Household Taxpayers

| If Nebraska taxable income is over – | But not over – | The Nebraska income tax is: |
|--------------------------------------|----------------|---|
| \$ 0 | \$ 5,690 | 2.46% of Nebraska Taxable Income, line 14, Form 1040N |
| 5,690 | 29,260 | \$ 139.97 + 3.51% of the excess over \$5,690 |
| 29,260 | 43,680 | \$ 967.28 + 5.01% of the excess over \$29,260 |
| 43,680 | — | \$ 1,689.72 + 6.84% of the excess over \$43,680* |

*If your federal adjusted gross income (AGI), line 5, Form 1040N, is over \$258,250 (single), over \$309,900 (married, filing jointly and surviving spouse), over \$154,950 (married, filing separately), or over \$284,050 (head of household), also use the 2015 Nebraska Additional Tax Rate Schedule.

2015 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: \$258,250 (single); \$309,900 (married, filing jointly and surviving spouse); \$154,950 (married, filing separately); or \$284,050 (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 \$58,920, 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 \$58,920, 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 | |

2015 Additional Tax Rate Schedule

Single Taxpayer

| If AGI is over – | But not over | The tax to add is: |
|------------------|--------------|--|
| \$258,250 | \$288,750 | 0.438% (.00438) of AGI above \$258,250 |
| 288,750 | 441,050 | \$ 133.59 + 0.333% (.00333) of the excess over \$288,750 |
| 441,050 | 552,850 | 640.75 + 0.183% (.00183) of the excess over \$441,050 |
| 552,850 | — | 845.34 |

Married, Filing Jointly and Surviving Spouses

| If AGI is over – | But not over | The tax to add is: |
|------------------|--------------|--|
| \$309,900 | \$370,800 | 0.438% (.00438) of AGI above \$309,900 |
| 370,800 | 675,600 | \$ 266.74 + 0.333% (.00333) of the excess over \$370,800 |
| 675,600 | 899,100 | 1,281.72 + 0.183% (.00183) of the excess over \$675,600 |
| 899,100 | — | 1,690.73 |

Married, Filing Separately

| If AGI is over – | but not over | The tax to add is: |
|------------------|--------------|--|
| \$154,950 | \$185,450 | 0.438% (.00438) of AGI above \$154,950 |
| 185,450 | 337,750 | \$ 133.59 + 0.333% (.00333) of the excess over \$185,450 |
| 337,750 | 449,550 | 640.75 + 0.183% (.00183) of the excess over \$337,750 |
| 449,550 | — | 845.34 |

Head of Household

| If AGI is over – | but not over | The tax to add is: |
|------------------|--------------|--|
| \$284,050 | \$340,950 | 0.438% (.00438) of AGI above \$284,050 |
| 340,950 | 576,650 | \$ 249.22 + 0.333% (.00333) of the excess over \$340,950 |
| 576,650 | 720,850 | 1,034.10 + 0.183% (.00183) of the excess over \$576,650 |
| 720,850 | — | 1,297.99 |

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,920, 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.