
2014 Nebraska

Individual Income Tax Booklet

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

**It may take up to three months to
receive your refund if you file a paper return.**



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 2015 individual estimated income tax payments.

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



What's New?

Tax Rates Changed. LB 970 (2012) reduced the first three income tax rates in the Nebraska Tax Calculation Schedule for Individual Income Tax beginning in tax year 2013 and expanded the individual income tax brackets beginning in tax year 2014.

Alternative Minimum Tax Eliminated. LB 308 (2013) eliminated the alternative minimum tax and the credit for prior year minimum tax beginning in tax year 2014.

Nebraska College Savings Plan Changes. LB 296 (2013) includes several changes to the college savings plan. These changes are effective January 1, 2014 and provide that:

- ◆ The maximum state deduction for a contribution to the Nebraska College Savings Plan is now \$10,000 for single, head of household, and married, filing jointly filers; and \$5,000 for married, filing separately filers;
- ◆ Account owners and parents/guardians who are custodians of an UGMA or UTMA NEST Direct account are eligible for the applicable deduction;
- ◆ If another state's plan is rolled over to the Nebraska College Savings Plan, the interest, earnings, and contributions received under an IRC § 529 qualified rollover are eligible for the deduction; and
- ◆ If a successor account owner is not named, the beneficiary will become the account owner upon the death or legal incapacity of the original account owner.

Refund Claims Filing Date. LB 851 (2014) is effective July 18, 2014 and requires that a claim for credit or refund of a refundable income tax credit must be filed by the taxpayer within three years after the due date of the return for the year that the refundable credit was allowable, except when otherwise provided by law.

Additional Updates. LB 987 (2014) includes changes that are effective January 1, 2015, so they do not apply to your 2014 return.

- ◆ Requires the Department to adjust the individual income tax brackets annually for inflation.
- ◆ Allows a deduction for Social Security income included in federal adjusted gross income (AGI) if a taxpayer's federal AGI is less than or equal to \$58,000 for married couples, filing jointly, or \$43,000 for all other tax returns.
- ◆ Allows an individual who retires from the uniformed services of the U.S. **on or after July 18, 2012** to make a **one-time election** to exclude from Nebraska taxable income a portion of his or her income received as a military retirement benefit that is included in federal AGI for tax years beginning on or after **January 1, 2015**. The election must be made within two years after retirement from the uniformed services.

Apportion Sales of Intangibles and Services. LB 872 (2012) this change is effective January 1, 2014 and requires that an individual (sole proprietorship) operating a multi-state service business must apportion income from the sales of intangibles and services to the location of the customer (market-based apportionment) rather than the location where the income-producing activity is performed (cost of performance apportionment). The sale of intangibles or services by communications companies will continue to be sourced to the location where the income-producing activity is performed.

Nebraska Job Creation and Mainstreet Revitalization Act. LB 191 (2014) is effective January 1, 2015 eligible person may earn a nonrefundable tax credit equal to 20% of qualifying expenditures to rehabilitate, preserve, or restore qualifying historically-significant real property. An application must be filed with the Nebraska State Historical Society to qualify for the credit.

Important Information For All Nebraska Filers

*Paper Filing Tip:
It may take up to
3 months to receive
your refund if you file
a paper return.*

[More info . . .](#)

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 tax calculation, please leave the line blank.

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

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor.** If the information on these forms is incorrect, get 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 use the Nebraska Department of Revenue’s (Department’s) e-pay system. It is fast, secure, and easy. See the Department’s [website](#).

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. This often occurs when making purchases over the Internet or from out-of-state retailers. [See the instructions for line 38.](#)

More info . . .

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

1. Failure to file a return and pay the tax due on or before the due date;
2. Failure to pay the tax due on or before the due date;
3. Failure to file an amended Nebraska income tax return to report changes made to your federal income tax return; **More info . . .**
4. Preparing or filing a fraudulent income tax return; or
5. Understatement of income on an income tax return.

The interest rate for any unpaid tax is 3%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

A Nebraska Extension of Time. The Department accepts the federal extension of time to file. It is only necessary to file a Nebraska extension of time if you are making a tentative tax payment or when a federal extension is not filed. A six-month extension to file Form 1040N may only be obtained by:

1. Attaching a copy of a timely-filed Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Federal Form 4868, to the Nebraska return when filed;
2. Attaching a schedule to your Nebraska return listing your federal confirmation number and providing an explanation that you received an automatic federal extension by making a payment of your federal estimate of tax due using a credit card;
3. Filing a [Nebraska Application for Extension of Time, Form 4868N](#), on or before the due date of the return, when you need to make a tentative Nebraska payment or when a federal extension is not being requested; or
4. Attaching a copy of the statement or letter submitted with your federal return requesting the automatic extension of time to file for a U.S. citizen residing outside the U.S. or Puerto Rico, to the Nebraska return when filed.



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

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

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 2015 Income Tax. The [2015 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.

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 2014 Nebraska return; or
- ◆ 100% of the tax shown on your 2013 return; or



- ◆ 110% of the tax shown on your 2013 return if adjusted gross income (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.

Note: Taxpayers impacted by a federal disaster declaration should note the declaration at the top of the form when filing a paper return.

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

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 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 64, 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 lines [64](#), Nebraska Schedule I and [77](#), 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 2014 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.

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, 2014, the [2014 Nebraska Tax Calculation Schedule](#) or Tax Table and Nebraska Additional Tax Rate Schedule must be used without adjustment.

More info . . .

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 28](#) for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

Taxpayers filing fiscal year returns may not e-file their Nebraska return.

Who Must File?

A Nebraska resident who:

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

A partial-year resident or a nonresident who:

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

Definitions

Domicile. Domicile is the place an individual has his or her permanent place of abode and 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 returning to the state, 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 suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place kept only for a temporary purpose.

Resident. A resident is an individual whose domicile is 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 residence 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 living in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a full 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, 2014, 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, 2014, 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 below the SSN block. A farmer or rancher, who files the 2014 Form 1040N and pays the Nebraska income tax due on or before March 2, 2015, is not required to make estimated income tax payments during 2014; otherwise, the entire amount of estimated income tax must be paid by January 15, 2015. If you file or pay after March 2, 2015, you will be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 2 filing date.

Active Military. Check the box “Active Military” only if you or your spouse were on active military duty status at any time during 2014. This includes National Guard/Reservists called to active duty during 2014.

More info . . .

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

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

Write “surviving spouse” in the signature block on a paper filed 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 decedent’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.

There is an additional exception for individuals in a same-sex marriage, who file a federal income tax return using a married filing status. These individuals may not use a married filing status in Nebraska and must instead file using the single or, if qualified, head of household filing status.

More info . . .

For additional information for individuals in a same-sex marriage, please visit our [Frequently Asked Questions](#) or contact the Department. See [Revenue Ruling 22-13-01](#).

Nonresident military servicemembers should review the line 64 instructions.

Line 2a Check the appropriate boxes if, during 2014:
Box 1. You were 65 or older (taxpayers born before January 2, 1950);
Box 2. You were blind;
Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1950); or
Box 4. Your spouse was blind.

Line 2b Check the appropriate boxes if someone, such as a parent, can claim you or your spouse as a dependent on their return.

Line 3 **Type of Return.** Check the appropriate box if, during 2014:
Box 1. You were a resident;
Box 2. You were a partial-year resident; or
Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach Nebraska [Schedule III](#), even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident, and they elect to file a married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department’s website.

Line 4 **Federal Exemptions.** Enter the same number of exemptions claimed on your federal return, unless a different filing status is used for Nebraska.

How to find your federal exemptions:

Federal Form	
1040	Line 6d
1040A	Line 6d
1040EZ	If line 5 = \$10,150, enter 1. If line 5 = \$20,300, enter 2. If single and claimed as a dependent by someone else, enter -0-. If married and one spouse can be claimed as a dependent on someone else’s return, enter 1. If married and both spouses can be claimed as a dependent on someone else’s return, enter -0-.

If you filed a married, filing jointly federal return and elect to file married, filing separately for Nebraska, enter the number of federal exemptions allowable when computing the separate federal return for Nebraska purposes. Also see line 19 instructions.

Line 5 **Federal Adjusted Gross Income (AGI).** This is the amount reported on your federal return as AGI. Enter the amount from the following forms:

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

Special Circumstances.

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

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

Line 6

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

If You or Your Spouse Can Be Claimed as a Dependent	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from the worksheet on the back of the Form 1040EZ.
1040A	The amount from line 24 of the Form 1040A.
1040	The amount from line 40 of the Form 1040.

If You or Your Spouse Cannot Be Claimed as a Dependent	
and filed Federal Form —	Enter —
1040EZ	Single: \$ 6,200 Married: \$12,400
1040A	See chart below
1040	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,200
	1	\$7,750
	2	\$9,300
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$12,400
	1	\$13,600
	2	\$14,800
	3	\$16,000
	4	\$17,200
Married, Filing Separately	0	\$6,200
	1	\$7,400
	2	\$8,600
	3	\$9,800
	4	\$11,000
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	\$9,100
	1	\$10,650
	2	\$12,200

Line 7**More info . . .**

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

Line 8

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

Line 9

Nebraska Itemized Deductions. Line 7 minus line 8.

Line 10

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

Line 11

Nebraska Income Before Adjustments. Line 5 minus line 10.

Line 12

Adjustments Increasing Federal AGI. Enter amount from line 53 of Nebraska Schedule I. See Schedule I instructions for additional information.

Line 13

Adjustments Decreasing Federal AGI. Enter the amount from line 71 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 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. Electronic filers must use the Nebraska Tax Calculation Schedule . If federal AGI is more than \$254,200 (single), \$305,050 (married, filing jointly or qualifying widow[er]), \$152,525 (married, filing separately), or \$279,650 (head of household), you must use the Nebraska Tax Calculation Schedule (or the Nebraska Tax Table) and the Nebraska Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.
Line 16	<p>Nebraska Other Tax. You are required to calculate Nebraska other tax if you were required to pay:</p> <ul style="list-style-type: none"> ◆ Federal tax on lump-sum distributions of qualified retirement plans; and/or ◆ Federal tax on early distributions of qualified retirement plans. <p>The Nebraska other tax is 29.6% of the federal other tax on the items shown above.</p> <p>Residents use the calculation from line 16 of Form 1040N to calculate the amount of total other taxes.</p> <p>Partial-year residents and nonresidents use line 86, 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 80, Nebraska Schedule III.</p>
Line 17	Total Nebraska Tax. Enter the total of lines 15 and 16.
Line 18	Total Nebraska Tax. Enter the amount from line 17.
Line 19	<p>Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$128 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 83, Nebraska Schedule III.</p>
Line 20	<p>Credit for Tax Paid to Another State. Enter the amount from line 76 of 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).</p> <p>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.</p>
Line 21	Credit for the Elderly or the Disabled. Enter line 32 of Federal Form 1040A, or line 54, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R.
Line 22	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 23	Form 3800N Nonrefundable Credit. Enter the amount from line 11 of 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 24	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 31 instructions). Multiply the amount on line 31 of Federal Form 1040A, or line 49 of Federal Form 1040, by 25% (.25). Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. An individual in a same-sex marriage should attach a copy of a pro-forma Federal Form 2441 completed with his or her pro-forma federal return.

Line 25 More info . . . **Credit for Financial Institution Tax.** Enter the amount of the tax credit available to you from the [2014 Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), supplied by the financial institution in which you are a shareholder.

Line 26 **Total Nonrefundable Credits.** Add lines 19 through 25.

Line 27 **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. If your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 27, enter the smaller of the amounts from line 1 or line 2 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** . . . 1a. _____
 - b. Amount of **adjustments decreasing federal AGI** . . 1b. _____
 - c. **Net adjustments to federal AGI**. 1c. _____

If the amount is \$5,000 or more **Stop**. Line 27 of Form 1040N must be the mathematical result of line 18 minus line 26.

2. Nebraska Tax after Nonrefundable Credits
 - a. Nebraska tax, line 18 of Form 1040N. 2a. \$ _____
 - b. Total Nonrefundable Credits, line 26 of Form 1040N. . 2b. _____
 - Nebr. Tax 2a minus Total Nonrefundable Credits 2b. . . . 2. _____

If the amount is zero or less, enter -0- on line 27 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**

3. Federal tax before credits:
 - a. Line 10 of Form 1040EZ. 3a. \$ _____
 - b. Line 28 of Form 1040A. 3b. _____
 - c. Line 44 of Form 1040 3c. _____
 - d. Line 45 of Form 1040 3d. _____
 - e. Line 59 of Form 1040 3e. _____
 - f. Total tax—Form 1040 (add lines 3c, 3d, and 3e) 3f. _____
 - Total federal tax (enter tax from 3a, 3b, or 3f) 3. _____

On line 27, enter the smaller of the amounts from line 2 or line 3 of the worksheet, and check the federal tax box if line 3 is used.

Line 28 **Nebraska Income Tax Withheld.** Use line 28a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 28b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 28c 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 line 28a, 28b, and 28c on line 28. 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 withholding from a state other than Nebraska.**

*You **MUST** attach all Forms W-2, W-2G, 1099-R, 1099-MISC, and Schedules K-1N.*

Nonresidents claiming credit for Nebraska 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 Form 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 2014 Forms W-2 to the 2014 Form 1040N for a fiscal year beginning in 2014. If you receive any 2015 Forms W-2 before filing your 2014 Form 1040N, save them to attach to the 2015 Form 1040N.

Line 29



2014 Estimated Tax Payments. Report your 2014 estimated income tax payments and any tax year 2013 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 2014 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 30

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 filed its entity income tax return.

Line 31

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). Attach Federal Form 2441 or [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. Individuals in a same-sex marriage may not use a married filing status in Nebraska, and must instead file using the single or, if qualified, head of household filing status. These individuals should attach a copy of a pro-forma Federal Form 2441 completed with their pro-forma federal return if, when filing with an unmarried status, the individual qualifies to claim the refundable child/dependent care credit. If Form 2441 or 2441N is not received, the credit will be disallowed. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
\$0 or less	– 22,000	..... 100%	\$25,000	– 26,000	..... 60%
22,000	– 23,000	..... 90%	26,000	– 27,000	..... 50%
23,000	– 24,000	..... 80%	27,000	– 28,000	..... 40%
24,000	– 25,000	..... 70%	28,000	– 29,000	..... 30%

Refundable Child/Dependent Care Credit Worksheet

Use only when filing Federal Form 2441.
If using Form 2441N, this worksheet is not needed.

- Enter line 9 amount (prior to the federal credit limitation) from 2014 Federal Form 2441 (Form 1040 or 1040A).... 1. \$ _____
- Enter federal AGI (line 5, Form 1040N) 2. _____
- Enter percentage from chart if AGI is \$29,000 or less 3. _____ %
(Note: If AGI is more than \$29,000, **Stop**; you cannot claim a credit on line 31; refer to line 24 instructions instead)
- Multiply line 1 by line 3 percentage and enter result (residents, also enter result on line 31) (partial-year residents, complete lines 5 and 6 below)..... 4. _____
- Enter line 80 ratio from Nebraska Schedule III..... 5. _____
- Multiply line 4 by line 5, enter result here and on line 31 . 6. _____

Line 32

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 800-446-4071, nextgen.nebraska.gov.

Line 33

Nebraska Earned Income Credit. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A, or page 1 of Form 1040EZ to your Nebraska return. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 10%

Line 33 (Cont.) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 42a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**
Partial-year residents enter amount calculated on line 88, Nebraska Schedule III.

Line 34 **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 **More info . . .** **Penalty for Underpayment of Estimated Tax.** Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#), to determine if you owe this penalty. Also, see [page 3 of the instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 36, 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 37 **Total Tax and Penalty.** Add lines 27 and 36.

Line 38 **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 tax directly to the state.

Enter your total taxable 2014 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on page 31 and multiply your total taxable purchases by the local rate (.005, .010, .015, or .02). Add the state and local tax amounts together and enter on line 38. 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 together to arrive at your line 38 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 39 **More info . . .** **Total Amount Due.** Enter the amount owed, including the applicable underpayment of estimated 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 (2.49% of the tax 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 tax payment. 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 plans options. Interest will accrue on any unpaid balance until it is fully paid.



Line 39 (Cont.) **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 40 **Overpayment.** If line 35 is more than the total of lines 37 and 38, subtract this total from line 35 and enter your overpayment.

Line 41 **2015 Estimated Tax.** Enter the amount of overpayment from line 40 you want applied to your 2015 estimated income tax.

Line 42 **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 nebraskawildlifefund.org. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit outdoornebraska.ne.gov.



Line 43 **Amount You Want Refunded to You.** Enter the amount of overpayment to be refunded after subtracting lines 41 and 42 from line 40. Amounts less than \$2 will not be refunded.

If you use e-file with direct deposit, you can generally expect your refund in less than 21 calendar days after we receive your e-filed tax return.

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. It may take up to three months to receive your refund if you file a paper return.

Line 44 **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 44b, 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 44d 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 through a secure website. 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 45** **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 45a and the associated amount on line 45b. Then calculate the total by adding all amounts on lines 45b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 45 must be equal to the amount reported on line 8b of Federal Form 1040 or Form 1040A. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income that have not been previously deducted can be deducted from line 45 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 45b.
-
- Line 46** **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 46a and the associated amount on line 46b. Then calculate the total by adding all amounts on lines 46b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on lines 46b.
- More info . . .** **Build America Bonds.** Any federally taxable interest received in 2014 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 70, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
-
- Line 47** **Total Taxable Interest Income.** Enter the result of line 45 minus line 46.
-
- Line 48** **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 2014 Form NFC. The same amount must be entered on both lines 25 and 48. 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 49** **Long-Term Care Savings Plan RECAPTURE.** If you close a Nebraska Long-Term Care Savings Plan for any reason other than the death of the participant, or if you make any unqualified withdrawal, the amounts previously claimed as deductions are subject to recapture. Enter the recapture amount calculated on unqualified withdrawals on line 49. There is a 10% penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.
-
- Line 50** **Nebraska College Savings Program RECAPTURE.** If you cancel your Nebraska College Savings Program account or withdraw funds for a non-qualified purpose, the amounts previously claimed as deductions are subject to recapture. **A federally qualified rollover to a Section 529 plan sponsored by a state (or entity) other than Nebraska is considered to be a cancellation subject to recapture.** The total maximum recapture is the lesser of the amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account or the amount received up on the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount.
-
- Line 51** **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 67, [Nebraska Schedule I](#).
-
- Line 52** **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 53** **Total Adjustments Increasing Federal AGI.** Add lines 47 thru 52, enter here and on line 12 of [Form 1040N](#).

Part B — Adjustments Decreasing Federal AGI

Line 54	State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.
Line 55	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 type of obligation received from each on line 55a and the associated amount on line 55b. Then calculate the total by adding all amounts on lines 55b. 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 56	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 56a, the total amount of the dividend paid by the fund on line 56b, and the percentage of dividend attributable to U.S. government obligations on line 56c. You then calculate the amount of dividend attributable to US government obligations on line 56d. Total all calculated dividend amounts on lines 56d and enter the result on line 56. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 58	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 58a and the amount on line 58b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.
Line 59	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N , instructions.
Line 60	Nebraska College Savings Program Contribution. If during 2014 you, as an account owner, or custodial parent/guardian, made contributions to one or more college savings accounts established under Nebraska's College Savings Program then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 60. The Nebraska College Savings Program 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◆ The State Farm College Savings Plan. Only the account owner or custodian of a custodial account who made the contributions, may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 60. However, if an account in another state's plan is rolled over to the Nebraska College Savings Plan, the amount received in a qualified rollover is eligible for the deduction. For questions about the Nebraska College Savings Program, go to treasurer.org , or contact the State Treasurer's Office at 402-471-2455.
Line 61	Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2014 to the account owner's Nebraska Long-Term Care Savings Plan account, not to exceed the maximum contribution amount of \$1,000 (or \$2,000 if married, filing jointly). The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. Only the plan participant may claim this deduction. For more information, go to treasurer.org or call the State Treasurer's Office at 402-471-2455.
Line 62	Nebraska Long-Term Care Savings Plan Earnings. Enter any interest earned on contributions to the Nebraska Long-Term Care Savings Plan to the extent the interest is included in federal AGI.

Line 63	More info . . . S Corporation and LLC Non-Nebraska Income. Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC, together with a copy of the Nebraska apportionment factor of the S corporation or LLC, where appropriate.
Line 64	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2014 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 64.
Line 65	Native American Indian Reservation Income. Native American Indians residing on a Nebraska Native American Indian Reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 65.
Line 66	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 67	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 68	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 69	Federally Taxable Nebraska Investment Finance Association (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 70	More info . . . Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 71	Total Adjustments Decreasing Federal AGI. Add lines 54 and 57 through 70, enter here, and on line 13 of 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 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 73 and 75, refer to the [Conversion Chart](#) on the Department's website.

Line 72 **Total Nebraska Tax.** Enter the amount from line 17, Form 1040N.

Line 73 **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 63, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.

Line 74 **Calculated Tax Credit.** Calculate the ratio to at least six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%). Then multiply this ratio by the total Nebraska tax, line 72, Nebraska Schedule II.

Line 75 **Tax Due and Paid to Another State.** Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require the filing of an annual income tax return, enter the income tax withholding for that subdivision.

If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly in another state, attach a calculation of each spouse's share of the total tax paid to the other state. Use the net income of each spouse that is taxed by the other state in the calculation.

Line 76 **Allowable Tax Credit.** Enter the amount from line 72, 74, or 75, whichever is **least**. Also enter this amount on line 20 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 77 **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 77 is available on the Department's website. A partial list is shown below:

More info . . .

- ◆ Wages, salaries, tips, and commissions;
- ◆ Nebraska unemployment payments;
- ◆ 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 77. For more information, see the Information Guide titled, "[Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces.](#)"

Line 78	More info . . . Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on lines 16-19 of Federal Form 1040A, or lines 23-35 of Federal Form 1040, a portion of these amounts may be allowable as a deduction on line 78. List the type of adjustment on line 78a and the corresponding amount on line 78b.
Line 80	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 at least six decimal places and then round to five decimals. For example, if the line 80 result is .123467, round to .12347 (12.347%) before computing line 85. Even if lines 5 and 77 are negative numbers, the ratio computed in line 80 cannot exceed 100%. If the ratio is 100% or more, report 1.0000.
Line 81	Nebraska Taxable Income. Enter the amount from line 14, Form 1040N .
Line 82	Nebraska Tax Calculation. Paper filers use the Nebraska Tax Table and the income shown on line 81, to find the tax amount to enter on line 82. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than \$254,200 (single), \$305,050 (married, filing jointly or qualifying widow[er]), \$152,525 (married, filing separately), or \$279,650 (head of household). Partial-year residents enter your Nebraska credit for the elderly or disabled, or credit for child/dependent care expenses. See applicable instructions for lines 16, 20, 21, 24, and 31. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here and must complete the line 31 worksheet to calculate the amount to enter on line 31. Calculate the Nebraska earned income credit on lines 87 and 88. Nonresidents are not allowed any credits on the line 82, Schedule III calculation.
Line 83	Personal Exemption Credit. Enter your credit for personal exemptions. (\$128 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.
Line 84	Tax After Personal Exemption Credit. Line 82 minus line 83.
Line 85	Nebraska Income Tax. Multiply line 84 by the ratio you computed on line 80.
Line 86	Nebraska Other Tax. Complete all of lines 86a-f that are applicable to your tax calculation. See line 16 instructions.
Lines 87 and 88	Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children on line 87a, and the federal earned income credit information on line 87b. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 80. Enter the result on line 88 and on line 33. To receive this credit, paper filers must attach a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

Please Type or Print

Your First Name and Initial	Last Name	PLEASE DO NOT WRITE IN THIS SPACE
If a Joint Return, Spouse's First Name and Initial	Last Name	
Current Mailing Address (Number and Street or PO Box)		
City	State		Zip Code

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

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death): _____ / ____ / ____
---	--	--

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

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

3 Type of Return:
 (1) Resident (2) Partial-year resident from _____ / _____, 2014 to _____ / _____, 2014 (**attach** Schedule III)
 (3) Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2014 federal return)	4		00
5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040)	5		00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or qualified widow[er]; \$6,200 if married, filing separately; or \$9,100 if head of household)	6	00	
7 Total itemized deductions (line 29, Federal Schedule A – see instructions)	7	00	
8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.)	8	00	
9 Nebraska itemized deductions (line 7 minus line 8)	9	00	
10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9)	10		00
11 Nebraska income before adjustments (line 5 minus line 10)	11		00
12 Adjustments increasing federal AGI (line 53, from attached Nebraska Schedule I)	12	00	
13 Adjustments decreasing federal AGI (line 71, from attached Nebraska Schedule I)	13	00	
14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing	14		00
15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)	15	00	
16 Nebraska other tax calculation: a Federal Tax on Lump Sum Distributions (Federal Form 4972) 16 a \$ _____ b Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) 16 b \$ _____ c Total (add lines 16a and 16b) 16 c \$ _____ Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III	16	00	
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39	17		00

18	Amount from line 17 (Total Nebraska tax)	18		00
19	Nebraska personal exemption credit for residents only (\$128 per exemption)	19		00
20	Credit for tax paid to another state, line 76, Nebraska Schedule II (attach Nebraska Schedule II and the other state's return)	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R)	21		00
22	Community Development Assistance Act credit (attach Form CDN)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	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)	24		00
25	Credit for financial institution tax (attach Form NFC)	25		00
26	Total nonrefundable credits (add lines 19 through 25)	26		00
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return	27		00
28	Total Nebraska income tax withheld (attach 2014 Forms, see instructions) a W-2 \$ _____ b K-1N \$ _____ c W-2G, 1099-R, 1099-MISC, or others \$ _____	28		00
29	2014 estimated tax payments (include any 2013 overpayment credited to 2014 and any payments submitted with an extension request)	29		00
30	Form 3800N refundable credit (attach Form 3800N)	30		00
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	31		00
32	Beginning Farmer credit (from Form 1099 BFC)	32		00
33	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ <input type="text"/> .00 x .10 (10%) (attach federal return, pages 1 and 2 - see instructions)	33		00
34	Angel Investment Tax Credit (see instructions)	34		00
35	Total refundable credits (add lines 28 through 34)	35		00
36	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"/>	36		00
37	Total tax and penalty. Add lines 27 and 36	37		00
38	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 38. If no use tax is due, enter -0- on line 38.	38		00
39	Total amount due. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	39		00
40	Overpayment. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.	40		00
41	Amount of line 40 you want applied to your 2015 estimated tax	41		00
42	Wildlife Conservation Fund donation of \$1 or more.	42		00
43	Amount of line 40 you want refunded to you (line 40 minus lines 41 and 42). File early! It may take three months to receive your refund if you file a paper return.	43		00

Expecting a Refund? Have it sent directly to your bank account! (see instructions)

44a Routing Number 44b Type of Account 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c 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.)

44d 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

45 Interest income from all state and local obligations exempt from federal tax			
a List type: _____	b Amount: \$ _____		
List type: _____	Amount: _____		
Total interest income exempt from federal tax. Enter total of lines 45b	45		00
46 Exempt interest income from Nebraska obligations			
a List type: _____	b Amount: \$ _____		
List type: _____	Amount: _____		
Total exempt interest income from Nebraska obligations. Enter total of lines 46b	46		00
47 Total taxable interest income. Enter the result of line 45 minus line 46.....	47		00
48 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N.....	48		00
49 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	49		00
50 Nebraska College Savings Program recapture (see instructions).....	50		00
51 Federal net operating loss deduction.....	51		00
52 S corporation or LLC Non-Nebraska loss.....	52		00
53 Total adjustments increasing federal AGI (total lines 47 through 52). Enter here and on line 12, Form 1040N.....	53		00

Part B—Adjustments Decreasing Federal AGI

54 State income tax refund deduction. Enter line 10, Federal Form 1040	54		00
55 U.S. government obligations exempt for state purposes (list below or attach schedule)			
a List type: _____	b Amount: \$ _____		
List type: _____	Amount: _____		
Total U.S. government obligations exempt for state purposes. Enter total of lines 55b	55		00
56 List fund name, total dividend, and percent of regulated investment company dividends from			
a U.S. obligation: _____	b Total dividend: \$ _____ x c _____ % =	d \$ _____	
a U.S. obligation: _____	b Total dividend: \$ _____ x c _____ % =	d \$ _____	
Total regulated investment company dividends. Enter total of lines 56d	56		00
57 Total U.S. government obligations. Enter total of lines 55 and 56.	57		00
58 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: \$ _____		
List type: _____	Amount: _____		
Total benefits paid by the RRB included in federal AGI. Enter total of lines 58b	58		00
59 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)	59		00
60 Nebraska College Savings Program contribution (see instructions).....	60		00
61 Nebraska Long-Term Care Savings Plan contribution	61		00
62 Nebraska Long-Term Care Savings Plan earnings.....	62		00
63 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	63		00
64 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	64		00
65 Native American Indian Reservation income.....	65		00
66 Claim of right repayment	66		00
67 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	67		00
68 Nebraska agricultural revenue bond interest	68		00
69 Federally taxable Nebraska Investment Finance Association (NIFA) bond interest.....	69		00
70 Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....	70		00
71 Total adjustments decreasing federal AGI (total lines 54 and 57 through 70). Enter here and on line 13, Form 1040N.	71		00

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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:

72 Total Nebraska tax (line 17, Form 1040N)	72		00
73 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)	73		00
74 Calculated tax credit: Line 73 Line 5 + Line 12 - Line 13 = <input type="text"/> + <input type="text"/> - <input type="text"/> = <input type="text"/> = <input type="text"/> % x Line 72 <input type="text"/> =	74		00
75 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department’s website)	75		00
76 Allowable tax credit (line 72, 74, or 75, whichever is least). Enter amount here and on line 20, Form 1040N	76		00

Name on Form 1040N

Social Security Number

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

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

<p>77 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.</p> <p>a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total income derived from Nebraska sources. Enter total of lines 77b.....</p>	77	00							
<p>78 Adjustments as applied to Nebraska income, if any (see instructions)</p> <p>a List type: _____ b Amount: \$ _____ List type: _____ Amount: _____ Total adjustment as applied to Nebraska income. Enter total of lines 78b.....</p>	78	00							
<p>79 Nebraska adjusted gross income (line 77 minus line 78).....</p>	79	00							
<p>80 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):</p> <p align="center">Line 79 _____ Line 5 + Line 12 - Line 13 = _____ + _____ - _____ = _____ =</p>	80	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 10px; text-align: center;">.</td> <td style="width: 15px;"></td> <td style="width: 15px;"></td> <td style="width: 15px;"></td> <td style="width: 15px;"></td> <td style="width: 15px;"></td> <td style="width: 15px;"></td> </tr> </table>	.						
.									
<p>81 Nebraska Taxable Income (line 14, Form 1040N).....</p>	81	00							
<p>82 Nebraska tax calculation (see instructions)</p> <p>a Tax on Nebraska taxable income from line 81 82 a \$ _____ b Additional tax, if applicable, from Additional Tax Rate Schedule..... 82 b \$ _____ c Subtotal tax (add lines 82a and line 82b) 82 c \$ _____ d Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled. 82 d \$ _____ e Partial-year residents, enter Nebraska child/dependent care nonrefundable credit ... 82 e \$ _____ f Subtotal credits (add lines 82d and 82e) 82 f \$ _____ Line 82c minus line 82f</p>	82	00							
<p>83 Multiply personal exemption credit of \$128 by the number of federal exemptions on line 4</p>	83	00							
<p>84 Tax after personal exemption credit (line 82 minus line 83). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against it on line 86e</p>	84	00							
<p>85 Nebraska income tax. Multiply line 84 by the ratio you computed on line 80. Enter result here and on line 15, Form 1040N</p>	85	00							
<p>86 Nebraska other tax calculation:</p> <p>a Federal Tax on Lump Sum Distributions (Form 4972)..... 86 a \$ _____ b Federal tax on early distributions (lesser of Form 5329 or line 58, Fed. Form 1040) ... 86 b \$ _____ c Subtotal (add lines 86a and 86b)..... 86 c \$ _____ d Tax calculation. Multiply line 86c by 29.6% (x .296)..... 86 d \$ _____ e Enter any unused personal exemption credit from the calculation on line 84..... 86 e \$ _____ f Subtract line 86e from line 86d..... 86 f \$ _____ Multiply line 86f by line 80 ratio. Enter result here and on line 16, Form 1040N.</p>	86	00							
<p>87 Earned income credit (Partial-Year Residents Only)</p> <p>a Number of qualifying children. Enter here and on line 33, box 97, Form 1040N..... 87 a _____ b Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N 87 b \$ _____ Multiply line 87b amount by 10% (x .10). Enter the result here. (see instructions).....</p>	87	00							
<p>88 Nebraska earned income credit. Multiply line 87 by the ratio you computed on line 80 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....</p>	88	00							

2014 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2014, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2014 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			Wayne Community 17		1490017	Custer		
Minden 503		0150503	Amherst 119		1010119	Wynot 101		1414101	Anselmo-Merna 15		2121015
Sandy Creek 501		0118501	Ansley 44		1021044	Chase			Ansley 44		2121044
Shelton 19		0110019	Centura 100		1047100	Chase County			Arcadia 21		2188021
Silver Lake 123		0101123	Elm Creek 9		1010009	Schools 10		1515010	Arnold 89		2121089
Antelope			Gibbon 2		1010002	Perkins County			Broken Bow 25		2121025
Boone Central 1		0206001	Kearney 7		1010007	Schools 20		1568020	Callaway 180		2121180
Clearwater 6		0202006	Pleasanton 105		1010105	Wauneta-Palisade 536		1515536	Cozad 11		2124011
Creighton 13		0254013	Ravenna 69		1010069	Cherry			Gothenburg 20		2124020
Elgin 18		0202018	Shelton 19		1010019	Cody-Kilgore 30		1616030	Litchfield 15		2182015
Elkhorn Valley 80		0259080	Sumner-Eddyville-			Gordon-Rushville 10		1681010	Loup County 25		2158025
Ewing 29		0245029	Miller 101		1024101	Hyannis 11		1638011	Ord 5		2188005
Neligh-Oakdale 9		0202009	Burt			Mullen 1		1646001	Sandhills 71		2105071
Orchard 49		0202049	Bancroft-Rosalie 20		1120020	Thedford 1		1686001	Sargent 84		2121084
Plainview 5		0270005	Logan View 594		1127594	Valentine Community 6		1616006	Sumner-Eddyville-		
Arthur			Lyons-Decatur			Cheyenne			Miller 101		2124101
Arthur County 500		0303500	Northeast 20		1111020	Creek Valley 25		1725025	Dakota		
Banner			Oakland-Craig 14		1111014	Leyton 3		1717003	Allen 70		2226070
Banner County 1		0404001	Tekamah-Herman 1		1111001	Potter-Dix 9		1717009	Emerson-Hubbard 561		2226561
Bayard 21		0462021	Butler			Sidney 1		1717001	Homer 31		2222031
Potter-Dix 9		0417009	Centennial 567		1280567	Clay			Ponca 1		2226001
Blaine			Columbus 1		1271001	Adams Central 90		1801090	South Sioux City 11		2222011
Anselmo-Merna 15		0521015	David City 56		1212056	Blue Hill 74		1891074	Dawes		
Loup County 25		0558025	East Butler 502		1212502	Davenport 47		1885047	Chadron 2		2323002
Sandhills 71		0505071	Lakeview Community 5		1271005	Doniphan-			Crawford 71		2323071
Sargent 84		0521084	Raymond Central 161		1255161	Trumbull 126		1840126	Hay Springs 3		2381003
Boone			Schuyler			Harvard 11		1818011	Hemingford 10		2307010
Boone Central 1		0606001	Community 123		1219123	Lawrence-Nelson 5		1865005	Sioux County 500		2383500
Central Valley 60		0639060	Seward 9		1280009	Sandy Creek 501		1818501	Dawson		
Elgin 18		0602018	Shelby 32		1272032	Shickley 54		1830054	Callaway 180		2421180
Elkhorn Valley 80		0659080	Cass			Sutton 2		1818002	Cozad 11		2424011
Fullerton 1		0663001	Ashland-Greenwood 1		1378001	Colfax			Elm Creek 9		2410009
Newman Grove 13		0659013	Conestoga 56		1313056	Clarkson 58		1919058	Elwood 30		2437030
Riverside 75		0606075	Elmwood-Murdock 97		1313097	Howells-Dodge 70		1919070	Eustis-Farnam 95		2432095
St. Edward 17		0606017	Louisville 32		1313032	Leigh Community 39		1919039	Gothenburg 20		2424020
Box Butte			Nebraska City 111		1366111	North Bend			Lexington 1		2424001
Alliance 6		0707006	Plattsmouth 1		1313001	Central 595		1927595	Overton 4		2424004
Bayard 21		0762021	Syracuse-Dunbar-			Schuyler			Sumner-Eddyville-		
Bridgeport 63		0762063	Avoca 27		1366027	Community 123		1919123	Miller 101		2424101
Hemingford 10		0707010	Waverly 145		1355145	Cuming			Deuel		
Boyd			Weeping Water 22		1313022	Bancroft-Rosalie 20		2020020	Creek Valley 25		2525025
Keya Paha County 100		0852100	Cedar			Howells-Dodge 70		2019070	South Platte 95		2525095
Lynch 36		0808036	Bloomfield			Logan View 594		2027594			
West Boyd 50		0808050	Community 586		1454586	Lyons-Decatur					
			Crofton 96		1454096	Northeast 20		2011020			

2014 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	Lynch 36		5408036
Emerson-Hubbard 561		2626561	Crete 2		3476002	Hayes Center 79		4443079	Niobrara 501		5454501
Hartington-New Castle 8		2614008	Daniel Freeman 34		3434034	Hitchcock County 70		4444070	Orchard 49		5402049
Laurel-Concord-Coleridge 54		2614054	Diller-Odell 100		3434100	McCook 17		4473017	Osmond 542		5470542
Ponca 1		2626001	Lewiston 69		3467069	Wauneta-Palisade 536		4415536	Plainview 5		5470005
Wakefield 560		2690560	Norris 160		3455160	Holt			Santee Community 505		5454505
Wayne Community 17		2690017	Southern 1		3434001	Burwell 100		4536100	Verdigre 583		5454583
Wynot 101		2614101	Tri County 300		3448300	Chambers 137		4545137	Wausa 576		5454576
			Wilber-Clatonia 82		3476082	Clearwater 6		4502006	Lancaster		
Dodge			Garden								
Arlington 24		2789024	Creek Valley 25		3525025	Ewing 29		4545029	Lincoln 1		5555001
Howells-Dodge 70		2719070	Garden County 1		3535001	Lynch 36		4508036	Crete 2		5576002
Fremont 1		2727001	South Platte 95		3525095	O'Neill 7		4545007	Daniel Freeman 34		5534034
Logan View 594		2727594	Garfield			Orchard 49		4502049	Malcolm 148		5555148
North Bend			Burwell 100		3636100	Stuart 44		4545044	Milford 5		5580005
Central 595		2727595	Chambers 137		3645137	Verdigre 583		4554583	Norris 160		5555160
Oakland-Craig 14		2711014	Ord 5		3688005	West Boyd 50		4508050	Palmyra 501		5566501
Scribner-Snyder 62		2727062	Wheeler Central 45		3692045	West Holt 239		4545239	Raymond Central 161		5555161
West Point 1		2720001	Gosper			Wheeler Central 45		4592045	Waverly 145		5555145
Douglas						Hooker			Wilber-Clatonia 82		
Omaha 1		2828001	Arapahoe 18		3733018	Mullen 1		4646001	Lincoln		
Arlington 24		2889024	Bertrand 54		3769054	Howard			Arnold 89		5621089
Bennington 59		2828059	Cambridge 21		3733021	Central Valley 60		4739060	Brady 6		5656006
Douglas County West			Elwood 30		3737030	Centura 100		4747100	Eustis-Farnam 95		5632095
Community 15		2828015	Eustis-Farnam 95		3732095	Elba 103		4747103	Gothenburg 20		5624020
Elkhorn 10		2828010	Lexington 1		3724001	Loup City 1		4782001	Hershey 37		5656037
Fremont 1		2827001	Southern Valley 540		3733540	Northwest 82		4740082	Maxwell 7		5656007
Fort Calhoun 3		2889003	Grant			Palmer 49		4761049	Maywood 46		5632046
Gretna 37		2877037	Hyannis 11		3838011	St. Paul 1		4747001	McPherson		
Millard 17		2828017	Greeley			Jefferson			County 90		5660090
Ralston 54		2828054	Central Valley 60		3939060	Diller-Odell 100		4834100	Medicine Valley 125		5632125
Westside			Ord 5		3988005	Fairbury 8		4848008	North Platte 1		5656001
Community 66		2828066	Riverside 75		3906075	Meridian 303		4848303	Paxton Consolidated 6		5651006
Dundy			St. Paul 1		3947001	Tri County 300		4848300	Perkins County		
Chase County			Wheeler Central 45		3992045	Johnson			Schools 20		5668020
Schools 10		2915010	Hall			Daniel Freeman 34		4934034	Stapleton 501		5657501
Dundy County 117		2929117	Adams Central 90		4001090	Humboldt-Table Rock-			Sutherland 55		5656055
Wauneta-Palisade 536		2915536	Aurora 504		4041504	Steinauer 70		4974070	Wallace 565		5656565
Fillmore			Centura 100		4047100	Johnson-Brock 23		4964023	Logan		
Bruning 94		3085094	Doniphan-			Johnson County 50		4949050	Arnold 89		5721089
Davenport 47		3085047	Trumbull 126		4040126	Lewiston 69		4967069	Sandhills 71		5705071
Exeter-Milligan 1		3030001	Grand Island 2		4040002	Sterling 33		4949033	Stapleton 501		5757501
Fillmore Central 25		3030025	Kenesaw 3		4001003	Syracuse-Dunbar-			Loup		
Friend 68		3076068	Northwest 82		4040082	Avoca 27		4966027	Loup County 25		5858025
Heartland			Shelton 19		4010019	Kearney			Sandhills 71		5805071
Community 96		3093096	Wood River Rural 83		4040083	Adams Central 90		5001090	Sargent 84		5821084
McCool Junction 83		3093083	Hamilton			Axtell Community 501		5050501	Madison		
Meridian 303		3048303	Aurora 504		4141504	Gibbon 2		5010002	Battle Creek 5		5959005
Shickley 54		3030054	Central City 4		4161004	Kearney 7		5010007	Elkhorn Valley 80		5959080
Sutton 2		3018002	Doniphan-Trumbull 126		4140126	Kenesaw 3		5001003	Humphrey 67		5971067
Franklin			Giltner 2		4141002	Minden 503		5050503	Madison 1		5959001
Alma 2		3142002	Hampton 91		4141091	Shelton 19		5010019	Newman Grove 13		5959013
Franklin 506		3131506	Harvard 11		4118011	Silver Lake 123		5001123	Norfolk 2		5959002
Minden 503		3150503	Heartland			Wilcox-Hildreth 1		5050001	McPherson		
Red Cloud			Community 96		4193096	Keith			Arthur County 500		6003500
Community 2		3191002	High Plains			Arthur County 500		5103500	McPherson		
Silver Lake 123		3101123	Community 75		4172075	Garden County 1		5135001	County 90		6060090
Wilcox-Hildreth 1		3150001	Sutton 2		4118002	Ogallala 1		5151001	Stapleton 501		6057501
Frontier			Harlan			Paxton Consolidated 6		5151006	Merrick		
Arapahoe 18		3233018	Alma 2		4242002	Perkins County			Central City 4		6161004
Cambridge 21		3233021	Franklin 506		4231506	Schools 20		5168020	Fullerton 1		6163001
Elwood 30		3237030	Holdrege 44		4269044	South Platte 95		5125095	Grand Island 2		6140002
Eustis-Farnam 95		3232095	Loomis 55		4269055	Keya Paha			High Plains		
Hayes Center 79		3243079	Southern Valley 540		4233540	Keya Paha			Community 75		6172075
Maywood 46		3232046	Wilcox-Hildreth 1		4250001	County 100		5252100	Northwest 82		6140082
McCook 17		3273017	Hayes			Kimball			Palmer 49		6161049
Medicine Valley 125		3232125	Dundy County 117		4329117	Kimball 1		5353001	Twin River 30		6163030
Southwest 179		3273179	Hayes Center 79		4343079	Potter-Dix 9		5317009	Morrill		
Furnas			Maywood 46		4332046	Knox			Alliance 6		6207006
Alma 2		3342002	McCook 17		4373017	Bloomfield			Banner County 1		6204001
Arapahoe 18		3333018	Wallace 565		4356565	Community 586		5454586	Bayard 21		6262021
Cambridge 21		3333021	Wauneta-Palisade 536		4315536	Creighton 13		5454013	Bridgeport 63		6262063
Southern Valley 540		3333540				Crofton 96		5454096	Garden County 1		6235001
Southwest 179		3373179							Leyton 3		6217003
									Scottsbluff 32		6279032

2014 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		Winthill 13	8787013	
	Johnson County 50	6449050		Madison 1	7159001		Morrill 11	7979011		Winnebago 17	8787017	
	Nebraska City 111	6466111		Newman Grove 13	7159013		Scottsbluff 32	7979032	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				Randolph 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		Seward				Community 70	8585070			

2014 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: \$254,200 (single); \$305,050 (married, filing jointly and surviving spouse); \$152,525 (married, filing separately); or \$279,650 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,000, 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 \$58,000, 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	

2014 Additional Tax Rate Schedule

Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$254,200	\$284,200	0.438% (.00438) of AGI above \$254,200
284,200	434,200	\$ 131.40 + 0.333% (.00333) of the excess over \$284,200
434,200	544,200	630.90 + 0.183% (.00183) of the excess over \$434,200
544,200	—	832.20

Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$305,050	\$365,050	0.438% (.00438) of AGI above \$305,050
365,050	665,050	\$ 262.80 + 0.333% (.00333) of the excess over \$365,050
665,050	885,050	1,261.80 + 0.183% (.00183) of the excess over \$665,050
885,050	—	1,664.40

Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$152,525	\$182,525	0.438% (.00438) of AGI above \$152,525
182,525	332,525	\$ 131.40 + 0.333% (.00333) of the excess over \$182,525
332,525	442,525	630.90 + 0.183% (.00183) of the excess over \$332,525
442,525	—	832.20

Head of Household

If AGI is over –	but not over	The tax to add is:
\$279,650	\$335,650	0.438% (.00438) of AGI above \$279,650
335,650	567,650	\$ 245.28 + 0.333% (.00333) of the excess over \$335,650
567,650	709,650	1,017.84 + 0.183% (.00183) of the excess over \$567,650
709,650	—	1,277.70

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,000, 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.

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.5%	Falls City (182)	1.5%	Oakland (358)	1.0%
Albion (004)	1.5	Farnam (183)	1.0	Oconto (360)	1.0
Alliance (008)	1.5	Franklin (190)	1.0	Odell (362)	1.0
Alma (009)	2.0	Fremont (191)	1.5	Ogallala (363)	1.5
Arapahoe (016)	1.0	Friend (192)	1.0	Omaha (365)	1.5
Arcadia (017)	1.0	Fullerton (193)	1.5	O'Neill (366)	1.5
Arlington (018)	1.5	Geneva (198)	1.5	Ord (369)	1.5
Arnold (019)	1.0	Genoa (199)	1.5	Osceola (371)	1.5
Ashland (021)	1.5	Gering (200)	1.5	Oshkosh (372)	1.5
Atkinson (023)	beginning 10/1/2014 1.5	Gibbon (201)	1.0	Osmond (373)	1.0
	1/1/2014 to 9/30/2014 1.0	Gordon (206)	1.0	Oxford (376)	1.5
Auburn (025)	1.0	Gothenburg (207)	1.5	Palmyra (380)	1.0
Bancroft (030)	1.0	Grand Island (210)	1.5	Papillion (382)	1.5
Bassett (035)	1.0	Grant (211)	1.0	Pawnee City (383)	1.5
Bayard (037)	1.0	Greenwood (213)	1.0	Paxton (384)	1.0
Beatrice (039)	1.5	Gresham (214)	1.5	Pender (385)	1.0
Beaver City (040)	1.0	Gretna (215)	1.5	Peru (386)	1.0
Beemer (043)	1.5	Guide Rock (217)	1.0	Petersburg (387)	1.0
Bellevue (046)	1.5	Harrison (227)	1.0	Pierce (390)	1.0
Benkelman (050)	1.5	Hartington (228)	1.0	Plainview (392)	1.5
Bennet (051)	1.0	Harvard (229)	1.0	Platte Center (393)	1.5
Bennington (052)	1.5	Hastings (230)	1.5	Plattsmouth (394)	1.5
Bertrand (053)	1.0	Hay Springs (231)	1.0	Plymouth (397)	1.5
Big Springs (055)	1.0	Hebron (235)	1.0	Ponca (399)	1.5
Blair (057)	1.5	Hemingford (236)	1.5	Ralston (407)	1.5
Bloomfield (058)	1.0	Henderson (237)	1.5	Randolph (408)	1.0
Blue Hill (060)	1.0	Hickman (242)	beginning 10/1/2014 1.5	Ravenna (409)	1.5
Brainard (066)	1.0	Hildreth (243)	1.0	Red Cloud (411)	1.5
Bridgeport (068)	1.0	Holdrege (245)	1.5	Republican City (412)	1.0
Broken Bow (072)	1.5	Hooper (248)	1.0	Rushville (425)	1.0
Brownville (073)	1.0	Howells (251)	1.0	St. Edward (452)	1.0
Burwell (081)	1.0	Hubbell (253)	1.0	St. Paul (454)	1.0
Cairo (085)	1.0	Humphrey (255)	1.5	Sargent (428)	1.5
Cambridge (087)	1.5	Hyannis (257)	1.0	Schuyler (430)	1.5
Cedar Rapids (092)	1.0	Imperial (258)	1.0	Scottsbluff (432)	1.5
Central City (094)	1.0	Jackson (263)	1.5	Scribner (433)	1.5
Ceresco (095)	1.5	Jansen (264)	1.0	Seward (435)	1.5
Chadron (096)	1.5	Juniata (268)	1.0	Shelton (437)	1.0
Chambers (097)	1.0	Kearney (269)	1.5	Sidney (441)	2.0
Chappell (099)	1.0	Kimball (273)	1.5	Silver Creek (442)	1.0
Chester (100)	1.0	LaVista (274)	beginning 10/1/2014 2.0	South Sioux City (446)	1.5
Clarks (101)	1.0		1/1/2014 to 9/30/2014 1.5	Spencer (448)	1.0
Clay Center (104)	1.0	Lewellen (281)	1.0	Springfield (450)	1.5
Clearwater (105)	1.5	Lexington (283)	1.5	Springview (451)	1.0
Columbus (110)	1.5	Lincoln (285)	1.5	Sterling (462)	1.0
Cordova (114)	1.0	Linwood (287)	1.0	Stromsburg (467)	1.5
Cortland (116)	1.0	Loomis (291)	1.0	Stuart (468)	1.0
Cozad (119)	1.5	Louisville (293)	1.5	Superior (470)	1.0
Crawford (122)	1.5	Loup City (294)	1.5	Sutton (473)	1.5
Creighton (123)	1.0	Lyons (298)	1.5	Syracuse (475)	1.0
Crete (125)	1.5	Madison (299)	1.5	Tecumseh (481)	1.5
Crofton (126)	1.0	Malcolm (302)	1.0	Tekamah (482)	1.5
Curtis (129)	1.0	Marquette (305)	1.5	Terrytown (483)	1.0
Dannebrog (134)	1.0	Maywood (311)	1.5	Tilden (487)	1.5
David City (138)	1.5	McCook (312)	1.5	Uehling (491)	1.0
Daykin (140)	1.0	McCool Junction (313)	1.5	Valentine (497)	1.5
DeWeese (144)	1.0	Milford (322)	1.0	Valley (498)	1.5
Diller (147)	1.0	Minden (327)	1.0	Verdigre (502)	1.5
Dodge (150)	1.0	Mitchell (328)	1.5	Wahoo (506)	1.5
Doniphan (151)	1.0	Monroe (330)	1.5	Wakefield (507)	1.0
Douglas (153)	1.5	Morrill (332)	1.0	Waterloo (512)	2.0
Duncan (156)	1.0	Mullen (334)	1.0	Wausa (514)	1.0
Eagle (159)	1.0	Murray (336)	1.0	Waverly (515)	1.0
Edgar (161)	1.0	Nebraska City (339)	1.5	Wayne (516)	1.0
Elgin (164)	1.0	Neligh (341)	1.0	Weeping Water (517)	1.0
Elm Creek (167)	1.0	Nelson (342)	1.0	West Point (519)	1.5
Elmwood (168)	0.5	Newman Grove (346)	1.5	Wilber (523)	1.0
Eustis (176)	1.0	Niobrara (349)	1.0	Wisner (530)	1.5
Exeter (178)	1.5	Norfolk (351)	1.5	Wymore (534)	1.5
Fairbury (179)	1.5	North Bend (353)	1.5	York (536)	1.5
Fairfield (180)	beginning 10/1/2014 1.0	North Platte (355)	1.5		