
2015 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 2016 individual estimated income tax payments.

For more information
or to use any of our electronic services, go to
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What's New?

Earned Income Credit Affected by Net Operating Loss (NOL) Carryovers. LB 591 (2015) is effective for taxable years beginning on or after January 1, 2015. Persons otherwise eligible for the earned income tax credit will only be eligible for the credit if they would have been eligible for the federal earned income tax credit after adding back any NOL deducted from federal adjusted gross income (AGI) for the tax year. A worksheet has been added to the [instructions for line 33](#) to assist taxpayers who have an NOL carryover in determining if they qualify for the Nebraska earned income tax credit.

Income Tax Brackets, Partial Exemptions From Income. LB 987 (2014) was effective January 1, 2015 and:

- ◆ Requires the Department to adjust the individual income tax brackets annually for inflation.
- ◆ Allows a deduction for Social Security income included in federal 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. 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.

[Nebraska Job Creation and Mainstreet Revitalization Act.](#) LB 191 (2014) was effective January 1, 2015. Eligible persons may earn a nonrefundable tax credit (Nebraska Historic Tax Credit) for eligible expenditures to improve qualifying historically-significant real property. The credit is transferrable and may be used against income tax, insurance premium tax, and financial institutions franchise tax. The person or entity making the expenditures must file an application with the State Historic Preservation Officer of the Nebraska State Historical Society to qualify for the credit.

[Achieving a Better Life Experience \(ABLE\) Program.](#) The ABLE program was created by LB 591 (2015) and will be administered by the State Treasurer's Office. A deduction for eligible contributions will be available in future tax years, once the program is fully implemented, but is not available for tax year 2015.

Administrative Change. Schedules I, II, and III have been re-numbered. All individual income tax forms and each of the schedules now start with the number one.

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 filing, please leave the line blank.

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

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor. Please verify that all information on these forms is correct, including the Social Security number.** If the information on these forms is incorrect, 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 make their tax payment electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include the Department's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the Department's [website](#) for additional information about all available electronic payment options.



Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the [instructions for line 38, Form 1040N](#).

Due Date. If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month. This year, the federal Emancipation Day holiday is being observed by the federal government on Friday, April 15, 2016. Because Nebraska is required by law to follow the federal due dates, the deadline for Nebraska returns has also been extended to Monday, April 18, 2016.

More info . . .

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

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

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

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

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



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

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

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

Estimating Your 2016 Income Tax. The [2016 Nebraska Individual Estimated Income Tax Payment Vouchers](#) booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated income tax payments using the Department's [e-pay](#) system or using the EFW option when e-filing your 2015 Nebraska return. This option is offered by many software products.

Estimated Income Tax Payments and Penalty for Underpayment of Estimated Income Tax. You may owe a penalty if your estimated income tax payments did not total at least:

- ◆ 90% of the tax shown on your 2015 Nebraska return; or
- ◆ 100% of the tax shown on your 2014 return; or
- ◆ 110% of the tax shown on your 2014 return if AGI on the return was more than \$150,000; or, if your filing status is married, filing separately, more than \$75,000.

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



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

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

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

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 20, Nebraska Schedule I](#).

The federal Servicemembers Civil Relief Act provides that Nebraska cannot tax the income of a nonresident servicemember's spouse when the spouse has the same state of residence as the servicemember and is in Nebraska only in support of the servicemember. A Nebraska resident servicemember's spouse, who is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the [instructions for line 20, Nebraska Schedule I](#), and [line 1, Nebraska Schedule III](#), or on the Department's website.

More info . . .

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

More info . . .

Deceased Taxpayer. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2015 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section of these instructions on page 6.

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, 2015, the [2015 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](#), Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

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

Who Must File?

A Nebraska resident who:

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

A partial-year resident or a nonresident who:

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

Definitions

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

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

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

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

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

How to Complete your Form 1040N

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

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

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

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

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2015, 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, 2015, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska’s K-12 public school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income for the current or previous tax year from farming or ranching must check the box “Farmer/Rancher” below the SSN block. A farmer or rancher, who files the 2015 Form 1040N and pays the Nebraska income tax due on or before March 1, 2016, is not required to make estimated income tax payments during 2015; otherwise, the entire amount of estimated income tax must be paid by January 15, 2016. If you file or pay after March 1, 2016, you will be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

Active Military. Check the box “Active Military” below the SSN block only if you or your spouse were on active military duty status at any time during 2015. This includes National Guard/Reservists called to active duty during 2015.

More info . . .

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

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

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

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

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

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

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

Line 1

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

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

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

Nonresident military servicemembers should review line 20, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2015:

Box 1. You were 65 or older (taxpayers born before January 2, 1951);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1951); 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 2015:

- Box 1. You were a resident;
- Box 2. You were a partial-year resident; or
- Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. Nonresidents and partial-year residents must complete and attach [Form 1040N, Schedule III](#), even if all income is earned in Nebraska. If one spouse is a full-year resident and the other is a nonresident or partial-year resident, and they elect to file a married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the [Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide](#) on the Department’s website.

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 = \$10,300, enter 1. If line 5 = \$20,600, 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, Form 1040N, not just your Nebraska source income. When completing Nebraska Schedule III, you will report Nebraska income and apportion your tax liability based on a calculated ratio of Nebraska income to total income.

Line 6

Nebraska Standard Deduction. Enter your Nebraska standard deduction. Do not enter the amount of your federal itemized deductions. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income taxes 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: \$ 6,300 Married: \$12,600
1040A	See chart below
1040	See chart below

Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
Single	0	\$6,300
	1	\$7,850
	2	\$9,400
Married, Filing Jointly or Qualifying Widow(er) With Dependent Children	0	\$12,600
	1	\$13,850
	2	\$15,100
	3	\$16,350
Married, Filing Separately	4	\$17,600
	0	\$6,300
	1	\$7,550
	2	\$8,800
Head of Household	3	\$10,050
	4	\$11,300
	0	\$9,250
	1	\$10,800
	2	\$12,350

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.

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

Line 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 29 of Nebraska Schedule I. See Schedule I instructions for additional information.

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

Line 15 **Nebraska Income Tax.** Nonresidents and partial-year residents, enter the amount from line 9, [Nebraska Schedule III](#). Paper filers may use the Nebraska Tax Table. Electronic filers must use the [Nebraska Tax Calculation Schedule](#). If federal AGI is more than \$258,250 (single), \$309,900 (married, filing jointly or qualifying widow[er]), \$154,950 (married, filing separately), or \$284,050 (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	More info . . .	<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 10, Nebraska Schedule III to calculate the amount of other tax due. The other tax is 29.6% of the federal other tax multiplied by the ratio from line 4, Nebraska Schedule III.</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	More info . . .	<p>Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$130 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.</p>
Line 20		<p>Credit for Tax Paid to Another State. Enter the amount from line 6, Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website).</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		<p>Credit for the Elderly or the Disabled. Residents enter line 32 of Federal Form 1040A, or the amount of Credit for the Elderly or the Disabled included in line 54, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R. Partial-year residents use line 6d, Schedule III to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit.</p> <p>Note: The Federal Form 1040, line 54, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 21 of Form 1040N.</p>
Line 22		<p>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.</p>
Line 23		<p>Form 3800N Nonrefundable Credit. Enter the amount from line 12, 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.</p>
Line 24		<p>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). Partial-year residents use line 6e, Schedule III to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit.</p>
Line 25	More info . . .	<p>Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2015 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder.</p>
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. Otherwise, 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. _____

Net adjustments to federal AGI (line 1a minus line 1b) 1. _____

If the amount on line 1 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. _____

Line 2a minus line 2b 2. _____

If the amount on line 2 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 this worksheet, and check the federal tax box if line 3 is used.

Line 28

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

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 income tax withholding from a state other than Nebraska.**

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

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

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2015 Forms W-2 to the 2015 Form 1040N for a fiscal year beginning in 2015. If you receive any 2016 Forms W-2 before filing your 2015 Form 1040N, save them to attach to the 2016 Form 1040N.

Line 29

2015 Estimated Tax Payments. Report your 2015 estimated income tax payments and any tax year 2014 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 2015 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.



Line 29 (cont.) 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 16, [Form 3800N](#). Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

Line 31 **Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident).** Attach the [Nebraska Child And Dependent Care Expenses, Form 2441N](#), to your Nebraska return. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

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

Line 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% of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ), line 42a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are a nonresident or file a married, filing separately return, you cannot claim this credit.**

Partial-year residents enter amount calculated on line 12, [Nebraska Schedule III](#).

Nebraska Earned Income Worksheet
for Taxpayers Claiming a Net Operating Loss Deduction

Complete this worksheet **only** if you are claiming an NOL carryforward on Federal Form 1040.

1. Earned Income. Enter the amount from the line 66a and 66b, Form 1040 instructions, Step 5, line 9.1. \$ _____
2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Federal Form 10402. \$ _____
3. Earned income plus Federal NOL Carryforward.
Line 1 plus line 2.3. \$ _____

If line 3 is less than:
\$47,747 (\$53,267 if married, filing jointly) for three or more qualifying children;
\$44,454 (\$49,974 if married, filing jointly) for two or more qualifying children;
\$39,131 (\$44,651 if married, filing jointly) for one qualifying child; or
\$14,820 (\$20,330 if married, filing jointly) for no qualifying children,
calculate the Nebraska earned income credit on line 33 of Form 1040N using the amount from line 66a, Federal Form 1040. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 33, Form 1040N should be -0-.

Line 34 **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 these 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 applicable use tax directly to the state.

Enter your total taxable 2015 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on [page 31 of these instructions](#), and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 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 them 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 income tax penalty. A balance due of less than \$2 need not be paid.

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

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

Credit Card. Secure credit card payments can be initiated through Official Payments at [officialpayments.com](#); via phone at 800-272-9829; or by downloading the OPAY app from your smart phone’s app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the payment to the Department. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

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

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



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 **2016 Estimated Tax.** Enter the amount of overpayment from line 40 you want applied to your 2016 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 **More info . . .** **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** **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 using secure email. A married, filing jointly return must be signed by both spouses.

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

An unsigned return delays processing.

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

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

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

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- Line 1** **More info . . .** **Interest Income from All State and Local Obligations Exempt from Federal Tax.** List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on line 8b of Federal Form 1040 or Form 1040A. This includes state and local bond (municipal bonds) income from all states. Although this income is exempt from federal tax, it is taxable income in Nebraska. Expenses related to this income that have not been previously deducted can be deducted from line 1 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included on line 1b.
-
- Line 2** **Exempt Interest Income from Nebraska Obligations.** List the name of the federally tax exempt bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary, listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on lines 2b.
- More info . . .** **Build America Bonds.** Any federally taxable interest received in 2015 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 26, Schedule I, Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
-
- Line 3** **Total Taxable Interest Income.** Enter the result of line 1 minus line 2.
-
- Line 4** **Financial Institution Tax Credit Claimed.** Only shareholders receiving a [Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), from a qualified Nebraska financial institution may claim this deduction. Enter the amount of the tax credit available to you as stated on the 2015 Form NFC. The same amount must be entered on both line 25, Form 1040N and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.
-
- Line 5** **Nebraska 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 upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount.
-
- Line 6** **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 6, Schedule I. There is a 10% penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.
-
- Line 7** **Federal Net Operating Loss Deduction.** Enter the amount deducted as a federal net operating loss carryforward from your federal AGI. You must include this loss as an increase to AGI. A previously established Nebraska net operating loss may be deducted on line 23, Nebraska Schedule I.
-
- Line 8** **S Corporation and Limited Liability Company (LLC) Non-Nebraska Loss.** Enter the amount of loss from an S corporation or LLC that is not from Nebraska sources. You must include this loss as an increase to AGI.
-
- Line 9** **Total Adjustments Increasing Federal AGI.** Add lines 3 through 8, enter here, and on line 12, [Form 1040N](#).
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Part B — Adjustments Decreasing Federal AGI

Line 10	State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.
Line 11	U.S. Government Obligations Exempt for State Purposes. Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the types of obligation on line 11a and the associated amounts of interest or dividend income received from each on line 11b. Then calculate the total by adding all amounts on lines 11b. Attach a schedule, if necessary, listing all the obligations for which a deduction is claimed. Capital gains from the sale of U.S. obligations are not deductible. For additional information, see the Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide .
Line 12	Regulated Investment Company Dividends from U.S. Obligations. Enter the amount of government money market or mutual fund dividends issued by regulated investment companies that are obligations of the U.S. government. The fund must issue you a statement showing the percent of the dividend that represents exempt U.S. government obligations. You must list the name of the fund on line 12a, the total amount of the dividend paid by the fund on line 12b, and the percentage of dividend attributable to U.S. government obligations on line 12c. You then calculate the amount of dividend attributable to US government obligations on line 12d. Total all calculated dividend amounts on lines 12d and enter the result on line 12. Attach a schedule, if necessary, listing all the obligations and calculations.
Line 14	Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 14a and the related amount on line 14b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.
Line 15	Special Capital Gains/Extraordinary Dividend Deduction. See the Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N , instructions.
Line 16	Nebraska College Savings Program Contribution. If during 2015 you, as an account owner, or custodial parent/guardian of a UGMA/UTMA account, 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 16. 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 parent/guardian custodian of a UGMA/UTMA account who made the contributions, may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 16. However, if an account in another state's plan is rolled over to a Plan in the Nebraska College Savings Program, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction. For questions about the Nebraska College Savings Program, go to treasurer.nebraska.gov , or contact the State Treasurer's Office at 402-471-2455.
Line 17	Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2015 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.nebraska.gov or call the State Treasurer's Office at 402-471-2455.
Line 18	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 19	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. For additional information, see Revenue Ruling 25-94-1 .
Line 20		Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2015 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 20.
Line 21		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 21.
Line 22		Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 23		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 24		Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 25		Federally Taxable Nebraska Investment Finance Association (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 26	More info . . .	Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 27		Social Security Income. If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 20b, Federal Form 1040, or line 14b, Federal Form 1040A. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A to your Nebraska return.
Line 28		Military Retirement. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL . Multiply the amount of military pension shown on line 16b, Federal Form 1040, or line 12b, Federal Form 1040A, by 40%. Only individuals who filed a Form 1040N-MIL within two years of their retirement from the uniformed services may claim this exclusion. Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2015 tax return only if you filed your Form 1040N-MIL prior to January 1, 2016.
Line 29		Total Adjustments Decreasing Federal AGI. Add lines 10 and 13 through 28, enter here, and on line 13, Form 1040N .

Nebraska Schedule II Instructions

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

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

More info . . .

Credit for Income Tax Paid to Another State. A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's 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 1 and 3 of Nebraska Schedule II, refer to the [Conversion Chart](#) on the Department's website.

Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	Adjusted Gross Income Derived From Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as AGI, or gross income derived from sources within that state. Do not include any income from S corporations or LLCs reported on line 19, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. Calculate the ratio to at least six decimal places, and then round to five decimals. For example, if your division result is .123467, round to .12347 (12.347%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	Tax Due and Paid to Another State. Refer to the Conversion Chart. Enter the amount shown on the return filed with the other state as tax paid to that state. Do not enter the total of the other state's tax withheld. For tax paid to a political subdivision of another state that does not require 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 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . Also enter this amount on line 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 1	Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. Include all sources and amounts of income and deductions, as they were stated on the federal return. If more space is needed, attach a list of all income sources to Nebraska Schedule III. Partial-year residents must include all items of Nebraska income for a nonresident, plus all income earned while a Nebraska resident that is not taxed by another state. This includes dividends, interest, pension income, sales of intangibles, and wages earned outside Nebraska. Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below: <ul style="list-style-type: none">◆ Wages, salaries, tips, and commissions;◆ Nebraska unemployment payments;◆ 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;
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- Line 1 (cont.)**
- ◆ Gain or loss;
 - ◆ Rent and royalty income;
 - ◆ Lottery prizes;
 - ◆ Net operating loss carryforward; and
 - ◆ Financial institution tax credit claimed.

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

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

Line 4 **Ratio, Nebraska's Share of the Total Income.** Use the equation to calculate a ratio that represents Nebraska's share of total income. Calculate the ratio to at least six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000.

Line 5 **Nebraska Taxable Income.** Enter the amount from line 14, [Form 1040N](#).

Line 6 **Nebraska Tax Calculation.** Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than \$258,250 (single), \$309,900 (married, filing jointly or qualifying widow[er]), \$154,950 (married, filing separately), or \$284,050 (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, Form 1040N. 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, Form 1040N.

Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III.

Nonresidents are not allowed any credits on the line 6, Schedule III calculation.

Line 7 **Personal Exemption Credit.** Enter your credit for personal exemptions. (\$130 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19, Form 1040N.

Line 8 **Tax After Personal Exemption Credit.** Line 6, Schedule III minus line 7, Schedule III.

Line 9 **Nebraska Income Tax.** Multiply line 8, Schedule III by the ratio you computed on line 4, Schedule III.

Line 10 **Nebraska Other Tax.** Complete all of lines 10a-f, Schedule III that are applicable to your tax calculation. See line 16, Form 1040N instructions.

Lines 11 and 12 **Earned Income Credit.** Partial-year residents may claim this credit by entering the number of qualifying children on line 11a, Schedule III and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III and on line 33, Form 1040N. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

Please Type or Print

Your First Name and Initial	Last Name	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	

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

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

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

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

3 Type of Return:
 (1) Resident (2) Partial-year resident from _____ / _____, 2015 to _____ / _____, 2015 (attach Schedule III)
 (3) Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2015 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 \$6,300 if single; \$12,600 if married, filing jointly or qualified widow[er]; \$6,300 if married, filing separately; or \$9,250 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 9, from attached Nebraska Schedule I)	12		00
13 Adjustments decreasing federal AGI (line 29, 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 9, 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 10, 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

Name on Form 1040N

Social Security Number

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

Part A—Adjustments Increasing Federal AGI

1 Interest income from all state and local obligations exempt from federal tax		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total interest income exempt from federal tax. Enter total of lines 1b	1	00
2 Exempt interest income from Nebraska obligations		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total exempt interest income from Nebraska obligations. Enter total of lines 2b	2	00
3 Total taxable interest income. Enter the result of line 1 minus line 2	3	00
4 Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N	4	00
5 Nebraska College Savings Program recapture (see instructions)	5	00
6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)	6	00
7 Federal net operating loss deduction	7	00
8 S corporation or LLC Non-Nebraska loss	8	00
9 Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N	9	00

Part B—Adjustments Decreasing Federal AGI

10 State income tax refund deduction. Enter line 10, Federal Form 1040	10	00
11 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 11b	11	00
12 List fund name, total dividend, and percent of regulated investment company dividends from		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
a U.S. obligation: _____		
b Total dividend: \$ _____ x c _____ % = d \$ _____		
Total regulated investment company dividends. Enter total of lines 12d	12	00
13 Total U.S. government obligations. Enter total of lines 11 and 12	13	00
14 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.		
a List type: _____	b Amount: \$ _____	
List type: _____	Amount: _____	
Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b	14	00
15 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	15	00
16 Nebraska College Savings Program contribution (see instructions)	16	00
17 Nebraska Long-Term Care Savings Plan contribution	17	00
18 Nebraska Long-Term Care Savings Plan earnings	18	00
19 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)	19	00
20 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)	20	
21 Native American Indian Reservation income	21	00
22 Claim of right repayment	22	00
23 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)	23	00
24 Nebraska agricultural revenue bond interest	24	00
25 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds	25	00
26 Interest from federally taxable Build America Bonds issued by Nebraska governmental units	26	00
27 Social Security included in Federal AGI (see instructions)	27	00
28 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)	28	00
29 Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N	29	00

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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:

1 Total Nebraska tax (line 17, Form 1040N)	1		00
2 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use Conversion Chart on the Department’s website)	2		00
3 Ratio <div style="text-align: center;"> $\frac{\text{Line 2}}{\text{(From Form 1040N, Lines 5 + Line 12 – Line 13)}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}}$ </div>	3	<input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4 Calculated Tax Credit. Line 1 multiplied by line 3 ratio	4		00
5 Tax due and paid to another state (do not enter amount withheld for the other state – use Conversion Chart on the Department’s website)	5		00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 20, Form 1040N.....	6		00

Name on Form 1040N

Social Security Number

Nebraska Schedule III —

Computation of Nebraska Tax for PARTIAL-YEAR RESIDENTS AND NONRESIDENTS ONLY

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

1 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter -0-.			
a List type: _____ b Amount: \$ _____			
List type: _____ Amount: _____			
Total income derived from Nebraska sources. Enter total of lines 1b.....	1		00
2 Adjustments as applied to Nebraska income, if any (see instructions)			
a List type: _____ b Amount: \$ _____			
List type: _____ Amount: _____			
Total adjustment as applied to Nebraska income. Enter total of lines 2b.....	2		00
3 Nebraska adjusted gross income (line 1 minus line 2).....	3		00
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):.....			
Line 3			
From Form 1040N, Lines 5 + Line 12 – Line 13 = _____ + _____ – _____ = _____	4		
5 Nebraska Taxable Income (line 14, Form 1040N)	5		00
6 Nebraska tax calculation (see instructions)			
a Tax on Nebraska Taxable Income from line 5..... 6 a \$ _____			
b Additional tax, if applicable, from Additional Tax Rate Schedule..... 6 b \$ _____			
c Subtotal tax (add lines 6a and 6b)..... 6 c \$ _____			
d Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled... 6 d \$ _____			
e Partial-year residents, enter Nebraska child/dependent care nonrefundable credit 6 e \$ _____			
f Subtotal credits (add lines 6d and 6e)..... 6 f \$ _____			
Line 6c minus line 6f	6		00
7 Multiply personal exemption credit of \$130 by the number of federal exemptions on line 4, Form 1040N	7		00
8 Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have any other tax due, apply any unused personal exemption credit against that tax on line 10e	8		00
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on line 15, Form 1040N.....	9		00
10 Nebraska other tax calculation:			
a Federal Tax on Lump Sum Distributions (Form 4972)..... 10 a \$ _____			
b Federal tax on early distributions (lesser of Form 5329 or line 58, Fed. Form 1040) .. 10 b \$ _____			
c Subtotal (add lines 10a and 10b)..... 10 c \$ _____			
d Tax calculation. Multiply line 10c by 29.6% (x .296)..... 10 d \$ _____			
e Enter any unused personal exemption credit from the calculation on line 8..... 10 e \$ _____			
f Subtract line 10e from line 10d..... 10 f \$ _____			
Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	10		00
11 Earned income credit (Partial-Year Residents Only)			
a Number of qualifying children. Enter here and on line 33, box 97, Form 1040N..... 11 a _____			
b Enter federal earned income credit from federal tax return here and on line 33, box 98, Form 1040N			
..... 11 b \$ _____			
Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11		00
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....	12		00

2015 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2015, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

1. On this 2015 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			

2015 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			Howard					
Arlington 24		2789024	Creek Valley 25		3525025	Mullen 1		4646001	Lincoln 1		5555001
Howells-Dodge 70		2719070	Garden County 1		3535001	Jefferson			Crete 2		5576002
Fremont 1		2727001	South Platte 95		3525095	Diller-Odell 100		4834100	Daniel Freeman 34		5534034
Logan View 594		2727594	Garfield			Fairbury 8		4848008	Malcolm 148		5555148
North Bend			Burwell 100		3636100	Meridian 303		4848303	Milford 5		5580005
Central 595		2727595	Chambers 137		3645137	Tri County 300		4848300	Norris 160		5555160
Oakland-Craig 14		2711014	Ord 5		3688005	Johnson			Palmyra 501		5566501
Scribner-Snyder 62		2727062	Wheeler Central 45		3692045	Daniel Freeman 34		4934034	Raymond Central 161		5555161
West Point 1		2720001	Gosper			Humboldt-Table Rock-Steinauer 70		4974070	Waverly 145		5555145
Douglas			Grant			Johnson-Brock 23		4964023	Wilber-Clatonia 82		5576082
Omaha 1		2828001	Hyannis 11		3838011	Johnson County 50		4949050	Lincoln		
Arlington 24		2889024	Greeley			Lewiston 69		4967069	Arnold 89		5621089
Bennington 59		2828059	Central Valley 60		3939060	Sterling 33		4949033	Brady 6		5656006
Douglas County West			Ord 5		3988005	Kearney			Eustis-Farnam 95		5632095
Community 15		2828015	Riverside 75		3906075	Adams Central 90		5001090	Gothenburg 20		5624020
Elkhorn 10		2828010	St. Paul 1		3947001	Aurora 504		4041504	Hershey 37		5656037
Fremont 1		2827001	Wheeler Central 45		3992045	Centura 100		4047100	Maxwell 7		5656007
Fort Calhoun 3		2889003	Hall			Elba 103		4747103	Maywood 46		5632046
Gretna 37		2877037	Adams Central 90		4001090	Loup City 1		4782001	McPherson		
Millard 17		2828017	Aurora 504		4041504	Northwest 82		4740082	County 90		5660090
Ralston 54		2828054	Aurora 504		4141504	Palmer 49		4761049	Medicine Valley 125		5632125
Westside			Central City 4		4161004	St. Paul 1		4761049	North Platte 1		5656001
Community 66		2828066	Doniphan-Trumbull 126		4140126	Wheeler Central 45		3992045	Paxton Consolidated 6		5651006
Dundy			Giltner 2		4141002	Hamilton			Perkins County		
Chase County			Hampton 91		4141091	Aurora 504		4141504	Schools 20		5668020
Schools 10		2915010	Harvard 11		4118011	Central City 4		4161004	Stapleton 501		5657501
Dundy County 117		2929117	Heartland			Central City 4		4161004	Sutherland 55		5656055
Wauneta-Palisade 536		2915536	Community 96		4193096	Central City 4		4161004	Wallace 565		5656565
Fillmore			High Plains			Central City 4		4161004	Logan		
Bruning 94		3085094	Community 75		4172075	Central City 4		4161004	Arnold 89		5721089
Davenport 47		3085047	Sutton 2		4118002	Central City 4		4161004	Sandhills 71		5705071
Exeter-Milligan 1		3030001	Harlan			Central City 4		4161004	Stapleton 501		5757501
Fillmore Central 25		3030025	Alma 2		4242002	Central City 4		4161004	Loup		
Friend 68		3076068	Franklin 506		4231506	Central City 4		4161004	Loup County 25		5858025
Heartland			Holdrege 44		4269044	Central City 4		4161004	Sandhills 71		5805071
Community 96		3093096	Loomis 55		4269055	Central City 4		4161004	Sargent 84		5821084
McCool Junction 83		3093083	Southern Valley 540		4233540	Central City 4		4161004	Madison		
Meridian 303		3048303	Wilcox-Hildreth 1		4250001	Central City 4		4161004	Battle Creek 5		5959005
Shickley 54		3030054	Hayes			Central City 4		4161004	Elkhorn Valley 80		5959080
Sutton 2		3018002	Dundy County 117		4329117	Central City 4		4161004	Humphrey 67		5971067
Franklin			Hayes Center 79		4343079	Central City 4		4161004	Madison 1		5959001
Alma 2		3142002	Maywood 46		4332046	Central City 4		4161004	Newman Grove 13		5959013
Franklin 506		3131506	McCook 17		4373017	Central City 4		4161004	Norfolk 2		5959002
Minden 503		3150503	Wallace 565		4356565	Central City 4		4161004	McPherson		
Red Cloud			Wauneta-Palisade 536		4315536	Central City 4		4161004	Arthur County 500		6003500
Community 2		3191002	Keya Paha			Central City 4		4161004	McPherson		
Silver Lake 123		3101123	Keya Paha			Central City 4		4161004	County 90		6060090
Wilcox-Hildreth 1		3150001	County 100		5252100	Central City 4		4161004	Stapleton 501		6057501
Frontier			Kimball			Keya Paha			Merrick		
Arapahoe 18		3233018	Kimball 1		5353001	Keya Paha			Central City 4		6161004
Cambridge 21		3233021	Potter-Dix 9		5317009	County 100		5252100	Fullerton 1		6163001
Elwood 30		3237030	Knox			Keya Paha			Grand Island 2		6140002
Eustis-Farnam 95		3232095	Bloomfield			County 100		5252100	High Plains		
Hayes Center 79		3243079	Community 586		5454586	Keya Paha			Community 75		6172075
Maywood 46		3232046	Creighton 13		5454013	County 100		5252100	Northwest 82		6140082
McCook 17		3273017	Crofton 96		5454096	County 100		5252100	Palmer 49		6161049
Medicine Valley 125		3232125	Keya Paha			County 100		5252100	Twin River 30		6163030
Southwest 179		3273179	Keya Paha			County 100		5252100	Morrill		
Furnas			County 100			County 100		5252100	Alliance 6		6207006
Alma 2		3342002	County 100			County 100		5252100	Banner County 1		6204001
Arapahoe 18		3333018	County 100			County 100		5252100	Bayard 21		6262021
Cambridge 21		3333021	County 100			County 100		5252100	Bridgeport 63		6262063
Southern Valley 540		3333540	County 100			County 100		5252100	Garden County 1		6235001
Southwest 179		3373179	County 100			County 100		5252100	Leyton 3		6217003
			County 100			County 100		5252100	Scottsbluff 32		6279032

2015 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	Stanton				Wheeler		
	Paxton Consolidated 6	6851006		Tri County 300	7648300		Clarkson 58	8419058		Chambers 137	9245137	
	Perkins County			Wilber-Clatonia 82	7676082		Howells-Dodge 70	8419070		Clearwater 6	9202006	
	Schools 20	6868020		Sarpy				Leigh Community 39	8419039	Elgin 18	9202018	
	South Platte 95	6825095		Ashland-Greenwood 1	7778001		Madison 1	8459001		Ewing 29	9245029	
	Wallace 565	6856565		Bellevue 1	7777001		Norfolk 2	8459002		Riverside 75	9206075	
Phelps				Gretna 37	7777037		Stanton 3	8484003		Wheeler Central 45	9292045	
	Axtell Community 501	6950501		Louisville 32	7713032		Winside 595	8490595	York			
	Bertrand 54	6969054		Millard 17	7728017		Wisner-Pilger 30	8420030		Centennial 567	9380567	
	Elm Creek 9	6910009		Omaha 1	7728001		Thayer				Cross County 15	9372015
	Holdrege 44	6969044		Papillion-LaVista 27	7777027		Bruning 94	8585094		Exeter-Milligan 1	9330001	
	Kearney 7	6910007		South Sarpy 46	7777046		Davenport 47	8585047		Hampton 91	9341091	
	Loomis 55	6969055		Saunders				Deshler 60	8585060		Heartland	
	Overton 4	6924004		Ashland-Greenwood 1	7878001		Fairbury 8	8548008		Community 96	9393096	
	Wilcox-Hildreth 1	6950001		Cedar Bluffs 107	7878107		Meridian 303	8548303		High Plains		
Pierce				David City 56	7812056		Shickley 54	8530054		Community 75	9372075	
	Battle Creek 5	7059005		East Butler 502	7812502		Superior 11	8565011		McCool Junction 83	9393083	
	Creighton 13	7054013		Fremont 1	7827001		Thayer Central			Sutton 2	9318002	
	Elkhorn Valley 80	7059080		Mead 72	7878072		Community 70	8585070		York 12	9393012	
	Neligh-Oakdale 9	7002009										

2015 Nebraska Tax Table



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

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

Example: If Nebraska taxable income is \$32,965 and filing status is married, filing jointly, Nebraska tax is \$1,095.

Nonresidents and partial-year residents, see [Nebraska Schedule III instructions](#).

Special Instructions: If your federal AGI on line 5, Form 1040N, is more than **\$258,250** (single); **\$309,900** (married, filing jointly or qualifying widow[er]); **\$154,950** (married, filing separately); or **\$284,050** (head of household); be sure to complete the [Nebraska Tax Worksheet](#) on page 30 to determine your total Nebraska tax.

EXAMPLE

If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly	Married, filing separately	Head of a household
32,560		Your Nebraska tax is—			
32,560	32,660	1,385	1,081	1,385	1,135
32,660	32,760	1,392	1,084	1,392	1,140
32,760	32,860	1,399	1,088	1,399	1,145
32,860	32,960	1,406	1,091	1,406	1,150
32,960	33,060	1,413	1,095	1,413	1,155

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
Over	But not over	Single	Married, filing jointly	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly	Married, filing separately	Head of a household	Over	But not over	Single	Married, filing jointly	Married, filing separately	Head of a household
		Your Nebraska tax is—						Your Nebraska tax is—						Your Nebraska tax is—			
60						6,060						12,060					
60	160	3	3	3	3	6,060	6,160	182	151	182	155	12,060	12,160	393	361	393	365
160	260	5	5	5	5	6,160	6,260	186	154	186	158	12,160	12,260	397	365	397	369
260	360	8	8	8	8	6,260	6,360	189	158	189	162	12,260	12,360	400	368	400	372
360	460	10	10	10	10	6,360	6,460	193	161	193	165	12,360	12,460	404	372	404	376
460	560	13	13	13	13	6,460	6,560	196	165	196	169	12,460	12,560	407	375	407	379
560	660	15	15	15	15	6,560	6,660	200	168	200	172	12,560	12,660	411	379	411	383
660	760	17	17	17	17	6,660	6,760	203	172	203	176	12,660	12,760	414	382	414	386
760	860	20	20	20	20	6,760	6,860	207	175	207	179	12,760	12,860	418	386	418	390
860	960	22	22	22	22	6,860	6,960	211	179	211	183	12,860	12,960	421	389	421	393
960	1,060	25	25	25	25	6,960	7,060	214	182	214	186	12,960	13,060	425	393	425	397
1,060	1,160	27	27	27	27	7,060	7,160	218	186	218	190	13,060	13,160	428	396	428	400
1,160	1,260	30	30	30	30	7,160	7,260	221	189	221	193	13,160	13,260	432	400	432	404
1,260	1,360	32	32	32	32	7,260	7,360	225	193	225	197	13,260	13,360	435	403	435	407
1,360	1,460	35	35	35	35	7,360	7,460	228	196	228	200	13,360	13,460	439	407	439	411
1,460	1,560	37	37	37	37	7,460	7,560	232	200	232	204	13,460	13,560	442	410	442	414
1,560	1,660	40	40	40	40	7,560	7,660	235	203	235	207	13,560	13,660	446	414	446	418
1,660	1,760	42	42	42	42	7,660	7,760	239	207	239	211	13,660	13,760	449	417	449	421
1,760	1,860	45	45	45	45	7,760	7,860	242	210	242	214	13,760	13,860	453	421	453	425
1,860	1,960	47	47	47	47	7,860	7,960	246	214	246	218	13,860	13,960	456	424	456	428
1,960	2,060	49	49	49	49	7,960	8,060	249	217	249	221	13,960	14,060	460	428	460	432
2,060	2,160	52	52	52	52	8,060	8,160	253	221	253	225	14,060	14,160	463	431	463	436
2,160	2,260	54	54	54	54	8,160	8,260	256	224	256	228	14,160	14,260	467	435	467	439
2,260	2,360	57	57	57	57	8,260	8,360	260	228	260	232	14,260	14,360	470	438	470	443
2,360	2,460	59	59	59	59	8,360	8,460	263	231	263	235	14,360	14,460	474	442	474	446
2,460	2,560	62	62	62	62	8,460	8,560	267	235	267	239	14,460	14,560	477	445	477	450
2,560						8,560						14,560					
2,560	2,660	64	64	64	64	8,560	8,660	270	238	270	242	14,560	14,660	481	449	481	453
2,660	2,760	67	67	67	67	8,660	8,760	274	242	274	246	14,660	14,760	484	452	484	457
2,760	2,860	69	69	69	69	8,760	8,860	277	245	277	249	14,760	14,860	488	456	488	460
2,860	2,960	72	72	72	72	8,860	8,960	281	249	281	253	14,860	14,960	491	459	491	464
2,960	3,060	74	74	74	74	8,960	9,060	284	252	284	257	14,960	15,060	495	463	495	467
3,060	3,160	77	77	77	77	9,060	9,160	288	256	288	260	15,060	15,160	498	466	498	471
3,160	3,260	81	79	81	79	9,160	9,260	291	259	291	264	15,160	15,260	502	470	502	474
3,260	3,360	84	81	84	81	9,260	9,360	295	263	295	267	15,260	15,360	505	473	505	478
3,360	3,460	88	84	88	84	9,360	9,460	298	266	298	271	15,360	15,460	509	477	509	481
3,460	3,560	91	86	91	86	9,460	9,560	302	270	302	274	15,460	15,560	512	480	512	485
3,560	3,660	95	89	95	89	9,560	9,660	305	273	305	278	15,560	15,660	516	484	516	488
3,660	3,760	98	91	98	91	9,660	9,760	309	277	309	281	15,660	15,760	519	487	519	492
3,760	3,860	102	94	102	94	9,760	9,860	312	280	312	285	15,760	15,860	523	491	523	495
3,860	3,960	105	96	105	96	9,860	9,960	316	284	316	288	15,860	15,960	526	494	526	499
3,960	4,060	109	99	109	99	9,960	10,060	319	287	319	292	15,960	16,060	530	498	530	502
4,060	4,160	112	101	112	101	1,0060	10,160	323	291	323	295	16,060	16,160	533	502	533	506
4,160	4,260	116	104	116	104	10,160	10,260	326	294	326	299	16,160	16,260	537	505	537	509
4,260	4,360	119	106	119	106	10,260	10,360	330	298	330	302	16,260	16,360	540	509	540	513
4,360	4,460	123	108	123	108	10,360	10,460	333	301	333	306	16,360	16,460	544	512	544	516
4,460	4,560	126	111	126	111	10,460	10,560	337	305	337	309	16,460	16,560	547	516	547	520
4,560	4,660	130	113	130	113	10,560	10,660	340	308	340	313	16,560	16,660	551	519	551	523
4,660	4,760	133	116	133	116	10,660	10,760	344	312	344	316	16,660	16,760	554	523	554	527
4,760	4,860	137	118	137	118	10,760	10,860	347	315	347	320	16,760	16,860	558	526	558	530
4,860	4,960	140	121	140	121	10,860	10,960	351	319	351	323	16,860	16,960	562	530	562	534
4,960	5,060	144	123	144	123	10,960	11,060	354	323	354	327	16,960	17,060	565	533	565	537
5,060	5,160	147	126	147	126	11,060	11,160	358	326	358	330	17,060	17,160	569	537	569	541
5,160	5,260	151	128	151	128	11,160	11,260	361	330	361	334	17,160	17,260	572	540	572	544
5,260	5,360	154	131	154	131	11,260	11,360	365	333	365	337	17,260	17,360	576	544	576	548
5,360	5,460	158	133	158	133	11,360	11,460	368	337	368	341	17,360	17,460	579	547	579	551
5,460	5,560	161	136	161	136	11,460	11,560	372	340	372	344	17,460	17,560	583	551	583	555
5,560	5,660	165	138	165	138	11,560	11,660	375	344	375	348	17,560	17,660	586	554	586	558
5,660	5,760	168	140	168	141	11,660	11,760	379	347	379	351	17,660	17,760	590	558	590	562
5,760	5,860	172	143	172	144	11,760	11,860	383	351	383	355	17,760	17,860	593	561	593	565
5,860	5,960	175	145	175	148	11,860	11,960	386	354	386	358	17,860	17,960	597	565	597	569
5,960	6,060	179	148	179	151	11,960											

2015 Nebraska Tax Table—continued

If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—				If Nebraska taxable income is—		And you are—			
		Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household			Single	Married, filing jointly *	Married, filing separately	Head of a household
Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—				Over	But not over	Your Nebraska tax is—			
18,060						25,560						33,060					
18,060	18,160	604	572	604	576	25,560	25,660	977	835	977	839	33,060	33,160	1,419	1,098	1,419	1,160
18,160	18,260	607	575	607	579	25,660	25,760	982	838	982	843	33,160	33,260	1,426	1,102	1,426	1,165
18,260	18,360	611	579	611	583	25,760	25,860	987	842	987	846	33,260	33,360	1,433	1,105	1,433	1,170
18,360	18,460	616	582	616	586	25,860	25,960	992	845	992	850	33,360	33,460	1,440	1,109	1,440	1,175
18,460	18,560	621	586	621	590	25,960	26,060	997	849	997	853	33,460	33,560	1,447	1,112	1,447	1,180
18,560	18,660	626	589	626	593	26,060	26,160	1,002	853	1,002	857	33,560	33,660	1,454	1,116	1,454	1,185
18,660	18,760	631	593	631	597	26,160	26,260	1,007	856	1,007	860	33,660	33,760	1,460	1,119	1,460	1,190
18,760	18,860	636	596	636	600	26,260	26,360	1,012	860	1,012	864	33,760	33,860	1,467	1,123	1,467	1,195
18,860	18,960	641	600	641	604	26,360	26,460	1,017	863	1,017	867	33,860	33,960	1,474	1,126	1,474	1,200
18,960	19,060	646	603	646	608	26,460	26,560	1,022	867	1,022	871	33,960	34,060	1,481	1,130	1,481	1,205
19,060	19,160	651	607	651	611	26,560	26,660	1,027	870	1,027	874	34,060	34,160	1,488	1,133	1,488	1,210
19,160	19,260	656	610	656	615	26,660	26,760	1,032	874	1,032	878	34,160	34,260	1,495	1,137	1,495	1,215
19,260	19,360	661	614	661	618	26,760	26,860	1,037	877	1,037	881	34,260	34,360	1,501	1,140	1,501	1,220
19,360	19,460	666	617	666	622	26,860	26,960	1,042	881	1,042	885	34,360	34,460	1,508	1,144	1,508	1,225
19,460	19,560	671	621	671	625	26,960	27,060	1,047	884	1,047	888	34,460	34,560	1,515	1,147	1,515	1,230
19,560	19,660	676	624	676	629	27,060	27,160	1,052	888	1,052	892	34,560	34,660	1,522	1,151	1,522	1,235
19,660	19,760	681	628	681	632	27,160	27,260	1,057	891	1,057	895	34,660	34,760	1,529	1,154	1,529	1,240
19,760	19,860	686	631	686	636	27,260	27,360	1,062	895	1,062	899	34,760	34,860	1,536	1,158	1,536	1,245
19,860	19,960	691	635	691	639	27,360	27,460	1,067	898	1,067	902	34,860	34,960	1,543	1,161	1,543	1,250
19,960	20,060	696	638	696	643	27,460	27,560	1,072	902	1,072	906	34,960	35,060	1,549	1,165	1,549	1,255
20,060	20,160	701	642	701	646	27,560	27,660	1,077	905	1,077	909	35,060	35,160	1,556	1,168	1,556	1,260
20,160	20,260	706	645	706	650	27,660	27,760	1,082	909	1,082	913	35,160	35,260	1,563	1,172	1,563	1,265
20,260	20,360	711	649	711	653	27,760	27,860	1,087	912	1,087	916	35,260	35,360	1,570	1,175	1,570	1,270
20,360	20,460	716	652	716	657	27,860	27,960	1,092	916	1,092	920	35,360	35,460	1,577	1,179	1,577	1,275
20,460	20,560	721	656	721	660	27,960	28,060	1,097	919	1,097	923	35,460	35,560	1,584	1,182	1,584	1,280
20,560	20,660	726	659	726	664	28,060	28,160	1,102	923	1,102	927	35,560	35,660	1,590	1,186	1,590	1,285
20,660	20,760	731	663	731	667	28,160	28,260	1,107	926	1,107	930	35,660	35,760	1,597	1,189	1,597	1,290
20,760	20,860	736	666	736	671	28,260	28,360	1,112	930	1,112	934	35,760	35,860	1,604	1,193	1,604	1,295
20,860	20,960	741	670	741	674	28,360	28,460	1,117	933	1,117	937	35,860	35,960	1,611	1,196	1,611	1,300
20,960	21,060	746	674	746	678	28,460	28,560	1,122	937	1,122	941	35,960	36,060	1,618	1,200	1,618	1,305
21,060	21,160	751	677	751	681	28,560	28,660	1,127	940	1,127	944	36,060	36,160	1,625	1,204	1,625	1,310
21,160	21,260	756	681	756	685	28,660	28,760	1,132	944	1,132	948	36,160	36,260	1,631	1,207	1,631	1,315
21,260	21,360	761	684	761	688	28,760	28,860	1,137	947	1,137	951	36,260	36,360	1,638	1,211	1,638	1,320
21,360	21,460	766	688	766	692	28,860	28,960	1,142	951	1,142	955	36,360	36,460	1,645	1,214	1,645	1,325
21,460						28,960						36,460					
21,460	21,560	771	691	771	695	28,960	29,060	1,147	954	1,147	959	36,460	36,560	1,652	1,218	1,652	1,331
21,560	21,660	776	695	776	699	29,060	29,160	1,152	958	1,152	962	36,560	36,660	1,659	1,222	1,659	1,336
21,660	21,760	781	698	781	702	29,160	29,260	1,157	961	1,157	966	36,660	36,760	1,666	1,227	1,666	1,341
21,760	21,860	786	702	786	706	29,260	29,360	1,162	965	1,162	970	36,760	36,860	1,672	1,232	1,672	1,346
21,860	21,960	791	705	791	709	29,360	29,460	1,167	968	1,167	975	36,860	36,960	1,679	1,237	1,679	1,351
21,960	22,060	796	709	796	713	29,460	29,560	1,173	972	1,173	980	36,960	37,060	1,686	1,242	1,686	1,356
22,060	22,160	801	712	801	716	29,560	29,660	1,180	975	1,180	985	37,060	37,160	1,693	1,247	1,693	1,361
22,160	22,260	806	716	806	720	29,660	29,760	1,187	979	1,187	990	37,160	37,260	1,700	1,252	1,700	1,366
22,260	22,360	812	719	812	723	29,760	29,860	1,194	982	1,194	995	37,260	37,360	1,707	1,257	1,707	1,371
22,360	22,460	817	723	817	727	29,860	29,960	1,201	986	1,201	1,000	37,360	37,460	1,714	1,262	1,714	1,376
22,460	22,560	822	726	822	730	29,960	30,060	1,207	989	1,207	1,005	37,460	37,560	1,720	1,267	1,720	1,381
22,560	22,660	827	730	827	734	30,060	30,160	1,214	993	1,214	1,010	37,560	37,660	1,727	1,272	1,727	1,386
22,660	22,760	832	733	832	737	30,160	30,260	1,221	996	1,221	1,015	37,660	37,760	1,734	1,277	1,734	1,391
22,760	22,860	837	737	837	741	30,260	30,360	1,228	1,000	1,228	1,020	37,760	37,860	1,741	1,282	1,741	1,396
22,860	22,960	842	740	842	744	30,360	30,460	1,235	1,003	1,235	1,025	37,860	37,960	1,748	1,287	1,748	1,401
22,960	23,060	847	744	847	748	30,460	30,560	1,242	1,007	1,242	1,030	37,960	38,060	1,755	1,292	1,755	1,406
23,060	23,160	852	747	852	751	30,560	30,660	1,248	1,010	1,248	1,035	38,060	38,160	1,761	1,297	1,761	1,411
23,160	23,260	857	751	857	755	30,660	30,760	1,255	1,014	1,255	1,040	38,160	38,260	1,768	1,302	1,768	1,416
23,260	23,360	862	754	862	758	30,760	30,860	1,262	1,017	1,262	1,045	38,260	38,360	1,775	1,307	1,775	1,421
23,360	23,460	867	758	867	762	30,860	30,960	1,269	1,021	1,269	1,050	38,360	38,460	1,782	1,312	1,782	1,426
23,460	23,560	872	761	872	765	30,960	31,060	1,276	1,025	1,276	1,055	38,460	38,560	1,789	1,317	1,789	1,431
23,560	23,660	877	765	877	769	31,060	31,160	1,283	1,028	1,283	1,060	38,560	38,660	1,796	1,322	1,796	1,436
23,660	23,760	882	768	882	772	31,160	31,260	1,289	1,032	1,289	1,065	38,660	38,760	1,802	1,327	1,802	1,441
23,760	23,860	887	772	887	776	31,260	31,360	1,296	1,035	1,296	1,070	38,760	38,860	1,809	1,332	1,809	1,446
23,860	23,960	892	775	892	779	31,360	31,460	1,303	1,039	1,303	1,075	38,860	38,960	1,816	1,337	1,816	1,451
23,960	24,060	897	779	897	783	31,460	31,560	1,310	1,042	1,310	1,080	38,960	39,060	1,823	1,342	1,823	1,456
24,060	24,160	902	782	902	787	31,560	31,660	1,317	1,046	1,317	1,085	39,060	39,160	1,830	1,347	1,830	1,461
24,160	24,260	907	786	907	790	31,660	31,760	1,324	1,049	1,324	1,090	39,160	39,260	1,837	1,352	1,837	1,466
24,260	24,360	912	789	912	794	31,760	31,860	1,330	1,053	1,330	1,095	39,260	39,360	1,843	1,357	1,843	1,471
24,360	24,460	917	793	917	797	31,860	31,960	1,337	1,056	1,337	1,100	39,3					

2015 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$258,250 (single); \$309,900 (married, filing jointly and surviving spouse); \$154,950 (married, filing separately); or \$284,050 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,920, see special instructions at the bottom of this page.

Nebraska Tax Worksheet		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$58,920, then see Special Instructions below) . .	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2015 Additional Tax Rate Schedule

Single Taxpayer

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

Married, Filing Jointly and Surviving Spouses

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

Married, Filing Separately

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

Head of Household

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

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,920, then perform the following steps:

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

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Exeter (178)	1.50%	North Platte (355)	1.50%
Albion (004)	1.50	Fairbury (179)	2.00	Oakland (358)	1.00
Alliance (008)	1.50		beginning 4/1/2015 1/1/2015 to 3/31/2015	Oconto (360)	1.00
Alma (009)	2.00	Fairfield (180)	1.00	Odell (362)	1.00
Arapahoe (016)	1.00	Falls City (182)	1.50	Ogallala (363)	1.50
Arcadia (017)	1.00	Farnam (183)	1.00	Omaha (365)	1.50
Arlington (018)	1.50	Franklin (190)	1.00	O'Neill (366)	1.50
Arnold (019)	1.00	Fremont (191)	1.50	Ord (369)	1.50
Ashland (021)	1.50	Friend (192)	1.00	Osceola (371)	1.50
Atkinson (023)	1.50	Fullerton (193)	1.50	Oshkosh (372)	1.50
Auburn (025)	1.00	Geneva (198)	1.50	Osmond (373)	1.00
Bancroft (030)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Genoa (199)	1.50	Oxford (376)	1.50
		Gering (200)	1.50	Palmyra (380)	1.00
Bassett (035)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Gibbon (201)	1.00	Papillion (382)	1.50
		Gordon (206)	1.00	Pawnee City (383)	1.50
Battle Creek (036)	beginning 1/1/2015	Gothenburg (207)	1.50	Paxton (384)	1.00
Bayard (037)	1.00	Grand Island (210)	1.50	Pender (385)	1.00
Beatrice (039)	1.50	Grant (211)	1.00	Peru (386)	1.00
Beaver City (040)	1.00	Greenwood (213)	1.00	Petersburg (387)	1.00
Beemer (043)	1.50	Gresham (214)	1.50	Pierce (390)	1.00
Bellevue (046)	1.50	Gretna (215)	1.50	Plainview (392)	1.50
Benedict (049)	beginning 4/1/2015	Guide Rock (217)	1.00	Platte Center (393)	1.50
Benkelman (050)	1.50	Harrison (227)	1.00	Plattsmouth (394)	1.50
Bennet (051)	1.00	Hartington (228)	1.00	Plymouth (397)	1.50
Bennington (052)	1.50	Harvard (229)	1.00	Ponca (399)	1.50
Bertrand (053)	1.00	Hastings (230)	1.50	Ralston (407)	1.50
Big Springs (055)	1.00	Hay Springs (231)	1.00	Randolph (408)	1.00
Blair (057)	1.50	Hebron (235)	1.00	Ravenna (409)	1.50
Bloomfield (058)	1.00	Hemingford (236)	1.50	Red Cloud (411)	1.50
Blue Hill (060)	1.00	Henderson (237)	1.50	Republican City (412)	1.00
Brainard (066)	1.00	Hickman (242)	1.50	Rushville (425)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Bridgeport (068)	1.00	Hildreth (243)	1.00		
Broken Bow (072)	1.50	Holdrege (245)	1.50	St. Edward (452)	1.00
Brownville (073)	1.00	Hooper (248)	1.00	St. Paul (454)	1.00
Burwell (081)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Howells (251)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Sargent (428)	1.50
				Schuyler (430)	1.50
Cairo (085)	1.00	Hubbell (253)	1.00	Scottsbluff (432)	1.50
Callaway (086)	beginning 4/1/2015	Humphrey (255)	1.50	Scribner (433)	1.50
Cambridge (087)	1.50	Hyannis (257)	1.00	Seward (435)	1.50
Cedar Rapids (092)	1.00	Imperial (258)	1.00	Shelton (437)	1.00
Central City (094)	1.00	Jackson (263)	1.50	Sidney (441)	2.00
Ceresco (095)	1.50	Jansen (264)	1.00	Silver Creek (442)	1.00
Chadron (096)	beginning 10/1/2015 1/1/2015 to 9/30/2015	Juniata (268)	1.00	South Sioux City (446)	1.50
		Kearney (269)	1.50	Spencer (448)	1.00
Chambers (097)	1.00	Kimball (273)	1.50	Springfield (450)	1.50
Chappell (099)	1.00	LaVista (274)	2.00	Springview (451)	1.00
Chester (100)	1.00	Lewellen (281)	1.00	Stanton (456)	beginning 4/1/2015
Clarks (101)	1.00	Lexington (283)	1.50	Sterling (462)	1.00
Clay Center (104)	1.00	Lincoln (285)	beginning 10/1/2015 1/1/2015 to 9/30/2015	Stromsburg (467)	1.50
Clearwater (105)	1.50			Stuart (468)	1.00
Columbus (110)	1.50	Linwood (287)	1.00	Superior (470)	1.00
Cordova (114)	1.00	Loomis (291)	1.00	Sutton (473)	1.50
Cortland (116)	1.00	Louisville (293)	1.50	Syracuse (475)	1.00
Cozad (119)	1.50	Loup City (294)	1.50	Tecumseh (481)	1.50
Crawford (122)	1.50	Lyons (298)	1.50	Tekamah (482)	1.50
Creighton (123)	1.00	Madison (299)	1.50	Terrytown (483)	1.00
Crete (125)	1.50	Malcolm (302)	1.00	Tilden (487)	1.50
Crofton (126)	1.00	Marquette (305)	1.50	Uehling (491)	1.00
Curtis (129)	1.00	Maywood (311)	1.50	Upland (495)	beginning 4/1/2015
Dakota County (922)	beginning 4/1/2015	McCook (312)	1.50	Utica (496)	beginning 4/1/2015
Dannebrog (134)	1.00	McCool Junction (313)	1.50	Valentine (497)	1.50
David City (138)	beginning 1/1/2015	Milford (322)	1.00	Valley (498)	1.50
Daykin (140)	1.00	Minden (327)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Verdigre (502)	1.50
Decatur (141)	beginning 4/1/2015			Wahoo (506)	1.50
DeWeese (144)	1.00	Mitchell (328)	1.50	Wakefield (507)	1.00
Diller (147)	1.00	Monroe (330)	1.50	Waterloo (512)	2.00
Dodge (150)	1.00	Morrill (332)	1.00	Wausa (514)	1.00
Doniphan (151)	1.00	Mullen (334)	1.00	Waverly (515)	1.00
Douglas (153)	1.50	Murray (336)	1.00	Wayne (516)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Duncan (156)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Nebraska City (339)	beginning 4/1/2015 1/1/2015 to 3/31/2015	Weeping Water (517)	1.00
				West Point (519)	1.50
Eagle (159)	1.00	Neligh (341)	1.00	Wilber (523)	1.00
Edgar (161)	1.00	Nelson (342)	1.00	Wisner (530)	1.50
Elgin (164)	1.00	Newman Grove (346)	1.50	Wymore (534)	1.50
Elm Creek (167)	1.00	Niobrara (349)	1.00	York (536)	beginning 4/1/2015 1/1/2015 to 3/31/2015
Elmwood (168)	0.50	Norfolk (351)	beginning 4/1/2015 1/1/2015 to 3/31/2015		
Elwood (170)	beginning 4/1/2015				
Eustis (176)	1.00	North Bend (353)	1.50		