

# 2017 Nebraska Tax Calculation Schedule for Individual Income Tax

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

## Single Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,090	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,090	18,510	\$ 76.01 + 3.51% of the excess over \$3,090
18,510	29,830	\$ 617.25 + 5.01% of the excess over \$18,510
29,830	—	\$ 1,184.38 + 6.84% of the excess over \$29,830*

## Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,170	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,170	37,030	\$ 151.78 + 3.51% of the excess over \$6,170
37,030	59,660	\$ 1,234.97 + 5.01% of the excess over \$37,030
59,660	—	\$ 2,368.73 + 6.84% of the excess over \$59,660*

## Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,090	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,090	18,510	\$ 76.01 + 3.51% of the excess over \$3,090
18,510	29,830	\$ 617.25 + 5.01% of the excess over \$18,510
29,830	—	\$ 1,184.38 + 6.84% of the excess over \$29,830*

## Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 5,760	2.46% of Nebraska Taxable Income, line 14, Form 1040N
5,760	29,620	\$ 141.70 + 3.51% of the excess over \$5,760
29,620	44,230	\$ 979.19 + 5.01% of the excess over \$29,620
44,230	—	\$ 1,711.15 + 6.84% of the excess over \$44,230*

\* If your federal adjusted gross income (AGI), line 5, Form 1040N, is over \$261,500 (single), over \$313,800 (married, filing jointly and surviving spouse), over \$156,900 (married, filing separately), or over \$287,650 (head of household), also use the 2017 Nebraska Additional Tax Rate Schedule.

# 2017 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: \$261,500 (single); \$313,800 (married, filing jointly and surviving spouse); \$156,900 (married, filing separately); or \$287,650 (head of household).

Using the Additional Tax Rate Schedule, calculate the additional tax to enter on line 2 of the Nebraska Tax Worksheet. However, if Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, see special instructions at the bottom of this page.

<b>Nebraska Tax Worksheet</b>		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here . . . . .	<b>1</b>	
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 \$59,660, then see Special Instructions below) . . . . .	<b>2</b>	
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 . . . . .	<b>3</b>	

## 2017 Additional Tax Rate Schedule

### Single Taxpayer

If AGI is over –	But not over	The tax to add is:
\$261,500	\$292,400	0.438% (.00438) of AGI above \$261,500
292,400	446,600	\$ 135.34 + 0.333% (.00333) of the excess over \$292,400
446,600	559,800	648.83 + 0.183% (.00183) of the excess over \$446,600
559,800	—	855.99

### Married, Filing Jointly and Surviving Spouses

If AGI is over –	But not over	The tax to add is:
\$313,800	\$375,500	0.438% (.00438) of AGI above \$313,800
375,500	684,100	\$ 270.25 + 0.333% (.00333) of the excess over \$375,500
684,100	910,400	1,297.89 + 0.183% (.00183) of the excess over \$684,100
910,400	—	1,712.02

### Married, Filing Separately

If AGI is over –	but not over	The tax to add is:
\$156,900	\$187,800	0.438% (.00438) of AGI above \$156,900
187,800	342,000	\$ 135.34 + 0.333% (.00333) of the excess over \$187,800
342,000	455,200	648.83 + 0.183% (.00183) of the excess over \$342,000
455,200	—	855.99

### Head of Household

If AGI is over –	but not over	The tax to add is:
\$287,650	\$345,250	0.438% (.00438) of AGI above \$287,650
345,250	583,850	\$ 252.29 + 0.333% (.00333) of the excess over \$345,250
583,850	729,950	1,046.83 + 0.183% (.00183) of the excess over \$583,850
729,950	—	1,314.19

## Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, 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.