

NEW FOR 2010

If you made purchases from an Internet or catalog seller and **did not** pay Nebraska or local sales tax to the seller, you owe use tax on these purchases. Use tax may be reported on line 37.

2010 Nebraska Individual Income Tax Booklet

**E-file your return.
It is the right thing to do!**

E-filing saves tax dollars, natural resources, and time.

Booklets may not be mailed or printed in future years.

NebFile offers **FREE** e-filing of your state return.

[More info . . .](#)

Most Nebraska residents can use NebFile to file a Nebraska return at no cost. Go to IRS.gov to explore free federal filing options.



All taxpayers can use the Fed/State program to e-file federal and Nebraska tax returns.

File from your home computer online, by purchasing software from a retailer, or with a tax return preparer displaying the Fed/State logo.



Nebraska offers **FREE** e-pay for your individual income tax and 2011 individual estimated tax payments.



For more information or to use any of the above services, go to

www.revenue.ne.gov

IMPORTANT INFORMATION FOR ALL NEBRASKA FILERS

The Form 1040NS has been eliminated. All taxpayers must use the Form 1040N.



More info . . .

Allow at least 4 months to receive your refund if you file a paper return.

More info . . .



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 Form 1040N That Apply to You. If a line does not apply to your tax calculation, please leave the line blank.

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

Federal Forms W-2, W-2G, 1099-R, and 1099-MISC. A form should be sent to you by your employer or payer by February 15. **If you have not received the form by that date, you should immediately contact your employer or payer.** If the information on these forms is incorrect, get a corrected form from your employer or payer. A form should be clearly marked "Corrected by Employer/Payer." If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked "Reissued by Employer."

Balance Due. Any balance due must be paid in full with your return. All taxpayers are encouraged to use the Nebraska Department of Revenue's (Department's) e-pay system. It is fast, secure, and easy. See the Department's website.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. See the instructions for line 37.

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

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 five percent, 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 Military Information Guide.

If the extension documentation is not attached, a late filing penalty may be imposed. An extension of time only extends the date to file the return, and does not extend the date to pay the tax (except for combat zone-related extensions). 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 2011 Income Tax. The estimated tax booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated payments using the Department's e-pay system.

Estimated Payments and Penalty for Underpayment of Estimated Tax. You may owe a penalty if:

- ◆ Your estimated payments did not total at least 90% of the tax shown on your 2010 Nebraska return; or
- ◆ 100% of the tax shown on your 2009 return; or
- ◆ 110% of the tax if your 2009 adjusted gross income (AGI) on the return was more than \$150,000, or if your filing status is married filing separately, more than \$75,000.

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

An individual who did not pay enough estimated 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, may 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 tax later to make up the underpayment.

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 armed forces, regardless of where the income is received.

Check the box "Active Military" on [Form 1040N](#) if you or your spouse are 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 59, Nebraska Schedule I.

The Federal Military Spouses Residency 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. Also, a Nebraska resident servicemember's spouse who works and resides in another state will now be required to file a Nebraska income tax return. More information is available in the instructions for lines 59 and 66, Nebraska Schedule I, or at 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 (domicile).

Death of Taxpayer. A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a 2010 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death are to be shown in the space provided. See additional instructions in the "How to Complete your Form 1040N" section of these instructions on page 5.

Fiscal Year Returns. The taxable year used for Nebraska must be the same as the taxable year used for federal income tax purposes. For fiscal years beginning after January 1, 2010, the 2010 Nebraska Tax Table and Nebraska Additional Tax Rate Schedule are to be used without adjustment.

More info . . .

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 line 28 instructions on the Department's website for additional information on a fiscal year taxpayer claiming the withholding credit.

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

See the Department's website for this information guide: "Nebraska Income Tax for Military Servicemembers (and Their Spouses) and Civilians Working with U.S. Forces in Combat Zones."

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 Nebraska adjustments to federal AGI including non-Nebraska state and local bond interest exempt from federal tax (see Nebraska Schedule I instructions).

A nonresident who:

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

Definitions

Domicile. The place an individual considers his or her permanent home. A domicile, once established, continues until a new, fixed and permanent home is established. There is no change in domicile when moving to a new location if the individual's intention is to remain for a limited time, even if it is several years.

Resident. An individual who is domiciled in Nebraska or who maintained a permanent place of abode and resided in Nebraska for six months or more during 2010.

Nonresident. An individual who is domiciled for the entire year in a state other than Nebraska, and did not reside in Nebraska for more than six months during 2010.

Partial-Year Resident. An individual who either begins or ends his or her domicile in Nebraska during the tax year or who resides in Nebraska for more than six months during the year.

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

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.

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 if filing a joint return.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2010, must enter the high school district code where you are domiciled (permanent resident). 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, 2010, 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 school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the SSN block. A farmer or rancher who files the 2010 Form 1040N and pays the Nebraska income tax due on or before March 1, 2011, is not required to make estimated tax payments during 2010; otherwise, the entire amount of estimated tax must be paid by January 15, 2011. If you file after March 1, 2011, you may be assessed a penalty for failure to properly pay estimated tax.

Active Military. Check the box “Active Military” only if you or your spouse were on active military duty status at any time during 2010. This includes National Guard/Reservists called to active duty during 2010.

More info . . .

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

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

Write “filing as surviving spouse” in the signature block on a paper filed Form 1040N, for the deceased. No further documentation is required.

◆ **Personal Representatives** filing for a deceased taxpayer’s refund must provide:

A copy of the court order or the deceased taxpayer’s will showing proof of appointment (a completed and signed Federal Form 1310 or Nebraska [Form 1310N](#) is also required if appointed through a will).

More info . . .

◆ **Other persons** filing for a deceased taxpayer’s refund must provide:

Proof of death and a completed and signed Federal Form 1310 or Nebraska Form 1310N.

LINE 1

Federal Filing Status. Your Nebraska filing status MUST be the same as your federal filing status. The only exception is for married, filing jointly filers 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 joint 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.

Military taxpayers should review the line 59 instructions.

LINE 2a **More info . . .**

Check the appropriate boxes if, during 2010:

Box 1. You were 65 or older (taxpayers born before January 2, 1946);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1946); 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 2010:

Box 1. You were a resident;

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

Box 3. You were a nonresident.

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

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 = \$9,350, enter 1. If Line 5 = \$18,700, 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 greater than \$5,000**, you must enter all income which 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 their total federal AGI on line 5, not just their Nebraska source income. When completing 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. **Do not include any amount added to the federal standard deduction on Schedule L for net disaster loss claimed, or sales tax paid on a new vehicle purchased between February 16, 2009 and January 1, 2010. Instead use the chart.**

IF YOU OR YOUR SPOUSE CAN BE CLAIMED AS A DEPENDENT	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from worksheet on the back of the Form 1040EZ.
1040A	The amount from line 6 of the Form 1040A Standard Deduction Worksheet.
1040	The amount from line 6 of the Form 1040 Standard Deduction Worksheet.

IF YOU OR YOUR SPOUSE CANNOT BE CLAIMED AS A DEPENDENT	
and filed Federal Form —	Enter —
1040EZ	Single: \$ 5,700 Married: \$11,400
1040A	See chart below
1040	See chart below

LINE 6 (Cont.)	Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
	Single	0	\$5,700
		1	\$7,100
		2	\$8,500
	Married, Filing Jointly or Qualifying Widower With Dependent Children	0	\$11,400
		1	\$12,500
		2	\$13,600
		3	\$14,700
	Married, Filing Separately	4	\$15,800
		0	\$5,700
		1	\$6,800
		2	\$7,900
	Head of Household	3	\$9,000
		4	\$10,100
		0	\$8,400
		1	\$9,800
		2	\$11,200

If married, filing separately, the additional amounts for 65 and over and blind apply only if the primary taxpayer can claim an exemption for his or her spouse.

LINE 7 **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 50 of Nebraska Schedule I. See Schedule I instructions for additional information.

LINE 13 **Adjustments Decreasing Federal AGI.** Enter the amount from line 60 of Nebraska Schedule I. See Schedule I instructions for additional information.

LINE 14 **Tax Table 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.** Resident taxpayers use the Nebraska Tax Table. If federal AGI is more than \$167,100 (\$83,550 if married, filing separately), you must use both the Tax Table and the Additional Tax Rate Schedule to calculate your Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet.

Nonresidents and partial-year residents, enter the amount from line 74, Nebraska Schedule III.

LINE 16 **Nebraska Minimum or Other Tax.** If you were required to pay:

- ◆ Federal **alternative minimum tax**; or
- ◆ Federal tax on **lump-sum distributions of qualified retirement plans**; and/or
- ◆ Federal tax on **early distributions of qualified retirement plans**;

then you are required to calculate Nebraska minimum or other tax. The Nebraska minimum or other tax is 29.6% of the federal minimum or other tax.

The alternative minimum tax from Federal Form 6251 is to be recalculated using [Nebraska Revenue Ruling 22-10-2](#) to compute the Nebraska minimum tax.

Residents use the formula on Form 1040N, Line 16 to calculate the amount of total minimum or other taxes.

Partial-year residents and nonresidents use Nebraska Schedule III to calculate the amount of minimum or other tax due. The minimum or other tax is 29.6% of the federal minimum or other tax multiplied by the ratio from line 69, Nebraska Schedule III.

A **credit for prior year minimum tax** must be calculated and entered on line 20 by residents. Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III.

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 . . .** **Nebraska Personal Exemption Credit for Residents Only.** Residents claim a \$118 credit for each federal exemption reported on line 4, Form 1040N.

LINE 20 **Credit for Tax Paid to Another State.** Enter the amount from line 65 of [Nebraska Schedule II](#). Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the [Conversion Chart](#) on the Department's website).

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.

A credit for prior year minimum tax must be calculated according to [Revenue Ruling 22-10-3](#). Residents claim the credit on line 20. Nonresidents and partial-year residents claim this credit on line 71, Nebraska Schedule III. Attach Form 8801. If Form 8801 is not received, the credit will be disallowed.

LINE 21 **Credit for the Elderly or the Disabled.** Enter line 30 of Federal Form 1040A or line 53, box C of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. Attach Federal Schedule R.

LINE 22 **Community Development Assistance Act (CDAA) Credit.** Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). [Form CDN](#) and a copy of Form 1099NTC (issued by DED) must be attached to the [Form 1040N](#).

LINE 23 **Form 3800N Nonrefundable Credit.** Enter the amount from line 28 of [Form 3800N](#). This is a nonrefundable credit which includes credits allowed to qualified businesses that expand their investment or employment in Nebraska. Attach Form 3800N.

LINE 24 **Nebraska Child/Dependent Care Nonrefundable Credit.** Resident taxpayers with AGI greater than \$29,000 can claim this credit. (If AGI is \$29,000 or less, see line 31). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25 percent (.25). Include a copy of Federal Form 2441. If Form 2441 is not received, the credit will be disallowed.

Exception: Taxpayers filing a married, filing separately return cannot claim this credit.

LINE 25 **More info . . .** **Financial Institution Tax Credit.** Enter the amount of the tax credit available to you from the [2010 Statement of Nebraska Financial Institution Tax Credit, Form NFC](#), supplied by the financial institution in which you are a shareholder.

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

LINE 27 **Nebraska Tax After Nonrefundable Credits.** Do not complete the worksheet below if the amount on line 12 (line 50, [Nebraska Schedule I](#)) is \$5,000 or more. If your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

LINE 27 (Cont.)

FEDERAL TAX LIABILITY WORKSHEET

1. Enter federal tax before credits:
 - a. Form 1040EZ, line 11 1a. \$ _____
 - b. Form 1040A, line 28 1b. _____
 - c. Form 1040, line 44 _____
 Form 1040, line 45 _____
 Form 1040, line 58 _____
 Total tax—Form 1040 1c. _____
 - Total federal tax (enter tax from 1a, 1b, or 1c) 1. _____
2. Nebraska Form 1040N, line 18 minus line 26. 2. \$ _____

On line 27, enter the smaller of the amounts from line 1 or line 2 of the worksheet and check the federal tax box if line 1 is used.

LINE 28

*You **MUST** attach all Forms W-2, W-2G, 1099-R, and 1099-MISC*

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, or 1099-MISC. Do not use state wages. **Your withholding credit will not be allowed if you do not attach the proper forms to a paper filed return.**

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust must attach a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. The tax year ending date on the Form 14N must be the same as the tax year of the individual’s return being filed.

LINE 29



2010 Estimated Tax Payments. Report your 2010 estimated payments and any tax year 2009 carryover on this line.

If you are married, filing jointly, the name and SSN of the spouse whose number was used to make the 2010 estimated payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated payments using e-pay which allows you to schedule all four of your estimated payments at one time. The Form 1040N-ES payment voucher is not required to be sent in when you use e-pay.

LINE 30

Form 3800N Refundable Credit. Enter any refundable credit calculated on Form 3800N. Attach Form 3800N.

LINE 31

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). If your federal filing status is married, filing jointly but, because both spouses do not have the same state of residency, you have chosen to file with Nebraska as married, filing separately, you can not claim this credit. Attach Schedule 2 (Form 1040A), Federal Form 2441 (Form 1040) or Nebraska Form 2441N to your Nebraska return. If Form 2441 or 2441N is not received, the credit will be disallowed. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

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

LINE 31 (Cont.)

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

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

1. Enter line 9 amount (prior to the federal credit limitation)
from: 2010 Federal Form 2441 (Form 1040 or 1040A) ... 1. \$ _____
2. Enter federal AGI (line 5, Form 1040N)..... 2. _____
3. Enter percentage from chart if AGI is \$29,000 or less..... 3. _____ %
(Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 31; refer to line 24 instructions instead)
4. Multiply line 1 by line 3 percentage and enter result
(residents, also enter result on line 31)
(partial-year residents, complete lines 5 and 6 below)..... 4. _____
5. Enter line 69 ratio from Schedule III..... 5. _____
6. Multiply line 4 by line 5, enter result here and on line 31 6. _____

LINE 32

Beginning Farmer Credit. Enter the credit granted to eligible claimants who receive a Statement of Nebraska Tax Credit, Form 1099 BFC, from the Nebraska Department of Agriculture (NDA). For further information, contact NDA at (800) 446-4071, www.agr.ne.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 9a (Form 1040EZ), line 41a (Form 1040A), or line 64a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). **If you are married, filing separately, you cannot claim this credit.**

Partial-year residents enter amount calculated on Nebraska Schedule III, line 77.

LINE 35

More info . . .

Penalty for Underpayment of Estimated Tax. Use Nebraska [Form 2210N](#) to determine if you owe this penalty. Also, see page 3 of the instructions. If you are required to calculate a Form 2210N penalty, report it on line 35, check the box, and attach Form 2210N to your return. See the Department's website for this form or call the Department (800) 742-7474 (toll free in NE and IA), or (402) 471-5729. Do not include any late filing penalty on this line.

LINE 36

Total Tax and Penalty. Add lines 27 and 35.

LINE 37

More info . . .

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. You may owe use tax if you have not paid the Nebraska sales tax or any applicable local sales tax on purchases delivered into Nebraska from out-of-state, mail order, or Internet sellers. Nebraska law requires that if sales tax is not collected by the seller on any taxable sale, the purchaser must remit the tax directly to the state.

Enter your total taxable 2010 purchases where 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 rate schedule on page 23 and multiply your total taxable purchases by the local rate (.005, .010, or .015). Add the state and local tax amounts together and enter on line 37.

EXAMPLE: I 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 me in Scottsbluff, Nebraska and no tax is charged or collected by the seller. My total state tax is \$83 (\$1,500 X 5.5% = \$83) and the local tax is \$23 (\$1,500 X 1.5% = \$23). The total use tax owed is \$106 (\$83 + \$23 = \$106). When calculating state and local tax, round your results, and then add together to arrive at your line 37 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 38

More info . . .

Total Amount Due. Enter the amount owed, including the applicable underpayment of estimated tax penalty. A balance due of less than \$2 need not be paid.



E-Pay. You are encouraged to pay your Nebraska income tax electronically. It is secure, easy, and fast. See the Department’s website at www.revenue.ne.gov.

Credit Card. Secure credit card payments can be initiated through Official Payments Corporation (OPC) at www.officialpayments.com, or via telephone at (800) 2PAY-TAX. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.49% of the tax payment, \$1 minimum) is charged to the card you use. This fee is paid to the credit card vendor, not the state, and will appear on your credit card statement separately from the tax payment.

Check or Money Order. Include your check or money order payable to the Nebraska Department of Revenue with your return or [Form 1040N-V, Individual Income Tax Payment Voucher](#). Checks written to the Department may be presented for payment electronically.

Electronic Funds Withdrawal. This payment option is available only if you file your tax return electronically through the Fed/State e-file program, and if the preparer or software you use supports this option. Your payment can be automatically withdrawn from your bank account on the date you specify.

LINE 39

Overpayment. If line 34 is more than the total of lines 36 and 37, subtract this total from line 34 and enter your overpayment.

LINE 40

2011 Estimated Tax. Enter the amount of overpayment from line 39 you want applied to your 2011 estimated tax.

LINE 41



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. 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 www.outdoornebraska.org

LINE 42

Nebraska Campaign Finance Contribution. You may contribute \$1 or more of your refund to this fund. The contributions are used under the Campaign Finance Limitation Act to lessen the reliance of candidates on contributions from special interest organizations by providing contributed funds to assist in financing election campaigns of candidates seeking statewide offices. For more information, contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, PO Box 95086, Lincoln, NE 68509-5086, call (402) 471-2522, or visit www.nadc.state.ne.us.

LINE 43

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 40, 41, and 42 from line 39. Amounts less than \$2 will not be refunded.

Use e-file with direct deposit and receive your refund in 7 to 10 days.

More info . . .

If a taxpayer has any existing tax liabilities owed to the Department, an overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained. Your refund may also be applied to amounts owed to the federal government or other state agencies as provided by Nebraska law.

You can check the status of your refund by calling the Department or visiting www.revenue.ne.gov. Please allow at least four months to process your paper return before contacting us.

LINE 44



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. Box 44d is used to comply with new banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the United States or if a refund is sent to a bank account inside the territorial jurisdiction of the United States and 100% of the original refund is later transferred to a bank outside of the United States. These refunds cannot be processed as direct deposits and instead will be mailed.



More info . . .

Sign and Date Your Tax Return. Include your daytime phone number and e-mail address in case the Department needs to contact you about your account. By including your e-mail address, you are agreeing that the Department may use it to transmit confidential information through a secure website. A married, filing jointly return must be signed by both spouses.

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

More info . . .

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 SSN or Preparer Tax Identification Number (PTIN) and Federal Employer Identification Number.

An unsigned return delays processing. E-filing does not require a signature.

Nebraska Schedule I Instructions

PART A — Adjustments Increasing Federal AGI

LINE 45a **Interest Income from all State and Local Obligations Exempt from Federal Tax.** Enter the amount of tax exempt interest and dividends from 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 which have not been previously deducted can be deducted from line 45 only if you itemized deductions on your federal return. Interest income from a regulated investment company (including certain mutual funds) attributable to state and local obligations must also be included in line 45a.

LINE 45b **Exempt Interest Income from Nebraska Obligations.** Enter interest and dividend income included on line 45a from bonds issued by Nebraska state and local government subdivisions. Income from regulated investment companies attributable to Nebraska source bonds is included on line 45b.

More info . . .

Note: Any federally taxable interest on a Build America Bond issued in 2010 by a Nebraska governmental jurisdiction may be deducted on line 59, Other Adjustments Decreasing Federal AGI.

LINE 45 **Interest Income Received from State and Local Bonds.** Enter the result of line 45a minus line 45b.

LINE 46 **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 2010 Form NFC. The same amount must be entered on both lines 25 and 46. A copy of Form NFC must be attached to your return.

LINE 47 **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 47. There is a ten percent 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 48 **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 amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account. Enter the calculated recapture amount.

LINE 49 **Other Adjustments Increasing Federal AGI.** Report any adjustments increasing federal AGI including, but not limited to:

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 59, [Schedule I](#).

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 50 **Total Adjustments Increasing Income.** Add lines 45 thru 49, enter here and on line 12 of Form 1040N.

(Instructions continued on page 13 after forms.)

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, Town, or Post Office	State		Zip Code

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.		High School District Code						(must be entered using high school codes)
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 your spouse as a dependent:** (1) You (2) Spouse
SPOUSE was: (3) 65 or older (4) Blind

3 Type of Return
 (1) Resident (2) Partial-year resident from _____ / _____, 2010 to _____ / _____ (attach Schedule III)
 (3) Nonresident (attach Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2010 federal return)	4	
5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)	5	00
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$11,400 if married, filing jointly or qualified widow[er]; \$5,700 if single; \$8,400 if head of household; or \$5,700 if married, filing separately)	6	00
7 Total itemized deductions (Federal Schedule A, line 29 – see instructions)	7	00
8 State and local income taxes (Federal Form 1040, line 5, Schedule A – see instructions.)	8	00
9 Nebraska itemized deductions (line 7 minus line 8)	9	00
10 Enter the amount from line 6 or line 9, whichever is greater	10	00
11 Nebraska income before adjustments (line 5 minus line 10)	11	00
12 Adjustments increasing federal AGI (line 50, from attached Nebraska Schedule I)	12	00
13 Adjustments decreasing federal AGI (line 60, from attached Nebraska Schedule I)	13	00
If the amount on line 13 is ONLY for a state income tax refund deduction, check this box: <input type="checkbox"/> (see instructions) (NOTE: If line 12 is -0-, and you check this box, do not complete Nebraska Schedule I.)		
14 Tax Table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-	14	00
15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) ...	15	00
16 Nebraska minimum or other tax: Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ _____ Federal Tax on Lump Sum Distributions (Form 4972) \$ _____ Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) \$ _____ <div style="text-align: right;">Total \$ _____</div> Multiply total by 29.6% (.296) and enter the result on line 16	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 38	17	00



NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

FORM 1040N
Schedules
I, II, and III

2010

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE I—
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary.

PART A— Adjustments Increasing Federal AGI

Table with 3 columns: Description, Line Number, and Amount. Rows include: 45 a Interest income from all state and local obligations exempt from federal tax; 45 b Exempt interest income from Nebraska obligations; 46 Financial Institution Tax Credit claimed; 47 Long-Term Care Savings Plan RECAPTURE; 48 Nebraska College Savings Program RECAPTURE; 49 Other adjustments increasing Federal AGI; 50 Total adjustments increasing Federal AGI.

PART B— Adjustments Decreasing Federal AGI

Table with 3 columns: Description, Line Number, and Amount. Rows include: 51 State income tax refund deduction; 52 a U.S. government obligations exempt for state purposes; 52 b List fund name, total dividend, and percent of regulated investment company dividends from U.S. obligations; 53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board; 54 Special capital gains/extraordinary dividend deduction; 55 Nebraska College Savings Program contribution or eligible donation; 56 Bonus depreciation subtraction for add-backs in tax years 2003 through 2005; 57 Enhanced Section 179 subtraction for add-backs in tax years 2003 through 2005; 58 Nebraska Long-Term Care Savings Plan contribution; 59 Other adjustments decreasing Federal AGI; 60 Total adjustments decreasing Federal AGI.

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:

Table with 3 columns: Description, Line Number, and Amount. Rows include: 61 Nebraska income tax; 62 Adjusted gross income derived from another state; 63 Calculated tax credit; 64 Tax due and paid to another state; 65 Maximum tax credit.

Name as Shown on Form 1040N

Social Security Number

NEBRASKA SCHEDULE III—

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

66 Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, 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 zero (-0-). List types and amount: _____	66	00
67 Adjustments as applied to Nebraska income, if any. (see instructions) List types and amount: _____	67	00
68 Nebraska adjusted gross income (line 66 minus line 67)	68	00
69 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 68 Line 5 + Line 12 - Line 13 = _____ + _____ - _____ = _____ = _____	69	. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
70 Tax Table income (line 14, Form 1040N)	70	00
71 Nebraska Tax Table Calculation (see instructions) Tax from Nebraska Tax Table on line 70 income: \$ _____ Additional tax, if applicable, from Additional Tax Rate Schedule: \$ _____ Identify type of credits, if any (see instr.): _____ and Amounts \$ _____ Enter net result.....	71	00
72 Enter personal exemption credit of \$118 for each federal exemption entered on line 4	72	00
73 Difference (line 71 minus line 72). If less than zero, enter zero (-0-) and apply any unused personal exemption credit against any minimum or other tax on line 75.....	73	00
74 Multiply line 73 by the ratio you computed on line 69. Enter result here and on line 15, Form 1040N	74	00
75 Minimum or other tax (see line 16 instructions) Any unused personal exemption credit from line 73: _____ Worksheet total: _____ Ratio from line 69: _____ \$ _____ - _____ = \$ _____ x _____ = _____ Enter result here and on line 16, Form 1040N	75	00
76 Earned Income Credit (Partial-Year Residents Only) — Number of qualifying children _____ Enter federal earned income credit from federal tax return: \$ _____ Multiply by .10 (10%), and enter the result here (see instructions)	76	00
77 Multiply line 76 by the ratio you computed on line 69 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N	77	00

PART B — Adjustments Decreasing Federal AGI

-
- LINE 51** **State Income Tax Refund Deduction.** Enter the amount shown on line 10 of your Federal Form 1040.
If this is your *only* adjustment to income, do not file Schedule I. Instead, check the box on line 13 of Form 1040N and enter the state income tax refund amount on line 13.
-
- LINE 52a** **U.S. Government Obligations Exempt For State Purposes.** Enter the amount of interest or dividend income included in federal AGI from U.S. government obligations exempt from Nebraska tax. List the type of obligation and the amount received from each on line 52a of Schedule I. 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.
More info . . .
-
- LINE 52b** **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 which represents exempt U.S. government obligations. You must list the name of the fund and the portion of the dividend representing exempt U.S. government obligations on line 52b.
-
- LINE 53** **Railroad Retirement Board.** Enter any federally taxed Tier I and/or II retirement benefits paid by the Railroad Retirement Board (RRB). These include any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Paper filers must attach a copy of Forms RRB-1099 and RRB-1099-R.
-
- LINE 54** **Special Capital Gains/Extraordinary Dividend Deduction.** See the [Form 4797N](#) instructions.
More info . . .
-
- LINE 55** **Nebraska College Savings Program.** If during 2010 you, as an account owner, made contributions to one or more college savings accounts established under Nebraska's College Savings Program (i.e., Nebraska Educational Savings Plan Trust), then enter the amount of your contributions, up to a maximum of \$5,000 (\$2,500 if married, filing separately) on line 55.
The Nebraska College Savings Program includes the following Plans:
- ◆ College Savings Plan of Nebraska (NEST, effective December 20, 2010);
 - ◆ TD Ameritrade 529 College Savings Plan; and
 - ◆ The State Farm College Savings Plan.
- Only the account owner may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 55.
For questions about the Nebraska College Savings Program go to www.treasurer.org, or contact the State Treasurer's Office at (402) 471-2455.
-
- LINE 56** **Bonus Depreciation Subtraction.**
More info . . .
-
- LINE 57** **Enhanced Section 179 Subtraction.**
More info
-
- LINE 58** **Nebraska Long-Term Care Savings Plan Contribution.** Enter the amount contributed in 2010 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 www.treasurer.org or call the State Treasurer's Office at (402) 471-2455.
Earnings generated from this savings program are also exempt and may be deducted to the extent included in federal AGI for 2010.

LINE 59 **More info . . .** **Other Adjustments Decreasing Federal AGI.** See the instructions for line 59 on the Department's website.

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 city in that state, complete only one Nebraska Schedule II and combine the city and state taxes paid.

More info . . . 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 62 and 64, refer to the [Conversion Chart](#) on the Department's website.

LINE 61 **Nebraska Income Tax.** Enter the amount from line 17, Form 1040N.

LINE 62 **Adjusted Gross Income 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 59 or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.

LINE 63 **Calculated Tax Credit.** Calculate the ratio to at least five decimal places, and then round to four decimals. For example, if your division result is .12346, round to .1235 (12.35%). Then multiply this ratio by Nebraska tax, line 61, Schedule II.

LINE 64 **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 withholding for that subdivision.

If a husband and wife file separately in Nebraska, but 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 65 **Maximum Tax Credit.** Enter the amount from line 61, 63, or 64 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 66 **Income Derived from Nebraska Sources.** Add all income from Nebraska sources and enter the total on line 66. 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 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.

More info . . .

Detailed information on the types of income that must be listed and included on line 66 is available on the Department's website. A list is shown below:

- ◆ Wages, Salaries, Tips, and Commissions;
- ◆ Dividends, Interest, and Other Passive Income;
- ◆ Farming and Ranching Income;
- ◆ Partnership, S Corporation, LLC, Estate or Trust Income;
- ◆ Gain or Loss;
- ◆ Rent and Royalty Income;
- ◆ Lottery Prizes;
- ◆ Net Operating Loss Carryforward; and
- ◆ Financial Institution Tax Credit Claimed.

Income of Military Spouses. Because of the Federal Military Spouses Residency Act, Nebraska cannot tax the income of a servicemember's spouse when the spouse is in this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 66. For more information, see the Information Guide titled, "[Nebraska Income Tax for Military Servicemembers.](#)"

LINE 67 **More info . . .**

Adjustments as applied to Nebraska Income. If you claimed adjustments to income on Federal Form 1040A lines 16-19, or Federal Form 1040 lines 23-35, a portion of these amounts may be allowable as a deduction on line 67.

If you claimed a bonus depreciation subtraction on line 56, or an enhanced Section 179 subtraction on line 57, Nebraska Schedule I, include these amounts on line 67, Nebraska Schedule III.

LINE 69

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 five decimal places and then round to four decimals. For example, if the line 69 result is .12346, round to .1235 (12.35%) before computing line 74. Even if lines 5 and 66 are negative numbers, the ratio computed in line 69 cannot exceed 100 percent.

LINE 70

Tax Table Income. Enter the amount from line 14, [Form 1040N](#).

LINE 71

Tax from Nebraska Tax Table. Using the Nebraska Tax Table and the income shown on line 70, enter the tax amount on line 71. Also enter any tax from the Additional Tax Rate Schedule if your federal AGI is more than \$167,100 (\$83,550 if married, filing separately).

Partial-year residents enter your Nebraska credit for the elderly or disabled, credit for child/dependent care expenses, or credit for prior year minimum tax. See applicable instructions for lines 16, 21, 24, and 31. Partial-year residents with federal AGI of \$29,000 or less do not claim child care credit here. Instead, complete the line 31 worksheet and enter the result on line 31.

Calculate the Nebraska earned income credit on lines 76 and 77.

Nonresidents are not allowed a Nebraska earned income credit, a credit for the elderly or disabled, or a credit for child/dependent care expenses. Nonresidents may enter credit for prior year minimum tax. See line 16 instructions. If the result is less than zero, enter -0- on line 71.

LINE 72

Personal Exemption Credit. Enter your credit for personal exemptions. (\$118 multiplied by the number of exemptions shown on line 4, [Form 1040N](#)). Do not enter on line 19.

LINE 73

Difference. Line 71 minus line 72.

LINE 74

Multiply by Ratio. Multiply line 73 by the ratio you computed on line 69.

LINE 75

Minimum or Other Tax. See line 16 instructions.

LINES 76 AND 77

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying children and the federal earned income credit information on line 76. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 69. Enter result on line 77 and on line 33. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents may not claim the Nebraska earned income credit.

2010 Public High School District Codes

The Public High School District Code on Form 1040N is required to be entered by all taxpayers who are Nebraska residents as of December 31, 2010.

Review those districts listed under your county of residence. Enter the high school district code for the school district in which you reside.

Take the following steps:

1. On this 2010 Public High School District Codes listing, find your county of residence.
2. Find the high school district (K-12) where you live.
3. Review the school listing and find the seven-digit code for your high school district.
4. Enter the seven-digit code for your high school district, on Form 1040N or 1040NS.

IF YOU FAIL TO INCLUDE YOUR HIGH SCHOOL DISTRICT CODE ON YOUR RETURN, PROCESSING OF YOUR RETURN AND ANY REFUND MAY BE DELAYED.

This information is required by law to assist the Nebraska Department of Education when it determines the amount of state aid to be allocated to Nebraska's K-12 school systems.

EXAMPLE: Matt and Jill, who live in Banner County and the Bayard 21 high school district, look at the Banner County listing below . . .

Resident county is —	And your high school district is —	Then enter on Form 1040N —
Banner		
Banner County 1		0404001
Bayard 21		0462021
Potter-Dix 9		0417009

. . . and enter the following:
Example

High School District Code							(must be entered using high school codes)
0	4	6	2	0	2	1	

Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —
ADAMS			BOYD (CONT.)			CEDAR			CUMING		
Adams Central 90		0101090	Lynch 36		0808036	Bloomfield			Bancroft-Rosalie 20		2020020
Blue Hill 74		0191074	West Boyd 50		0808050	Community 586	1454586		Dodge 46		2027046
Doniphan-Trumbull 126		0140126	BROWN			Coleridge 541	1414541		Howells 59		2019059
Hastings 18		0101018	Ainsworth 10		0909010	Crofton 96	1454096		Logan View 594		2027594
Kenesaw 3		0101003	Keya Paha County 100		0952100	Hartington 8	1414008		Lyons-Decatur		
Lawrence/Nelson 5		0165005	Rock County 100		0975100	Laurel-Concord 54	1414054		Northeast 20		2011020
Minden 503		0150503	Sandhills 71		0905071	Newcastle 24	1426024		Oakland-Craig 14		2011014
Sandy Creek 501		0118501	Valentine Community 6		0916006	Randolph 45	1414045		Pender 1		2087001
Shelton 19		0110019	BUFFALO			Wausa 576	1454576		Scribner-Snyder 62		2027062
Silver Lake 123		0101123	Amherst 119		1010119	Wayne Community 17	1490017		West Point 1		2020001
ANTELOPE			Ansley 44		1021044	Wynot 101	1414101		Wisner-Pilger 30		2020030
Boone Central 1		0206001	Centura 100		1047100	CHASE			CUSTER		
Clearwater 6		0202006	Elm Creek 9		1010009	Chase County			Anselmo-Merna 15		2121015
Creighton 13		0254013	Gibbon 2		1010002	Schools 10	1515010		Ansley 44		2121044
Elgin 18		0202018	Kearney 7		1010007	Perkins County			Arcadia 21		2188021
Elkhorn Valley 80		0259080	Pleasanton 105		1010105	Schools 20	1568020		Arnold 89		2121089
Ewing 29		0245029	Ravenna 69		1010069	Wauneta-Palisade 536	1515536		Broken Bow 25		2121025
Neligh-Oakdale 9		0202009	Shelton 19		1010019	CHERRY			Callaway 180		2121180
Orchard 49		0202049	Sumner-Eddyville-Miller 101		1024101	Cody-Kilgore 30	1616030		Cozad 11		2124011
Plainview 5		0270005	BURT			Gordon-Rushville 10	1681010		Gothenburg 20		2124020
ARTHUR			Bancroft-Rosalie 20		1120020	Hyannis 11	1638011		Litchfield 15		2182015
Arthur County 500		0303500	Logan View 594		1127594	Mullen 1	1646001		Loup County 25		2158025
BANNER			Lyons-Decatur			Thedford 1	1686001		Ord 5		2188005
Banner County 1		0404001	Northeast 20		1111020	Valentine Community 6	1616006		Sandhills 71		2105071
Bayard 21		0462021	Oakland-Craig 14		1111014	CHEYENNE			Sargent 84		2121084
Potter-Dix 9		0417009	Tekamah-Herman 1		1111001	Creek Valley 25	1725025		Sumner-Eddyville-Miller 101		2124101
BLAINE			BUTLER			Leyton 3	1717003		DAKOTA		
Anselmo-Merna 15		0521015	Centennial 567		1280567	Potter-Dix 9	1717009		Allen 70		2226070
Loup County 25		0558025	Columbus 1		1271001	Sidney 1	1717001		Emerson-Hubbard 561		2226561
Sandhills 71		0505071	David City 56		1212056	CLAY			Homer 31		2222031
Sargent 84		0521084	East Butler 502		1212502	Adams Central 90	1801090		Ponca 1		2226001
BOONE			Lakeview Community 5		1271005	Blue Hill 74	1891074		South Sioux City 11		2222011
Boone Central 1		0606001	Raymond Central 161		1255161	Clay Center 70	1818070		DAWES		
Cedar Rapids 6		0606006	Rising City 32		1212032	Davenport 47	1885047		Chadron 2		2323002
Elgin 18		0602018	Schuyler			Doniphan-Trumbull 126	1840126		Crawford 71		2323071
Elkhorn Valley 80		0659080	Community 123		1219123	Harvard 11	1818011		Hay Springs 3		2381003
Fullerton 1		0663001	Seward 9		1280009	Lawrence/Nelson 5	1865005		Hemingford 10		2307010
Greeley-Wolbach 10		0639010	Shelby 32		1272032	Sandy Creek 501	1818501		Sioux County 500		2383500
Newman Grove 13		0659013	CASS			Shickley 54	1830054		DAWSON		
Spalding 55		0639055	Ashland-Greenwood 1		1378001	Sutton 2	1818002		Callaway 180		2421180
St. Edward 17		0606017	Conestoga 56		1313056	COLFAX			Cozad 11		2424011
BOX BUTTE			Elmwood-Murdock 97		1313097	Clarkson 58	1919058		Elm Creek 9		2410009
Alliance 6		0707006	Louisville 32		1313032	Dodge 46	1927046		Elwood 30		2437030
Bayard 21		0762021	Nebraska City 111		1366111	Howells 59	1919059		Eustis-Farnam 95		2432095
Bridgeport 63		0762063	Plattsmouth 1		1313001	Leigh Community 39	1919039		Gothenburg 20		2424020
Hemingford 10		0707010	Syracuse-Dunbar-Avooca 27		1366027	North Bend			Lexington 1		2424001
BOYD			Waverly 145		1355145	Central 595	1927595		Overton 4		2424004
Keya Paha County 100		0852100	Weeping Water 22		1313022	Schuyler			Sumner-Eddyville-Miller 101		2424101

2010 Public High School District Codes

Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —
DEUEL			FURNUS (CONT.)			HAYES			KIMBALL		
Creek Valley 25		2525025	Arapahoe 18		3333018	Dundy County 117		4329117	Kimball 1		5353001
South Platte 95		2525095	Cambridge 21		3333021	Hayes Center 79		4343079	Potter-Dix 9		5317009
DIXON			Southern Valley 540		3333540	Maywood 46		4332046	KNOX		
Allen 70		2626070	Southwest 179		3373179	McCook 17		4373017	Bloomfield		
Emerson-Hubbard 561		2626561	GAGE			Wallace 65R		4356565	Community 586		5454586
Hartington 8		2614008	Beatrice 15		3434015	Wauneta-Palisade 536		4315536	Creighton 13		5454013
Laurel-Concord 54		2614054	Crete 2		3476002	HITCHCOCK			Crofton 96		5454096
Newcastle 24		2626024	Daniel Freeman 34		3434034	Dundy County 117		4429117	Lynch 36		5408036
Ponca 1		2626001	Diller-Odell 100		3434100	Hayes Center 79		4443079	Niobrara 501		5454501
Wakefield 560		2690560	Lewiston 69		3467069	Hitchcock County 70		4444070	Orchard 49		5402049
Wayne Community 17		2690017	Norris 160		3455160	McCook 17		4473017	Orsmund 542		5470542
Wynot 101		2614101	Southern 1		3434001	Wauneta-Palisade 536		4415536	Plainview 5		5470005
DODGE			Tri County 300		3448300	HOLT			Santee Community 505		5454505
Arlington 24		2789024	Wilber-Clatonia 82		3476082	Burwell 100		4536100	Verdigre 583		5454583
Dodge 46		2727046	GARDEN			Chambers 137		4545137	Wausa 576		5454576
Fremont 1		2727001	Creek Valley 25		3525025	Clearwater 6		4502006	LANCASTER		
Logan View 594		2727594	Garden County 1		3535001	Ewing 29		4545029	Lincoln 1		5555001
North Bend			South Platte 95		3525095	Lynch 36		4508036	Crete 2		5576002
Central 595		2727595	GARFIELD			O'Neill 7		4545007	Daniel Freeman 34		5534034
Oakland-Craig 14		2711014	Burwell 100		3636100	Orchard 49		4502049	Malcolm 148		5555148
Scribner-Snyder 62		2727062	Chambers 137		3645137	Stuart 44		4545044	Milford 5		5580005
West Point 1		2720001	Ord 5		3688005	Verdigre 583		4554583	Norris 160		5555160
DOUGLAS			Wheeler Central 45		3692045	West Boyd 50		4508050	Palmyra OR1		5566501
Omaha 1		2828001	GOSPER			West Holt 239		4545239	Raymond Central 161		5555161
Arlington 24		2889024	Arapahoe 18		3733018	Wheeler Central 45		4592045	Waverly 145		5555145
Bennington 59		2828059	Bertrand 54		3769054	HOOKER			Wilber-Clatonia 82		5576082
Douglas County West			Cambridge 21		3733021	Mullen 1		4646001	LINCOLN		
Community 15		2828015	Elwood 30		3737030	HOWARD			Arnold 89		5621089
Elkhorn 10		2828010	Eustis-Farnam 95		3732095	Centura 100		4747100	Brady 6		5656006
Fremont 1		2827001	Lexington 1		3724001	Elba 103		4747103	Eustis-Farnam 95		5632095
Ft. Calhoun 3		2889003	Southern Valley 540		3733540	Greeley-Wolbach 10		4739010	Gothenburg 20		5624020
Gretna 37		2877037	GRANT			Loup City 1		4782001	Hershey 37		5656037
Millard 17		2828017	Hyannis 11		3838011	North Loup Scotia 501		4739501	Maxwell 7		5656007
Ralston 54		2828054	GREELEY			Northwest 82		4740082	Maywood 46		5632046
Westside			Cedar Rapids 6		3906006	Palmer 49		4761049	McPherson		
Community 66		2828066	Greeley-Wolbach 10		3939010	St. Paul 1		4747001	County 90		5660090
DUNDY			North Loup Scotia 501		3939501	JEFFERSON			Medicine Valley 125		5632125
Chase County			Ord 5		3988005	Diller-Odell 100		4834100	North Platte 1		5656001
Schools 10		2915010	Spalding 55		3939055	Fairbury 8		4848008	Paxton Consolidated 6		5651006
Dundy County 117		2929117	St. Paul 1		3947001	Meridian 303		4848303	Perkins County		
Wauneta-Palisade 536		2915536	Wheeler Central 45		3992045	Tri County 300		4848300	Schools 20		5668020
FILLMORE			HALL			JOHNSON			Stapleton 501		5657501
Bruning 94		3085094	Adams Central 90		4001090	Daniel Freeman 34		4934034	Sutherland 55		5656055
Davenport 47		3085047	Aurora 504		4041504	Humboldt-Table Rock-			Wallace 65R		5656565
Exeter-Milligan 1		3030001	Centura 100		4047100	Steinauer 70		4974070	LOGAN		
Fillmore Central 25		3030025	Doniphan-			Johnson-Brock 23		4964023	Arnold 89		5721089
Friend 68		3076068	Trumbull 126		4040126	Johnson County 50		4949050	Sandhills 71		5705071
Heartland			Grand Island 2		4040002	Lewiston 69		4967069	Stapleton 501		5757501
Community 96		3093096	Kenesaw 3		4001003	Sterling 33		4949033	LOUP		
McCool Junction 83		3093083	Northwest 82		4040082	Syracuse-Dunbar-			Loup County 25		5858025
Meridian 303		3048303	Shelton 19		4010019	Avoca 27		4966027	Sandhills 71		5805071
Shickley 54		3030054	Wood River Rural 83		4040083	KEARNEY			Sargent 84		5821084
Sutton 2		3018002	HAMILTON			Adams Central 90		5001090	MADISON		
FRANKLIN			Aurora 504		4141504	Axtell Community 501		5050501	Battle Creek 5		5959005
Alma 2		3142002	Central City 4		4161004	Gibbon 2		5010002	Elkhorn Valley 80		5959080
Franklin 506		3131506	Doniphan-Trumbull 126		4140126	Kearney 7		5010007	Humphrey 67		5971067
Minden 503		3150503	Giltner 2		4141002	Kenesaw 3		5001003	Madison 1		5959001
Red Cloud			Hampton 91		4141091	Minden 503		5050503	Newman Grove 13		5959013
Community 2		3191002	Harvard 11		4118011	Shelton 19		5010019	Norfolk 2		5959002
Silver Lake 123		3101123	Heartland			Silver Lake 123		5001123	MCPHERSON		
Wilcox-Hildreth 1		3150001	Community 96		4193096	Wilcox-Hildreth 1		5050001	Arthur County 500		6003500
FRONTIER			High Plains			KEITH			McPherson		
Arapahoe 18		3233018	Community 75		4172075	Arthur County 500		5103500	County 90		6060090
Cambridge 21		3233021	Sutton 2		4118002	Garden County 1		5135001	Stapleton 501		6057501
Elwood 30		3237030	HARLAN			Ogallala 1		5151001	MERRICK		
Eustis-Farnam 95		3232095	Alma 2		4242002	Paxton Consolidated 6		5151006	Central City 4		6161004
Hayes Center 79		3243079	Franklin 506		4231506	Perkins County			Fullerton 1		6163001
Maywood 46		3232046	Holdrege 44		4269044	Schools 20		5168020	Grand Island 2		6140002
McCook 17		3273017	Loomis 55		4269055	South Platte 95		5125095	High Plains		
Medicine Valley 125		3232125	Southern Valley 540		4233540	KEYA PAHA			Community 75		6172075
Southwest 179		3273179	Wilcox-Hildreth 1		4250001	Keya Paha			Northwest 82		6140082
FURNAS						County 100		5252100	Palmer 49		6161049
Alma 2		3342002							Twin River 30		6163030

2010 Public High School District Codes

Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —	Resident county is —	And your high school district is —	Then enter on Form 1040N —
MORRILL			PIERCE			SAUNDERS (CONT.)			THOMAS		
Alliance 6		6207006	Battle Creek 5		7059005	Fremont 1		7827001	Mullen 1		8646001
Banner County 1		6204001	Creighton 13		7054013	Mead 72		7878072	Sandhills 71		8605071
Bayard 21		6262021	Elkhorn Valley 80		7059080	North Bend			Thedford 1		8686001
Bridgeport 63		6262063	Neligh-Oakdale 9		7002009	Central 595		7827595	THURSTON		
Garden County 1		6235001	Norfolk 2		7059002	Raymond Central 161		7855161	Bancroft-Rosalie 20		8720020
Leyton 3		6217003	Osmond 542		7070542	Schuyler			Emerson-Hubbard 561		8726561
Scottsbluff 32		6279032	Pierce 2		7070002	Community 123		7819123	Homer 31		8722031
NANCE			Plainview 5		7070005	Wahoo 39		7878039	Lyons-Decatur		
Cedar Rapids 6		6306006	Randolph 45		7014045	Waverly 145		7855145	Northeast 20		8711020
Fullerton 1		6363001	Wausa 576		7054576	Yutan 9		7878009	Pender 1		8787001
Greeley-Wolbach 10		6339010	PLATTE			SCOTTS BLUFF			Umo N Ho Nation		
High Plains			Clarkson 58		7119058	Banner County 1		7904001	Sch.16		8787016
Community 75		6372075	Columbus 1		7171001	Bayard 21		7962021	Wakefield 560		8790560
Palmer 49		6361049	David City 56		7112056	Gering 16		7979016	Walhill 13		8787013
St. Edward 17		6306017	Humphrey 67		7171067	Minatare 2		7979002	Winnebago 17		8787017
Twin River 30		6363030	Lakeview			Mitchell 31		7979031	VALLEY		
NEMAHA			Community 5		7171005	Morrill 11		7979011	Arcadia 21		8888021
Auburn 29		6464029	Leigh Community 39		7119039	Scottsbluff 32		7979032	Burwell 100		8836100
Falls City 56		6474056	Madison 1		7159001	SEWARD			Loup City 1		8882001
Humboldt-Table Rock-			Newman Grove 13		7159013	Centennial 567		8080567	North Loup Scotia 501		8839501
Steinauer 70		6474070	St. Edward 17		7106017	Crete 2		8076002	Ord 5		8888005
Johnson-Brock 23		6464023	Twin River 30		7163030	David City 56		8012056	WASHINGTON		
Johnson County 50		6449050	POLK			Dorchester 44		8076044	Arlington 24		8989024
Nebraska City 111		6466111	Centennial 567		7280567	East Butler 502		8012502	Bennington 59		8928059
NUCKOLLS			Columbus 1		7271001	Exeter-Milligan 1		8030001	Blair Community 1		8989001
Davenport 47		6585047	Cross County 15		7272015	Friend 68		8076068	Fort Calhoun		
Deshler 60		6585060	High Plains			Malcolm 148		8055148	Community 3		8989003
Lawrence/Nelson 5		6565005	Community 75		7272075	Milford 5		8080005	Logan View 594		8927594
Sandy Creek 501		6518501	Osceola 19		7272019	Raymond Central 161		8055161	Tekamah-Herman 1		8911001
Superior 11		6565011	Rising City 32		7212032	Seward 9		8080009	WAYNE		
Thayer Central			Shelby 32		7272032	SHERIDAN			Laurel-Concord 54		9014054
Community 70		6585070	Twin River 30		7263030	Alliance 6		8107006	Norfolk 2		9059002
OTOE			RED WILLOW			Chadron 2		8123002	Pender 1		9087001
Conestoga 56		6613056	Cambridge 21		7333021	Hyannis 11		8138011	Pierce 2		9070002
Daniel Freeman 34		6634034	Hitchcock County 70		7344070	Gordon-Rushville 10		8181010	Randolph 45		9014045
Elmwood-Murdock 97		6613097	McCook 17		7373017	Hay Springs 3		8181003	Wakefield 560		9090560
Johnson-Brock 23		6664023	Southwest 179		7373179	Hemingford 10		8107010	Wayne Community 17		9090017
Johnson County 50		6649050	RICHARDSON			SHERMAN			Winside 595		9090595
Nebraska City 111		6666111	Auburn 29		7464029	Arcadia 21		8288021	Wisner-Pilger 30		9020030
Norris 160		6655160	Falls City 56		7474056	Centura 100		8247100	WEBSTER		
Palmyra OR1		6666501	Humboldt-Table Rock-			Elba 103		8247103	Adams Central 90		9101090
Sterling 33		6649033	Steinauer 70		7474070	Litchfield 15		8282015	Blue Hill 74		9191074
Syracuse-Dunbar-			Johnson-Brock 23		7464023	Loup City 1		8282001	Lawrence/Nelson 5		9165005
Avoca 27		6666027	Pawnee City 1		7467001	North Loup Scotia 501		8239501	Red Cloud		
Waverly 145		6655145	ROCK			Pleasanton 105		8210105	Community 2		9191002
PAWNEE			Ainsworth 10		7509010	Ravenna 69		8210069	Silver Lake 123		9101123
Diller-Odell 100		6734100	Rock County 100		7575100	SIoux			Superior 11		9165011
Humboldt-Table Rock-			SALINE			Crawford 71		8323071	WHEELER		
Steinauer 70		6774070	Crete 2		7676002	Mitchell 31		8379031	Chambers 137		9245137
Johnson-Brock 23		6764023	Dorchester 44		7676044	Morrill 11		8379011	Clearwater 6		9202006
Johnson County 50		6749050	Exeter-Milligan 1		7630001	Sioux County 500		8383500	Elgin 18		9202018
Lewiston 69		6767069	Friend 68		7676068	STANTON			Ewing 29		9245029
Pawnee City 1		6767001	Meridian 303		7648303	Clarkson 58		8419058	Spalding 55		9239055
Southern 1		6734001	Milford 5		7680005	Howells 59		8419059	Wheeler Central 45		9292045
PERKINS			Tri County 300		7648300	Leigh Community 39		8419039	YORK		
Hayes Center 79		6843079	Wilber-Clatonia 82		7676082	Madison 1		8459001	Centennial 567		9380567
Ogallala 1		6851001	SARPY			Norfolk 2		8459002	Cross County 15		9372015
Paxton Consolidated 6		6851006	Ashland-Greenwood 1		7778001	Stanton 3		8484003	Exeter-Milligan 1		9330001
Perkins County			Bellevue 1		7777001	Winside 595		8490595	Hampton 91		9341091
Schools 20		6868020	Gretna 37		7777037	Wisner-Pilger 30		8420030	Heartland		
South Platte 95		6825095	Louisville 32		7713032	THAYER			Community 96		9393096
Wallace 65R		6856565	Millard 17		7728017	Bruning 94		8585094	High Plains		
PHELPS			Omaha 1		7728001	Davenport 47		8585047	Community 75		9372075
Axtell Community 501		6950501	Papillion-LaVista 27		7777027	Deshler 60		8585060	McCool Junction 83		9393083
Bertrand 54		6969054	South Sarpy 46		7777046	Fairbury 8		8548008	Sutton 2		9318002
Elm Creek 9		6910009	SAUNDERS			Meridian 303		8548303	York 12		9393012
Holdrege 44		6969044	Ashland-Greenwood 1		7878001	Shickley 54		8530054	THAYER		
Kearney 7		6910007	Cedar Bluffs 107		7878107	Superior 11		8565011	Bruning 94		8585094
Loomis 55		6969055	David City 56		7812056	Thayer Central			Davenport 47		8585047
Overton 4		6924004	East Butler 502		7812502	Community 70		8585070	Deshler 60		8585060
Wilcox-Hildreth 1		6950001									

2010 Nebraska Tax Table

More info . . .

EXAMPLE

Use your tax table income found on line 14, Form 1040N.

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

EXAMPLE: The tax table income is \$24,075 and filing status is married, filing jointly. As shown in the example of the tax table, tax is \$812.

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

Special Instructions: If your line 5, Form 1040N federal adjusted gross income, is more than \$167,100 (\$83,550 if married, filing separately), be sure to complete the [Nebraska Tax Worksheet](#) on page 22 to determine your total Nebraska tax.

At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household
Your tax is—					
23,760	23,860	924	802	924	805
23,860	23,960	929	805	929	808
23,960	24,060	934	809	934	812
24,060	24,160	939	812	939	815
24,160	24,260	944	816	944	819

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly *	Married, filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
Less than 2,060						5,460						10,860					
60	160	3	3	3	3	5,460	5,560	172	148	172	151	10,860	10,960	365	341	365	344
160	260	5	5	5	5	5,560	5,660	176	152	176	155	10,960	11,060	369	345	369	348
260	360	8	8	8	8	5,660	5,760	180	155	180	158	11,060	11,160	372	348	372	351
360	460	10	10	10	10	5,760	5,860	183	159	183	162	11,160	11,260	376	352	376	355
460	560	13	13	13	13	5,860	5,960	187	163	187	166	11,260	11,360	380	355	380	358
560	660	16	16	16	16	5,960	6,060	190	166	190	169	11,360	11,460	383	359	383	362
660	760	18	18	18	18	6,060	6,160	194	170	194	173	11,460	11,560	387	362	387	365
760	860	21	21	21	21	6,160	6,260	197	173	197	176	11,560	11,660	390	366	390	369
860	960	23	23	23	23	6,260	6,360	201	177	201	180	11,660	11,760	394	370	394	373
960	1,060	26	26	26	26	6,360	6,460	205	180	205	183	11,760	11,860	397	373	397	376
1,060	1,160	28	28	28	28	6,460	6,560	208	184	208	187	11,860	11,960	401	377	401	380
1,160	1,260	31	31	31	31	6,560	6,660	212	187	212	191	11,960	12,060	405	380	405	383
1,260	1,360	34	34	34	34	6,660	6,760	215	191	215	194	12,060	12,160	408	384	408	387
1,360	1,460	36	36	36	36	6,760	6,860	219	195	219	198	12,160	12,260	412	387	412	390
1,460	1,560	39	39	39	39	6,860	6,960	222	198	222	201	12,260	12,360	415	391	415	394
1,560	1,660	41	41	41	41	6,960	7,060	226	202	226	205	12,360	12,460	419	395	419	398
1,660	1,760	44	44	44	44	7,060	7,160	230	205	230	208	12,460	12,560	422	398	422	401
1,760	1,860	46	46	46	46	7,160	7,260	233	209	233	212	12,560	12,660	426	402	426	405
1,860	1,960	49	49	49	49	7,260	7,360	237	212	237	216	12,660	12,760	430	405	430	408
1,960	2,060	51	51	51	51	7,360	7,460	240	216	240	219	12,760	12,860	433	409	433	412
2,060						7,460						12,860					
2,060	2,160	54	54	54	54	7,460	7,560	244	220	244	223	12,860	12,960	437	412	437	415
2,160	2,260	57	57	57	57	7,560	7,660	247	223	247	226	12,960	13,060	440	416	440	419
2,260	2,360	59	59	59	59	7,660	7,760	251	227	251	230	13,060	13,160	444	420	444	423
2,360	2,460	62	62	62	62	7,760	7,860	255	230	255	233	13,160	13,260	447	423	447	426
2,460	2,560	65	64	65	64	7,860	7,960	258	234	258	237	13,260	13,360	451	427	451	430
2,560	2,660	69	67	69	67	7,960	8,060	262	237	262	241	13,360	13,460	454	430	454	433
2,660	2,760	73	69	73	69	8,060	8,160	265	241	265	244	13,460	13,560	458	434	458	437
2,760	2,860	76	72	76	72	8,160	8,260	269	245	269	248	13,560	13,660	462	437	462	440
2,860	2,960	80	74	80	74	8,260	8,360	272	248	272	251	13,660	13,760	465	441	465	444
2,960	3,060	83	77	83	77	8,360	8,460	276	252	276	255	13,760	13,860	469	445	469	448
3,060	3,160	87	80	87	80	8,460	8,560	280	255	280	258	13,860	13,960	472	448	472	451
3,160	3,260	90	82	90	82	8,560	8,660	283	259	283	262	13,960	14,060	476	452	476	455
3,260	3,360	94	85	94	85	8,660	8,760	287	262	287	265	14,060	14,160	479	455	479	458
3,360	3,460	97	87	97	87	8,760	8,860	290	266	290	269	14,160	14,260	483	459	483	462
3,460	3,560	101	90	101	90	8,860	8,960	294	270	294	273	14,260	14,360	487	462	487	465
3,560	3,660	105	92	105	92	8,960	9,060	297	273	297	276	14,360	14,460	490	466	490	469
3,660	3,760	108	95	108	95	9,060	9,160	301	277	301	280	14,460	14,560	494	470	494	473
3,760	3,860	112	98	112	98	9,160	9,260	305	280	305	283	14,560	14,660	497	473	497	476
3,860	3,960	115	100	115	100	9,260	9,360	308	284	308	287	14,660	14,760	501	477	501	480
3,960	4,060	119	103	119	103	9,360	9,460	312	287	312	290	14,760	14,860	504	480	504	483
4,060	4,160	122	105	122	105	9,460	9,560	315	291	315	294	14,860	14,960	508	484	508	487
4,160	4,260	126	108	126	108	9,560	9,660	319	295	319	298	14,960	15,060	512	487	512	490
4,260	4,360	130	110	130	110	9,660	9,760	322	298	322	301	15,060	15,160	515	491	515	494
4,360	4,460	133	113	133	113	9,760	9,860	326	302	326	305	15,160	15,260	519	495	519	498
4,460	4,560	137	115	137	116	9,860	9,960	330	305	330	308	15,260	15,360	522	498	522	501
4,560	4,660	140	118	140	119	9,960	10,060	333	309	333	312	15,360	15,460	526	502	526	505
4,660	4,760	144	121	144	123	10,060	10,160	337	312	337	315	15,460	15,560	529	505	529	508
4,760	4,860	147	123	147	126	10,160	10,260	340	316	340	319	15,560	15,660	533	509	533	512
4,860	4,960	151	127	151	130	10,260	10,360	344	320	344	323	15,660	15,760	537	512	537	515
4,960	5,060	155	130	155	133	10,360	10,460	347	323	347	326	15,760	15,860	540	516	540	519
5,060	5,160	158	134	158	137	10,460	10,560	351	327	351	330	15,860	15,960	544	520	544	523
5,160	5,260	162	138	162	141	10,560	10,660	355	330	355	333	15,960	16,060	547	523	547	526
5,260	5,360	165	141	165	144	10,660	10,760	358	334	358	337	16,060	16,160	551	527	551	530
5,360	5,460	169	145	169	148	10,760	10,860	362	337	362	340	16,160	16,260	554	530	554	533

*This column must also be used by a qualifying widow(er).

Continued on next page

2010 Nebraska Tax Table — continued

If tax table income is—		And you are—				If tax table income is—		And you are—				If tax table income is—		And you are—			
At least	But less than	Single	Married, filing jointly*	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly*	Married, filing separately	Head of a household	At least	But less than	Single	Married, filing jointly*	Married, filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
16,260						22,960						29,660					
16,260	16,360	558	534	558	537	22,960	23,060	883	773	883	776	29,660	29,760	1,272	1,012	1,272	1,042
16,360	16,460	562	537	562	540	23,060	23,160	888	777	888	780	29,760	29,860	1,279	1,016	1,279	1,047
16,460	16,560	565	541	565	544	23,160	23,260	893	780	893	783	29,860	29,960	1,286	1,019	1,286	1,052
16,560	16,660	569	544	569	548	23,260	23,360	898	784	898	787	29,960	30,060	1,293	1,023	1,293	1,057
16,660	16,760	572	548	572	551	23,360	23,460	903	787	903	790	30,060	30,160	1,300	1,026	1,300	1,062
16,760	16,860	576	552	576	555	23,460	23,560	908	791	908	794	30,160	30,260	1,306	1,030	1,306	1,067
16,860	16,960	579	555	579	558	23,560	23,660	913	794	913	797	30,260	30,360	1,313	1,034	1,313	1,072
16,960	17,060	583	559	583	562	23,660	23,760	918	798	918	801	30,360	30,460	1,320	1,037	1,320	1,078
17,060	17,160	587	562	587	565	23,760	23,860	924	802	924	805	30,460	30,560	1,327	1,041	1,327	1,083
17,160	17,260	590	566	590	569	23,860	23,960	929	805	929	808	30,560	30,660	1,334	1,044	1,334	1,088
17,260	17,360	594	569	594	573	23,960	24,060	934	809	934	812	30,660	30,760	1,341	1,048	1,341	1,093
17,360	17,460	597	573	597	576	24,060	24,160	939	812	939	815	30,760	30,860	1,348	1,051	1,348	1,098
17,460	17,560	601	577	601	580	24,160	24,260	944	816	944	819	30,860	30,960	1,354	1,055	1,354	1,103
17,560	17,660	606	580	606	583	24,260	24,360	949	819	949	822	30,960	31,060	1,361	1,059	1,361	1,108
17,660	17,760	611	584	611	587	24,360	24,460	954	823	954	826	31,060	31,160	1,368	1,062	1,368	1,113
17,760	17,860	616	587	616	590	24,460	24,560	959	827	959	830	31,160	31,260	1,375	1,066	1,375	1,119
17,860	17,960	622	591	622	594	24,560	24,660	965	830	965	833	31,260	31,360	1,382	1,069	1,382	1,124
17,960	18,060	627	594	627	598	24,660	24,760	970	834	970	837	31,360	31,460	1,389	1,073	1,389	1,129
18,060	18,160	632	598	632	601	24,760	24,860	975	837	975	840	31,460	31,560	1,395	1,076	1,395	1,134
18,160	18,260	637	602	637	605	24,860	24,960	980	841	980	844	31,560	31,660	1,402	1,080	1,402	1,139
18,260						24,960						31,660					
18,260	18,360	642	605	642	608	24,960	25,060	985	844	985	847	31,660	31,760	1,409	1,084	1,409	1,144
18,360	18,460	647	609	647	612	25,060	25,160	990	848	990	851	31,760	31,860	1,416	1,087	1,416	1,149
18,460	18,560	652	612	652	615	25,160	25,260	995	852	995	855	31,860	31,960	1,423	1,091	1,423	1,154
18,560	18,660	657	616	657	619	25,260	25,360	1,000	855	1,000	858	31,960	32,060	1,430	1,094	1,430	1,159
18,660	18,760	662	619	662	622	25,360	25,460	1,006	859	1,006	862	32,060	32,160	1,436	1,098	1,436	1,165
18,760	18,860	668	623	668	626	25,460	25,560	1,011	862	1,011	865	32,160	32,260	1,443	1,101	1,443	1,170
18,860	18,960	673	627	673	630	25,560	25,660	1,016	866	1,016	869	32,260	32,360	1,450	1,105	1,450	1,175
18,960	19,060	678	630	678	633	25,660	25,760	1,021	869	1,021	872	32,360	32,460	1,457	1,109	1,457	1,180
19,060	19,160	683	634	683	637	25,760	25,860	1,026	873	1,026	876	32,460	32,560	1,464	1,112	1,464	1,185
19,160	19,260	688	637	688	640	25,860	25,960	1,031	877	1,031	880	32,560	32,660	1,471	1,116	1,471	1,190
19,260	19,360	693	641	693	644	25,960	26,060	1,036	880	1,036	883	32,660	32,760	1,477	1,119	1,477	1,195
19,360	19,460	698	644	698	647	26,060	26,160	1,041	884	1,041	887	32,760	32,860	1,484	1,123	1,484	1,200
19,460	19,560	703	648	703	651	26,160	26,260	1,046	887	1,046	890	32,860	32,960	1,491	1,126	1,491	1,206
19,560	19,660	709	652	709	655	26,260	26,360	1,052	891	1,052	894	32,960	33,060	1,498	1,130	1,498	1,211
19,660	19,760	714	655	714	658	26,360	26,460	1,057	894	1,057	897	33,060	33,160	1,505	1,134	1,505	1,216
19,760	19,860	719	659	719	662	26,460	26,560	1,062	898	1,062	901	33,160	33,260	1,512	1,137	1,512	1,221
19,860	19,960	724	662	724	665	26,560	26,660	1,067	901	1,067	905	33,260	33,360	1,519	1,141	1,519	1,226
19,960	20,060	729	666	729	669	26,660	26,760	1,072	905	1,072	908	33,360	33,460	1,525	1,144	1,525	1,231
20,060	20,160	734	669	734	672	26,760	26,860	1,077	909	1,077	912	33,460	33,560	1,532	1,148	1,532	1,236
20,160	20,260	739	673	739	676	26,860	26,960	1,082	912	1,082	915	33,560	33,660	1,539	1,151	1,539	1,241
20,260	20,360	744	677	744	680	26,960	27,060	1,088	916	1,088	919	33,660	33,760	1,546	1,155	1,546	1,247
20,360	20,460	750	680	750	683	27,060	27,160	1,094	919	1,094	922	33,760	33,860	1,553	1,159	1,553	1,252
20,460	20,560	755	684	755	687	27,160	27,260	1,101	923	1,101	926	33,860	33,960	1,560	1,162	1,560	1,257
20,560	20,660	760	687	760	690	27,260	27,360	1,108	926	1,108	930	33,960	34,060	1,566	1,166	1,566	1,262
20,660						27,360						34,060					
20,660	20,760	765	691	765	694	27,360	27,460	1,115	930	1,115	933	34,060	34,160	1,573	1,169	1,573	1,267
20,760	20,860	770	694	770	697	27,460	27,560	1,122	934	1,122	937	34,160	34,260	1,580	1,173	1,580	1,272
20,860	20,960	775	698	775	701	27,560	27,660	1,129	937	1,129	940	34,260	34,360	1,587	1,176	1,587	1,277
20,960	21,060	780	702	780	705	27,660	27,760	1,135	941	1,135	944	34,360	34,460	1,594	1,180	1,594	1,282
21,060	21,160	785	705	785	708	27,760	27,860	1,142	944	1,142	947	34,460	34,560	1,601	1,184	1,601	1,287
21,160	21,260	790	709	790	712	27,860	27,960	1,149	948	1,149	951	34,560	34,660	1,607	1,187	1,607	1,293
21,260	21,360	796	712	796	715	27,960	28,060	1,156	951	1,156	955	34,660	34,760	1,614	1,191	1,614	1,298
21,360	21,460	801	716	801	719	28,060	28,160	1,163	955	1,163	960	34,760	34,860	1,621	1,194	1,621	1,303
21,460	21,560	806	719	806	722	28,160	28,260	1,170	959	1,170	965	34,860	34,960	1,628	1,198	1,628	1,308
21,560	21,660	811	723	811	726	28,260	28,360	1,177	962	1,177	970	34,960	35,060	1,635	1,202	1,635	1,313
21,660	21,760	816	727	816	730	28,360	28,460	1,183	966	1,183	975	35,060	35,160	1,642	1,207	1,642	1,318
21,760	21,860	821	730	821	733	28,460	28,560	1,190	969	1,190	980	35,160	35,260	1,648	1,212	1,648	1,323
21,860	21,960	826	734	826	737	28,560	28,660	1,197	973	1,197	985	35,260	35,360	1,655	1,217	1,655	1,328
21,960	22,060	831	737	831	740	28,660	28,760	1,204	976	1,204	991	35,360	35,460	1,662	1,222	1,662	1,334
22,060	22,160	837	741	837	744	28,760	28,860	1,211	980	1,211	996	35,460	35,560	1,669	1,227	1,669	1,339
22,160	22,260	842	744	842	747	28,860	28,960	1,218	984	1,218	1,001	35,560	35,660	1,676	1,232	1,676	1,344
22,260	22,360	847	748	847	751	28,960	29,060	1,224	987	1,224	1,006	35,660	35,760	1,683	1,237	1,683	1,349
22,360	22,460	852	752	852	755	29,060	29,160	1,231	991	1,231	1,011	35,760	35,860	1,690	1,242	1,690	1,354
22,460	22,560	857	755	857	758	29,160	29,260	1,238	994	1,238	1,016	35,860	35,960	1,696	1,248	1,696	1,359
22,560	22,660	862	759	862	762	29,260	29,360	1,245	998	1,245	1,021	35,960	36,060	1,703	1,253	1,703	1,364
22,660	22,760	867	762	867	765	29,360	29,460	1,252	1,001	1,252	1,026	36,060	36,160	1,710	1,258	1,710	1,369
22,760	22,860	872	766	872	769	29,460	29,560	1,259	1,005	1,259	1,031	36,160	36,2				

2010 Nebraska Tax Table — continued

If tax table income is —		And you are —				If tax table income is —		And you are —				If tax table 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				
At least	But less than	Your tax is —						Your tax is —						Your tax is —							
36,360		42,260				48,160															
36,360	36,460	1,731	1,273	1,731	1,385	42,260	42,360	2,134	1,575	2,134	1,727	48,160	48,260	2,538	1,877	2,538	2,130				
36,460	36,560	1,737	1,278	1,737	1,390	42,360	42,460	2,141	1,580	2,141	1,733	48,260	48,360	2,545	1,882	2,545	2,137				
36,560	36,660	1,744	1,283	1,744	1,395	42,460	42,560	2,148	1,586	2,148	1,740	48,360	48,460	2,551	1,888	2,551	2,144				
36,660	36,760	1,751	1,289	1,751	1,400	42,560	42,660	2,155	1,591	2,155	1,747	48,460	48,560	2,558	1,893	2,558	2,151				
36,760	36,860	1,758	1,294	1,758	1,405	42,660	42,760	2,161	1,596	2,161	1,754	48,560	48,660	2,565	1,898	2,565	2,157				
36,860	36,960	1,765	1,299	1,765	1,410	42,760	42,860	2,168	1,601	2,168	1,761	48,660	48,760	2,572	1,903	2,572	2,164				
36,960	37,060	1,772	1,304	1,772	1,415	42,860	42,960	2,175	1,606	2,175	1,768	48,760	48,860	2,579	1,908	2,579	2,171				
37,060	37,160	1,778	1,309	1,778	1,421	42,960	43,060	2,182	1,611	2,182	1,774	48,860	48,960	2,586	1,913	2,586	2,178				
37,160	37,260	1,785	1,314	1,785	1,426	43,060	43,160	2,189	1,616	2,189	1,781	48,960	49,060	2,592	1,918	2,592	2,185				
37,260	37,360	1,792	1,319	1,792	1,431	43,160	43,260	2,196	1,621	2,196	1,788	49,060	49,160	2,599	1,923	2,599	2,192				
37,360	37,460	1,799	1,324	1,799	1,436	43,260	43,360	2,203	1,626	2,203	1,795	49,160	49,260	2,606	1,929	2,606	2,199				
37,460	37,560	1,806	1,330	1,806	1,441	43,360	43,460	2,209	1,632	2,209	1,802	49,260	49,360	2,613	1,934	2,613	2,205				
37,560	37,660	1,813	1,335	1,813	1,446	43,460	43,560	2,216	1,637	2,216	1,809	49,360	49,460	2,620	1,939	2,620	2,212				
37,660	37,760	1,819	1,340	1,819	1,451	43,560	43,660	2,223	1,642	2,223	1,815	49,460	49,560	2,627	1,944	2,627	2,219				
37,760	37,860	1,826	1,345	1,826	1,456	43,660	43,760	2,230	1,647	2,230	1,822	49,560	49,660	2,633	1,949	2,633	2,226				
37,860	37,960	1,833	1,350	1,833	1,462	43,760	43,860	2,237	1,652	2,237	1,829	49,660	49,760	2,640	1,954	2,640	2,233				
37,960	38,060	1,840	1,355	1,840	1,467	43,860	43,960	2,244	1,657	2,244	1,836	49,760	49,860	2,647	1,959	2,647	2,240				
38,060	38,160	1,847	1,360	1,847	1,472	43,960	44,060	2,250	1,662	2,250	1,843	49,860	49,960	2,654	1,964	2,654	2,246				
38,160	38,260	1,854	1,365	1,854	1,477	44,060	44,160	2,257	1,667	2,257	1,850	49,960	50,060	2,661	1,970	2,661	2,253				
38,260	38,360	1,861	1,370	1,861	1,482	44,160	44,260	2,264	1,673	2,264	1,857	50,060	50,160	2,668	1,975	2,668	2,260				
38,360	38,460	1,867	1,376	1,867	1,487	44,260	44,360	2,271	1,678	2,271	1,863	50,160	50,260	2,674	1,980	2,674	2,267				
38,460	38,560	1,874	1,381	1,874	1,492	44,360	44,460	2,278	1,683	2,278	1,870	50,260	50,360	2,681	1,985	2,681	2,274				
38,560	38,660	1,881	1,386	1,881	1,497	44,460	44,560	2,285	1,688	2,285	1,877	50,360	50,460	2,688	1,990	2,688	2,281				
38,660	38,760	1,888	1,391	1,888	1,503	44,560	44,660	2,291	1,693	2,291	1,884	50,460	50,560	2,695	1,995	2,695	2,287				
38,760		44,660				50,560															
38,760	38,860	1,895	1,396	1,895	1,508	44,660	44,760	2,298	1,698	2,298	1,891	50,560	50,660	2,702	2,000	2,702	2,294				
38,860	38,960	1,902	1,401	1,902	1,513	44,760	44,860	2,305	1,703	2,305	1,898	50,660	50,760	2,709	2,005	2,709	2,301				
38,960	39,060	1,908	1,406	1,908	1,518	44,860	44,960	2,312	1,708	2,312	1,904	50,760	50,860	2,716	2,010	2,716	2,308				
39,060	39,160	1,915	1,411	1,915	1,523	44,960	45,060	2,319	1,714	2,319	1,911	50,860	50,960	2,722	2,016	2,722	2,315				
39,160	39,260	1,922	1,417	1,922	1,528	45,060	45,160	2,326	1,719	2,326	1,918	50,960	51,060	2,729	2,021	2,729	2,322				
39,260	39,360	1,929	1,422	1,929	1,533	45,160	45,260	2,332	1,724	2,332	1,925	51,060	51,160	2,736	2,026	2,736	2,328				
39,360	39,460	1,936	1,427	1,936	1,538	45,260	45,360	2,339	1,729	2,339	1,932	51,160	51,260	2,743	2,031	2,743	2,335				
39,460	39,560	1,943	1,432	1,943	1,543	45,360	45,460	2,346	1,734	2,346	1,939	51,260	51,360	2,750	2,036	2,750	2,342				
39,560	39,660	1,949	1,437	1,949	1,549	45,460	45,560	2,353	1,739	2,353	1,945	51,360	51,460	2,757	2,041	2,757	2,349				
39,660	39,760	1,956	1,442	1,956	1,554	45,560	45,660	2,360	1,744	2,360	1,952	51,460	51,560	2,763	2,046	2,763	2,356				
39,760	39,860	1,963	1,447	1,963	1,559	45,660	45,760	2,367	1,749	2,367	1,959	51,560	51,660	2,770	2,051	2,770	2,363				
39,860	39,960	1,970	1,452	1,970	1,564	45,760	45,860	2,374	1,754	2,374	1,966	51,660	51,760	2,777	2,057	2,777	2,370				
39,960	40,060	1,977	1,458	1,977	1,569	45,860	45,960	2,380	1,760	2,380	1,973	51,760	51,860	2,784	2,062	2,784	2,376				
40,060	40,160	1,984	1,463	1,984	1,576	45,960	46,060	2,387	1,765	2,387	1,980	51,860	51,960	2,791	2,067	2,791	2,383				
40,160	40,260	1,990	1,468	1,990	1,583	46,060	46,160	2,394	1,770	2,394	1,986	51,960	52,060	2,798	2,072	2,798	2,390				
40,260	40,360	1,997	1,473	1,997	1,590	46,160	46,260	2,401	1,775	2,401	1,993	52,060	52,160	2,804	2,077	2,804	2,397				
40,360	40,460	2,004	1,478	2,004	1,597	46,260	46,360	2,408	1,780	2,408	2,000	52,160	52,260	2,811	2,082	2,811	2,404				
40,460	40,560	2,011	1,483	2,011	1,603	46,360	46,460	2,415	1,785	2,415	2,007	52,260	52,360	2,818	2,087	2,818	2,411				
40,560	40,660	2,018	1,488	2,018	1,610	46,460	46,560	2,421	1,790	2,421	2,014	52,360	52,460	2,825	2,092	2,825	2,417				
40,660	40,760	2,025	1,493	2,025	1,617	46,560	46,660	2,428	1,795	2,428	2,021	52,460	52,560	2,832	2,098	2,832	2,424				
40,760	40,860	2,032	1,498	2,032	1,624	46,660	46,760	2,435	1,801	2,435	2,028	52,560	52,660	2,839	2,103	2,839	2,431				
40,860	40,960	2,038	1,504	2,038	1,631	46,760	46,860	2,442	1,806	2,442	2,034	52,660	52,760	2,845	2,108	2,845	2,438				
40,960	41,060	2,045	1,509	2,045	1,638	46,860	46,960	2,449	1,811	2,449	2,041	52,760	52,860	2,852	2,113	2,852	2,445				
41,060	41,160	2,052	1,514	2,052	1,644	46,960	47,060	2,456	1,816	2,456	2,048	52,860	52,960	2,859	2,118	2,859	2,452				
41,160	41,260	2,059	1,519	2,059	1,651	47,060	47,160	2,462	1,821	2,462	2,055	52,960	53,060	2,866	2,123	2,866	2,458				
41,260	41,360	2,066	1,524	2,066	1,658	47,160	47,260	2,469	1,826	2,469	2,062	53,060	53,160	2,873	2,128	2,873	2,465				
41,360	41,460	2,073	1,529	2,073	1,665	47,260	47,360	2,476	1,831	2,476	2,069	53,160	53,260	2,880	2,133	2,880	2,472				
41,460	41,560	2,079	1,534	2,079	1,672	47,360	47,460	2,483	1,836	2,483	2,075	53,260	53,360	2,887	2,138	2,887	2,479				
41,560	41,660	2,086	1,539	2,086	1,679	47,460	47,560	2,490	1,842	2,490	2,082	53,360	53,460	2,893	2,144	2,893	2,486				
41,660	41,760	2,093	1,545	2,093	1,686	47,560	47,660	2,497	1,847	2,497	2,089	53,460	53,560	2,900	2,149	2,900	2,493				
41,760	41,860	2,100	1,550	2,100	1,692	47,660	47,760	2,503	1,852	2,503	2,096	53,560	53,660	2,907	2,154	2,907	2,499				
41,860	41,960	2,107	1,555	2,107	1,699	47,760	47,860	2,510	1,857	2,510	2,103	53,660	53,760	2,914	2,159	2,914	2,506				
41,960	42,060	2,114	1,560	2,114	1,706	47,860	47,960	2,517	1,862	2,517	2,110	53,760	53,860	2,921	2,164	2,921	2,513				
42,060	42,160	2,120	1,565	2,120	1,713	47,960	48,060	2,524	1,867	2,524	2,116	53,860	53,960	2,928	2,169	2,928	2,520				
42,160	42,260	2,127	1,570	2,127	1,720	48,060	48,160	2,531	1,872	2,531	2,123	53,960	54,010	2,934	2,175	2,934	2,527				

* This column must also be used by a qualifying widow(er).

\$54,010 OR OVER

• Use the following worksheet if your tax table income is more than the maximum amount included in the 2010 Nebraska Tax Table.

Single	Married, filing jointly	Married, filing separately	Head of household
Add \$2,934 plus 6.84%			

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$167,100
(\$83,550 if married, filing separately).

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$54,000, see special instructions below.

SINGLE

<i>If AGI on line 5, Form 1040N is: over –but not over</i>	<i>The tax to add is:</i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 191,100</td></tr> <tr><td>191,100</td><td>342,100</td></tr> <tr><td>342,100</td><td>437,100</td></tr> <tr><td>437,100</td><td>—</td></tr> </table>	\$ 167,100	\$ 191,100	191,100	342,100	342,100	437,100	437,100	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$191,100</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$342,100</td></tr> <tr><td>759.89</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$167,100	\$ 102.72 +	0.327% (.00327) of the excess over \$191,100	596.49 +	0.172% (.00172) of the excess over \$342,100	759.89	
\$ 167,100	\$ 191,100																
191,100	342,100																
342,100	437,100																
437,100	—																
	0.428% (.00428) of AGI above \$167,100																
\$ 102.72 +	0.327% (.00327) of the excess over \$191,100																
596.49 +	0.172% (.00172) of the excess over \$342,100																
759.89																	

MARRIED, FILING JOINTLY AND QUALIFYING SPOUSES

<i>If AGI on line 5, Form 1040N is: over –but not over</i>	<i>The tax to add is:</i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 215,100</td></tr> <tr><td>215,100</td><td>517,100</td></tr> <tr><td>517,100</td><td>707,100</td></tr> <tr><td>707,100</td><td>—</td></tr> </table>	\$ 167,100	\$ 215,100	215,100	517,100	517,100	707,100	707,100	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 205.44 +</td><td>0.327% (.00327) of the excess over \$215,100</td></tr> <tr><td>1,192.98 +</td><td>0.172% (.00172) of the excess over \$517,100</td></tr> <tr><td>1,519.78</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$167,100	\$ 205.44 +	0.327% (.00327) of the excess over \$215,100	1,192.98 +	0.172% (.00172) of the excess over \$517,100	1,519.78	
\$ 167,100	\$ 215,100																
215,100	517,100																
517,100	707,100																
707,100	—																
	0.428% (.00428) of AGI above \$167,100																
\$ 205.44 +	0.327% (.00327) of the excess over \$215,100																
1,192.98 +	0.172% (.00172) of the excess over \$517,100																
1,519.78																	

MARRIED, FILING SEPARATELY

<i>If AGI on line 5, Form 1040N is: over –but not over</i>	<i>The tax to add is:</i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 83,550</td><td style="width: 50%;">\$ 107,550</td></tr> <tr><td>107,550</td><td>258,550</td></tr> <tr><td>258,550</td><td>353,550</td></tr> <tr><td>353,550</td><td>—</td></tr> </table>	\$ 83,550	\$ 107,550	107,550	258,550	258,550	353,550	353,550	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$83,550</td></tr> <tr><td>\$ 102.72 +</td><td>0.327% (.00327) of the excess over \$107,550</td></tr> <tr><td>596.49 +</td><td>0.172% (.00172) of the excess over \$258,550</td></tr> <tr><td>759.89</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$83,550	\$ 102.72 +	0.327% (.00327) of the excess over \$107,550	596.49 +	0.172% (.00172) of the excess over \$258,550	759.89	
\$ 83,550	\$ 107,550																
107,550	258,550																
258,550	353,550																
353,550	—																
	0.428% (.00428) of AGI above \$83,550																
\$ 102.72 +	0.327% (.00327) of the excess over \$107,550																
596.49 +	0.172% (.00172) of the excess over \$258,550																
759.89																	

HEAD OF HOUSEHOLD

<i>If AGI on line 5, Form 1040N is: over –but not over</i>	<i>The tax to add is:</i>																
<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;">\$ 167,100</td><td style="width: 50%;">\$ 212,100</td></tr> <tr><td>212,100</td><td>447,100</td></tr> <tr><td>447,100</td><td>567,100</td></tr> <tr><td>567,100</td><td>—</td></tr> </table>	\$ 167,100	\$ 212,100	212,100	447,100	447,100	567,100	567,100	—	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 50%;"></td><td style="width: 50%;">0.428% (.00428) of AGI above \$167,100</td></tr> <tr><td>\$ 192.60 +</td><td>0.327% (.00327) of the excess over \$212,100</td></tr> <tr><td>961.05 +</td><td>0.172% (.00172) of the excess over \$447,100</td></tr> <tr><td>1,167.45</td><td></td></tr> </table>		0.428% (.00428) of AGI above \$167,100	\$ 192.60 +	0.327% (.00327) of the excess over \$212,100	961.05 +	0.172% (.00172) of the excess over \$447,100	1,167.45	
\$ 167,100	\$ 212,100																
212,100	447,100																
447,100	567,100																
567,100	—																
	0.428% (.00428) of AGI above \$167,100																
\$ 192.60 +	0.327% (.00327) of the excess over \$212,100																
961.05 +	0.172% (.00172) of the excess over \$447,100																
1,167.45																	

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$54,000, then perform the following calculation. Subtract \$167,100 (\$83,550 if married, filing separately) from your line 5, AGI, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska Tax Table income	1	
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	

Local Rate Schedule and Use Tax Codes and Rates

LOCAL RATE 0.5%		
Curtis (129)	Elmwood (168)	Dakota County (922)
LOCAL RATE 1.0%		
Alma (009)	Duncan (156)	Oakland (358)
Arapahoe (016)	Eagle (159)	Oconto (360)
Arnold (019)	Edgar (161)	Odell (362)
Ashland (021)	Elgin (164)	O'Neill (366)
Atkinson (023)	Elm Creek (167)	Osmond (373)
Auburn (025)	Eustis (176)	Oxford (376)
Aurora (026)	Farnam (183)	Plattsmouth (394) 1-1-2010 to 3-31-2010
Bassett (035)	Friend (192)	Palmyra (380)
Bayard (037)	Fullerton (193)	Paxton (384)
Beaver City (040)	Genoa (199)	Pender (385)
Bennet (051)	Gibbon (201)	Peru (386)
Bertrand (053)	Gordon (206)	Petersburg (387)
Bennington (052)	Greenwood (213)	Pierce (390)
Bloomfield (058)	Guide Rock (217)	Plymouth (397)
Big Springs (055)	Harrison (227)	Randolph (408) beginning 10-1-2010
Blue Hill (060)	Hartington (228)	Ravenna (409)
Brainard (066) beginning 10-1-2010	Harvard (229)	Republican City (412)
Bridgeport (068)	Hastings (230)	Rushville (425)
Burwell (081)	Hay Springs (231)	Sargent (428)
Cambridge (087) 1-1-2010 to 3-31-2010	Hebron (235)	St. Edward (452)
Cedar Rapids (092)	Hildreth (243)	St. Paul (454)
Central City (094)	Hooper (248)	Seward (435)
Chambers (097)	Howells (251) beginning 10-1-2010	Shelton (437)
Chappell (099)	Hubbell (253)	Silver Creek (442)
Chester (100)	Humphrey (255)	Spencer (448)
Clarks (101)	Hyannis (257)	Springview (451)
Clay Center (104) beginning 10-1-2010	Imperial (258)	Stuart (468)
Cortland (116)	Jansen (264)	Superior (470)
Creighton (123)	Lewellen (281)	Syracuse (475)
Crete (125)	Loomis (291)	Terrytown (483)
Crofton (126)	Milford (322)	Uehling (491)
Dannebrog (134)	Malcolm (302)	Verdigre (502)
David City (138) 1-1-2010 to 9-30-2010	Morrill (332)	Wakefield (507)
Daykin (140)	Minden (327)	Wausa (514)
DeWeese (144)	Mullen (334)	Wayne (516)
Diller (147)	Nelson (342)	Weeping Water (517)
Dodge (150)	Neligh (341)	West Point (519)
Doniphan (151)	Niobrara (349)	Wilber (523)
LOCAL RATE 1.5%		
Ainsworth (003)	Gretna (215)	Ord (369)
Albion (004)	Hemingford (236)	Osceola (371)
Alliance (008)	Henderson (237)	Oshkosh (372)
Beatrice (039)	Holdrege (245)	Papillion (382)
Bellevue (046)	Jackson (263)	Pawnee City (383)
Benkelman (050)	Kearney (269)	Plainview (392)
Blair (057)	Kimball (273)	Plattsmouth (394) beginning 4-1-2010
Broken Bow (072)	LaVista (274)	Ralston (407)
Cambridge (087) beginning 4-1-2010	Lexington (283)	Red Cloud (411)
Ceresco (095)	Lincoln (285)	Schuyler (430)
Chadron (096)	Louisville (293)	Scottsbluff (432)
Columbus (110)	Loup City (294)	Scribner (433)
Cozad (119)	Lyons (298)	Sidney (441)
Crawford (122)	Madison (299)	South Sioux City (446)
David City (138) beginning 10-1-2010	McCook (312)	Stromsburg (467)
Douglas (153)	McCool Junction (313)	Sutton (473)
Exeter (178)	Mitchell (328)	Tecumseh (481)
Fairbury (179)	Monroe (330)	Tekamah (482)
Falls City (182)	Nebraska City (339)	Tilden (487)
Fremont (191)	Newman Grove (346)	Valentine (497)
Geneva (198)	Norfolk (351)	Valley (498)
Gering (200)	North Bend (353)	Wahoo (506)
Gothenburg (207)	North Platte (355)	Waterloo (512)
Grand Island (210)	Ogallala (363)	Wymore (534)
Gresham (214)	Omaha (365)	York (536)