
2012 Nebraska

Individual Income Tax Booklet

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

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



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

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IMPORTANT INFORMATION FOR ALL NEBRASKA FILERS

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 payor by February 15. **If you have not received the form by that date, you should immediately contact your employer or payor.** If the information on these forms is incorrect, get a corrected form from your employer or payor. A corrected form should be clearly marked “Corrected by Employer/Payor.” If a wage and tax statement is lost or destroyed, request a substitute copy clearly marked “Reissued by Employer.”

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

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

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 3%, and is calculated from the original due date of the return, even if an extension of time to file is granted.

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

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

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

NOTE: If you have a combat zone-related or contingency operation-related extension, see the Department’s [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.



[More info . . .](#)

It may take 3 months to receive your refund if you file a paper return.

[More info . . .](#)





Estimating Your 2013 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 2012 Nebraska return; or
- ◆ 100% of the tax shown on your 2011 return; or
- ◆ 110% of the tax shown on your 2011 return if adjusted gross income (AGI) on the return was more than \$150,000 or, if your filing status is married, filing separately, more than \$75,000.

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

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

NOTE: Taxpayers impacted by a Federal disaster declaration should note the declaration when filing.

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 57, 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. A Nebraska resident servicemember's spouse who works and resides in another state is required to file a Nebraska income tax return. More information is available in the instructions for lines [57](#) and [64](#), Nebraska Schedule I, or on the Department's website.

More info . . .

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

More info . . .

Death of Taxpayer. A deceased taxpayer's spouse or personal representative may file and sign a return if a taxpayer died before filing a 2012 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, 2012, the 2012 Nebraska Tax Calculation Schedule or 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 2012.

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 2012.

Partial-Year Resident. An individual who either begins or ends his or her domicile in Nebraska during 2012 or who resides in Nebraska for more than six months during the year. When ending your domicile in Nebraska, you must show an intent to abandon Nebraska as your home. Usually, a person is only a partial-year resident for one year, not multiple years.

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 or ITIN if filing a joint return.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2012, 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, 2012, do not enter a high school district code. This information is required by law to assist the Nebraska Department of Education in determining the state aid for Nebraska's K-12 public school systems.

Farmer/Rancher. Farmers or ranchers deriving at least two-thirds of their yearly gross income from farming or ranching must check the box below the SSN block. A farmer or rancher who files the 2012 Form 1040N and pays the Nebraska income tax due on or before **March 1, 2013**, is not required to make estimated tax payments during 2012; otherwise, the entire amount of estimated tax must be paid by January 15, 2013. If you both file and pay after **March 1, 2013**, you will be assessed a penalty for failure to properly pay estimated tax. An extension of time can not be used to extend the **March 1st** filing date.

Deadline changed to April 15, 2013 due to IRS extension.

Active Military. Check the box “Active Military” only if you or your spouse were on active military duty status at any time during 2012. This includes National Guard/Reservists called to active duty during 2012.

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).

◆ **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 taxpayers where one spouse is a Nebraska resident and the other spouse is a nonresident or partial-year resident of Nebraska. These taxpayers may elect to file either a 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 57 instructions.

More info . . .

If you filed an Injured Spouse Allocation, Federal Form 8379, please see more information here.

LINE 2a

Check the appropriate boxes if, during 2012:

Box 1. You were 65 or older (taxpayers born before January 2, 1948);

Box 2. You were blind;

Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1948); 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 2012:

Box 1. You were a resident;

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

Box 3. You were a nonresident.

Partial-year residents must also complete dates of residency. 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 = \$9,750, enter 1. If Line 5 = \$19,500, 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. All taxpayers are allowed the larger of the Nebraska standard deduction or federal itemized deduction, minus state and local income tax claimed on Federal Schedule A.

IF YOU OR YOUR SPOUSE CAN BE CLAIMED AS A DEPENDENT	
and filed Federal Form —	Enter —
1040EZ	The amount from line E from worksheet on the back of the Form 1040EZ.
1040A	The amount from line 3a (or if 65 or over, the amount from 3c) of the Form 1040A Standard Deduction Worksheet.
1040	The amount from line 3a (or if 65 or over, the amount from 3c) 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: \$ 5,950 Married: \$11,900
1040A	See chart below
1040	See chart below

LINE 6 (Cont.)	Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction
	Single	0	\$5,950
		1	\$7,400
		2	\$8,850
	Married, Filing Jointly or Qualifying Widower With Dependent Children	0	\$11,900
		1	\$13,050
		2	\$14,200
		3	\$15,350
	Married, Filing Separately	4	\$16,500
		0	\$5,950
		1	\$7,100
		2	\$8,250
	Head of Household	3	\$9,400
		4	\$10,550
		0	\$8,700
		1	\$10,150
		2	\$11,600

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 58 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 paper filers may use the Nebraska Tax Table. All others must use the Tax Calculation Schedule. If federal AGI is more than \$173,650 (\$86,825 if married, filing separately), you must use the Tax Calculation Schedule (or the Tax Table) and the Additional Tax Rate Schedule to calculate your total Nebraska tax. Enter the amount from line 3 of the Nebraska Tax Worksheet. Nonresidents and partial-year residents, enter the amount from line 72, Nebraska Schedule III.

LINE 16 **Nebraska Alternative 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 alternative minimum or other tax. The Nebraska alternative minimum or other tax is 29.6% of the federal alternative minimum or other tax.

The alternative minimum tax from Federal Form 6251 must be recalculated using [Nebraska Revenue Ruling 22-12-1](#) to compute the Nebraska alternative minimum tax.

LINE 16 (Cont.)	<p>Residents use the calculation from Form 1040N, Line 16 to calculate the amount of total minimum or other taxes.</p> <p>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 67, Nebraska Schedule III.</p> <p>A credit for prior year alternative minimum tax must be calculated and entered on line 20 by residents. Nonresidents and partial-year residents claim this credit on line 69, Nebraska Schedule III.</p>
LINE 17	Total Nebraska Tax. Enter the total of lines 15 and 16.
LINE 18	Total Nebraska Tax. Enter the amount from line 17.
LINE 19	<p>More info . . . Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$123 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 70, Nebraska Schedule III.</p>
LINE 20	<p>Credit for Tax Paid to Another State. Enter the amount from line 63 of Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website).</p> <p>A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Conversion Chart instructions to properly calculate tax paid to another state.</p> <p>Credit for Prior Year Alternative Minimum Tax. A minimum tax must have been reported in a previous year. The total should be equal to or in excess of the amount of credit claimed on line 20b.</p> <p>If you have a current year alternative minimum tax liability on line 16, a credit for prior year alternative minimum tax liability is not allowed. Residents claim the credit on line 20b. Nonresidents and partial-year residents claim this credit on line 69, Nebraska Schedule III. Attach Federal Form 8801. If Federal Form 8801 is not submitted, the credit will be disallowed.</p>
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 (CDA) 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 must be attached to the Form 1040N .
LINE 23	Form 3800N Nonrefundable Credit. Enter the amount from line 10 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 instructions). Multiply the amount on line 29 of Federal Form 1040A, or line 48 of Federal Form 1040, by 25% (.25). Include a copy of Federal Form 2441. If Form 2441 is not received, the credit will be disallowed. Taxpayers who are married, filing jointly federally, but are married, filing separately on their Nebraska return cannot claim this Nebraska credit.
LINE 25	<p>More info . . . Financial Institution Tax Credit. Enter the amount of the tax credit available to you from the 2012 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder.</p>
LINE 26	Total Nonrefundable Credits. Add lines 19 through 25.
LINE 27	Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. 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 10 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, 1099-MISC, and Schedule K-1N.*

Nebraska Income Tax Withheld. Enter your total Nebraska income tax withheld from Federal Forms W-2, W-2G, 1099-R, 1099-MISC, other federal forms, or Nebraska Schedule K-1N. 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 appropriate Schedule K-1N. The tax year ending date on the Form K-1N must be the same as the tax year of the individual’s return being filed.

LINE 29



2012 Estimated Tax Payments. Report your 2012 estimated payments and any tax year 2011 carryover on this line.

If you are married, filing jointly, the name and SSN of the spouse whose SSN was used to make the 2012 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. A [Form 1040N-ES](#) payment voucher should NOT be mailed in when you use e-pay.

LINE 30

Attach Form 3800N

Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 14, [Form 3800N](#).

LINE 31

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). Attach Federal Form 2441 or Nebraska [Form 2441N](#) to your Nebraska return. 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 cannot claim this credit. If Form 2441 or 2441N is not received, the credit will be disallowed. Use the following chart and enter on line 3 of the worksheet below the applicable percentage for your AGI level:

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

LINE 31 (Cont.)

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

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

1. Enter line 9 amount (prior to the federal credit limitation) from 2012 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 67 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 8a (Form 1040EZ), line 38a (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 75.

LINE 34

More info . . .

Angel Investment Tax Credit. Enter the credit awarded by the Nebraska Department of Economic Development for investments made in certain qualified businesses.

LINE 36

More info . . .

Penalty for Underpayment of Estimated Tax. Use Nebraska [Individual Underpayment of Estimated Tax, Form 2210N](#) to determine if you owe this penalty. Also, see [page 3 of the instructions](#). If you are required to calculate a Form 2210N penalty, report it on line 36, check the box, and attach Form 2210N to your return. See the Department’s website for this form, or call the Department at 800-742-7474 (NE and IA), or 402-471-5729. Do not include any late filing penalty on this line.

Special note: Farmers have until April 15, 2013 to file and pay their final tax.

LINE 37

Total Tax and Penalty. Add lines 27 and 36.

LINE 38

More info . . .

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

Enter your total taxable 2012 purchases if Nebraska sales tax was not collected by the seller. Multiply this amount by 5.5% (.055). If local tax applies, enter your local code from the local sales and use tax codes and rates schedule on page 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 38.

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 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 38 entry. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Note: If you owe use tax to more than one Nebraska local jurisdiction, do not report use tax here. Instead, report state and local use taxes by filing the [Nebraska Individual Use Tax Return, Form 3](#).

LINE 39

More info . . .

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

LINE 39 (Cont.)

Electronic Funds Withdrawal. This payment option is available only if you file your tax return electronically through NebFile or 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.



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 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.

LINE 40

Overpayment. If line 35 is more than the total of lines 37 and 38, subtract this total from line 35 and enter your overpayment.

LINE 41

2013 Estimated Tax. Enter the amount of overpayment from line 40 you want applied to your 2013 estimated tax.

LINE 42



Wildlife Conservation Fund. You may contribute \$1 or more of your refund to this fund. Your contributions are used by the Nebraska Game and Parks Commission to protect and manage Nebraska's nongame and at-risk birds, mammals, amphibians, fish, reptiles, plants, and invertebrates. The fund will help prevent species from becoming endangered by managing, restoring, and protecting their habitat.

If you are not entitled to a refund, you may still send your tax-deductible contribution directly to the Wildlife Conservation Fund at www.nebraskawildlifefund.org. For more information, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, NE 68503-0370, call 402-471-0641, or visit www.outdoornebraska.org.

LINE 43 More info . . .

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

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

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

LINE 44



Direct Deposit Your Refund. To have your refund directly deposited into your checking or savings account, enter the routing number and account number found on the bottom of the checks used with the account. The routing number is listed first and must be nine digits. The account number is listed to the right of the routing number and can be up to 17 digits. Also complete line 44b, Type of Account. Incorrect banking information will cause your refund to be delayed. Always double check that you entered the correct banking information, since this cannot be changed by the Department.

Box 44d is used to comply with banking rules regarding International ACH Transactions (IATs). The box must be checked whenever a refund will go to a bank account outside the 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 here** ▶

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

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

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 Preparer Tax ID Number (PTIN) and Federal Employer ID Number (EIN).

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

Nebraska Schedule I Instructions

PART A — Adjustments Increasing Federal AGI

LINE 45a **More info . . .** **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 received in 2012 on a Build America Bond previously issued by a Nebraska governmental subdivision may be deducted on line 57, 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 2012 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 10% penalty for unqualified withdrawals. The amount of penalty will reduce your refund or increase your balance due. The Department will bill you for this penalty, or you may pay this penalty with your return.

LINE 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 57, [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](#).

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.
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 Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N instructions. More info . . .
LINE 55	Nebraska College Savings Program. If during 2012 you, as an account owner, made contributions to one or more college savings accounts established under Nebraska's College Savings Program (for example, 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: <ul style="list-style-type: none">◆ NEST Direct College Savings Plan;◆ NEST Advisor College Savings Plan;◆ TD Ameritrade 529 College Savings Plan; and◆ The State Farm College Savings Plan. Only the account owner 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	Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2012 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 2012.
LINE 57	Other Adjustments Decreasing Federal AGI. See the instructions for line 57 on the Department's website. More info . . .
LINE 58	Total Adjustments Decreasing Federal AGI. Add lines 51 thru 57, enter here and on line 13 of Form 1040N .

Nebraska Schedule II Instructions

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

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

More info . . .

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

LINE 59	Nebraska Income Tax. Enter the amount from line 17, Form 1040N.
LINE 60	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 57 or income which is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
LINE 61	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 the Nebraska tax, line 59, Schedule II.
LINE 62	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 63	Maximum Tax Credit. Enter the amount from line 59, 61, or 62 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 64	Income Derived from Nebraska Sources. Add all income from Nebraska sources and enter the total on line 64. 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.
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LINE 64 (Cont.) Detailed information on the types of income that must be listed and included on line 65 is available on the Department’s website. A partial list is shown below:

More info . . .

- ◆ Wages, salaries, tips, and commissions;
- ◆ Nebraska unemployment compensation;
- ◆ Severance pay associated with Nebraska employment;
- ◆ 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 has the same state of residence as the servicemember and is in this state only in support of the servicemember. The spouse’s income should not be included as Nebraska source income on line 64. For more information, see the Information Guide titled, “[Nebraska Income Tax for Military Servicemembers.](#)”

LINE 65 **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 65.

LINE 67 **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 67 result is .12346, round to .1235 (12.35%) before computing line 72. Even if lines 5 and 64 are negative numbers, the ratio computed in line 67 cannot exceed 100%.

LINE 68 **Nebraska Taxable Income.** Enter the amount from line 14, [Form 1040N](#).

LINE 69 **Nebraska Tax Calculation.** Paper filers use the Nebraska Tax Table and the income shown on line 68, to find the tax amount to enter on line 69. Electronic filers must use the Nebraska Tax Calculation Schedule to calculate tax on Nebraska Taxable Income. Both paper and electronic filers must use the Additional Tax Rate Schedule if their federal AGI is more than \$173,650 (\$86,825 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, 20, 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 74 and 75. **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 and line 20 instructions.

LINE 70 **Personal Exemption Credit.** Enter your credit for personal exemptions. (\$123 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 19.

LINE 71 **Difference.** Line 69 minus line 70.

LINE 72 **Multiply by Ratio.** Multiply line 71 by the ratio you computed on line 67.

LINE 73 **Minimum or Other Tax.** See line 16 instructions.

LINES 74 AND 75 **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 74. The allowable credit is 10% of the federal credit multiplied by the ratio calculated on line 67. Enter result on line 75 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.

Please Type or Print

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

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.				High School District Code				<small>(Must be entered using high school codes.)</small>	
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 _____ / _____, 2012 to _____ / _____ **(attach Schedule III)**
 (3) Nonresident **(attach Schedule III)**

4 Federal exemptions (number of exemptions claimed on your 2012 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 \$5,950 if single; \$11,900 if married, filing jointly or qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household)	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 58, from attached Nebraska Schedule I)	13	00
14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-	14	00
15 Nebr. income tax (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents 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 (on the line immediately above) 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 39	17	00

18 Amount from line 17 (Total Nebraska tax)	18		00
19 Nebraska personal exemption credit for residents only (\$123 per exemption) . .	19		00
20 a Credit for tax paid to another state Nebr. Sch. II, line 63 20 a \$ _____ (attach Nebr. Sch. II and the other state's return) plus			
b Prior year AMT credit (attach Form 8801) 20 b \$ _____ Enter the total of 20a and 20b on line 20	20		00
21 Credit for the elderly or disabled (attach copy of Federal Schedule R)	21		00
22 CDAA credit (see instructions)	22		00
23 Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24 Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	24		00
25 Credit for financial institution tax (see instructions) (attach Form NFC)	25		00
26 Total nonrefundable credits (add lines 19 through 25)	26		00
27 Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> and attach a copy of the federal return.	27		00
28 Nebr. income tax withheld (attach 2012 Forms W-2, W-2G, 1099-R, 1099-MISC, or K-1N).	28		00
29 2012 estimated tax payments (include any 2011 overpayment credited to 2012 and any payments submitted with an extension request).	29		00
30 Form 3800N refundable credit (attach Form 3800N)	30		00
31 Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Federal Form 2441 or Nebraska Form 2441N).	31		00
32 Beginning Farmer credit (attach Form 1099 BFC)	32		00
33 Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%) (attach federal return, pages 1 and 2 – see instructions)	33		00
34 Angel Investment Tax Credit (see instructions)	34		00
35 Total refundable credits (add lines 28 through 34)	35		00
36 Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of (-0-) or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		00
37 TOTAL TAX AND PENALTY. Add lines 27 and 36	37		00
38 Use tax due on Internet and out-of-state purchases. See instructions. Enter purchases subject to tax 92 \$ _____; State tax 93 \$ _____ .00 (purchases x 5.5%); Local code 94 _____ (see <u>local rate schedule</u>); Local tax 95 \$ _____ .00 (purchases x local rate of _____%, from local rate schedule) Total tax \$ _____ .00 Add state and local taxes and enter on line 38. If no use tax, enter (-0-) on line 38	38		00
39 TOTAL AMOUNT DUE. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	39		00
40 OVERPAYMENT. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.	40		00
41 Amount of line 40 you want APPLIED TO YOUR 2013 ESTIMATED TAX	41		00
42 Wildlife Conservation Fund DONATION of \$1 or more	42		00
43 Amount of line 40 you want REFUNDED to you (line 40 minus lines 41 and 42). File early! It may take three months to receive your refund if you file a paper return	43		00

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

44a Routing Number

44b Type of Account 1 = Checking 2 = Savings

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

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

44d Check this box if this refund will go to a bank account outside the United States.



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Your Signature _____ Date () _____ Email Address _____
 Spouse's Signature (if filing jointly, **both** must sign) _____ Daytime Phone _____

Keep a copy of this return for your records.
paid preparer's use only

Preparer's Signature _____ Date _____ Preparer's PTIN () _____

Print Firm's Name (or yours if self-employed), Address and Zip Code _____ EIN _____ Daytime Phone _____

Mail returns **REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8912.**
 Mail returns **NOT REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98934, LINCOLN, NE 68509-8934.**



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

FORM 1040N
 Schedules
 I, II, and III

(Nebraska Schedule III is on the reverse side.)

2012

• ATTACH THIS PAGE TO FORM 1040N.

Name 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

45 a Interest income from all state and local obligations exempt from federal tax List types and total amount: _____ 45 a \$ _____		
b Exempt interest income from Nebraska obligations List types and amount: _____ 45 b \$ _____		
Enter the result of line 45a minus line 45b	45	00
46 Financial Institution Tax Credit claimed (enter amount from line 25)	46	00
47 Long-Term Care Savings Plan RECAPTURE (also subject to 10% penalty) (see instructions)	47	00
48 Nebraska College Savings Program RECAPTURE (see instructions)	48	00
49 Other adjustments increasing federal AGI	49	00
50 Total adjustments increasing federal AGI (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	00

PART B— Adjustments Decreasing Federal AGI

51 State income tax refund deduction (enter line 10, Federal Form 1040)	51	00
52 a U.S. government obligations exempt for state purposes (list below or attach schedule) List types and amount: _____ 52 a \$ _____		
b List fund name, total dividend, and percent of regulated investment company dividends from U.S. obligations: _____ Total dividend: \$ _____ x _____ % = 52 b \$ _____		
Enter total of lines 52a and 52b	52	00
53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board . Attach all Forms 1099. List types and amount: _____ Enter line 53 total	53	00
54 Special capital gains/extraordinary dividend deduction [attach <u>Form 4797N</u> and copy of Federal Schedule D and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	54	00
55 Nebraska College Savings Program contribution (see instructions)	55	00
56 Nebraska Long-Term Care Savings Plan contribution	56	00
57 Other adjustments decreasing federal AGI. Do not deduct other states' income. List types and amount and attach documentation: _____ Enter line 57 total	57	00
58 Total adjustments decreasing federal AGI (total lines 51 through 57). Enter here and on line 13, Form 1040N.	58	00

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:

59 Nebraska income tax (line 17, Form 1040N)	59	00
60 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state – use <u>Conversion Chart</u> on the Department's website)	60	00
61 Calculated tax credit: Line 60 Line 5 + Line 12 - Line 13 = <input type="text"/> + <input type="text"/> - <input type="text"/> = <input type="text"/> = <input type="text"/> % x Line 59 <input type="text"/> =	61	00
62 Tax due and paid to another state (do not enter amount withheld for the other state – use <u>Conversion Chart</u> on the Department's website)	62	00
63 Maximum tax credit (line 59, 61, or 62, whichever is least). Enter amount here and on line 20a, Form 1040N..	63	00

printed with soy ink on recycled paper

Name 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.

64	Income derived from Nebraska sources. Include income from wages, interest, dividends, business, farming, Nebraska unemployment payments, severance payments connected to Nebraska employment, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, royalties, and financial institution tax credit amount. If there is no Nebraska income or loss, enter (-0-). List types and amount: _____ Enter line 64 total.....	64		00
65	Adjustments as applied to Nebraska income, if any. (see instructions) List types and amount: _____ Enter line 65 total.....	65		00
66	Nebraska adjusted gross income (line 64 minus line 65)	66		00
67	Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): $\frac{\text{Line 66}}{\text{Line 5} + \text{Line 12} - \text{Line 13}} = \frac{\boxed{}}{\boxed{} + \boxed{} - \boxed{}} = \frac{\boxed{}}{\boxed{}} = \boxed{}.\boxed{}\boxed{}\boxed{}\boxed{}$	67		
68	Nebraska taxable income (line 14, Form 1040N)	68		00
69	Nebraska Tax Calculation (see instructions) Tax on Nebraska taxable income (Line 68) \$ _____ Additional tax, if applicable, from Additional Tax Rate Schedule \$ _____ Identify types of credits, if any _____ and amounts \$ _____ Enter net result.....	69		00
70	Enter personal exemption credit of \$123 for each federal exemption entered on line 4	70		00
71	Difference (line 69 minus line 70). If less than \$0, enter (-0-) and apply any unused personal exemption credit against any minimum or other tax on line 73.....	71		00
72	Nebraska Income Tax. Multiply line 71 by the ratio you computed on line 67. Enter result here and on line 15, Form 1040N	72		00
73	Minimum or other tax (see line 16 instructions) Line 16 Total \$ _____ Any unused personal exemption credit from line 71 _____ Ratio from line 67 _____ Enter result here and on line 16, Form 1040N	73		00
74	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)	74		00
75	Nebraska Earned Income Credit. Multiply line 74 by the ratio you computed on line 67 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 33, Form 1040N.....	75		00

2012 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 on December 31, 2012.

Take the following steps:

1. On this 2012 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.

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 (continued)			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			Anslemo-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		
Anslemo-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	Davenport 47	1885047		DAWES		
Cedar Rapids 6		0606006	Schuyler			Doniphan-Trumbull 126	1840126		Chadron 2		2323002
Elgin 18		0602018	Community 123		1219123	Harvard 11	1818011		Crawford 71		2323071
Elkhorn Valley 80		0659080	Seward 9		1280009	Lawrence/Nelson 5	1865005		Hay Springs 3		2381003
Fullerton 1		0663001	Shelby 32		1272032	Sandy Creek 501	1818501		Hemingford 10		2307010
Greeley-Wolbach 10		0639010	CASS			Shickley 54	1830054		Sioux County 500		2383500
Newman Grove 13		0659013	Ashland-Greenwood 1		1378001	Sutton 2	1818002		DAWSON		
Spalding 55		0639055	Conestoga 56		1313056	COLFAX			Callaway 180		2421180
St. Edward 17		0606017	Elmwood-Murdock 97		1313097	Clarkson 58	1919058		Cozad 11		2424011
BOX BUTTE			Louisville 32		1313032	Howells-Dodge 70	1919070		Elm Creek 9		2410009
Alliance 6		0707006	Nebraska City 111		1366111	Leigh Community 39	1919039		Elwood 30		2437030
Bayard 21		0762021	Plattsmouth 1		1313001	North Bend			Eustis-Farnam 95		2432095
Bridgeport 63		0762063	Syracuse-Dunbar-			Central 595	1927595		Gothenburg 20		2424020
Hemingford 10		0707010	Avoca 27		1366027	Schuyler			Lexington 1		2424001
BOYD			Waverly 145		1355145	Community 123	1919123		Overton 4		2424004
Keya Paha County 100		0852100	Weeping Water 22		1313022	CLAY			Sumner-Eddyville-Miller 101		2424101

2012 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			FURNAS (continued)			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		Orchard 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
	Howells-Dodge 70	2719070	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 Community 15	2828015		Cambridge 21	3733021		Mullen 1	4646001	LINCOLN		
	Elkhorn 10	2828010		Elwood 30	3737030		Howard			Arnold 89	5621089
	Fremont 1	2827001		Eustis-Farnam 95	3732095		Centura 100	4747100		Brady 6	5656006
	Ft. Calhoun 3	2889003		Lexington 1	3724001		Elba 103	4747103		Eustis-Farnam 95	5632095
	Gretna 37	2877037		Southern Valley 540	3733540		Greeley-Wolbach 10	4739010		Gothenburg 20	5624020
	Millard 17	2828017	GRANT				Loup City 1	4782001		Hershey 37	5656037
	Ralston 54	2828054		Hyannis 11	3838011		North Loup Scotia 501	4739501		Maxwell 7	5656007
	Westside Community 66	2828066	GREELEY				Northwest 82	4740082		Maywood 46	5632046
				Cedar Rapids 6	3906006		Palmer 49	4761049		McPherson County 90	5660090
				Greeley-Wolbach 10	3939010	JEFFERSON				Medicine Valley 125	5632125
				North Loup Scotia 501	3939501		St. Paul 1	4747001		North Platte 1	5656001
				Ord 5	3988005					Paxton Consolidated 6	5651006
				Spalding 55	3939055		Diller-Odell 100	4834100		Perkins County Schools 20	5668020
				St. Paul 1	3947001		Fairbury 8	4848008		Stapleton 501	5657501
				Wheeler Central 45	3992045		Meridian 303	4848303		Sutherland 55	5656055
							Tri County 300	4848300		Wallace 65R	5656565
						JOHNSON					
							Daniel Freeman 34	4934034	LOGAN		
							Humboldt-Table Rock-Steinauer 70	4974070		Arnold 89	5721089
							Johnson-Brock 23	4964023		Sandhills 71	5705071
							Johnson County 50	4949050		Stapleton 501	5757501
							Lewiston 69	4967069	LOUP		
							Sterling 33	4949033		Loup County 25	5858025
							Syracuse-Dunbar-Avoca 27	4966027		Sandhills 71	5805071
						KEARNEY				Sargent 84	5821084
									MADISON		
							Adams Central 90	5001090		Battle Creek 5	5959005
							Axtell Community 501	5050501		Elkhorn Valley 80	5959080
							Gibbon 2	5010002		Humphrey 67	5971067
							Kearney 7	5010007		Madison 1	5959001
							Kenesaw 3	5001003		Newman Grove 13	5959013
							Minden 503	5050503		Norfolk 2	5959002
							Shelton 19	5010019	MCPHERSON		
							Silver Lake 123	5001123		Arthur County 500	6003500
							Wilcox-Hildreth 1	5050001		McPherson County 90	6060090
						KEITH				Stapleton 501	6057501
									MERRICK		
							Arthur County 500	5103500		Central City 4	6161004
							Garden County 1	5135001		Fullerton 1	6163001
							Ogallala 1	5151001		Grand Island 2	6140002
							Paxton Consolidated 6	5151006		High Plains Community 75	6172075
							Perkins County Schools 20	5168020		Northwest 82	6140082
							South Platte 95	5125095		Palmer 49	6161049
						KEYA PAHA				Twin River 30	6163030
							Keya Paha County 100	5252100			

2012 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 (continued)			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		Northwest 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		Shelby 32	7272032		Seward 9	8080009	WAYNE				
	Thayer Central			Twin River 30	7263030	SHERIDAN				Laurel-Concord 54	9014054		
	Community 70	6585070		RED WILLOW				Alliance 6	8107006		Norfolk 2	9059002	
OTOE				Cambridge 21	7333021		Chadron 2	8123002		Pender 1	9087001		
	Conestoga 56	6613056		Hitchcock County 70	7344070		Hyannis 11	8138011		Pierce 2	9070002		
	Daniel Freeman 34	6634034		McCook 17	7373017		Gordon- Rushville 10	8181010		Randolph 45	9014045		
	Elmwood-Murdock 97	6613097		Southwest 179	7373179		Hay Springs 3	8181003		Wakefield 560	9090560		
	Johnson-Brock 23	6664023		RICHARDSON				Hemingford 10	8107010		Wayne Community 17	9090017	
	Johnson County 50	6649050		Auburn 29	7464029		SHERMAN				Winside 595	9090595	
	Nebraska City 111	6666111		Falls City 56	7474056		Arcadia 21	8288021		Wisner-Pilger 30	9020030		
	Norris 160	6655160		Humboldt-Table Rock-			Centura 100	8247100	WEBSTER				
	Palmyra OR1	6666501		Steinauer 70	7474070		Elba 103	8247103		Adams Central 90	9101090		
	Sterling 33	6649033		Johnson-Brock 23	7464023		Litchfield 15	8282015		Blue Hill 74	9191074		
	Syracuse-Dunbar-			Pawnee City 1	7467001		Loup City 1	8282001		Lawrence/Nelson 5	9165005		
	Avoca 27	6666027		ROCK				North Loup Scotia 501	8239501		Red Cloud		
	Waverly 145	6655145		Ainsworth 10	7509010		Pleasanton 105	8210105		Community 2	9191002		
PAWNEE				Rock County 100	7575100		Ravenna 69	8210069		Silver Lake 123	9101123		
	Diller-Odell 100	6734100		SALINE				SIoux				Superior 11	9165011
	Humboldt-Table Rock-			Crete 2	7676002		Crawford 71	8323071	STANTON				
	Steinauer 70	6774070		Dorchester 44	7676044		Mitchell 31	8379031		Clarkson 58	8419058		
	Johnson-Brock 23	6764023		Exeter-Milligan 1	7630001		Morrill 11	8379011		Howells 59	8419059		
	Johnson County 50	6749050		Friend 68	7676068		Sioux County 500	8383500		Leigh Community 39	8419039		
	Lewiston 69	6767069		Meridian 303	7648303		STANTON				Madison 1	8459001	
	Pawnee City 1	6767001		Milford 5	7680005		Clarkson 58	8419058		Norfolk 2	8459002		
	Southern 1	6734001		Tri County 300	7648300		Howells 59	8419059		Stanton 3	8484003		
PERKINS				Wilber-Clatonia 82	7676082		Leigh Community 39	8419039		Winside 595	8490595		
	Hayes Center 79	6843079		SARPY				Madison 1	8459001		Wisner-Pilger 30	8420030	
	Ogallala 1	6851001		Ashland-Greenwood 1	7778001		Norfolk 2	8459002	THAYER				
	Paxton Consolidated 6	6851006		Bellevue 1	7777001		Stanton 3	8484003		Bruning 94	8585094		
	Perkins County			Gretna 37	7777037		Winside 595	8490595		Davenport 47	8585047		
	Schools 20	6868020		Louisville 32	7713032		Waverly 145	8585060		Deshler 60	8585060		
	South Platte 95	6825095		Millard 17	7728017		Fairbury 8	8548008		Kearney 7	8548008		
	Wallace 65R	6856565		Omaha 1	7728001		Meridian 303	8548303		Loomis 55	8548303		
PHELPS				Papillion-LaVista 27	7777027		Shickley 54	8530054		Overton 4	8530054		
	Axtell Community 501	6950501		South Sarpy 46	7777046		Superior 11	8565011		Wilcox-Hildreth 1	6950001		
	Bertrand 54	6969054		SAUNDERS				Thayer Central					
	Elm Creek 9	6910009		Ashland-Greenwood 1	7878001		Community 70	8585070					
	Holdrege 44	6969044		Cedar Bluffs 107	7878107								
	Kearney 7	6910007		David City 56	7812056								
	Loomis 55	6969055		East Butler 502	7812502								
	Overton 4	6924004											
	Wilcox-Hildreth 1	6950001											

2012 Nebraska Tax Table

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 \$173,650 (\$86,825 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

Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

Use if your adjusted gross income (AGI), line 5, Form 1040N, is more than \$173,650 (\$86,825 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:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over – \$173,650	\$197,650	0.428% (.00428) of AGI above \$173,650
197,650	348,650	\$ 102.72 + 0.327% (.00327) of the excess over \$197,650
348,650	443,650	596.49 + 0.172% (.00172) of the excess over \$348,650
443,650	—	759.89

MARRIED, FILING JOINTLY AND QUALIFYING SPOUSES

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over – \$173,650	\$221,650	0.428% (.00428) of AGI above \$173,650
221,650	523,650	\$ 205.44 + 0.327% (.00327) of the excess over \$221,650
523,650	713,650	1,192.98 + 0.172% (.00172) of the excess over \$523,650
713,650	—	1,519.78

MARRIED, FILING SEPARATELY

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over – \$ 86,825	\$110,825	0.428% (.00428) of AGI above \$86,825
110,825	261,825	\$ 102.72 + 0.327% (.00327) of the excess over \$110,825
261,825	356,825	596.49 + 0.172% (.00172) of the excess over \$261,825
356,825	—	759.89

HEAD OF HOUSEHOLD

<i>If AGI on line 5, Form 1040N is:</i>	<i>but not over</i>	<i>The tax to add is:</i>
over – \$173,650	\$218,650	0.428% (.00428) of AGI above \$173,650
218,650	453,650	\$ 192.60 + 0.327% (.00327) of the excess over \$218,650
453,650	573,650	961.05 + 0.172% (.00172) of the excess over \$453,650
573,650	—	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 \$173,650 (\$86,825 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 or Tax Calculation Schedule, 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 Sales and Use Tax Codes and Rates

LOCAL RATE 0.5%		
Elmwood (168)	Dakota County (922)	
LOCAL RATE 1.0%		
Arapahoe (016)	Duncan (156)	Oconto (360)
Arcadia (017)	Eagle (159)	Odell (362)
Arnold (019)	Edgar (161)	O'Neill (366) 1-1-2012 to 9-30-2012
Atkinson (023)	Elgin (164)	Osmond (373)
Auburn (025)	Elm Creek (167)	Oxford (376)
Aurora (026) 1-1-2012 to 9-30-2012	Eustis (176)	Palmyra (380)
Bancroft (030) beginning 10-1-2012	Farnam (183)	Paxton (384)
Bassett (035)	Friend (192)	Pender (385)
Bayard (037)	Gibbon (201)	Peru (386)
Beaver City (040)	Gordon (206)	Petersburg (387)
Bennet (051)	Grant (211) beginning 10-1-2012	Pierce (390)
Bennington (052)	Greenwood (213)	Randolph (408)
Bertrand (053)	Guide Rock (217)	Ravenna (409) 1-1-2012 to 3-31-2012
Big Springs (055)	Harrison (227)	Republican City (412)
Bloomfield (058)	Hartington (228)	Rushville (425)
Blue Hill (060)	Harvard (229)	Sargent (428)
Brainard (066)	Hay Springs (231)	Seward (435)
Bridgeport (068)	Hebron (235)	Shelton (437) 1-1-2012 to 6-30-2012 and 10-1-2012 to 12-31-2012
Brownville (073)	Hildreth (243)	Silver Creek (442)
Burwell (081)	Hooper (248)	Spencer (448)
Cedar Rapids (092)	Howells (251)	Springview (451)
Central City (094)	Hubbell (253)	St. Edward (452)
Chambers (097)	Hyannis (257)	St. Paul (454)
Chappell (099)	Imperial (258)	Stuart (468)
Chester (100)	Jansen (264)	Superior (470)
Clarks (101)	Lewellen (281)	Syracuse (475)
Clay Center (104)	Linwood (287) beginning 10-1-2012	Terrytown (483)
Cortland (116)	Loomis (291)	Uehling (491)
Creighton (123)	Malcolm (302)	Verdigre (502)
Crofton (126)	Milford (322)	Wakefield (507)
Curtis (129)	Minden (327)	Wausa (514)
Dannebrog (134)	Morrill (332)	Waverly (515)
Daykin (140)	Mullen (334)	Wayne (516)
DeWeese (144)	Neligh (341)	Weeping Water (517)
Diller (147)	Nelson (342)	West Point (519) 1-1-2012 to 9-30-2012
Dodge (150)	Niobrara (349)	Wilber (523)
Doniphan (151)	Oakland (358)	
LOCAL RATE 1.5%		
Ainsworth (003)	Gresham (214)	Ord (369)
Albion (004)	Gretna (215)	Osceola (371)
Alliance (008)	Hastings (230)	Oshkosh (372)
Alma (009)	Hemingford (236)	Papillion (382)
Ashland (021)	Henderson (237)	Pawnee City (383)
Beatrice (039)	Holdrege (245)	Plainview (392)
Beemer (043) beginning 10-1-2012	Humphrey (255)	Plattsmouth (394)
Bellevue (046)	Jackson (263)	Plymouth (397)
Benkelman (050)	Kearney (269)	Ponca (399)
Blair (057)	Kimball (273)	Ralston (407)
Broken Bow (072)	LaVista (274)	Ravenna (409) beginning 4-1-2012
Cambridge (087)	Lexington (283)	Red Cloud (411)
Ceresco (095)	Lincoln (285)	Schuyler (430)
Chadron (096)	Louisville (293)	Scottsbluff (432)
Clearwater (105) beginning 7-1-2012	Loup City (294)	Scribner (433)
Columbus (110)	Lyons (298)	Sidney (441)
Cozad (119)	Madison (299)	South Sioux City (446)
Crawford (122)	Marquette (305) beginning 10-1-2012	Springfield (450)
Crete (125)	Maywood (311)	Stromsburg (467)
David City (138)	McCook (312)	Sutton (473)
Douglas (153)	McCool Junction (313)	Tecumseh (481)
Exeter (178)	Mitchell (328)	Tekamah (482)
Fairbury (179)	Monroe (330)	Tilden (487)
Falls City (182)	Nebraska City (339)	Valentine (497)
Fremont (191)	Newman Grove (346)	Valley (498)
Fullerton (193)	Norfolk (351)	Wahoo (506)
Geneva (198)	North Bend (353)	Waterloo (512)
Genoa (199)	North Platte (355)	West Point (519) beginning 10-1-2012
Gering (200)	Ogallala (363)	Wisner (530) beginning 10-1-2012
Gothenburg (207)	Omaha (365)	Wymore (534)
Grand Island (210)	O'Neill (366) beginning 10-1-2012	York (536)