



2014 Nebraska Tax Calculation Schedule for Individual Income Tax

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

Single Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,000	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,000	18,000	\$ 73.80 + 3.51% of the excess over \$3,000
18,000	29,000	\$ 600.30 + 5.01% of the excess over \$18,000
29,000	—	\$ 1,151.40 + 6.84% of the excess over \$29,000*

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,000	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,000	36,000	\$ 147.60 + 3.51% of the excess over \$6,000
36,000	58,000	\$ 1,200.60 + 5.01% of the excess over \$36,000
58,000	—	\$ 2,302.80 + 6.84% of the excess over \$58,000*

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,000	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,000	18,000	\$ 73.80 + 3.51% of the excess over \$3,000
18,000	29,000	\$ 600.30 + 5.01% of the excess over \$18,000
29,000	—	\$ 1,151.40 + 6.84% of the excess over \$29,000*

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 5,600	2.46% of Nebraska Taxable Income, line 14, Form 1040N
5,600	28,800	\$ 137.76 + 3.51% of the excess over \$5,600
28,800	43,000	\$ 952.08 + 5.01% of the excess over \$28,800
43,000	—	\$ 1,663.50 + 6.84% of the excess over \$43,000*

*If your federal adjusted gross income (AGI), line 5, Form 1040N, is over \$254,200 (single), over \$305,050 (married, filing jointly and surviving spouse), over \$152,525 (married, filing separately), or over \$279,650 (head of household), also use the 2014 Nebraska Additional Tax Rate Schedule.

2014 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$254,200 (single); \$305,050 (married, filing jointly and surviving spouse); \$152,525 (married, filing separately); or \$279,650 (head of household).

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

Nebraska Tax Worksheet		
1 Using the Tax Calculation Schedule, calculate the tax on Nebraska Taxable Income, line 14, Form 1040N and enter here	1	
2 If Federal AGI, line 5, Form 1040N exceeds the threshold amount for the appropriate filing status, calculate and enter the additional tax using the Additional Tax Rate Schedule. (However, if line 14, Form 1040N is less than \$58,000, then see Special Instructions below)	2	
3 Total Tax – line 1 plus line 2 (unless Special Instructions at bottom of this page apply). Enter here and on line 15, Form 1040N	3	

2014 Additional Tax Rate Schedule

Single Taxpayer

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

Married, Filing Jointly and Surviving Spouses

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

Married, Filing Separately

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

Head of Household

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

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$58,000, then perform the following steps:

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