



2015 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	\$ 3,050	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,050	18,280	\$ 75.03 + 3.51% of the excess over \$3,050
18,280	29,460	\$ 609.60 + 5.01% of the excess over \$18,280
29,460	—	\$ 1,169.72 + 6.84% of the excess over \$29,460*

Married Taxpayers, Filing Jointly and Surviving Spouses

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 6,090	2.46% of Nebraska Taxable Income, line 14, Form 1040N
6,090	36,570	\$ 149.81 + 3.51% of the excess over \$6,090
36,570	58,920	\$ 1,219.66 + 5.01% of the excess over \$36,570
58,920	—	\$ 2,339.40 + 6.84% of the excess over \$58,920*

Married Taxpayers, Filing Separately

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 3,050	2.46% of Nebraska Taxable Income, line 14, Form 1040N
3,050	18,280	\$ 75.03 + 3.51% of the excess over \$3,050
18,280	29,460	\$ 609.60 + 5.01% of the excess over \$18,280
29,460	—	\$ 1,169.72 + 6.84% of the excess over \$29,460*

Head of Household Taxpayers

If Nebraska taxable income is over –	But not over –	The Nebraska income tax is:
\$ 0	\$ 5,690	2.46% of Nebraska Taxable Income, line 14, Form 1040N
5,690	29,260	\$ 139.97 + 3.51% of the excess over \$5,690
29,260	43,680	\$ 967.28 + 5.01% of the excess over \$29,260
43,680	—	\$ 1,689.72 + 6.84% of the excess over \$43,680*

*If your federal adjusted gross income (AGI), line 5, Form 1040N, is over \$258,250 (single), over \$309,900 (married, filing jointly and surviving spouse), over \$154,950 (married, filing separately), or over \$284,050 (head of household), also use the 2015 Nebraska Additional Tax Rate Schedule.

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

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

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

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

2015 Additional Tax Rate Schedule

Single Taxpayer

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

Married, Filing Jointly and Surviving Spouses

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

Married, Filing Separately

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

Head of Household

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

Special Instructions

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

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