2017 Nebraska

Individual Income Tax Booklet

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



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

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

File online by purchasing software from a retailer, or with a tax return preparer displaying this logo.



Use our **FREE** e-pay system for your individual income tax and 2018 individual estimated income tax payments.

For more information or to use any of our electronic services, go to revenue.nebraska.gov



What's New?

In response to rising instances of identity theft and in an effort to reduce refund fraud, the Department has implemented fraud detection and verification processes designed to protect all taxpayers filing Nebraska returns. These steps may increase the amount of time needed to process income tax returns and issue tax refunds. The Department is committed to safeguarding taxpayer information and to processing tax returns as efficiently as possible. Please allow a minimum of 30 days to receive your refund if you e-file an error-free return. For paper returns, please allow a minimum of three months to receive your refund if you file an error-free return. Your refund will generally be issued by July 15, if your return is filed by the April 15th due date. See our website for additional information.

Nonrefundable Credit for Employing a Member of a Family that Received Temporary Assistance for Needy Families (TANF), LB 774 (2016). Beginning with tax year 2017, LB 774 provides a nonrefundable income tax credit equal to 20% of an employer's expenditures on eligible employees for tuition at Nebraska public institutions for postsecondary education, the costs of a high school equivalency program, and transportation of eligible employees to and from work. The credit may be claimed for two (not necessarily consecutive) tax years. See instructions for line 25, Form 1040N, and our website for additional information.

Refundable Individual Income Tax Credit for Volunteer Emergency Responders, LB 886 (2016). Beginning with tax year 2017, qualified active volunteer emergency responders, rescue squad members, and firefighters may receive a refundable income tax credit equal to \$250 beginning with the second taxable year in which the qualified active volunteer is included on a certified list.

School Readiness Tax Credit, LB 889 (2016). The act provides two separate income tax credits beginning with tax year 2017, a nonrefundable income tax credit to persons who own or operate an eligible child care or education program, and a refundable income tax credit to staff members who are both employed with an eligible program for at least six months during the taxable year, and are classified in the Nebraska Early Childhood Professional Record System. See instructions for lines 26 and 37, Form 1040N, and our website for additional information.

Facilitating Business Rapid Response to State Declared Disasters Act, LB 913 (2016). See our website for additional information.

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 Nebraska Individual Income Tax Return, Form 1040N, That Apply to You. If a line does not apply to your filing, please leave the line blank.

Enter All Amounts as Whole Dollars. Do not include cents on the return or schedules. 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. Please verify that all information on these forms is correct, including the Social Security number. If the information on these forms is incorrect, obtain 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 make their tax payments electronically. There are many electronic payment methods available. Several software products offer the option of an electronic funds withdrawal (EFW) allowing you to schedule your payment when you file your return. Other options include the Department's e-pay system and paying by credit card. Electronic payment is fast, secure, and easy. See the Department's <u>website</u> for additional information about all available electronic payment options.

Use Tax. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid to the retailer. This often occurs when making purchases over the Internet or from out-of-state retailers. See the <u>instructions for line 41, Form 1040N</u>.

Due Date. If the due date falls on a Saturday, Sunday, or legal holiday, you must file your return by the first business day after the 15th day of the fourth month. This year, the federal Emancipation Day holiday is being observed by the federal government on Monday, April 16, 2018. Because Nebraska is required by law to follow the federal due dates, the deadline for Nebraska returns has also been extended to Tuesday, April 17, 2018.

More info . . .

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

- 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 <u>Nebraska Application for Extension of Time, Form 4868N</u>, 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 website for <u>Nebraska Income Tax for U.S. Servicemembers</u>, <u>Their Spouses</u>, and <u>Civilians Working</u> with U.S. Forces Information Guide.

If the extension documentation is not attached, a late filing penalty may be imposed. Any tax not paid by April 15 is subject to interest. An extension of time cannot exceed a total of six months after the original due date of the return.

Estimating Your 2018 Income Tax. The 2018 Nebraska Individual Estimated Income Tax Payment Vouchers booklet is available on the Department's website or you can contact the Department. You are encouraged to make estimated income tax payments using the Department's e-pay system or using the EFW option when e-filing your 2017 Nebraska return. The EFW option is offered by many software products.

Estimated Income Tax Payments and Penalty for Underpayment of Estimated Income Tax. You may owe a penalty if your estimated income tax payments did not total at least:

- ◆ 90% of the tax shown on your 2017 Nebraska return; or
- ◆ 100% of the tax shown on your 2016 return; or
- ◆ 110% of the tax shown on your 2016 return if 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 income 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 income tax later to make up the underpayment.





Disasters. Taxpayers impacted by a federal disaster declaration should note the declaration at the top of the form when filing a paper return. Taxpayers should identify the specific disaster by writing the name of the disaster at the top of the paper return. Taxpayers who e-file returns can use their software's "disaster" feature, if available.

Active Duty Military Sowigamen hors. Your active duty military pay is toyed only by the state where

See the Department's website for: Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide.

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 adjusted gross income (AGI) of a Nebraska resident who is a member of the uniformed services, regardless of where the income is received.

Check the box "Active Military" on <u>Form 1040N</u> if you or your spouse were 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 22, Nebraska Schedule I.

The federal Servicemembers Civil Relief 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 is also a Nebraska resident and who works and resides in another state, is required to file a Nebraska income tax return. More information is available in the <u>instructions for line 22, Nebraska Schedule I,</u> and <u>line 1, Nebraska Schedule III</u>, 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.

More info . . .

Deceased Taxpayer. A deceased taxpayer's spouse, personal representative, or other person may file and sign a return for a taxpayer who died before filing a 2017 return. A personal representative is an executor, administrator, or anyone else who is in charge of the deceased taxpayer's property. Additional documentation will be required when claiming a refund on behalf of a deceased taxpayer, unless the deceased is your spouse with whom you are filing as married, filing jointly for this tax year.

"DECEASED" must be written across the top of a paper return and the taxpayer's name and the date of death must be shown in the space provided. See additional instructions for deceased taxpayers in the "How to Complete your Form 1040N" section of these instructions on page 6.

More info . . .

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, 2017, the <u>2017 Nebraska Tax Calculation Schedule</u> or <u>Tax Table</u>, and <u>Nebraska Additional Tax Rate Schedule</u> must be used without adjustment.

Due Date for Fiscal Year Returns. 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 <u>instructions for line 29</u>, Form 1040N, for additional information on a fiscal year taxpayer claiming the income tax withholding credit.

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

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

A partial-year resident or a nonresident who:

Has income derived from or connected with Nebraska sources.

Definitions

Domicile. Domicile is the place an individual has his or her permanent home. Even if the individual is absent at times, domicile is the place where the individual intends to return. Actual residence is not necessarily domicile. An individual establishes domicile in Nebraska on the date he or she arrives in the state for other than temporary or transitory purposes. Once domicile is established, it remains the individual's domicile until it is abandoned. Domicile in Nebraska is abandoned when an individual leaves the state, abandons the Nebraska domicile with no intention of maintaining his or her true, fixed, and permanent home in Nebraska; and establishes a domicile in another state while present in the other state for other than temporary or transitory purposes.

Partial-Year Resident. A partial-year resident is an individual who is a resident for part of the year, but less than the entire year. To be a partial-year resident, a taxpayer must change domicile during the year, either moving into or out of Nebraska.

Permanent Place of Abode. A permanent place of abode is a dwelling place permanently maintained by the taxpayer, whether or not it is owned by the taxpayer. A dwelling means a house, apartment, room, or other accommodation including those used for vacation purposes, suitable for human occupation. It does not include a vacation camp, cottage, or dwelling place occupied only temporarily.

Resident. A resident is an individual whose domicile is in Nebraska, or an individual who is physically present in this state and maintains a permanent place of abode within this state for an aggregate of more than six months. Nebraska residency will be determined by Nebraska law. If an individual maintains a permanent place of abode in Nebraska and is present in Nebraska for at least 183 days during the tax year, that individual is a Nebraska resident even if domiciled in another state. For this purpose, Nebraska considers any part of a day spent in Nebraska as a day spent in the state.

For additional information, refer to the <u>Determining Residency Status for Nebraska Individual Income</u> <u>Tax Filing Information Guide</u> on the Department's website.

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.

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 <u>Neb. Rev. Stat. § 77-27,119</u>. 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.

Public High School District Data. All residents and partial-year residents domiciled in Nebraska on December 31, 2017, must enter the high school district code where you are domiciled (permanent residence). 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, 2017, 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 for the current or previous tax year from farming or ranching must check the box "Farmer/Rancher" below the SSN block. A farmer or rancher who files the 2017 Form 1040N and pays the Nebraska income tax due on or before March 1, 2018, is not required to make estimated income tax payments during 2017; otherwise, the entire amount of estimated income tax must be paid by January 15, 2018. If you file or pay after March 1, 2018, you will be assessed a penalty for failure to properly pay estimated income tax. An extension of time cannot be used to extend the March 1 filing date.

Active Military. Check the box "Active Military" below the SSN block only if you or your spouse were on active military duty status at any time during 2017. This includes National Guard/Reservists called to active duty during 2017.

More info . . .

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

- ◆ A Surviving Spouse filing for a deceased taxpayer's refund must:
 - Write "surviving spouse" in the signature block if you are filing a paper Form 1040N for the deceased. No further documentation is required.
- ◆ When a court-appointed personal representative files an original or amended return on behalf of a deceased person, he or she must attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:
 - The court order showing proof of appointment (Letters of Appointment); or
 - A copy of the probated will.
- ◆ Other persons requesting a deceased taxpayer's refund should complete a <u>Statement of Person Claiming a Refund Due to a Deceased Person</u>, Form 1310N, and attach one the following:
 - Death certificate (need not be certified); or
 - Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, or Department of State) informing the next of kin of the deceased person's death.

Line 1

Federal Filing Status. Your Nebraska filing status is the same as your federal filing status.

There is an exception 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 married, filing jointly 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.

Nonresident military servicemembers should review line 22, Nebraska Schedule I instructions.

Line 2a

Check the appropriate boxes if, during 2017:

- Box 1. You were 65 or older (taxpayers born before January 2, 1953);
- Box 2. You were blind;
- Box 3. Your spouse was 65 or older (taxpayers born before January 2, 1953); 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 2017:

- 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. Nonresidents and partial-year residents must complete and attach <u>Form 1040N</u>, <u>Schedule III</u>, 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 married, filing jointly return, a resident return must be filed and Schedule III cannot be used. For additional information, refer to the <u>Determining Residency Status for Nebraska Individual Income Tax Filing Information Guide</u> on the Department's website.

Line 4

Federal Exemptions. Enter the same number of exemptions claimed on your federal return, unless a different filing status is used for Nebraska.

Line 4 (Cont.)

How to find your federal exemptions:

Federal Fo	rm
1040	Line 6d
1040A	Line 6d
1040EZ	If line 5 = \$10,400, enter 1. If line 5 = \$20,800, 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 <u>line 18 instructions</u>.

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 of \$5,000 or more**, you must enter all income that 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 your total federal AGI on line 5, Form 1040N, not just your Nebraska source income. When completing Nebraska 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 deductions, minus state and local income taxes 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 the worksheet on the back of the Form 1040EZ.						
1040A	The amount from line 24 of the Form 1040A.						
1040	The amount from line 40 of the Form 1040, or when itemizing deductions, Form 1040N line 6, must be equal to line 3c of the Federal standard deduction worksheet for dependents.						

If You or Your Spouse Cannot Be Claimed as a Dependent							
and filed Federal Form —	Enter —						
1040EZ	Single: \$ 6,350 Married: \$12,700						
1040A	See chart below						
1040	See chart below						

Line 6 (cont.)	Filing Status	Number of Boxes Checked on Line 2a	Standard Deduction						
	Single	0 1 2	\$6,350 \$7,900 \$9,450						
	Married, Filing Jointly or Qualifying Widow(er)	0 1	\$12,700 \$13,950						
	With Dependent Children	2 3 4	\$15,200 \$16,450 \$17,700						
	Married, Filing Separately	0 1 2 3	\$6,350 \$7,600 \$8,850 \$10,100						
	If married, filing separately, the add primary taxpayer can claim an exer	4 ditional amounts for spouse 65 and ov mption for his or her spouse.	\$11,350 Fer and blind apply only if the						
	Head of Household	0 1 2	\$9,350 \$10,900 \$12,450						
Line 7 More info	Total Itemized Deductions . If yo line 29 of Schedule A, Federal Foskip lines 7 through 9 and enter the	orm 1040. If you did not itemize of							
Line 8	State and Local Income Taxes. state and local income taxes inclu								
Line 9	Nebraska Itemized Deductions.	Line 7 minus line 8.							
Line 10	Nebraska Deductions. Enter line	e 6 or line 9, whichever is greater.							
Line 11	Nebraska Income Before Adjus	tments. Line 5 minus line 10.							
Line 12	Adjustments Increasing Federa	l AGI. Enter amount from line 10	of Nebraska Schedule I.						
	See Schedule I instructions for ad	ditional information.							
Line 13	Adjustments Decreasing Federa Schedule I instructions for addition		ue 31 of Nebraska Schedule I. See						
Line 14	Nebraska Taxable Income. If yo on line 14. If you have adjustmen	2							
Line 15	Nebraska Income Tax. Nonreside Schedule III. Paper filers may use a Calculation Schedule. If federal A or qualifying widow[er]), \$156,9 you must use the Nebraska Tax C Additional Tax Rate Schedule to the Nebraska Tax Worksheet.	the Nebraska Tax Table. Electroni GI is more than \$261,500 (single) 00 (married, filing separately), o alculation Schedule (or the Nebra	c filers must use the <u>Nebraska Tax</u> , \$313,800 (married, filing jointly or \$287,650 (head of household), ska Tax Table) and the Nebraska						
Line 16	Nebraska Other Tax. You are re	equired to calculate Nebraska othe	er tax if you were required to pay:						
	◆ Federal tax on lump-sum distributions of qualified retirement plans; and/or								
	◆ Federal tax on early distrib	outions of qualified retirement p	lans.						
	The Nebraska other tax is 29.6%	of the federal other tax on the iten	ns shown above.						
	Residents use the calculation from	line 16 of Form 1040N to calcula	te the amount of total other taxes.						
	Partial-year residents and nonrest of other tax due. The other tax is Nebraska Schedule III.								

Line 18 More info	Nebraska Personal Exemption Credit for Residents Only. Residents claim a \$132 credit for each federal exemption reported on line 4, Form 1040N. Nonresidents and partial-year residents will claim this credit on line 7, Nebraska Schedule III.
Line 19	Credit for Tax Paid to Another State. Enter the amount from line 6, Nebraska Schedule II. Attach a complete copy of the other state's return, including schedules. (For instructions on what lines to use from the other state's return, refer to the Conversion Chart on the Department's website). A separate Schedule II must be completed for each state. Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions. Dual state residents must refer to the Conversion Chart instructions to properly calculate tax paid to another state.
Line 20	Credit for the Elderly or the Disabled. Residents enter line 32 of Federal Form 1040A, or the amount of Credit for the Elderly or the Disabled included in line 54, 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. Partial-year residents use line 6d, Schedule III, to report Credit for the Elderly or Disabled. Nonresidents may not claim this credit. Note: The Federal Form 1040, line 54, box C may be used to claim credits other than the Credit for the Elderly or the Disabled. Only the Credit for the Elderly or the Disabled is allowed on line 20 of Form 1040N.
Line 21	Community Development Assistance Act (CDAA) Credit. Enter the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development (DED). Nebraska Community Development Assistance Act Credit Computation, Form CDN, must be attached to the Form 1040N.
Line 22	Form 3800N Nonrefundable Credit. Enter the amount from line 12, Nebraska Incentives Credit Computation, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not filed its entity income tax return.
Line 23	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 32 instructions). Multiply the amount on line 31 of Federal Form 1040A, or line 49 of Federal Form 1040, by 25% (.25). Partial-year residents use line 6e, Schedule III, to claim this credit, if applicable. Nonresidents may not claim this credit. Include a copy of Federal Form 2441. If Federal Form 2441 is not received, the credit will be disallowed. Taxpayers who are filing married, filing jointly federally, but filing married, filing separately on their Nebraska return cannot claim this Nebraska credit.
Line 24 More info	Credit for Financial Institution Tax. Enter the amount of the tax credit available to you from the 2017 Statement of Nebraska Financial Institution Tax Credit, Form NFC, supplied by the financial institution in which you are a shareholder.
Line 25	Employer's Credit for Expenses Incurred for TANF (ADC) Recipients. An employer may claim an income tax credit equal to 20% of the employer's qualified expenses for eligible employees. An eligible employee is defined as a parent or caretaker relative who is a member of a unit that received benefits under the state or federally funded TANF program for any nine months of the eighteen-month period immediately prior to the employee's hiring date, and whose hiring date is on or after the first day of the tax year for which the credit is claimed. Qualified expenses are tuition at Nebraska public institutions for postsecondary education; the costs of a high school equivalency program; and the cost for transportation of eligible employees to and from work. Enter the total credit from line 2, Nebraska Form TANF.
Line 26	School Readiness Tax Credit for Providers. An income tax credit is available to persons who own or operate an eligible childcare or education program that serves children who participate in the childcare subsidy program established in Neb. Rev. Stat. § 68-1202. An application for this tax credit must be filed within two months after the close of the tax year for which you are claiming the credit. The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's website.
Line 27	Total Nonrefundable Credits. Add lines 18 through 26.

Line 28

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. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 28, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

Federal Tax Liability Workshee	et
Nebraska Adjustments to AGI a. Amount of adjustments increasing federal AGI	
(line 12, Form 1040N)	1a
b. Amount of adjustments decreasing federal AGI	
(line 13, Form 1040N)	1b
Net adjustments to federal AGI (line 1a minus line 1b)	1
If the amount on line 1 is \$5,000 or more Stop . Line 28 of Form	1040N
must be the mathematical result of line 17 minus line 27.	
2. Nebraska Tax after Nonrefundable Credits	
a. Nebraska tax, line 17 of Form 1040N	
b. Total Nonrefundable Credits, line 27 of Form 1040N	
Line 2a minus line 2b	
If the amount on line 2 is zero or less, enter -0- on line 28 of Form 1 and Stop here. Do not complete the remainder of the Workshee	
3. Federal tax before credits:	
a. Line 10 of Form 1040EZ	3a. \$
b. Line 28 of Form 1040A	
c. Line 44 of Form 1040	
d. Line 45 of Form 1040	
e. Line 59 of Form 1040	
f. Total tax–Form 1040 (add lines 3c, 3d, and 3e)	
Total federal tax (enter tax from line 3a, 3b, or 3f)	
On line 28, enter the smaller of the amounts from lin	
of this worksheet, and check the federal tax box if li	ne 3 is used.

Line 29

You MUST attach all Forms W-2, W-2G, 1099-R, 1099-MISC, and Schedules K-1N. Nebraska Income Tax Withheld. Use line 29a to enter the total Nebraska income tax withholding from Federal Forms W-2. Use line 29b to enter the total Nebraska income tax withholding, if any, from Nebraska Forms K-1N. Use line 29c to enter the total Nebraska income tax withholding, if any, from Federal Forms W-2G, 1099-R, 1099-MISC, or other forms. Enter the total income tax withholding shown on lines 29a, 29b, and 29c on line 29. While many taxpayers will have Nebraska income tax withholding on Form W-2, most taxpayers will not have Nebraska income tax withholding on other forms. Do not use state wages. Your income tax withholding credit will not be allowed if you do not attach the proper forms to a paper filed return or if the form shows income tax withholding from a state other than Nebraska.

Nonresidents claiming credit for Nebraska income tax withheld by a <u>partnership</u>, <u>limited liability</u> <u>company</u>, <u>S corporation</u>, <u>estate</u>, <u>or trust</u> must attach a copy of the appropriate Schedule K-1N. The tax year ending date on the Schedule K-1N must be the same as the tax year of the individual's return being filed.

Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.

A fiscal year taxpayer who receives Forms W-2 issued on a calendar-year basis must attach any 2017 Forms W-2 to the 2017 Form 1040N for a fiscal year beginning in 2017. If you receive any 2018 Forms W-2 before filing your 2017 Form 1040N, save them to attach to the 2018 Form 1040N.

Line 30



2017 Estimated Tax Payments. Report your 2017 estimated income tax payments and any tax year 2016 carryover on this line.

If you file a married, filing jointly return, the name and SSN of the spouse whose SSN was used to make the 2017 estimated income tax payments should be listed first in the name and SSN area on the Form 1040N.

You are encouraged to make your estimated income tax payments using e-pay, which allows you to schedule all four of your estimated income tax payments at one time. A <u>Form 1040N-ES</u> payment voucher should NOT be mailed in when you use e-pay.

Line 31

Attach Form 3800N

Form 3800N Refundable Credit. Enter any refundable credit calculated and shown on line 16, Form 3800N. Attach Form 3800N. Required supporting documentation may be submitted as an attached PDF document when e-filing your return, if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund. Your income tax refund may be delayed if the business entity that distributed the Form 3800N credit to you has not yet filed its entity income tax return.

Line 32

Nebraska Child/Dependent Care Refundable Credit (AGI \$29,000 or Less and Full-Year or Partial-Year Resident). Attach the Nebraska Child And Dependent Care Expenses, Form 2441N, to your Nebraska return. Taxpayers who file married, filing jointly federally, but file married, filing separately on their Nebraska return cannot claim this Nebraska credit. If Form 2441N is not received, the credit will be disallowed.

Note: The Federal Form 2441 will no longer be accepted when claiming the Nebraska child/dependent care refundable credit. Nebraska Form 2441N must be completed and attached.

Line 33

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 NextGen, which administers the Beginning Farmer Tax Credit Act through the NDA at 800-446-4071, nextgen.nebraska.gov.

Line 34

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 42a (Form 1040A), or line 66a (Form 1040). Enter the number of qualifying children using information from Federal Schedule EIC (Form 1040 or 1040A). If you are a nonresident or file a married, filing separately return, you cannot claim this credit.

Partial-year residents enter amount calculated on line 12, Nebraska Schedule III.

1. Earned Income. Enter the amount from the line 66a

Nebraska Earned Income Worksheet for Taxpayers Claiming a Net Operating Loss Deduction (NOL)

Complete this worksheet only if you are claiming an NOL carryforward on Federal Form 1040.

- and 66b, Form 1040 instructions, Step 5, line 9.1. 2. Federal Net Operating Loss (NOL) Carryforward, from line 21, Federal Form 1040. Include only the amount shown on line 21 for an NOL; do not include other items reported on line 21, Federal Form 1040 2.
- 3. Earned income plus Federal NOL Carryforward. If line 3 is less than:

\$48,340 (\$53,930 if married, filing jointly) for three or more qualifying children; \$45,007 (\$50,597 if married, filing jointly) for two qualifying children; \$39,617 (\$45,207 if married, filing jointly) for one qualifying child; or \$15,010 (\$20,600 if married, filing jointly) for no qualifying children, calculate the Nebraska earned income credit on line 34 of Form 1040N using the amount from line 66a, Federal Form 1040. If line 3 equals or exceeds the respective amounts, you do not qualify for the Nebraska earned income credit and line 34, Form 1040N should be -0-.

Line 35 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

Credit for Qualified Volunteer Emergency Responders. A \$250 income tax credit is available to each qualified volunteer who has been certified with the Department for at least two years by a Nebraska city, village, or rural or suburban fire protection district. A qualified volunteer is an emergency responder, rescue squad member, or volunteer firefighter who has accumulated at least 50 points during each year of service. For additional information see the Department's website.

Line 37

School Readiness Tax Credit for Qualified Staff Members. An income tax credit is available to staff members who are both employed with an eligible program for at least six months during the taxable year and who are classified in the Nebraska Early Childhood Professional Record System. An application for this tax credit may be filed any time after the staff member has met all the required eligibility criteria, but no later than March 1 of the year following the tax year for which you plan to claim the credit. For example, if you plan to claim the tax credit on your 2017 return, you must file this application by March 1, 2018.

The credit may only be claimed after your application has been approved in writing by the Department. For additional information, see the Department's <u>website</u>.

Line 39 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 these instructions. If you are required to calculate a Form 2210N penalty, report it on line 39, 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.

Line 40

Total Tax and Penalty. Add lines 28 and 39.

Line 41 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 applicable use tax directly to the state.

Enter your total taxable 2017 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 <u>page 31 of these instructions</u>, and multiply your total taxable purchases by the local rate (.005, .010, .015, .0175, or .02). Add the state and local tax amounts together and enter on line 41. You can also report only local tax not paid if your vendor charged you the state tax but not the local tax.

Example. You 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 you in Scottsbluff, Nebraska and no tax is charged or collected by the seller. Your state tax is \$83 ($$1,500 \times 5.5\% = 83) and the local tax is \$23 ($$1,500 \times 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 them together to arrive at your line 41 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 <u>Nebraska Individual Use Tax Return</u>, Form 3.

Line 42 More info...

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

Electronic Funds Withdrawal (EFW). With this payment option, you provide your payment information within your electronically-filed return. Your payment will automatically be withdrawn from your bank account on the date you specify.

<u>Nebraska e-pay</u>. Nebraska e-pay is the Department's web-based electronic payment system. You enter your payment and bank account information, and choose a date (up to a year in advance) to have your account debited. You will receive an email confirmation for each payment scheduled.

Credit Card. Secure credit card payments can be initiated through Official Payments at officialpayments.com; via phone at 800-272-9829; or by downloading the OPAY app from your smart phone's app store. Eligible credit cards include American Express, Discover, MasterCard, and VISA. A convenience fee (2.35% of the 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 payment to the Department. At the end of your transaction, you will be given a confirmation number. Keep this number for your records. [If you are making your credit card payment by phone, you will need to provide the Nebraska Jurisdiction Code, which is 3700.]

<u>Payment Plan</u>. If you are unable to pay the full amount of tax due, you should file your Nebraska income tax return and pay as much as you can by the filing date. You have three options if you cannot pay all your tax when you file your tax return. See our website for additional information on these payment plan options. Interest will accrue on any unpaid balance until it is fully paid.



Line 42 (cont.)

Cancel a payment. To cancel a scheduled EFW payment, contact our Taxpayer Assistance office at 800-742-7474 or 402-471-5729 before 4:00 pm Central Time two business days prior to your scheduled payment date. You may cancel a payment scheduled through Nebraska e-pay by logging into the e-pay program from our website and selecting "cancel payment." To cancel a credit card payment, contact Official Payments.

Check or Money Order. If you are not using one of the electronic payment options described above, include a check or money order payable to the "Nebraska Department of Revenue." Checks written to the Department may be presented for payment electronically.

Line 43

Overpayment. If line 38 is more than the total of lines 40 and 41, subtract this total from line 38 and enter your overpayment.

Line 44

2018 Estimated Tax. Enter the amount of overpayment from line 43 you want applied to your 2018 estimated income tax.

Line 45



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 outdoornebraska.gov/wildlifeconservationfund. 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 outdoornebraska.org.

Line 46 More info ...

Amount You Want Refunded to You. Enter the amount of overpayment to be refunded after subtracting lines 44 and 45 from line 43. Amounts less than \$2 will not be refunded.

If a taxpayer has any existing tax liabilities owed to the Department, the federal government, or other state agencies, any overpayment shown on this return will be applied to the amount owed. You will receive a letter explaining any amounts retained.

You can check the status of your refund by calling the Department's refund line 800-742-7474 (NE and IA) or 402-471-5729 or by visiting revenue.nebraska.gov.

Line 47



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 47b, Type of Account. Incorrect banking information will cause your refund to be issued as a paper warrant. Always double check that you entered the correct banking information, since this cannot be changed by the Department.

Box 47d 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 U.S. or if a refund is sent to a bank account inside the territorial jurisdiction of the U.S. and 100% of the original refund is later transferred to a bank outside of the U.S. These refunds cannot be processed as direct deposits and instead will be mailed.



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 using secure email. 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.

An unsigned return delays processing.

The act of e-filing a return is your signature. By e-filing the return, taxpayers and their tax preparer, if applicable, are declaring under penalties of perjury, that they have examined the electronic return, and to the best of their knowledge and belief, it is true, correct, and complete.

Tax Preparer E-File Mandate. 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).

Nebraska Schedule I Instructions

Part A — Adjustments Increasing Federal AGI

rail A -	- Adjustinents increasing Federal Adi
Line 1	Interest Income from All State and Local Obligations Exempt from Federal Tax. List the type of interest income from a state or local obligation exempt from federal tax on line 1a, Schedule I and the associated amount on line 1b. Then calculate the total by adding all amounts on lines 1b. Attach a schedule, if necessary, listing all the obligations. The total amount on line 1, Schedule I must be equal to the amount reported on 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 that have not been previously deducted can be deducted from line 1 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 on line 1b.
Line 2	Exempt Interest Income from Nebraska Obligations. List the name of the federally tax exemp bond issued by a Nebraska state or local government subdivision on line 2a and the associated amount on line 2b. Then calculate the total by adding all amounts on lines 2b. Attach a schedule, if necessary listing all the obligations. Income amounts from regulated investment companies attributable to Nebraska source bonds are also included on line 2b. More info Build America Bonds. Any federally taxable interest received in 2017 on a Build America Bonds previously issued by a Nebraska governmental subdivision may be deducted on line 28, Schedule I Interest From Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 3	Total Taxable Interest Income. Enter the result of line 1 minus line 2.
Line 4	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 2017 Form NFC. The same amount must be entered on both line 24, Form 1040N and line 4, Schedule I. A copy of Form NFC must be attached to your return. Required supporting documentation may be submitted as an attached PDF document when e-filing your return if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.
Line 5	Nebraska's 529 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 lesser of (i) amount previously deducted on all Nebraska returns prior to the cancellation of the college savings program account, or (ii) the amount received upon the cancellation or non-qualified withdrawal of funds. Enter the calculated recapture amount on line 5.
Line 6	Long-Term Care Savings Plan RECAPTURE. If you close a Nebraska Long-Term Care Savings Plan account 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 6, Schedule I. 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. The Long-Term Care Savings Plan will terminate January 1, 2018. If the taxpayer takes the distribution on or after the plan termination date, they will not be subject to recapture under state law.
Line 7	Nebraska ABLE Program RECAPTURE. If you cancel your Enable Savings Plan account or make an unqualified withdrawal, the amounts previously claimed as deductions on the account owner's return are subject to recapture. Only the account owner is subject to recapture. The maximum recapture is the lesser of (i) the amount previously deducted on all Nebraska returns prior to the cancellation of the Enable Savings Plan account, or (ii) the amount received upon the cancellation or unqualifed withdrawa of funds. Enter the calculated recapture amount on line 7.
Line 8	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 25, Nebraska Schedule I.
Line 9	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 10	Total Adjustments Increasing Federal AGI. Add lines 3 through 9, enter here, and on line 12
1/1	Form 1040N.
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Part B — Adjustments Decreasing Federal AGI

Line 11

State Income Tax Refund Deduction. Enter the amount shown on line 10 of your Federal Form 1040.

Line 12

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 types of obligations on line 12a and the associated amounts of interest or dividend income received from each on line 12b. Then calculate the total by adding all amounts on lines 12b. 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. For additional information, see the <u>Taxability of Interest and Dividend Income From State, Local, and U.S. Government Obligations Information Guide.</u>

Line 13

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 that represents exempt U.S. government obligations. You must list the name of the fund on line 13a, the total amount of the dividend paid by the fund on line 13b, and the percentage of dividend attributable to U.S. government obligations on line 13c. You then calculate the amount of dividend attributable to US government obligations on line 13d.

Total all calculated dividend amounts on lines 13d and enter the result on line 13. Attach a schedule, if necessary, listing all the obligations and calculations.

Line 15

Benefits Paid by the Railroad Retirement Board. Enter any federally taxed retirement benefits paid by the Railroad Retirement Board (RRB), such as Tier I and Tier II benefits, railroad retirement sick pay, disability, and unemployment benefits, included in federal AGI. List the name of the benefit paid on line 15a and the related amount on line 15b. Filers must attach a copy of Forms RRB-1099, RRB-1099-R, 1099-G, and W-2 from U.S. Railroad Retirement Board Sickness and Unemployment Benefits Section.

Line 16 More info...

Special Capital Gains/Extraordinary Dividend Deduction. See the <u>Special Capital Gains/Extraordinary Dividend Election and Computation, Form 4797N, instructions.</u>

Line 17

Nebraska's 529 College Savings Program Contribution. If during 2017 you, as an account owner or parent/guardian custodian of an UGMA/UTMA account, made contributions to one or more college savings accounts established under the Nebraska Educational Savings Plan Trust, then enter the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 17.

The Nebraska Educational Savings Plan Trust includes the following Plans:

- ◆ 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 or parent/guardian custodian of an UGMA/UTMA account who made the contributions may claim this deduction. You cannot deduct contributions made to other states' 529 college savings plans on line 17. However, if an account in another state's plan is rolled over to a Plan in the Nebraska Educational Savings Plan Trust, the amount received in a qualified rollover, up to a maximum of \$10,000 (\$5,000 if married, filing separately), is eligible for the deduction.

For questions about the Nebraska College Savings Program, go to <u>treasurer.nebraska.gov</u>, or contact the State Treasurer's Office at 402-471-2455.

Line 18

Nebraska Long-Term Care Savings Plan Contribution. Enter the amount contributed in 2017 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). Only the account owner may claim this deduction.

The Nebraska Long-Term Care Savings Plan is administered by the Nebraska State Treasurer. For more information, go to <u>treasurer.nebraska.gov</u> or call the State Treasurer's Office at 402-471-2455.

Note: The 2016 Nebraska Legislature enacted LB 756 which terminates the Long-Term Care Savings Plan Act on January 1, 2018. No deduction will be allowed for tax years after 2017. As of January 1, 2018, an account owner may withdraw the full balance of his or her account without any tax penalty. An account owner may also choose to leave the balance in the account to be used as a standard savings account.

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Line 19	Nebraska Long-Term Care Savings Plan Earnings. Enter on line 19, any interest earned on contributions to the Nebraska Long-Term Care Savings Plan to the extent the interest is included in federal AGI.
Line 20	Nebraska Achieving a Better Life Experience Act Plan Contributions. If during 2017, you made contributions to one or more Enable Savings Plan accounts, enter the account numbers you contributed to and the amount of your contributions, up to a maximum of \$10,000 (\$5,000 if married, filing separately) on line 20. You cannot deduct contributions made to other states' 529A (ABLE) savings plans on line 20. For questions about the Enable Savings Plan, go to treasurer.nebraska.gov , or contact the State Treasurer's Office at 402-471-2455.
Line 21 More info	S Corporation and LLC Non-Nebraska Income. Enter the amount of S corporation or LLC income that is not from Nebraska sources. Attach the Federal Schedule K-1 and Nebraska Schedule K-1N received from the S corporation or LLC, together with a copy of the Nebraska apportionment factor of the S corporation or LLC, where appropriate. For additional information, see Revenue Ruling 25-94-1 .
Line 22	Nonresident Military Servicemember Active Duty Pay. Enter the amount of nonresident military servicemember active duty pay included in the servicemember's federal AGI. The 2017 Form W-2 issued by the uniformed services to the servicemember must be attached to Form 1040N. The Form W-2 must identify the income as attributable to a state other than Nebraska in box 15. If "NE" is shown on the Form W-2, the adjustment will not be allowed. Only active duty military service compensation can be deducted on line 22.
Line 23	Native American Indian Reservation Income. Native American Indians residing on a Nebraska Native American Indian Reservation with income derived from sources within the boundaries of the reservation may deduct this income on line 23.
Line 24	Claim of Right Repayment. Enter the amount required to be included on your federal return for a claim of right repayment.
Line 25	Nebraska NOL Carryforward. Enter the amount of a Nebraska net operating loss carried forward from an earlier year. The <u>Nebraska Net Operating Loss Worksheet</u> , Form NOL, must be completed for the loss year and retained in the taxpayer's records until the loss is used. When the loss is claimed, you must attach a completed Form NOL for each previously established loss year being claimed.
Line 26	Nebraska Agricultural Revenue Bond Interest. Enter the amount of interest income from Nebraska Agricultural Revenue Bonds that is included in federal AGI.
Line 27	Federally Taxable Nebraska Investment Finance Authority (NIFA) Bond Interest. Enter total federally taxable NIFA bond income included in federal AGI.
Line 28 More info	Enter Total Interest from Federally Taxable Build America Bonds Issued by Nebraska Governmental Units.
Line 29	Social Security Income . If line 5 of Form 1040N is \$58,000 or less for a married, filing jointly return, or \$43,000 or less for all other filing statuses, enter the amount of Social Security income included in federal AGI. The amount claimed cannot exceed the amount shown on line 20b, Federal Form 1040, or line 14b, Federal Form 1040A. Paper filers must attach a copy of pages 1 and 2 of Federal Form 1040 or 1040A to your Nebraska return.
Line 30	Military Retirement. Enter the amount of military retirement income allowable as a deduction based on your previously filed Form 1040N-MIL. Multiply the amount of military pension shown on line 16b, Federal Form 1040, or line 12b, Federal Form 1040A, by 40%. Only individuals who filed a Form 1040N-MIL within two years after their retirement from the uniformed services may claim this exclusion. Note: Nebraska law provides that the exclusion of 40% of an individual's military retirement benefit
	begins in the year in which the election is made. For example, if you selected Option 1, you may claim this deduction on your 2017 tax return only if you filed your Form 1040N-MIL prior to January 1, 2018.
Line 31	Total Adjustments Decreasing Federal AGI. Total lines 11 and 14 through 30, enter here, and on line 13, <u>Form 1040N</u> .

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 <u>Nebraska Schedule II</u>. Partial-year residents must use <u>Nebraska Schedule III</u>.

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 . . .

Credit for Income Tax Paid to Another State. A credit will not be allowed unless you attach a complete copy of the other state's or political subdivision's tax 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 con	npleting lines 2 and 5 of Nebraska Schedule II, refer to the Conversion Chart on the Department's website.
Line 1	Total Nebraska Tax. Enter the amount from line 17, Form 1040N.
Line 2	Adjusted Gross Income Derived 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 21, Nebraska Schedule I, or income that is not included in federal AGI after Nebraska adjustments from lines 12 and 13, Form 1040N.
Line 3	Calculate the Ratio. Calculate the ratio to six decimal places, and then round to five decimals. Fo example, if your division result is .123467, round to .12347 (12.347%).
Line 4	Calculated Tax Credit. Multiply the ratio (line 3) by the total Nebraska tax (line 1), Nebraska Schedule II.
Line 5	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 income tax withholding for that subdivision.
	If you and your spouse file married, filing separately in Nebraska, but file married, filing jointly ir 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 6	Allowable Tax Credit. Enter the amount from line 1, 4, or 5, Nebraska Schedule II, whichever is least . Also enter this amount on line 19 of Form 1040N.

Nebraska Schedule III Instructions

Taxpayers filing a nonresident or partial-year resident return must complete <u>Nebraska Schedule III</u> to calculate the tax on their income derived from or connected with Nebraska sources.

Line 1

Income Derived from Nebraska Sources. Enter the total of all income from Nebraska sources. 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 Nebraska 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.

Detailed information on the types of income that must be listed and included on line 1, Schedule III is available on the Department's website. A partial list is shown below:

- Wages, salaries, tips, and commissions;
- Nebraska unemployment payments;

Line 1 (cont.) Severance pay associated with Nebraska employment; ◆ Dividends, interest, and other passive income; Business 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 a Servicemember's Spouse.** Because of the federal Servicemembers Civil Relief Act, 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 this state only in support of the servicemember. The spouse's income should not be included as Nebraska source income on line 1, Schedule III. For more information, see the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces Information Guide. Line 2 Adjustments as Applied to Nebraska Income. If you claimed adjustments to income on lines 16-19 of Federal Form 1040A, or lines 23-35 of Federal Form 1040, a portion of these amounts may be allowable as a deduction on line 2, Schedule III. List the type of adjustment on line 2a and the corresponding amount on line 2b, Schedule III. Line 4 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 six decimal places and then round to five decimals. For example, if the line 4, Schedule III result is .123467, round to .12347 (12.347%) before computing line 9, Schedule III. Even if line 5, Form 1040N and line 1, Schedule III are negative numbers, the ratio computed in line 4, Schedule III cannot exceed 100%. If the ratio is 100% or more, report 1.0000. Line 5 Nebraska Taxable Income. Enter the amount from line 14, Form 1040N. Line 6 **Nebraska Tax Calculation.** Paper filers use the Nebraska Tax Table and the income shown on line 5, Schedule III, to find the tax amount to enter on line 6, Schedule III. 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 \$261,500 (single), \$313,800 (married, filing jointly or qualifying widow[er]), \$156,900 (married, filing separately), or \$287,650 (head of household). Partial-year residents enter your Nebraska credit for the elderly or disabled, or credit for child/ dependent care expenses. See applicable instructions for lines 20, 23, and 32, Form 1040N. Partial-year residents with federal AGI of \$29,000 or less cannot claim child care credit here, and must instead complete line 12, Form 2441N, to calculate the amount to enter on line 32, Form 1040N. Calculate the Nebraska earned income credit on lines 11 and 12, Schedule III. Nonresidents are not allowed any credits on the line 6, Schedule III calculation. Line 7 **Personal Exemption Credit.** Enter your credit for personal exemptions. (\$132 multiplied by the number of exemptions shown on line 4, Form 1040N). Do not enter on line 18, Form 1040N. Line 8 Tax After Personal Exemption Credit. Line 6, Schedule III, minus line 7, Schedule III. Line 9

Line 9

Nebraska Income Tax. Multiply line 8, Schedule III, by the ratio you computed on line 4, Schedule III.

Nebraska Other Tax. Complete all of lines 10a-f, Schedule III, that are applicable to your tax calculation. See line 16, Form 1040N instructions.

Lines 11 and 12

Earned Income Credit. Partial-year residents may claim this credit by entering the number of qualifying

children on line 11a, Schedule III, and the federal earned income credit information on line 11b, Schedule III. The allowable Nebraska credit is 10% of the federal earned income credit multiplied by the ratio calculated on line 4, Schedule III. Enter the result on line 12, Schedule III, and on line 34, Form 1040N. To receive this credit, paper filers **must attach** a copy of pages 1 and 2 of their federal return. Nonresidents cannot claim the Nebraska earned income credit.

NEBRASKA Good Life. Great Service. DEPARTMENT OF REVENUE

Nebraska Individual Income Tax Return

for the taxable year January 1, 2017 through December 31, 2017 or other taxable year: , 2017 through ,

FORM 1040N 2017

	DEPARTMENT OF REVENUE				,	g		,							
	Your First Name and Initial Last Name						Please	Do Not	Write	In This	s Spac	е			
or Print	If a Joint Return, Spouse's First Name and	Initial	Last Name												
aseType	Current Mailing Address (Number and Stre														
Pie	City		State			Zip Code	-								
_															
	Important: SSN(s) n Your Social Security Number	nust be e Spous	e ntered e's Socia	below. I Security	/ Number			Hig	h Sch	ool Dis	strict (Code		1	
-															
((1) Farmer/Rancher (2) Act	ive Military		(1)	Deceased Taxpa (first name & da								/	/	
_	4 Fadaval Filipa Otation				(mor name a da	to or death).							/	/_	
	1 Federal Filing Status: (1) ☐ Single (3) ☐	Marrio	d filing	canar	ataly — Spausa's	s SSN:			(4)[□ Ho:	ad of k	House	hold		
	(2) Married, filing jointly	and Full		36pai	atery—spouses	S 33N.			_					dent chile	dren
-		65 or 6		(2)	Blind	2b Check he	ere if so	meone							
	• / -	65 or		_	Blind	your spor								Spouse	
	3 Type of Return:														
	()	Partia	-				2017 to)	/		, 2	2017 (a	attach S	Schedul	e III)
_	(3)	Nonre	sident (attach	Schedule III)									
	4 Federal exemptions (number o	fovemen	tiono ol	oim od	on vour 0017	fodoral ratura	`							4	
	4 Federal exemptions (number o5 Federal adjusted gross income													4	
	line 37, Federal Form 1040)	. , .										5			00
_	6 Nebraska standard deduction														1 00
	see instructions; otherwise, ent														
	qualified widow[er]; \$6,350 if ma										00				
	7 Total itemized deductions (line						7				00				
	8 State and local income taxes (00				
	see instructions.)						8				00				
	9 Nebraska itemized deductions	(line 7 n	ninus lii	ne 8)			a				00				
-	10 Nebraska standard deduction							er							
	(the larger of line 6 or line 9)						•					10			00
	11 Nebraska income before adjus											11			00
	12 Adjustments increasing federa										00				
	13 Adjustments decreasing federa										00				
	14 Nebraska Taxable Income (en					•		ter -0							
	Residents complete lines 15 au Nebraska Schedule III before		-									14			00
	15 Nebraska income tax (Partial-y		•							· · · · · ·		14			
	from line 9, Nebraska Schedule						le.								
	All others must use Tax Calcul										00				
	16 Nebraska other tax calculation			•											
	a Federal Tax on Lump-Sum Di					a \$									
	b Federal tax on early distribut	-													
	Form 5329 or line 59, Feder														
	c Total (add lines 16a and 16b						[
	Residents multiply line 16c b on line 16. Partial-year resid														
	Nebraska Schedule III										00				
	17 Total Nebraska tax before pers														
	Do not pay the amount on this											17			00

18	Nebraska personal exemption credit for residents	only (\$132 per	exemption)	18	(00		
19	Credit for tax paid to another state, line 6, Nebras	ka Scl	hedule II						
	(attach Nebraska Schedule II and a copy of th	e othe	er state's	return)	19	(00		
20	Credit for the elderly or disabled (attach copy of F	edera	l Schedul	e R)	20	(00		
21	Community Development Assistance Act credit (a	ttach	Form CDI	N)	21	(00		
22	Form 3800N nonrefundable credit (attach Form 3	300N)			22	(00		
23	Nebraska child/dependent care nonrefundable cre	edit, o	nly if line !	5 is more					
	than \$29,000 (attach a copy of Federal Form 244	1 and	see instru	uctions)	23		00		
24	Credit for financial institution tax (attach Form NF	C)			24		00		
25	Employer's credit for expenses incurred for TANF	(ADC) recipien	ts (see instr	r.) 25		00		
26	School Readiness Tax Credit for providers (see in	structi	ons)		26		00		
27	Total nonrefundable credits (add lines 18 through	26)					2	27	00
28	Nebraska tax after nonrefundable credits. Subtract	t line	27 from li	ne 17 (if line	e 27 is more	e than line 17,			
	enter -0-). If the result is greater than your federal	tax lia	ability, see	e page 10 in	the instruc	tions. If entering			
	federal tax, check box and attach a copy of the	feder	al return		<u></u>		2	28	00
29	Total Nebraska income tax withheld (attach 2017	Forms	s, see inst	ructions)					
	a W-2\$ b K-1N\$								
	c W-2G, 1099-R,1099-MISC, or others \$				29		00		
30	2017 estimated tax payments (include any 2016 of	verpa	yment cre	edited to 201	17				
	and any payments submitted with an extension re	quest)		30		00		
31	Form 3800N refundable credit (attach Form 3800	N)			31		00		
32	Nebraska child/dependent care refundable credit,	if line	5 is \$29,0	000 or less					
	(attach a copy of Form 2441N)				32	(00		
33	Beginning Farmer credit (from Form 1099 BFC)			<u></u>	33	(00		
34	Nebraska earned income credit. Enter number of	qualify	ying childr	ren 97					
	Federal credit 98 \$.00 x .10 (10%) (a	attach	pages 1-2	of federal r	eturn) 34	(00		
	Angel Investment Tax Credit (see instructions)					(00		
	Credit for qualified Volunteer Emergency Respond					(00		
	School Readiness Tax Credit for qualified staff me						00		
	Total refundable credits (add lines 29 through 37)							38	00
39	Penalty for underpayment of estimated tax (see in								
	or greater, or used the annualized income method							39	00
	Total tax and penalty. Add lines 28 and 39						4	10	00
41	Use tax due on taxable purchases where applicate				-	· · · · · · · · · · · · · · · · · · ·			
	Enter purchases subject to state tax 91 \$					•			
	Enter purchases subject to local tax 93 \$	L(ocal tax 94	4 \$	(purchases	x local rate of	_%)		
	95 Local code (see local rate schedule);								
40	Add state and local taxes and enter on line 41. If r						4	!1	00
42	Total amount due. If line 38 is less than total of I							10	00
40	and 41. Pay this amount in full. For electronic or cr							12	00
	Overpayment. If line 38 is more than total of lines Amount of line 43 you want applied to your 2018 6							13	00
	Wildlife Conservation Fund donation of \$1 or mor				44 45		00		
	Amount of line 43 you want refunded to you (line				· (4)				T
40	issued by July 15, if your paper return is filed							16	00
47		77.1							1 00
47	a Routing Number			17b Type of	Account	1 = Checking	2	= Savings	
								Direct	
47	Account Number							Denos	it
	(Can be up to 17 characters. Omit hyphens, spaces, and s	pecial s	symbols. En	ter from left to	right and leav	ve any unused boxes b	lank.)		
47	$\mathbf{d} \sqcup Check$ this box if this refund will go to a bank	accou	int outside	e the United	States.				
	Under penalties of perjury, I declare that, as taxpayer of	r prepai	er, I have ex	camined this ret	turn and to the	best of my knowledge a	nd beli	ef, it is correct and comp	lete.
S	ıgn								
_	ere Your Signature	Date	9		Email Address				
	copy of	()						
our re	ords.	Day	time Phone						
	paid								
_	Preparer's Signature	Date	9		Preparer's PTIN	N			
us	only				•			()	
	Print Firm's Name (or yours if self-employed), Addres	s and Z	ip Code	E	EIN			Daytime Phone	9



Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)

• Attach this page to Form 1040N.

FORM 1040N Schedule I 2017

Name on Form 1040N

Social Security Number

Nebraska Schedule I — Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents · Attach additional pages if necessary. Part A-Adjustments Increasing Federal AGI 1 Interest income from all state and local obligations exempt from federal tax a List type: Total interest income exempt from federal tax. Enter total of lines 1b...... 00 2 Exempt interest income from Nebraska obligations h Amount: \$ Total exempt interest income from Nebraska obligations. Enter total of lines 2b 00 3 Total taxable interest income. Enter the result of line 1 minus line 2 00 4 Financial Institution Tax Credit claimed. Enter amount from line 24. Form 1040N 00 5 5 Nebraska College Savings Program recapture (see instructions)..... 00 6 Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions) 00 7 Nebraska Enable plan recapture 00 8 Federal net operating loss deduction 8 00 9 9 S corporation or LLC Non-Nebraska loss..... 00 10 Total adjustments increasing federal AGI (total lines 3 through 9). Enter here and on line 12, Form 1040N 00 Part B—Adjustments Decreasing Federal AGI 11 State income tax refund deduction. Enter line 10, Federal Form 1040 00 12 U.S. government obligations exempt for state purposes (list below or attach schedule) a List type: **b** Amount: \$ Total U.S. government obligations exempt for state purposes. Enter total of lines 12b 12 00 13 List fund name, total dividend, and percent of regulated investment company dividends from a U.S. obligation: **b** Total dividend: \$ X C_ Total regulated investment company dividends. Enter total of lines 13d...... 13 00 14 Total U.S. government obligations. Enter total of lines 12 and 13..... 00 15 Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB. a List type: **b** Amount: \$ Total benefits paid by the RRB included in federal AGI. Enter total of lines 15b...... 15 00 16 Special capital gains/extraordinary dividend deduction (attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)... 16 00 17 Nebraska College Savings Program contribution (see instructions) 17 00 18 Nebraska Long-Term Care Savings Plan contribution 18 00 19 Nebraska Long-Term Care Savings Plan earnings 19 00 20 Nebraska Enable plan contributions. List the account number and annual contribution amount for each account you contributed to during this tax year (list below or attach schedule) a Account Number: **b** Amount: \$ Total Nebraska Enable plan contributions 20 00 21 S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions) 21 00 22 Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)..... 22 00 23 Native American Indian Reservation income..... 23 00 24 Claim of right repayment 00 25 Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line) 25 00 26 26 Nebraska agricultural revenue bond interest 00 27 Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds...... 27 00 28 Interest from federally taxable Build America Bonds issued by Nebraska governmental units..... 00 29 Social Security included in Federal AGI (see instructions; attach pages 1 and 2 of your federal income tax return) 29 00 30 Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)..... 00 31 Total adjustments decreasing federal AGI (total lines 11 and 14 through 30). Enter here and on line 13, Form 1040N 00



Nebraska Schedule II — Credit for Tax Paid to Another State

FORM 1040N Schedule II 2017

Name on Form 1040N Social Security Number

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:

1 Total Nebraska tax (line 17, Form 1040N)	1	00
2 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)	2	00
3 Ratio		
Line 2 =	3	
4 Calculated tax credit. Line 1 multiplied by line 3 ratio	4	00
5 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)	5	00
6 Allowable tax credit (line 1, 4, or 5, whichever is least). Enter amount here and on line 19, Form 1040N	6	00



Nebraska Schedule III — Computation of Nebraska Tax

FORM 1040N Schedule III 2017

Name on Form 1040N Social Security Number

Nebraska Schedule III —

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

1 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			
a List type: b Amount: \$			
List type: Amount:			
Total income derived from Nebraska sources. Enter total of lines 1b		00	
2 Adjustments as applied to Nebraska income, if any (see instructions)			
a List type: b Amount: \$			
List type: Amount:			
Total adjustment as applied to Nebraska income. Enter total of lines 2b		00	
3 Nebraska adjusted gross income (line 1 minus line 2)		00	
4 Ratio — Nebraska's share of the total income (calculate to six decimal places, and round to five):			
Line 3			1
(Form 1040N, Line 5 + Line 12 – Line 13) + -	4	•	
5 Nebraska Taxable Income (line 14, Form 1040N)	5	00	
6 Nebraska tax calculation (see instructions)			
a Tax on Nebraska Taxable Income from line 5	_		
b Additional tax, if applicable, from Additional Tax Rate Schedule	_		
c Subtotal tax (add lines 6a and 6b)	_		
d Partial-year residents, enter Nebraska nonrefundable credit for the elderly or disabled 6 d \$	_		
e Partial-year residents, enter Nebraska child/dependent care nonrefundable credit6 e \$	_		
f Subtotal credits (add lines 6d and 6e)	_		
Line 6c minus line 6f	6	00	
7 Multiply personal exemption credit of \$132 by the number of federal exemptions on line 4, Form 1040N	7	00	
8 Tax after personal exemption credit (line 6 minus line 7). If less than \$0, enter -0- here, and if you have			
any other tax due, apply any unused personal exemption credit against that tax on line 10e	8	00	
9 Nebraska income tax. Multiply line 8 by the ratio you computed on line 4. Enter result here and on			
line 15, Form 1040N	9	00	_
10 Nebraska other tax calculation:			
a Federal Tax on Lump Sum Distributions (Form 4972)	-		
b Federal tax on early distributions (lesser of Form 5329 or line 59, Fed. Form 1040) 10 b \$	_		
c Subtotal (add lines 10a and 10b)			
d Tax calculation. Multiply line 10c by 29.6% (x .296)	-		
e Enter any unused personal exemption credit from the calculation on line 810 e \$	_		
f Subtract line 10e from line 10d			
Multiply line 10f by line 4 ratio. Enter result here and on line 16, Form 1040N.	. 10	00	
11 Earned income credit (Partial-Year Residents Only)			
a Number of qualifying children. Enter here and on line 34, box 97, Form 1040N11 a	_		
b Enter federal earned income credit from federal tax return here and on			
line 34, box 98, Form 1040N	_		
Multiply line 11b amount by 10% (x .10). Enter the result here (see instructions).	11	00	
12 Nebraska earned income credit. Multiply line 11 by the ratio you computed on line 4 (attach a copy of			
federal tax return pages 1 and 2 to your return). Enter result here and on line 34, Form 1040N	12	00	

2017 Public High School District Codes

All taxpayers who are Nebraska residents on December 31, 2017, are required to enter the Public High School District Code on Form 1040N.

Take the following steps:

24

- 1. On this 2017 Public High School District Codes listing, find your **county of residence**.
- 2. Find the **high school district** (K-12) where you live.
- 3. 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. High school district code information is required by law so the Nebraska Department of Education can determine state aid allocations to Nebraska's K-12 school systems.

Example: Matt and Jill live in Banner County and the Bayard 21 high school district.

County of Residence	High School District	7-digit code for Form 1040N
Banner		
Banner C	ounty 1	0404001
Bayard 2	1	0462021
Potter-Dix	(9	0417009

They enter the following on their Form 1040N:

	Hi	de				
0	4	6	2	0	2	Ι

County of Residence District	7-digit code for Form 1040N	County of High School Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N					
Adams	101 F01111 104014	Brown	101 F01111 104014	Cuming (continued								
Adams Central 90	0101090		, ,					7				
Blue Hill 74	0191074	Keya Paha County 100		Laurel-Concord-	1414000	Pender 1	2011014 2087001					
Doniphan-Trumbull 126		Rock County 100	0975100	Coleridge 54	1414054	Scribner-Snyder 62	2027062					
Hastings 18	0101018	Sandhills 71	0905071	Randolph 45	1414045	West Point 1	2020001					
Kenesaw 3	0101003	Valentine Community 6	0916006	Wausa 576	1454576	Wisner-Pilger 30	2020030					
Lawrence-Nelson 5	0165005	Buffalo		Wayne Community 17	1490017	Custer						
Minden 503	0150503		1010110	Wynot 101	1414101		0404045					
Sandy Creek 501	0118501	Amherst 119 Ansley 44	1010119 1021044	Chase		Anselmo-Merna 15 Anslev 44	2121015					
Shelton 19	0110019	Centura 100	1047100	Chase County		Arcadia 21	2121044 2188021					
Silver Lake 123	0101123	Elm Creek 9	1010009	Schools 10	1515010	Arnold 89	2121089					
Antelope		Gibbon 2	1010003	Perkins County	1313010	Broken Bow 25	2121025					
Boone Central 1	0206001	Kearney 7	1010007	Schools 20	1568020	Callaway 180	2121180					
Clearwater 6	0202006	Pleasanton 105	1010105	Wauneta-Palisade 536	1515536	Cozad 11	2124011					
Creighton 13	0254013	Ravenna 69	1010069	Cherry		Gothenburg 20	2124020					
Elgin 18	0202018	Shelton 19	1010019	Cody-Kilgore 30	1616030	Litchfield 15	2182015					
Elkhorn Valley 80	0259080	Sumner-Eddyville-		Gordon-Rushville 10	1681010	Loup County 25	2158025					
Ewing 29	0245029	Miller 101	1024101	Hvannis 11	1638011	Ord 5	2188005					
Neligh-Oakdale 9	0202009	Burt		Mullen 1	1646001	Sandhills 71	2105071					
Orchard 49	0202049	Bancroft-Rosalie 20	1120020	Thedford 1	1686001	Sargent 84	2121084					
Plainview 5	0270005	Logan View 594	1127594	Valentine Community 6		Sumner-Eddyville-						
Arthur		Lyons-Decatur		Chevenne		Miller 101	2124101					
Arthur County 500	0303500	Northeast 20	1111020	Creek Valley 25	1725025	Dakota						
Banner		Oakland-Craig 14	1111014	Levton 3	1717003	Allen 70	2226070					
Banner County 1	0404001	Tekamah-Herman 1	1111001	Potter-Dix 9	1717009	Emerson-Hubbard 561	2226561					
Bavard 21	0462021	Butler	Sidney 1 1717001 Homer 31				2222031					
Potter-Dix 9	0417009	Centennial 567	1280567	Clay		Ponca 1	2226001					
Blaine		Columbus 1	1271001	Adams Central 90	1801090	South Sioux City 11	2222011					
Anselmo-Merna 15	0521015	David City 56	1212056	Blue Hill 74	1891074	Dawes						
Loup County 25	0558025	East Butler 502	1212502	Davenport 47	1885047	Chadron 2	2323002					
Sandhills 71	0505025	Lakeview Community 5		Doniphan-		Crawford 71	2323071					
Sargent 84	0521084	Raymond Central 161	1255161	Trumbull 126	1840126	Hay Springs 3	2381003					
Boone		Schuyler		Harvard 11	1818011	Hemingford 10	2307010					
	0000001	Community 123	1219123	Lawrence-Nelson 5	1865005	Sioux County 500	2383500					
Boone Central 1	0606001	Seward 9 Shelby 32	1280009 1272032	Sandy Creek 501	1818501	Dawson						
Central Valley 60 Elgin 18	0639060 0602018		12/2032	Shickley 54	1830054	Callaway 180	2421180					
Elkhorn Valley 80	0659080	Cass		Sutton 2	1818002	Cozad 11	2424011					
Fullerton 1	0663001	Ashland-Greenwood 1	1378001	Colfax		Elm Creek 9	2410009					
Newman Grove 13	0659013	Conestoga 56	1313056	Clarkson 58	1919058	Elwood 30	2437030					
Riverside 75	0606075	Elmwood-Murdock 97	1313097	Howells-Dodge 70	1919070	Eustis-Farnam 95	2432095					
St. Edward 17	0606017	Louisville 32	1313032	Leigh Community 39	1919039	Gothenburg 20	2424020					
Box Butte		Nebraska City 111 Plattsmouth 1	1366111 1313001	North Bend		Lexington 1	2424001					
	0707006	Syracuse-Dunbar-	1313001	Central 595	1927595	Overton 4	2424004					
Alliance 6 Bayard 21	0707006 0762021	Avoca 27	1366027	Schuyler 193		Sumner-Eddyville-	0404404					
Bayard 21 Bridgeport 63	0762021	Waverly 145	1355145	Community 123	1919123	Miller 101	2424101					
Hemingford 10	0707010	Weeping Water 22	1313022	Cuming		Deuel						
Boyd	0101010	Cedar		Bancroft-Rosalie 20	2020020	Creek Valley 25	2525025					
	0050100	Bloomfield		Howells-Dodge 70	2019070	South Platte 95	2525095					
Keya Paha County 100		Community 586	1454586	Logan View 594	2027594							
Boyd County 51	0808051	Crofton 96	1454096	Lyons-Decatur Northeast 20	2011020							
		2.2.45 00		Northeast 20	2011020							

2017 Public High School District Codes (continued)

County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N	County of Residence District	7-digit code for Form 1040N	County of High School Residence District	7-digit code for Form 1040N
Dixon		Gage		Hitchcock		Knox (continued)	
Allen 70	2626070	Beatrice 15	3434015	Dundy County 117	4429117	Niobrara 501	5454501
Emerson-Hubbard 561	2626561	Crete 2	3476002	Hayes Center 79	4443079	Orchard 49	5402049
Hartington-New Castle 8	2614008	Daniel Freeman 34	3434034	Hitchcock County 70	4444070	Osmond 542	5470542
Laurel-Concord- Coleridge 54	2614054	Diller-Odell 100 Lewiston 69	3434100 3467069	McCook 17 Wauneta-Palisade 536	4473017 4415536	Plainview 5 Santee Community 505	5470005 5454505
Ponca 1	2626001	Norris 160	3455160	Holt	4410000	Verdigre 583	5454583
Wakefield 560	2690560	Southern 1	3434001	Boyd County 51	4508051	Wausa 576	5454576
Wayne Community 17	2690017	Tri County 300	3448300	Burwell 100	4536100	Lancaster	
Wynot 101	2614101	Wilber-Clatonia 82	3476082	Chambers 137	4545137	Lincoln 1	5555001
Dodge	272222	Garden		Clearwater 6	4502006	Crete 2	5576002
Arlington 24 Howells-Dodge 70	2789024 2719070	Creek Valley 25	3525025	Ewing 29 O'Neill 7	4545029 4545007	Daniel Freeman 34 Malcolm 148	5534034 5555148
Fremont 1	2719070	Garden County 1 South Platte 95	3535001 3525095	Orchard 49	4545007	Milford 5	5580005
Logan View 594	2727594	Garfield	002000	Stuart 44	4545044	Norris 160	5555160
North Bend			0000100	Verdigre 583	4554583	Palmyra 501	5566501
Central 595	2727595	Burwell 100 Chambers 137	3636100 3645137	West Holt 239	4545239	Raymond Central 161	5555161
Oakland-Craig 14 Scribner-Snyder 62	2711014 2727062	Ord 5	3688005	Wheeler Central 45	4592045	Waverly 145 Wilber-Clatonia 82	5555145 5576082
West Point 1	2720001	Wheeler Central 45	3692045	Hooker		Lincoln	3370002
Douglas		Gosper		Mullen 1	4646001		E001000
Omaha 1	2828001	Arapahoe 18	3733018	Howard		Arnold 89 Brady 6	5621089 5656006
Arlington 24	2889024	Bertrand 54	3769054	Central Valley 60	4739060	Eustis-Farnam 95	5632095
Bennington 59	2828059	Cambridge 21	3733021	Centura 100 Elba 103	4747100 4747103	Gothenburg 20	5624020
Douglas County West	2828015	Elwood 30 Eustis-Farnam 95	3737030 3732095	Loup City 1	4747103	Hershey 37	5656037
Community 15 Elkhorn 10	2828010	Lexington 1	3732093	Northwest 82	4740082	Maxwell 7	5656007
Fremont 1	2827001	Southern Valley 540	3733540	Palmer 49	4761049	Maywood 46 McPherson	5632046
Fort Calhoun 3	2889003	Grant		St. Paul 1	4747001	County 90	5660090
Gretna 37	2877037	Hyannis 11	3838011	Jefferson		Medicine Valley 125	5632125
Millard 17 Ralston 54	2828017 2828054	Greeley		Diller-Odell 100	4834100	North Platte 1	5656001
Westside	2020034	Central Valley 60	3939060	Fairbury 8	4848008	Paxton Consolidated 6	5651006
Community 66	2828066	Ord 5	3988005	Meridian 303 Tri County 300	4848303 4848300	Perkins County Schools 20	5668020
Dundy		Riverside 75	3906075		4040300	Stapleton 501	5657501
Chase County		St. Paul 1	3947001	Johnson	4004004	Sutherland 55	5656055
Schools 10	2915010	Wheeler Central 45	3992045	Daniel Freeman 34 Humboldt-Table Rock-	4934034	Wallace 565	5656565
Dundy County 117	2929117	Hall		Steinauer 70	4974070	Logan	
Wauneta-Palisade 536	2915536	Adams Central 90 Aurora 504	4001090 4041504	Johnson-Brock 23	4964023	Arnold 89 Sandhills 71	5721089
Fillmore		Centura 100	4047100	Johnson County 50	4949050	Stapleton 501	5705071 5757501
Bruning 94	3085094	Doniphan-	10 17 100	Lewiston 69 Sterling 33	4967069 4949033	Loup	0707001
Davenport 47 Exeter-Milligan 1	3085047 3030001	Trumbull 126	4040126	Syracuse-Dunbar-	4040000	Loup County 25	5858025
Fillmore Central 25	3030025	Grand Island 2	4040002	Avoca 27	4966027	Sandhills 71	5805071
Friend 68	3076068	Kenesaw 3 Northwest 82	4001003 4040082	Kearney		Sargent 84	5821084
Heartland	0000000	Shelton 19	4010019	Adams Central 90	5001090	Madison	
Community 96 McCool Junction 83	3093096 3093083	Wood River Rural 83	4040083	Axtell Community 501	5050501	Battle Creek 5	5959005
Meridian 303	3048303	Hamilton		Gibbon 2 Kearney 7	5010002 5010007	Elkhorn Valley 80	5959080
Shickley 54	3030054	Aurora 504	4141504	Keamey 7 Kenesaw 3	5001007	Humphrey 67	5971067
Sutton 2	3018002	Central City 4	4161004	Minden 503	5050503	Madison 1 Newman Grove 13	5959001 5959013
Franklin		Doniphan-Trumbull 126 Giltner 2	4140126 4141002	Shelton 19	5010019	Norfolk 2	5959002
Alma 2	3142002	Hampton 91	4141002	Silver Lake 123 Wilcox-Hildreth 1	5001123 5050001	McPherson	
Franklin 506 Minden 503	3131506 3150503	Harvard 11	4118011	Keith	3030001	Arthur County 500	6003500
Red Cloud	3150503	Heartland			E400E00	McPherson	
Community 2	3191002	Community 96 High Plains	4193096	Arthur County 500 Garden County 1	5103500 5135001	County 90	6060090
Silver Lake 123	3101123	Community 75	4172075	Ogallala 1	5151001	Stapleton 501	6057501
Wilcox-Hildreth 1	3150001	Sutton 2	4118002	Paxton Consolidated 6	5151006	Merrick	0101001
Frontier		Harlan		Perkins County		Central City 4 Fullerton 1	6161004 6163001
Arapahoe 18	3233018	Alma 2	4242002	Schools 20 South Platte 95	5168020 5125095	Grand Island 2	6140002
Cambridge 21	3233021	Franklin 506	4231506		3123093	High Plains	
Elwood 30 Eustis-Farnam 95	3237030 3232095	Holdrege 44	4269044	Keya Paha		Community 75	6172075
Hayes Center 79	3243079	Loomis 55 Southern Valley 540	4269055 4233540	Keya Paha County 100	5252100	Northwest 82 Palmer 49	6140082 6161049
Maywood 46	3232046	Southern Valley 540 Wilcox-Hildreth 1	4233540 4250001	Kimball	0202100	Twin River 30	6163030
McCook 17	3273017	Hayes	1200001		E0E0001	Morrill	2,00000
Medicine Valley 125 Southwest 179	3232125 3273179	Dundy County 117	4329117	Kimball 1 Potter-Dix 9	5353001 5317009	Alliance 6	6207006
Furnas	02/01/8	Haves Center 79	4343079	Knox	5517500	Banner County 1	6204001
	2242000	Maywood 46	4332046	Bloomfield		Bayard 21	6262021
Alma 2 Arapahoe 18	3342002 3333018	McCook 17	4373017	Community 586	5454586	Bridgeport 63	6262063
Cambridge 21	3333021	Wallace 565 Wauneta-Palisade 536	4356565	Boyd County 51	5408051	Garden County 1 Leyton 3	6235001 6217003
Southern Valley 540	3333540	vvauneta-FallSaue 536	4315536	Creighton 13	5454013	Scottsbluff 32	6279032
Southwest 179	3373179			Crofton 96	5454096		

2017 Public High School District Codes (continued)

Residence District Form 1040N Residence District Packet Packe	8646001 8605071 8686001 8720020 1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8839060 8882001 8888005
Central Valley 60	8605071 8686001 8720020 1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 88386100 8839060 8882001
Fullerton 1	8605071 8686001 8720020 1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 88386100 8839060 8882001
Pierce 2	8686001 8720020 1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Community 75	8720020 1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Palmer 49	1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Nemaha	1 8726561 8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Nemaha	8722031 8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8839060 8882001
Nemaha	8711020 8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Northeast 20	8787001 8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Falls City 56 Humboldt-Table Rock- Steinauer 70 Johnson-Brock 23 Johnson County 50 Nebraska City 111 Bayard 21 Gering 16 Minatare 2 Mitchell 31 Morrill 11 Seward Continuity 39 Madison 1 Morrill 11	8787016 8790560 8787013 8787017 8888021 8836100 8839060 8882001
Lakeview Steinauer 70	8790560 8787013 8787017 8888021 8836100 8839060 8882001
Steinauer 70	8790560 8787013 8787017 8888021 8836100 8839060 8882001
Davenport 47	8787013 8787017 8888021 8836100 8839060 8882001
Madison 1	8787017 8888021 8836100 8839060 8882001
Newman Grove 13 Scottsbluff 32 Type 79032 Type 79032 St. Edward 17 Type 7065 Edward 18 Edward 19 Type 706 East Butter 502 Exeter-Milligan 1 East Butter 502 Exeter-Milligan 1 Exet	8836100 8839060 8882001
Nuckolls	8836100 8839060 8882001
Davenport 47	8836100 8839060 8882001
Deshler 60	8882001
Sandy Creek 501 6518501 Columbus 1 7271001 Dorchester 44 8076044 8012502 Exeter-Milligan 1 8030001 Arlington 24 Bennington 59 Blair Community 1 Townsel Freeman 34 6634034 Columbus 1 7272015 Columbus 1 7272015 Columbus 1 7272015 East Butler 502 Exeter-Milligan 1 8030001 Related to the first state of the first state o	
Superior 11 6565011 Cross County 15 7272015 East Butler 502 8012502 Washington Thayer Central Community 70 6585070 Community 75 7272075 Friend 68 8076068 8076	8888005
Thayer Central Community 70 6585070 High Plains Community 75 7272075 Friend 68 8030001 Arlington 24 Bennington 59 Otoe Conestoga 56 6613056 Daniel Freeman 34 6634034 Enemand 34 6634034 Enemand 34 6634034 Exeter-Milligan 1 8030001 Friend 68 8076068 Malcolm 148 8055148 8080005 Blair Community 1 Fort Calhoun Community 1 Fort Calhoun Community 3	
Community 70 6585070 Community 75 7272075 Friend 68 8076068 Arlington 24 Otoe Osceola 19 7272019 Malcolm 148 8055148 Bennington 59 Conestoga 56 6613056 Shelby 32 7272032 Milford 5 8080005 Blair Community 1 Daniel Freeman 34 6634034 Twin Filters 7263030 Raymond Central 161 8055161 Seward 9 8080009	
Otoe Osceola 19 7272019 Malcolm 148 8055148 Bennington 59 Conestoga 56 6613056 Daniel Freeman 34 6634034 7263030 Milford 5 8080005 Blair Community 1 Fort Calhoun Fort Calhoun Seward 9 8080009 Community 3	8989024
Conestoga 56	8928059
Daniel Freeman 34 6634034 Twin River 30 7263030 Raymond Central 161 8055161 Fort Calhoun Community 3	8989001
Deal Willers Seward 9 0000009 Seminarity S	0000000
Elmwood-Murdock 97 6613097 Red Willow Logan View 594	8989003 8927594
Johnson-Brock 23 6664023 Cambridge 21 7333021 Sheridan Tekamah-Herman 1	8911001
Johnson County 50 6649050 Hitchcock County 70 7344070 Alliance 6 8107006 Wayne	3311331
Nebraska City 111 6666111 McCook 17 7373017 Chadron 2 8123002 Lours Concord	
Norms 160 Southwest 1/9 /3/31/9 Hyannis 11 8138011 Coloridge 54	9014054
Richardson Gordon- Rushville 10 8181010 Norfolk 2	9059002
Syracuse-Dunhar- Auburn 29 7464029 Homingford 10 8107010 Pender 1	9087001
Avoca 27 Falls City 56 7474056	9070002
Waverly 145 6655145 Humboldt-Table Rock- Steinauer 70 7474070 Arcadia 21 8288021 Wakefield 560	9014045
Pawnee Steinauer 70 7474070 7464023 Arcadia 21 Arcadia 21 Responsible for the following for the foll	9090560 9090017
Diller-Odell 100 6734100 Pawnee City 1 7467001 Centura 100 8247100 Winside 595	9090595
Humboldt-Table Rock- Rock Elba 103 Wisner-Pilger 30	9020030
Steinauer 70 6774070 Litchfield 15 8282015 Webster	
Johnson-Brock 23 6764023 Address County 100 7575100 Loup City 1 8282001 Address County 100	9101090
Johnson County 50 6749050 Plus Hill 74	9191074
Lewiston 69 6767069 Sainte Ravenna 69 82 10069 Lawrence-Noison 5	9165005
Red Cloud	
Parking Evotor-Milliagn 1 7630001 Community 2	9191002
Friend 69 7676069 William of Silver Lake 123	9101123
Meridian 303 7648303 Circum County 500	9165011
Payton Consolidated 6 6851006 Milford 5 7680005	
Perkins County Tri County 300 7648300 Chambers 137	9245137
Schools 20 6868020 Wilber-Clatonia 82 7676082 Clarkson 58 8419058 Clearwater 6	9202006 9202018
South Platte 95 6825095 Ewing 29	9245029
Wallace 305	9206075
Phelps	9292045
Axtell Community 501 6950501 Calcula 37 7713032 Stanton 3 8484003	
Bertrand 54 6969054 Millard 17 7728017 Winside 595 8490595 Contamics 567	9380567
Eim Creek 9 69 10009 Omaha 1 7728001 Wisner-Pilger 30 8420030 Cross County 15	9372015
Rogropu 7 Papillion-LaVista 27 7777027 Thayer Exeter-Milligan 1	9330001
Loomis 55 6969055 South Sarpy 46 7777046 Bruning 94 8585094 Hampton 91	9341091
Overton 4 6924004 Saunders Davenport 47 8585047 Heartland	0000000
Wilcox-Hildreth 1 6950001 Ashland-Greenwood 1 7878001 Deshler 60 8585060 Community 96	9393096
Pierce Cedar Bluffs 107 7878107 Pairbury 8 8548008 Bluffs 107 7878107 Pairbury 8 8548008 Bluffs 107 Pierce Cedar Bluffs 107 7878107 Pairbury 8 8548008 Bluffs 107 Pierce P	9372075
Partia Crack 5 7059005 David City 56 7812056 Shipklay 54 8530054 McCool Junction 83	9393083
Creighton 13 7054013 Edst Buller 502 /812502 Superior 11 8565011 Sutton 2	9318002
Elkhorn Valley 80 7059080 Mead 72 7878072 I Thayer Central York 12	9393012
Neligh-Oakdale 9 7002009 Weat 72 Community 70 8585070	3000012

2017 Nebraska Tax Table

Use your Nebraska taxable income found on line 14, Form 1040N.

Only taxpayers filing paper returns may use the Nebraska Tax Table. If your Nebraska taxable income is more than the highest amount in the tax table, see instructions at the end of the table.

taxa	oraska able ne is—		And yo	u are—	-		raska able e is—		And you	u are—		If Neb taxa incom	able		And yo	u are—	
Over	But not over	Single	Married, filing jointly	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly	filing sepa-	Head of a house- hold
	1	Your	['] Nebras				I	Your	Nebras				I	You	r Nebra	∣ rately ska tax	1.2
60						7,060						14,060					
60	160	3	3	3	3	7,060	7,160	217	185	217	189	14,060	14,160	463	430	463	435
160 260	260 360	5 8	5 8	5 8	5 8	7,160 7,260	7,260 7,360	221 224	188 192	221 224	193 196	14,160 14,260	14,260 14,360	466 470	434 437	466 470	438 442
360	460	10	10	10	10	7,360	7,460	228	195	228	200	14,360	14,460	473	441	473	445
460 560	560 660	13 15	13 15	13 15	13 15	7,460 7,560	7,560 7,660	231 235	199 202	231 235	203 207	14,460 14,560	14,560 14,660	477 480	445 448	477 480	449 452
660	760	17	17	17	17	7,660	7,760	238	206	238	210	14,660	14,760	484	452	484	456
760 860	860 960	20 22	20 22	20 22	20 22	7,760 7,860	7,860 7,960	242 245	209 213	242 245	214 217	14,760 14,860	14,860 14,960	487 491	455 459	487 491	459 463
960	1,060	25	25	25	25	7,960	8,060	249	216	249	221	14,960	15,060	494	462	494	466
1,060 1,160	1,160 1,260	27 30	27 30	27 30	27 30	8,060 8,160	8,160 8,260	252 256	220 223	252 256	224 228	15,060 15,160	15,160 15,260	498 501	466 469	498 501	470 473
1,260	1,360	32 35	32 35	32 35	32 35	8,260 8,360	8,360	259 263	227 230	259 263	231 235	15,260 15,360	15,360	505 508	473	505	477 480
1,360 1,460	1,460 1,560	37	37	37	37	8,460	8,460 8,560	266	234	266	238	15,360	15,460 15,560	512	476 480	508 512	484
1,560 1,660	1,660 1,760	40 42	40 42	40 42	40 42	8,560 8,660	8,660 8,760	270 273	237 241	270 273	242 245	15,560 15,660	15,660 15,760	515 519	483 487	515 519	487 491
1,760	1,860	45	45	45	45	8,760	8,860	277	244	277	249	15,760	15,860	522	490	522	494
1,860 1,960	1,960 2,060	47 49	47 49	47 49	47 49	8,860 8,960	8,960 9,060	280 284	248 251	280 284	252 256	15,860 15,960	15,960 16,060	526 530	494 497	526 530	498 501
2,060	2,160	52	52	52	52	9,060	9,160	287	255	287	259	16,060	16,160	533	501	533	505
2,160 2,260	2,260 2,360	54 57	54 57	54 57	54 57	9,160 9,260	9,260 9,360	291 294	258 262	291 294	263 266	16,160 16,260	16,260 16,360	537 540	504 508	537 540	508 512
2,360	2,460	59	59	59	59	9,360	9,460	298	266	298	270	16,360	16,460	544	511	544	516
2,460 2,560	2,560 2,660	62 64	62 64	62 64	62 64	9,460 9,560	9,560 9,660	301 305	269 273	301 305	273 277	16,460 16,560	16,560 16,660	547 551	515 518	547 551	519 523
2,660	2,760	67	67	67	67	9,660	9,760	308	276	308	280	16,660	16,760	554	522	554	526
2,760 2,860	2,860 2,960	69 72	69 72	69 72	69 72	9,760 9,860	9,860 9,960	312 315	280 283	312 315	284 287	16,760 16,860	16,860 16,960	558 561	525 529	558 561	530 533
2,960	3,060	74	74	74	74	9,960	10,060	319	287	319	291	16,960	17,060	565	532	565	537
3,060						10,060						17,060					
3,060 3,160	3,160 3,260	77 80	77 79	77 80	77 79	10,060 10,160	10,160 10,260	322 326	290 294	322 326	294 298	17,060 17,160	17,160 17,260	568 572	536 539	568 572	540 544
3,260	3,360	84	81	84	81	10,260	10,360	329	297	329	301	17,260	17,360	575	543	575	547
3,360 3,460	3,460 3,560	87 91	84 86	87 91	84 86	10,360 10,460	10,460 10,560	333 336	301 304	333 336	305 308	17,360 17,460	17,460 17,560	579 582	546 550	579 582	551 554
3,560	3,660	94	89	94	89	10,560	10,660	340	308	340	312	17,560	17,660	586	553	586	558
3,660 3,760	3,760 3,860	98 101	91 94	98 101	91 94	10,660 10,760	10,760 10,860	343 347	311 315	343 347	315 319	17,660 17,760	17,760 17,860	589 593	557 560	589 593	561 565
3,860	3,960	105	96	105	96	10,860	10,960	350	318	350	322	17,860	17,960	596	564	596	568
3,960 4,060	4,060 4,160	108 112	99 101	108 112	99 101	10,960 11,060	11,060 11,160	354 358	322 325	354 358	326 329	17,960 18,060	18,060 18,160	600	567 571	600 603	572 575
4,160	4,260	115	104	115	104	11,160 11,260	11,260 11,360	361 365	329 332	361 365	333 337	18,160 18,260	18,260	607 610	574 578	607 610	579 582
4,260 4,360	4,360 4,460	119 122	106 108	119 122	106 108	11,260	11,460	368	336	368	340		18,360 18,460	614	581	614	586
4,460 4,560	4,560 4,660	126 129	111 113	126 129	111 113	11,460 11,560	11,560 11,660	372 375	339 343	372 375	344 347	18,460 18,560	18,560 18,660	617 622	585 588	617 622	589 593
4,660	4,760	133	116	133	116	11,660	11,760	379	346	379	351	18,660	18,760	627	592	627	596
4,760 4,860	4,860 4,960	136 140	118 121	136 140	118 121	11,760 11,860	11,860 11,960	382 386	350 353	382 386	354 358	18,760 18,860	18,860 18,960	632 637	595 599	632 637	600 603
4,960	5,060	143	123	143	123	11,960	12,060	389	357	389	361	18,960	19,060	642	602	642	607
5,060 5,160	5,160 5,260	147 150	126 128	147 150	126 128	12,060 12,160	12,160 12,260	393 396	360 364	393 396	365 368	19,060 19,160	19,160 19,260	647 652	606 609	647 652	610 614
5,260	5,360	154	131	154	131	12,260	12,360	400	367	400	372	19,260	19,360	657	613	657	617
5,360 5,460	5,460 5,560	157 161	133 136	157 161	133 136	12,360 12,460	12,460 12,560	403 407	371 374	403 407	375 379	19,360 19,460	19,460 19,560	662 667	617 620	662 667	621 624
5,560	5,660	164	138	164	138	12,560	12,660	410	378	410	382	19,560	19,660	672	624	672	628
5,660 5,760	5,760 5,860	168 171	140 143	168 171	140 143	12,660 12,760	12,760 12,860	414 417	381 385	414 417	386 389	19,660 19,760	19,760 19,860	677 682	627 631	677 682	631 635
5,860	5,960	175	145	175	147	12,860	12,960	421	388	421	393	19,860	19,960	687	634	687	638
5,960 6,060	6,060 6,160	179 182	148 150	179 182	150 154	12,960 13,060	13,060 13,160	424 428	392 395	424 428	396 400	19,960 20,060	20,060 20,160	692 697	638 641	692 697	642 645
6,160	6,260	186	153	186	157	13,160	13,260	431	399	431	403	20,160	20,260	702	645	702	649
6,260 6,360	6,360 6,460	189 193	157 160	189 193	161 165	13,260 13,360	13,360 13,460	435 438	402 406	435 438	407 410	20,260 20,360	20,360 20,460	707 712	648 652	707 712	652 656
6,460	6,560	196	164	196	168	13,460	13,560	442	409	442	414	20,460	20,560	717	655	717	659
6,560 6,660	6,660 6,760	200 203	167 171	200 203	172 175	13,560 13,660	13,660 13,760	445 449	413 416	445 449	417 421	20,560 20,660	20,660 20,760	722 727	659 662	722 727	663 666
6,760	6,860	207	174	207	179	13,760	13,860	452	420	452	424	20,760	20,860	732	666	732	670
6,860 6,960	6,960 7,060	210 214	178 181	210 214	182 186	13,860 13,960	13,960 14,060	456 459	423 427	456 459	428 431	20,860 20,960	20,960 21,060	737 743	669 673	737 743	673 677
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2017 Nebraska Tax Table—continued

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Over	But not	Single	Married,		Head	Over	But not	Single		Married,	Head	Over	But not	Single	Married,		Head
	over		filing jointly	filing sepa-	of a house-		over		filing jointly	filing sepa-	of a house-		over		filing jointly	filing sepa-	of a house-
	I	You	· Nebras	rately ska tax	hold is—			Your	⊢ * · Nebra	∣ rately ska tax	hold		I	You	· Nebras	rately ska tax	hold is—
21,060						28,560		100.				36,060)				
21,060	21,160	748	676	748	680	28,560	28,660	1,123	939	1,123	944	36,060	36,160	1,614	1,203	1,614	1,304
21,160	21,260	753	680	753	684	28,660	28,760	1,128	943	1,128	947	36,160	36,260	1,621	1,206	1,621	1,309
21,260	21,360	758	683	758	688	28,760	28,860	1,133	946	1,133	951	36,260	36,360	1,628	1,210	1,628	1,314
21,360	21,460	763	687	763	691	28,860	28,960	1,138	950	1,138	954	36,360	36,460	1,634	1,213	1,634	1,319
21,460	21,560	768	690	768	695	28,960	29,060	1,143	953	1,143	958	36,460	36,560	1,641	1,217	1,641	1,324
21,560	21,660	773	694	773	698	29,060	29,160	1,148	957	1,148	961	36,560 36,660	36,660 36,760	1,648 1,655	1,220 1,224	1,648 1,655	1,329 1,334
21,660 21,760	21,760 21,860	778 783	697 701	778 783	702 705	29,160 29,260	29,260 29,360	1,153 1,158	960 964	1,153 1,158	965 968	36,760	36,860	1,662	1,227	1,662	1,339
21,860	21,960	788	704	788	709	29,360	29,460	1,163	968	1,163	972	36,860	36,960	1,669	1,231	1,669	1,344
21,960	22,060	793	708	793	712	29,460	29,560	1.168	971	1.168	975	36,960	37,060	1,675	1,234	1,675	1,349
22,060	22,160	798	711	798	716	29,560	29,660	1,173	975	1,173	979	37,060	37,160	1,682	1,239	1,682	1,354
22,160	22,260	803	715	803	719	29,660	29,760	1,178	978	1,178	984	37,160	37,260	1,689	1,244	1,689	1,359
22,260	22,360	808	718	808	723	29,760	29,860	1,183	982	1,183	989	37,260	37,360	1,696	1,249	1,696	1.364
22,360	22,460	813	722	813	726	29,860	29,960	1,190	985	1,190	994	37,360	37,460	1,703	1,254	1,703	1,369
22,460	22,560	818	725	818	730	29,960	30,060	1,197	989	1,197	999	37,460	37,560	1,710	1,259	1,710	1,374
22,560	22,660	823	729	823	733	30,060	30,160	1,204	992	1,204	1,004	37,560	37,660	1,717	1,264	1,717	1,379
22,660	22,760	828	732	828	737	30,160		1,210	996	1,210	1,009	37,660	37,760	1,723	1,269	1,723	1,384
22,760	22,860	833	736	833	740	30,260	30,360	1,217	999	1,217	1,014	37,760	37,860	1,730	1,274	1,730	1,390
22,860	22,960	838	739	838	744	30,360	30,460	1,224	1,003	1,224	1,019	37,860	37,960	1,737	1,279	1,737	1,395
22,960	23,060	843	743	843	747	30,460	30,560	1,231	1,006	1,231	1,024	37,960	38,060	1,744	1,284	1,744	1,400
23,060 23,160	23,160 23,260	848 853	746 750	848 853	751 754	30,560	30,660 30,760	1,238 1,245	1,010	1,238 1,245	1,029 1,034	38,060 38,160	38,160 38,260	1,751 1,758	1,289 1,294	1,751 1,758	1,405 1,410
23,260	23,360	858	753	858	758	30,760	30,860	1,251	1,017	1,251	1,039	38,260	38,360	1,764	1,299	1,764	1,415
23,360	23,460	863	757	863	761	30,860	30,960	1,258	1,020	1,258	1,044	38,360	38,460	1,771	1,304	1,771	1,420
23,460	23,560	868	760	868	765	30,960	31,060	1,265	1,024	1,265	1,049	38,460	38,560	1,778	1,309	1,778	1,425
23,560	23,660	873	764	873	768	31,060	31,160	1,272	1,027	1,272	1,054	38,560	38,660	1,785	1,314	1,785	1,430
23,660	23,760	878	767	878	772	31,160	31,260	1,279	1,031	1,279	1,059	38,660	38,760	1,792	1,319	1,792	1,435
23,760	23,860	883	771	883	775	31,260	31,360	1,286	1,034	1,286	1,064	38,760	38,860	1,799	1,324 1,329	1,799	1,440
23,860 23,960	23,960 24,060	888 893	774 778	888 893	779 782	31,360 31,460	31,460 31,560	1,292 1,299	1,038 1,041	1,292 1,299	1,069 1,074	38,860	38,960 39,060	1,805 1,812	1,334	1,805 1,812	1,445 1,450
24,060	24,160	898	781	898	786	31,560	31,660	1,306	1,045	1,306	1,079	39,060	39,160	1,819	1,339	1,819	1,455
24,160	24,260	903	785	903	789	31,660	31,760	1,313	1,048	1,313	1,084	39,160	39,260	1,826	1,344	1,826	1,460
24,260	24,360	908	788	908	793	31,760	31,860	1,320	1,052	1,320	1,089	39,260	39,360	1,833	1,349	1,833	1,465
24,360	24,460	913	792	913	796	31,860	31,960	1,327	1,055	1,327	1,094	39,360	39,460	1,840	1,354	1,840	1,470
24,460	24,400	913	192	913	790	31,960	31,900	1,327	1,000	1,321	1,094	39,460		1,040	1,004	1,040	1,470
24,460	24,560	918	796	918	800	31,960	32,060	1,333	1,059	1,333	1,099	39,460	39,560	1,847	1,359	1,847	1,475
24,560	24,660	923	799	923	803	32,060	32,160	1,340	1,062	1,340	1,104	39,560	39,660	1,853	1,364	1,853	1,480
24,660	24,760	928	803	928	807	32,160	32,260	1,347	1,066	1,347	1,109	39,660	39,760	1,860	1,369	1,860	1,485
24,760	24,860	933	806	933	810	32,260	32,360	1,354	1,069	1,354	1,114	39,760	39,860	1,867	1,374	1,867	1,490
24,860	24,960	938	810	938	814	32,360	32,460	1,361	1,073	1,361	1,119	39,860	39,960	1,874	1,379	1,874	1,495
24,960	25,060	943	813	943	817	32,460	32,560	1,368	1,076	1,368	1,124	39,960	40,060	1,881	1,384	1,881	1,500
25,060	25,160	948	817	948	821	32,560	32,660	1,375		1,375	1,129	40.060	40.160	1,888	1,389	1,888	1,505
25,160	25,260	953	820	953	824	32,660	32,760	1,381	1,083	1,381	1,134	40,160	40,260	1,894	1,394	1,894	1,510
25,260	25,360	958	824	958	828	32,760	32,860	1,388	1,087	1,388	1,139	40,260	40,360	1,901	1,399	1,901	1,515
25,360	25,460	963	827	963	831	32,860	32,960	1,395	1,090	1,395	1,144	40,360	40,460	1,908	1,404	1,908	1,520
25,460	25,560	968	831	968	835	32,960	33,060	1,402	1,094	1,402	1,149	40,460	40,560	1,915	1,409	1,915	1,525
25,560	25,660	973	834	973	838	33,060	33,160	1,409	1,097	1,409	1,154	40,560	40,660	1,922	1,414	1,922	1,530
25,660	25,760	978	838	978	842	33,160	33,260	1,416	1,101	1,416	1,159	40,660	40,760	1,929	1,419	1,929	1,535
25,760	25,860	983		983	845	33,260	33,360	1,422	1,104	1,422	1,164	40,760	40,860	1,935	1,424	1,935	1,540
25.860	25,960	988	845	988	849	33,360	33,460	1,429	1,108	1,429	1,169	40,860	40,960	1,942	1,429	1,942	1,545
25,960	26,060	993	848	993	852	33,460	33,560	1,436	1,111	1,436	1,174	40,960	41,060	1,949	1,434	1,949	1,550
26,060	26,160	998	852	998	856	33,560	33,660	1,443	1,115	1,443	1,179	41,060	41,160	1,956	1,439	1,956	1,555
26,160	26,260	1,003	855	1,003	859	33,660	33,760	1,450	1,118	1,450	1,184	41,160	41,260	1,963	1,444	1,963	1,560
26,260	26,360	1,008	859	1,008	863	33,760	33,860	1,457	1,122	1,457	1,189	41,260	41,360	1,970	1,449	1,970	1,565
26,360 26,460	26,460 26,560	1,013	862	1,013	867	33,860	33,960	1,463	1,125	1,463	1,194	41,360	41,460 41,560	1,976 1,983	1,454 1,459	1,976 1,983	1,570 1,575
26.560	26,660	1,018 1,023	866 869	1,018 1,023	870 874	33,960 34,060	34,060 34,160	1,470 1,477	1,129 1,132	1,470 1,477	1,199 1,204	41,460 41,560	41,660	1,990	1,464	1,990	1,580
26,660	26,760	1,028	873	1,028	877	34,160	34,260	1,484	1,136	1,484	1,209	41,660	41,760	1,997	1,469	1,997	1,585
26,760	26,860	1,033	876	1,033	881	34,260	34,360	1,491	1,139	1,491	1,214	41,760	41,860	2,004	1,474	2,004	1,590
26,860	26,960	1,038	880	1,038	884	34,360	34,460	1,498	1,143	1,498	1,219	41,860	41,960	2,011	1,479	2,011	1,595
26,960	27,060	1,043	883	1,043	888	34,460	34,560	1,504		1,504	1,224	41,960	42,060	2,018	1,484	2,018	1,600
27,060	27,160	1,048	887	1,048	891	34,560	34,660	1,511	1,147 1,150	1,511	1,229	42,060	42,160	2,024	1,489	2,024	1,605
27,160	27,260	1,053	890	1,053	895	34,660	34,760	1,518	1,154	1,518	1,234	42,160	42,260	2,031	1,494	2,031	1,610
27,260	27,360	1,058	894	1,058	898	34,760	34,860	1,525	1,157	1,525	1,239	42,260	42,360	2,038	1,499	2,038	1,615
27,360	27,460	1,063	897	1,063	902	34,860	34,960	1,532	1,161	1,532	1,244	42,360	42,460	2,045	1,505	2,045	1,620
27,460	27,560	1,068	901	1,068	905	34,960	35,060	1,539	1,164	1,539	1,249	42,460	42,560	2,052	1,510	2,052	1,625
27.560	27,660	1,073	904	1,073	909	35,060	35,160	1,546	1,168	1,546	1,254	42,560	42,660	2,059	1,515	2,059	1,630
27,660	27,760	1,078	908	1,078	912	35,160	35,260	1,552	1,171	1,552	1,259	42,660	42,760	2,065	1,520	2,065	1,635
27,760	27,860	1,083	911	1,083	916	35,260	35,360	1,559	1,175	1,559	1,264	42,760	42,860	2,072	1,525	2,072	1,640
27,860	27,960	1,088	915	1,088	919	35,360	35,460	1,566	1,178	1,566	1,269	42,860	42,960	2,079	1,530	2,079	1,645
27,960	28,060	1,093	918	1,093	923	35,460	35,560	1,573	1,182	1,573	1,274	42,960	43,060	2,086	1,535	2,086	1,650
28,060	28,160	1,098	922	1,098	926	35,560	35,660	1,580	1,185	1,580	1,279	43,060	43,160 43,260	2,093 2,100	1,540 1,545	2,093 2,100	1,655 1,660
28,160 28,260	28,260 28,360	1,103 1,108	925 929	1,103 1,108	930 933	35,660 35,760	35,760 35,860	1,587 1,593	1,189 1,192	1,587 1,593	1,284 1,289	43,160 43,260	43.360	2,106	1,550	2,106	1,665
28,360	28,460	1,113		1,113	937	35,860	35,960	1,600	1,196	1,600	1,294	43,360	43,460	2,113	1,555	2,113	1,670
28,460	28,560	1,118		1,118	940	35,960	36,060	1,607	1,199	1,607	1,299	43,460	43,560	2,120	1,560	2,120	1,675
_	fying wido						,	,	,						-	ed on ne	

2017 Nebraska Tax Table — continued

	oraska able		And vo	u are—		If Neb			And you	ı are—		If Neb taxa			And yo	u are—	
	ne is—					incom						incom	e is—				
Over	But not over	Single	Married, filing jointly *	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly *	Married, filing sepa- rately	Head of a house- hold	Over	But not over	Single	Married, filing jointly *	Married, filing sepa- rately	Head of a house- hold
	I	Your	Nebras	1	12	'		Your	Nebras	-	'_ I	'		Your	Nebras	ka tax	
43,560)		riobrac	J. 101 101 101 101 101 101 101 101 101 10		49,760		1001	1100140	1101 10171		55,960					
43,560	43,660	2,127	1,565	2,127	1,680	49,760	49,860	2,551	1,875	2,551	2,093	55,960	56,060	2,975	2,186	2,975	2,517
43,660	43,760	2,134	1,570	2,134	1,685	49,860	49,960 50.060	2,558	1,880	2,558	2,100	56,060	56,160	2,982	2,191	2,982	2,524
43,760 43,860	43,860 43,960	2,141	1,575 1,580	2,141 2,147	1,690 1,695	49,960 50,060	50,060	2,565 2,572	1,885 1,890	2,565 2,572	2,106 2,113	56,160 56,260	56,260 56,360	2,989 2,996	2,196 2,201	2,989 2,996	2,531 2,537
43,960	44,060	2,154	1,585	2,154	1,700	50,160	50,260	2,578	1,895	2,578	2,120	56,360	56,460	3,002	2,206	3,002	2,544
44,060 44,160	44,160 44,260	2,161 2,168	1,590 1,595	2,161 2,168	1,705 1,710	50,260 50,360	50,360 50,460	2,585 2,592	1,900 1,905	2,585 2,592	2,127 2,134	56,460 56,560	56,560 56,660	3,009 3,016	2,211 2,216	3,009 3,016	2,551 2,558
44,260	44,360	2,175	1,600	2,175	1,717	50,460	50,560	2,599	1,910	2,599	2,141	56,660	56,760	3,023	2,221	3,023	2,565
44,360 44,460	44,460 44,560	2,182 2,189	1,605 1,610	2,182 2,189	1,723 1,730	50,560 50,660	50,660 50,760	2,606 2,613	1,915 1,920	2,606 2,613	2,148 2,154	56,760 56,860	56,860 56,960	3,030 3,037	2,226 2,231	3,030 3,037	2,572 2,578
44,560	44,660	2,103	1,615	2,105	1,737	50,760	50,860	2,619	1,925	2,619	2,161	56,960	57,060	3,044	2,236	3,044	2,585
44,660	44,760	2,202	1,620	2,202	1,744	50,860	50,960	2,626	1,930	2,626	2,168	57,060	57,160	3,050	2,241	3,050	2,592
44,760 44,860	44,860 44,960	2,209	1,625 1,630	2,209 2,216	1,751 1,758	50,960 51,060	51,060 51,160	2,633 2,640	1,935 1,940	2,633 2,640	2,175 2,182	57,160 57,260	57,260 57,360	3,057 3,064	2,246 2,251	3,057 3,064	2,599 2,606
44,960	45,060	2,223	1,635	2,223	1,764	51,160	51,260	2,647	1,945	2,647	2,189	57,360	57,460	3,071	2,256	3,071	2,613
45,060 45,160	45,160 45,260	2,230 2,236	1,640 1,645	2,230 2,236	1,771 1,778	51,260 51,360	51,360 51,460	2,654 2,660	1,950 1,955	2,654 2,660	2,195 2,202	57,460 57,560	57,560 57,660	3,078 3,085	2,261 2,266	3,078 3,085	2,619 2,626
45,260	45,360	2,243	1,650	2,243	1,776	51,460	51,560	2,667	1,960	2,667	2,202	57,660	57,760	3,003	2,271	3,091	2,633
45,360	45,460	2,250	1,655	2,250	1,792	51,560	51,660	2,674	1,965	2,674	2,216	57,760	57,860	3,098	2,276	3,098	2,640
45,460 45,560	45,560 45,660	2,257	1,660 1,665	2,257	1,799 1.806	51,660 51,760	51,760 51,860	2,681 2,688	1,970 1,975	2,681	2,223	57,860 57,960	57,960 58,060	3,105 3,112	2,281 2,286	3,105	2,647 2,654
45,660	45,760	2,271	1,670	2,271	1,812	51,860	51,960	2,695	1,980	2,695	2,236	58,060	58,160	3,119	2,291	3,119	2,661
45,760 45,860	45,860 45,960	2,277	1,675 1,680	2,277 2,284	1,819 1,826	51,960 52,060	52,060 52,160	2,702 2,708	1,985 1,990	2,702 2,708	2,243 2,250	58,160 58,260	58,260 58,360	3,126 3,132	2,296 2,301	3,126 3,132	2,667 2,674
45,960	46,060	2,291	1,685	2,204	1,833	52,160	52,160	2,715	1,995	2,715	2,257	58,360	58,460	3,139	2,306	3,139	2,681
43,060)					52,260						58,460					
46,060	46,160	2,298	1,690	2,298	1,840	52,260	52,360	2,722	2,000	2,722	2,264	58,460	58,560	3,146	2,311	3,146	2,688
46,160 46,260	46,260 46,360	2,305 2,312	1,695 1,700	2,305 2,312	1,847 1,853	52,360 52,460	52,460 52,560	2,729 2,736	2,006 2,011	2,729 2,736	2,271 2,277	58,560 58,660	58,660 58,760	3,153 3,160	2,316 2,321	3,153 3,160	2,695 2,702
46,360	46,460	2,318	1,705	2,318	1,860	52,560	52,660	2,743	2,016	2,743	2,284	58,760	58,860	3,167	2,326	3,167	2,708
46,460	46,560	2,325	1,710	2,325	1,867	52,660	52,760	2,749	2,021	2,749	2,291	58,860 58,960	58,960 59,060	3,173 3,180	2,331 2,336	3,173	2,715
46,560 46,660	46,660 46,760	2,332	1,715 1,720	2,332 2,339	1,874 1,881	52,760 52.860	52,860 52,960	2,756 2,763	2,026 2,031	2,756 2,763	2,298 2,305	59,060	59,060	3,187	2,330	3,187	2,722
46,760	46,860	2,346	1,725	2,346	1,888	52,960	53,060	2,770	2,036	2,770	2,312	59,160	59,260	3,194	2,346	3,194	2,736
46,860	46,960	2,353	1,730	2,353	1,894	53,060	53,160	2,777	2,041	2,777 2,784	2,319 2,325	59,260 59,360	59,360 59,460	3,201 3,208	2,351 2,356	3,201 3,208	2,743 2,749
46,960 47,060	47,060 47,160	2,360	1,735 1,740	2,360 2,366	1,901 1,908	53,160 53,260	53,260 53,360	2,784 2,790	2,046 2,051	2,784	2,325	59,460	59,560	3,215	2,361	3,215	2,756
47,160	47,260	2,373	1,745	2,373	1,915	53,360	53,460	2,797	2,056	2,797	2,339	59,560	59,660	3,221	2,366	3,221	2,763
47,260 47,360	47,360 47,460	2,380 2,387	1,750 1,755	2,380 2,387	1,922 1,929	53,460 53,560	53,560 53,660	2,804 2,811	2,061 2,066	2,804 2,811	2,346 2,353	59,660 59,760	59,760 59,860	3,228 3,235	2,372 2,379	3,228 3,235	2,770 2,777
47,460	47,560	2,394	1,760	2,394	1,935	53,660	53,760	2,818	2,000	2,818	2,360	59,860	59,960	3,242	2,386	3,242	2,784
47,560	47,660	2,401	1,765	2,401	1,942	53,760	53,860	2,825	2,076	2,825	2,366	59,960	60,060	3,249	2,393	3,249	2,790
47,660 47,760	47,760 47,860	2,407 2,414	1,770 1,775	2,407 2,414	1,949 1,956	53,860 53,960	53,960 54,060	2,831 2,838	2,081 2,086	2,831 2,838	2,373 2,380	60,060 60,160	60,160 60,260	3,256 3,262	2,400 2,406	3,256 3,262	2,797 2,804
47,860	47,960	2,421	1,780	2,421	1,963	54,060	54,160	2,845	2,091	2,845	2,387	60,260	60,360	3,269	2,413	3,269	2,811
47,960	48,060	2,428	1,785	2,428	1,970	54,160	54,260	2,852	2,096	2,852	2,394	60,360	60,460 60,560	3,276 3,283	2,420 2,427	3,276	2,818 2,825
48,060 48,160	48,160 48,260	2,435 2,442	1,790 1,795	2,435 2,442	1,977 1,983	54,260 54,360	54,360 54,460	2,859 2,866	2,101 2,106	2,859 2,866	2,401 2,407	60,460 60,560	60,660	3,290	2,427	3,283 3,290	2,832
48,260	48,360	2,448	1,800	2,448	1,990	54,460	54,560	2,873	2,111	2,873	2,414	60,660	60,760	3,297	2,441	3,297	2,838
48,360	48,460	2,455	1,805	2,455	1,997	54,560 54,660	54,660 54,760	2,879	2,116	2,879	2,421 2,428	60,760 60,860	60,860 60,960	3,303 3,310	2,447 2,454	3,303 3,310	2,845 2,852
48,460 48,560	48,560 48,660	2,462 2,469	1,810 1,815	2,462 2,469	2,004 2,011	54,760	54,760	2,886 2,893	2,121 2,126	2,886 2,893	2,428	60,960	61,060	3,317	2,461	3,317	2,859
48,660	48,760	2,476	1,820	2,476	2,018	54,860	54,960	2,900	2,131	2,900	2,442	61,060	61,160	3,324	2,468	3,324	2,866
48,760 48,860	48,860 48,960	2,483 2,489	1,825 1,830	2,483 2,489	2,024 2,031	54,960 55,060	55,060 55,160	2,907 2,914	2,136 2,141	2,907 2,914	2,448 2,455	61,160 61,260	61,260 61,360	3,331 3,338	2,475 2,482	3,331 3,338	2,873 2,879
48,960	49,060	2,409	1,835	2,496	2,031	55,160	55,260	2,920	2,146	2,920	2,462	61,360	61,460	3,344	2,488	3,344	2,886
49,060	49,160	2,503	1,840	2,503	2,045	55,260	55,360	2,927	2,151	2,927	2,469	61,460	61,560	3,351	2,495	3,351	2,893
49,160 49,260	49,260 49,360	2,510 2,517	1,845 1,850	2,510 2,517	2,052 2,059	55,360 55,460	55,460 55,560	2,934 2,941	2,156 2,161	2,934 2,941	2,476 2,483	61,560 61,660	61,660 61,760	3,358 3,365	2,502 2,509	3,358 3,365	2,900 2,907
49,360	49,460	2,524	1,855	2,524	2,065	55,560	55,660	2,948	2,166	2,948	2,490	61,760	61,860	3,372	2,516	3,372	2,914
49,460	49,560	2,531	1,860	2,531	2,072	55,660	55,760	2,955	2,171	2,955	2,496	61,860 61,960	61,960 62,060	3,379 3,386	2,523 2,529	3,379 3,386	2,920 2,927
49,560 49,660	49,660 49,760	2,537 2,544	1,865 1,870	2,537 2,544	2,079 2,086	55,760 55,860	55,860 55,960	2,961 2,968	2,176 2,181	2,961 2,968	2,503 2,510	62,060	62,160	3,392		3,392	2,927
*A qualify						22,000	,	_,,	_,	_,,,,,	_,5.5	,	,	,	,	,	

*A qualifying widow(er) must also use this column.

Over \$62,160

• Use the following worksheet if your Nebraska taxable income is more than the maximum amount included in the 2017 Nebraska Tax Table. The tax table shown above calculates tax to the midpoint of the bracket. The amounts shown below represent tax calculated on \$62,160, the endpoint of the bracket.

Single Add \$3,396 plus 6.84% of the amount over \$62,160. Married, filing jointly or qualifying widow(er) Add \$2,540 plus 6.84% of the amount over \$62,160.

Married, filing separately Add \$3,396 plus 6.84% of the amount over \$62,160.

Head of household Add \$2,938 plus 6.84% of the amount over \$62,160.

This is your Nebraska income tax.

(Enter on line 15, Form 1040N; or if you are a nonresident or partial-year resident, enter on line 6a, Nebraska Schedule III.)

CAUTION: If your federal adjusted gross income is more than \$261,500 (Single); \$313,800 (Married, Filing Jointly or Qualifying Widow[er]); \$156,900 (Married, Filing Separately); \$287,650 (Head of Household), see Nebraska Additional Tax Rate Schedule and the Nebraska Tax Worksheet to determine the tax amount to enter on line 15, Form 1040N.

2017 Nebraska Additional Tax Rate Schedule, Line 15, Form 1040N

The Additional Tax Rate Schedule is applicable if your Federal adjusted gross income (AGI), line 5, Form 1040N, exceeds the following threshold amounts: \$261,500 (single); \$313,800 (married, filing jointly and surviving spouse); \$156,900 (married, filing separately); or \$287,650 (head of household).

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

Nebraska Tax Worksheet		
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 \$59,660, 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	

2017 Additional Tax Rate Schedule

Single Taxpayer

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

Married, Filing Jointly and Surviving Spouses

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

Married, Filing Separately

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

Head of Household

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

Special Instructions

If Nebraska Taxable Income, line 14, Form 1040N, is less than \$59,660, then perform the following steps:

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

Step 4. Multiply the line 14 amount by 6.84% (.0684) and enter the result on line 3 of the Nebraska Tax Worksheet above.

Local Sales and Use Tax Codes and Rates

Jurisdiction	Local Rate	Jurisdiction	Local Rate	Jurisdiction	Local Rate
Ainsworth (003)	1.50%	Elwood (170)	1.00%	North Bend (353)	1.50%
Albion (004)	1.50	Eustis (176)	1.00	North Platte (355)	1.50
Alliance (008) Alma (009)	1.50 2.00	Exeter (178) Fairbury (179)	1.50 2.00	Oakland (358) Oconto (360)	1.00 1.00
Arapahoe (016)	1.00	Fairfield (180) beginning 4/1/2017		Odell (362)	1.00
Arcadia (017)	1.00	1/1/2017 to 3/31/2017		Ogallala (363)	1.50
Arlington (018)	1.50	Falls City (182)	1.50	Omaha (365)	1.50
Arnold (019)	1.00	Farnam (183)	1.00	O'Neill (366)	1.50
Ashland (021)	1.50	Fort Calhoun (188) beginning 4/1/2017		Ord (369)	1.50
Atkinson (023)	1.50	Franklin (190)	1.00	Osceola (371)	1.50
Auburn (025) Bancroft (030)	1.00 1.50	Fremont (191) Friend (192)	1.50 1.00	Oshkosh (372) Osmond (373)	2.00 1.00
Bassett (035)	1.50	Fullerton (193)	1.50	Oxford (376)	1.50
Battle Creek (036)	1.50	Geneva (198)	2.00	Palmyra (380)	1.00
Bayard (037)	1.00	Genoa (199)	1.50	Papillion (382) beginning 1/1/2017	
Beatrice (039)	1.50	Gering (200)	1.50	Pawnee City (383) beginning 4/1/2017	
Beaver City (040)	1.00	Gibbon (201)	1.00	1/1/2017 to 3/31/2017	
Beaver Crossing (041) beginning 4/1/2017		Gordon (206)	1.00	Paxton (384)	1.00
Beemer (043)	1.50	Gothenburg (207)	1.50	Pender (385)	1.00
Bellevue (046) Bellwood (047)	1.50 1.50	Grand Island (210) Grant (211)	1.50 1.00	Peru (386) Petersburg (387)	1.00 1.00
Benedict (049)	1.50	Greeley (212) beginning 4/1/2017		Pierce (390)	1.00
Benkelman (050)	1.50	Greenwood (213)	1.00	Pilger (391) beginning 4/1/2017	
Bennet (051)	1.00	Gresham (214)	1.50	Plainview (392)	1.50
Bennington (052)	1.50	Gretna (215)	1.50	Platte Center (393)	1.50
Bertrand (053)	1.00	Guide Rock (217)	1.00	Plattsmouth (394)	1.50
Big Springs (055)	1.00	Harrison (227)	1.00	Plymouth (397)	1.50
Blair (057)	1.50	Hartington (228)	1.00	Ponca (399)	1.50
Bloomfield (058)	1.00	Harvard (229)	1.00	Ralston (407)	1.50
Blue Hill (060) beginning 4/1/2017 1/1/2017 to 3/31/2017		Hastings (230) Hay Springs (231)	1.50 1.00	Randolph (408) Ravenna (409)	1.00 1.50
Brainard (066)	1.00	Hebron (235)	1.00	Red Cloud (411)	1.50
Bridgeport (068)	1.00	Hemingford (236)	1.50	Republican City (412)	1.00
Broken Bow (072)	1.50	Henderson (237)	1.50	Rushville (425)	1.50
Brownville (073)	1.00	Hickman (242)	1.50	St. Edward (452)	1.00
Burwell (081)	1.50	Hildreth (243)	1.00	St. Paul (454)	1.00
Cairo (085)	1.00	Holdrege (245)	1.50	Sargent (428)	1.50
Callaway (086)	1.00 1.50	Hooper (248)	1.00 1.50	Schuyler (430)	1.50
Cambridge (087) Cedar Rapids (092)	1.00	Howells (251) Hubbell (253)	1.00	Scottsbluff (432) Scribner (433)	1.50 1.50
Central City (094) beginning 4/1/2017		Humphrey (255)	1.50	Seward (435)	1.50
1/1/2017 to 3/31/2017		Hyannis (257)	1.00	Shelton (437) beginning 10/1/2017	
Ceresco (095)	1.50	Imperial (258)	1.00	1/1/2017 to 9/30/2017	
Chadron (096)	2.00	Jackson (263)	1.50	Sidney (441)	2.00
Chambers (097)	1.00	Jansen (264)	1.00	Silver Creek (442)	1.00
Chappell (099) beginning 4/1/2017		Juniata (268)	1.00	South Sioux City (446)	1.50
1/1/2017 to 3/31/2017 Chester (100)	1.00	Kearney (269) Kimball (273)	1.50 1.50	Spencer (448) Springfield (450)	1.00 1.50
Clarks (101)	1.00	LaVista (274)	2.00	Springileid (450) Springview (451)	1.00
Clarkson (102) beginning 4/1/2017		Lawrence (277) beginning 10/1/2017		Stanton (456)	1.50
Clay Center (104)	1.00	Leigh (279)	1.50	Sterling (462)	1.00
Clearwater (105)	1.50	Lewellen (281)	1.00	Stromsburg (467)	1.50
Columbus (110)	1.50	Lexington (283)	1.50	Stuart (468)	1.00
Cordova (114)	1.00	Lincoln (285)	1.75	Superior (470)	1.00
Cortland (116) Cozad (119)	1.00 1.50	Linwood (287) Loomis (291)	1.00 1.00	Sutton (473) Syracuse (475)	1.50 1.00
Crawford (122)	1.50	Louisville (293)	1.50	Tecumseh (481)	1.50
Creighton (123)	1.00	Loup City (294)	1.50	Tekamah (482)	1.50
Crete (125) beginning 4/1/2017		Lyons (298)	1.50	Terrytown (483)	1.00
1/1/2017 to 3/31/2017	1.50	Madison (299)	1.50	Tilden (487)	1.50
Crofton (126)	1.00	Malcolm (302)	1.00	Uehling (491)	1.00
Curtis (129)	1.00	Marquette (305)	1.50	Upland (495)	0.50
Dakota County (922)	0.50	Maywood (311) McCook (312)	1.50 1.50	Utica (496)	1.50
Dannebrog (134) David City (138)	1.00 2.00	McCook (312) McCool Junction (313)	1.50	Valentine (497) Valley (498)	1.50 1.50
Daykin (140)	1.00	Meadow Grove (317) beginning 1/1/2017		Verdigre (502)	1.50
Decatur (141)	1.00	Milford (322)	1.00	Wahoo (506)	1.50
DeWeese (144)	1.00	Minden (327)	2.00	Wakefield (507)	1.00
Diller (147)	1.00	Mitchell (328)	1.50	Waterloo (512)	2.00
Dodge (150)	1.50	Monroe (330)	1.50	Wausa (514)	1.00
Doniphan (151)	1.00	Morrill (332)	1.00	Waverly (515)	1.00
Douglas (153)	1.50	Mullen (334)	1.00	Wayne (516)	1.50
Duncan (156) Eagle (159)	1.50 1.00	Murray (336) Nebraska City (339)	2.00	Weeping Water (517) beginning 1/1/201 West Point (519)	1.50
Edgar (161)	1.00	Neligh (341)	1.00	West Point (519) Wilber (523) beginning 1/1/2017	
Edison (162) beginning 4/1/2017		Nelson (342)	1.00	Wisner (523) beginning 1/1/2017	1.50
Elgin (164)	1.00	Newman Grove (346)	1.50	Wood River (533)	1.50
Elm Creek (167)	1.00	Niobrara (349)	1.00	Wymore (534)	1.50
Elmwood (168) beginning 1/1/2017	1.50	Norfolk (351)	2.00	York (536)	2.00