

# Nebraska Return of Partnership Income

FORM 1065N  
**2022**

for the calendar year January 1, 2022 through December 31, 2022 or other taxable year  
beginning 2022, and ending ,

Please Type or Print

Name Doing Business As (dba)			<b>PLEASE DO NOT WRITE IN THIS SPACE</b>	
Legal Name				
Street or Other Mailing Address				
City	State	Zip Code	Business Class. Code (See Instr.)	Date Business Began in Nebraska
Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number	Does the partnership have nonresident individual partners? <input type="checkbox"/> YES (Complete Schedule II) <input type="checkbox"/> NO	

Type of Organization  
 Partnership     Limited Liability Company     Publicly Traded Partnership     Other (describe) \_\_\_\_\_

Check if:

(1) <input type="checkbox"/> Initial Return	(3) <input type="checkbox"/> Address Change	(5) <input type="checkbox"/> Amended Return	(7) <input type="checkbox"/> Form 3800N, 775N, 312N, or 1107N Attached
(2) <input type="checkbox"/> Final Return (Example, dissolved. See instr.)	(4) <input type="checkbox"/> Name Change	(6) <input type="checkbox"/> Form 7004 Attached	(8) <input type="checkbox"/> Distributed Form 3800N Credit

1 Ordinary business income (line 22, Federal Form 1065) .....	1	00
2 Nebraska adjustments increasing ordinary business income (line 12, Schedule A) .....	2	00
3 Nebraska adjustments decreasing ordinary business income (line 23, Schedule A) .....	3	00
4 Nebraska adjusted income (line 1 plus line 2 minus line 3).....	4	00
5 Income reported to Nebraska (enter line 4 above or line 3, Schedule I, if applicable).....	5	00
<b>If line 5 shows a loss, skip lines 6 and 7 and go to line 8.</b>		
6 Income reported to Nebraska subject to withholding (enter the Column (F), Schedule II total) .....	6	00
7 Nebraska income tax withheld for nonresident individual partners (enter the Column (G), Schedule II total).....	7	00
8 Form 3800N credit and recapture (see instructions) .....	8	00
9 Tax deposited with Form 7004N and 2022 estimated income tax payments.....	9	00
10 Credit for school district property taxes (attach Form PTC) .....	10	00
11 Credit for community college property taxes (attach form PTC) .....	11	00
12 TAX DUE if line 7 plus line 8 minus lines 9, 10, and 11 is greater than zero. <input type="checkbox"/> Check this box if your payment is being made electronically.....	12	00
13 Overpayment to be REFUNDED if line 7 plus line 8 minus lines 9, 10, and 11 is less than zero. Complete lines 14a, 14b, and 14c to receive your refund electronically. Complete line 14d if appropriate (see instructions).	13	00

14a Routing Number

14b Type of Account  1 = Checking    2 = Savings

14c Account Number

14d  Check this box if this refund will go to a bank account outside the United States.



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

<b>sign here</b>	Signature of Partner or Member _____	Date _____	Email Address _____
	Title _____	Phone Number _____	
<b>paid preparer's use only</b>	Preparer's Signature _____	Date _____	Preparer's PTIN _____
	Print Firm's Name (or yours if self-employed), Address and Zip Code _____	EIN _____	Daytime Phone ( ) _____

**Paper filers must attach a copy of the federal return and supporting schedules to this return.**  
**All filers are encouraged to e-file their return including schedules K-1N.**  
 Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

Name on Form 1065N

Nebraska ID Number

<b>Adjustments Increasing Ordinary Business Income</b> • Enter amounts for lines 1 through 9, and 11 from Schedule K, Federal Form 1065.		<b>Totals</b>	
1	Net rental real estate income .....	1	00
2	Other net rental income.....	2	00
3	Guaranteed payments for:		
	a Services..... <b>3a</b> _____		
	b Capital..... <b>3b</b> _____		
	Total guaranteed payments (total of lines 3a and 3b) .....	3	00
4	Interest income.....	4	00
5	Ordinary dividends .....	5	00
6	Royalties.....	6	00
7	Net short-term capital gain.....	7	00
8	Net long-term capital gain .....	8	00
9	Net gain under IRC Section 1231 (other than casualty or theft).....	9	00
10	State and local bond interest and dividend income (see instructions) .....	10	00
11	Other income (list below or attach schedule)		
	a List type: _____ <b>b</b> Amount: \$ _____		
	Total other income. Enter total of lines 11b .....	11	00
12	Total adjustments increasing ordinary business income (total of lines 1 through 11). Enter here and on line 2, Form 1065N.....	12	00
<b>Adjustments Decreasing Ordinary Business Income</b> • Enter amounts for lines 14 through 22 from Schedule K, Federal Form 1065.		<b>Totals</b>	
13	Qualified U.S. government interest deduction (see instructions).....	13	00
14	Net rental real estate loss.....	14	00
15	Other net rental loss.....	15	00
16	Net short-term capital loss .....	16	00
17	Net long-term capital loss.....	17	00
18	Net loss under IRC Section 1231 .....	18	00
19	Other loss.....	19	00
20	Contributions.....	20	00
21	Section 179 deduction.....	21	00
22	Other deductions (list below or attach schedule)		
	a List type: _____ <b>b</b> Amount: \$ _____		
	Total other deductions. Enter total of lines 22b .....	22	00
23	Total adjustments decreasing ordinary business income (total of lines 13 through 22). Enter here and on line 3, Form 1065N.....	23	00

Nebraska Schedule I — Apportionment for Multistate Business

• If you use these schedules, read instructions.

Name on Form 1065N

Nebraska ID Number

1	Nebraska adjusted income (line 4, Form 1065N) .....	1		00
2	Nebraska apportionment factor (line 15 below) .....	2	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	
3	Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 5, Form 1065N .....	3		00

**Nebraska Apportionment Factor – Sales or Gross Receipts**

	Total		Nebraska	
4	Sales or gross receipts less returns and allowances .....	4		00
5	Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska .....	5		00
6	Sales delivered or shipped to purchasers in Nebraska: Shipped from within Nebraska .....	6		00
7	Sales shipped from Nebraska to the U.S. government .....	7		00
8	Interest on sales of tangible personal property .....	8		00
9	Interest, dividends, and royalties from intangible property .....	9		00
10	Gross rents .....	10		00
11	Net gain on sales of intangible property .....	11		00
12	Gross receipts from sales of tangible personal property and real property not included above .....	12		00
13	Other income (list below or attach schedule) a List type: _____ b Total Amount: \$ _____ c Nebraska Amount: \$ _____ Enter total of lines 13b in first column. Enter total of lines 13c in second column.	13		00
14	<b>Total sales or gross receipts</b> .....	14		00
15	<b>Nebraska apportionment factor</b> (divide line 14, Nebraska column, by line 14, Total column, and round to six decimal places). Enter as a percent here and on Schedule I, line 2 above .....	15	<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

