

Nebraska Corporation Income Tax Return

for the taxable 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)			PLEASE DO NOT WRITE IN THIS SPACE		
	Legal Name					
	Street or Other Mailing Address					
	City	State	Zip Code			
Business Classification Code	Date Business Began in Nebraska	Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number		

Check if: Initial Return Address Change Exempt Organization 7004 Attached
 Final Return (Example, dissolved. See instr.) Name Change Cooperative Meeting IRC § 6072(d) 3800N, 775N, 312N, or 1107N Attached

Corporation Filing Status (Answer questions A through D, as applicable.)

A. Does this corporation own at least 50% of another corporation; or is it owned at least 50% by another corporation?
 (1) YES (2) NO
 If Yes, attach Federal Form 851 or a schedule of affiliated corporations and federal IDs. Answer questions B, C, and D.

B. Is one single Nebraska return being filed for the entire group?
 (1) YES (2) NO

C. Are you filing as a unitary group in any other state?
 (1) YES (2) NO

D. Check the method used to determine Nebraska income (check only one):
 (1) Combined report of a controlled group of corporations
 (2) Separate report by a member of a controlled group of corporations (attach supporting documentation)
 (3) Alternate method (attach Nebraska Department of Revenue approval)

1 Federal gross sales or receipts, less returns and allowances.....	1		00
2 Federal taxable income (FTI) (see instructions).....	2		00
3 Adjustments increasing FTI (line 9, from attached Nebraska Schedule A).....	3	00	
4 Adjustments decreasing FTI (line 19, from attached Nebraska Schedule A).....	4	00	
5 Adjusted FTI (enter line 2 plus line 3 minus line 4).....	5		00
6 Nebraska taxable income before Nebraska carryovers (see instructions).....	6		00
7 Nebraska capital loss carryover (see instructions – attach worksheet).....	7		00
8 Nebraska taxable income after Nebraska capital loss carryover (line 6 minus line 7).....	8		00
9 Nebraska net operating loss carryover (see instructions – attach worksheet).....	9		00
10 Net Nebraska taxable income (line 8 minus line 9).....	10		00
11 Nebraska tax <input type="checkbox"/> Check this box if you are an insurance company.....	11		00
12 Premium tax credit (see instructions – attach schedule).....	12	00	
13 Employer’s credit for expenses incurred for TANF (ADC) recipients (see instr.).....	13	00	
14 Community Development Assistance Act credit (attach Form CDN).....	14	00	
15 Form 3800N nonrefundable credit (attach Form 3800N).....	15	00	
16 Total nonrefundable credits (total of lines 12 through 15).....	16		00
17 Nebraska tax after nonrefundable credits. Subtract line 16 from line 11 (if line 16 is more than line 11, enter -0-).....	17		00
18 Form 3800N refundable credit (attach Form 3800N).....	18	00	
19 Tax deposited with Form 7004N.....	19	00	
20 2022 estimated income tax payments (minus any Form 4466N adjustment)....	20	00	
21 Beginning Farmer credit.....	21	00	
22 Nebraska income tax withheld (see instructions).....	22	00	
23 Credit for school district property taxes (attach Form PTC).....	23	00	
24 Credit for community college property taxes (attach Form PTC).....	24	00	
25 Total refundable credits and payments (total of lines 18 through 24).....	25		00
26 Tax Due (line 17 minus line 25).....	26		00
27 Penalty for underpayment of estimated income tax (see instructions).....	27		00
28 Amount Due (when line 25 is less than the total of lines 17 and 27) If paying electronically, check here <input type="checkbox"/> ..	28		00
29 Overpayment (when line 25 is greater than the total of lines 17 and 27).....	29		00
30 Amount on line 29 to be credited to 2023 estimated income tax.....	30		00
31 Overpayment to be refunded (line 29 minus line 30). Direct deposit: Complete lines 32a, 32b, and 32c....	31		00
32a Routing Number	32b Type of Account <input type="checkbox"/> 1 = Checking 2 = Savings		
32c Account Number	(see instructions)		
32d <input type="checkbox"/> 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.

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

Paper filers must attach a copy of the federal return and supporting schedules, as filed with the IRS, to this return.

Name on Form 1120N

Nebraska ID Number

Nebraska Schedule A

• You must use Schedule A if you make an adjustment on lines 3 or 4 of Form 1120N.

Adjustments Increasing FTI

1	State and local government interest and dividend income (see instructions).....	1		00
2	Federal net operating loss deduction	2		00
3	Federal capital loss carryover.....	3		00
4	Allocable, nonapportionable loss.....	4		
5	Related expenses.....	5		
6	Interest expense disallowance.....	6		
7	Total allocable, nonapportionable loss (add lines 4-6) (attach affidavit - see instructions)	7		00
8	Other increasing adjustments a List type: _____ b Amount: \$ _____ Total other increasing adjustments. Enter total of lines 8b	8		00
9	Total adjustments increasing FTI (total of lines 1, 2, 3, 7, and 8). Enter here and on line 3, Form 1120N	9		00

Adjustments Decreasing FTI

10	Qualified U.S. government interest deduction. (attach supporting schedule)	10		00
11	Total foreign dividends (line 7, Nebraska Schedule II)	11		00
12	Special foreign tax credit adjustment (line 12, Nebraska Schedule II)	12		00
13	Allocable, nonapportionable income.....	13		00
14	Related expenses.....	14		00
15	Interest expense disallowance.....	15		00
16	Net allocable, nonapportionable income (line 13 minus lines 14 and 15) (attach affidavit—see instructions)	16		00
17	Nebraska College Savings Program (see instructions)	17		00
18	Other decreasing adjustments a List type: _____ b Amount: \$ _____ Total other decreasing adjustments. Enter total of lines 18b	18		00
19	TOTAL adjustments decreasing FTI (total of lines 10, 11, 12, 16, 17, and 18). Enter here and on line 4, Form 1120N	19		00

Nebraska Schedule I —

Apportionment for Multistate Business

1	Adjusted FTI (line 5, Form 1120N).....	1		00
2	Nebraska apportionment factor (from line 15 below).....	2		%
3	Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 6, Form 1120N	3		00

Nebraska Apportionment Factor – Sales or Gross Receipts

	Total	Nebraska
4	Sales or gross receipts minus returns and allowances.....	00
5	Sales delivered or shipped to purchasers in Nebraska: shipped from outside Nebraska	00
6	Sales delivered or shipped to purchasers in Nebraska: shipped from within Nebraska.....	00
7	Sales shipped from Nebraska to the U.S. government	00
8	Interest on sales of tangible personal property.....	00
9	Interest, dividends, and royalties from intangible property	00
10	Gross rents	00
11	Net gain on sales of intangible property	00
12	Gross receipts from sales of tangible personal and real property not included above	00
13	Other income 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.....	00
14	Total sales or gross receipts	00
15	Nebraska apportionment factor. (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.....	

Name on Form 1120N

Nebraska ID Number

**Nebraska Schedule II—
Foreign Dividend and Special Foreign Tax Credit Deduction**
• Attach Schedule C, Federal Form 1120 or Schedule A, Federal Form 1120-L and a schedule separating foreign and domestic dividends.
Foreign Dividend Deduction Computation

NOTE: The Nebraska Foreign Dividend Deduction calculated on lines 1 through 6 is only for those dividends included in federal taxable income from corporations that are not subject to the Internal Revenue Code (IRC). This includes those corporations whose dividends do not qualify for the dividends received deduction under IRC § 243.

1	Dividends from foreign corporations and certain FSCs subject to the IRC § 245 deduction (total of lines 6 and 7, column (a), Schedule C, Federal Form 1120)	1		00
2	Special deductions on line 1 amount. Enter the total of lines 6 and 7, column (c), Schedule C, Federal Form 1120.....	2		00
3	Net foreign dividends subject to the IRC § 245 deduction included in FTI (line 1 minus line 2).....	3		00
4	Other dividends from foreign corporations. Enter amount from line 14, Schedule C, Form 1120	4		00
5	Income from controlled foreign corporations under Subpart F treated as a foreign dividend under the IRC.....	5		00
6	Foreign dividend gross-up (IRC § 78). Enter amount from line 18, Schedule C, Form 1120	6		00
7	Total foreign dividends (add lines 3 through 6). Enter the result here and on line 11, Schedule A, Form 1120N.....	7		00

Special Foreign Tax Credit Deduction Computation

Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by a foreign country, or one of its political subdivisions, at a rate in excess of the maximum federal corporate tax rate (see instructions).

8	FTI from qualifying foreign taxing jurisdictions a Jurisdictions: _____ b Amount: \$ _____ Total FTI from qualifying foreign taxing jurisdictions. Enter total of lines 8b	8		00
9	Foreign taxes	9		00
10	After tax foreign income (line 8 minus line 9).....	10		00
11	After tax foreign income not taxed (divide line 10 result by .79; enter result here).....	11		00
12	Special foreign tax credit adjustment (subtract line 11 from line 8. If less than 0, enter 0). Enter here and on line 12, Schedule A, Form 1120N.....	12		00

All filers are encouraged to e-file their return.

Mail this return and remit payment (electronically, if required) to:
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729