

Table 1:		2023 Nebraska Corporation Income Tax Returns (1000' \$)										2023 Nebraska Corporation Income Tax Returns (1000' \$)																									
Net Nebraska Taxable Income	Number of Corporations	Adj. Federal Taxable Income	Nebraska Income Before Capital Loss	Nebraska Capital Loss Carryover		Nebraska Net Operating Carryover		Net Nebraska Taxable Income	Nebraska Corporate Income Tax Before Credits		Non-Refundable Credits										Refundable Credits							Neb. Corp. Income Tax After Non-Refundable Credits		Effective Tax Rate							
				Number	Amount	Number	Amount		Number	Amount	Insurance Premium	Form 3800N	TANF	CDAA	Employed Convicted	Beginning Farmers Credit	Form 3800N	Local District Property Tax Credit	Community College Property Tax Credit	PTET Credit	Number	Amount	Number	Amount	Number	Amount											
<=0	10,393	11,925,196	(2,368,018)	66	31,398	916	498,154	(2,899,973)	8	114	0	0	*	0	0	0	0	0	0	0	0	0	0	0	0	25	1,449	1,066	7,103	1,075	1,292	28	478	8	57	0.00%	
0-50	6,482	90,432,331	142,365	62	377	2,166	64,681	77,082	6,019	4,823	59	41	0	0	0	0	0	0	0	0	0	0	0	0	0	5	115	934	4,010	933	816	53	408	5,972	4,778	3.38%	
50-100	1,240	32,045,296	122,584	17	182	221	32,747	89,616	1,210	4,774	12	56	*	0	0	0	0	0	0	0	0	0	0	0	0	*	251	1,377	252	273	15	359	1,200	4,722	3.90%		
100-200	1,047	53,631,294	198,706	7	222	168	48,394	150,080	1,023	8,747	18	132	0	0	0	0	0	0	0	0	0	0	0	0	*	*	6	72	197	1,792	197	352	19	224	1,012	8,613	4.40%
200-300	596	50,509,408	152,267	11	67	67	28,176	124,027	493	7,737	10	134	0	0	0	0	0	0	0	0	0	0	0	0	0	*	*	95	921	95	179	12	438	488	7,617	5.09%	
300-400	353	36,999,400	146,060	6	471	46	23,944	121,645	346	7,813	8	161	0	0	0	0	0	0	0	0	0	0	0	0	0	5	97	68	814	68	165	8	195	341	7,652	5.35%	
400-500	230	29,208,716	128,177	6	20	28	25,248	102,910	225	6,790	4	124	*	0	0	0	*	0	0	0	0	0	0	0	0	6	260	50	934	50	167	3	89	222	6,632	5.27%	
500-600	148	15,631,192	89,710	5	3,243	21	5,643	80,825	146	5,368	7	256	*	0	0	0	0	0	0	0	0	0	0	0	0	5	224	23	635	23	139	*	4	141	5,081	5.95%	
600-700	123	55,415,911	88,881	4	42	10	9,165	79,674	123	5,357	6	142	*	0	0	0	*	0	0	0	0	0	0	0	0	0	0	16	489	16	127	*	*	120	5,165	5.97%	
700-800	105	18,064,457	89,453	*	*	12	10,935	78,513	103	5,334	0	0	*	0	0	0	0	0	0	0	0	0	0	0	0	*	*	16	303	16	65	0	0	102	5,279	5.90%	
800-900	89	31,036,798	79,672	*	*	7	4,135	75,518	88	5,204	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0	*	*	8	44	8	9	0	0	85	5,021	6.45%	
900-1,000	70	13,977,990	75,934	*	*	6	9,202	66,308	69	4,578	*	*	0	0	0	0	0	0	0	0	0	0	0	0	0	3	26	9	100	9	17	0	0	69	4,533	6.03%	
1,000-2,000	402	143,666,004	635,717	5	264	44	67,072	570,138	400	39,000	17	1,137	7	719	0	0	*	0	0	0	0	0	0	0	0	19	929	62	2,051	62	363	5	413	386	37,135	6.02%	
2,000-3,000	162	109,169,384	403,784	9	948	9	3,596	399,240	160	27,779	10	1,371	4	638	0	0	0	0	0	0	0	0	0	0	0	12	322	22	881	22	159	*	*	154	25,771	6.72%	
3,000-4,000	96	73,417,391	331,610	6	546	5	2,442	328,622	95	22,685	4	579	*	*	0	0	0	0	0	0	0	0	0	0	0	4	361	4	131	4	22	*	*	93	21,748	6.73%	
4,000-5,000	54	54,927,388	243,358	3	234	4	140	242,984	52	16,539	4	1,100	*	*	0	0	0	0	0	0	0	0	0	0	0	*	*	6	408	6	78	*	*	49	15,084	6.65%	
>5,000	365	1,401,186,802	21,093,688	17	2,760	22	56,575	21,033,776	361	531,567	26	19,661	24	27,142	0	0	0	0	0	0	0	0	0	0	0	30	3,699	71	21,986	71	3,969	0	0	339	484,730	2.39%	
Total	21,865	2,221,244,958	24,021,966	227	41,222	3,752	890,249	23,620,958	10,921	704,209	188	25,061	45	29,498	0	0	5	12	3	38	*	*	*	*	*	128	7,632	2,898	43,979	2,907	8,192	150	3,265	10,781	649,618	2.81%	

Note the totals for the categories "Nebraska Income Before Capital Loss," and "Net Nebraska Taxable Income" do not include the first taxable income category due to the negative total.

* suppressed to maintain confidentiality.

¹ includes insurance premium tax.

Source: 2023 Nebraska Corporation Tax Data, Detail file, 07/08/2026.