

Table 3: 2023 Nebraska Corporation Income Tax Returns with No Liability (1000'S)

Net Nebraska Taxable Income	Number of Corporations	Adj. Federal Taxable Income	Nebraska Income Before Capital Loss	Nebr. Capital Loss Carryover		Nebr. Net Operating Carryover	Net Nebraska Taxable Income	Nebr. Corp. Income Tax Before Credits	Non-Refundable Credits						Refundable Credits						PTET Credit								
				Number	Amount				Insurance Premium	Form 3800N	TANF	CDAA	Employed Convicted Felon		Beginning Farmers		Form 3800N	School District		Community College Property									
													Number	Amount	Number	Amount		Number	Amount	Number		Amount	Number	Amount	Number	Amount	Number	Amount	
<=0	10,385	11,917,719	(2,367,686)	66	31,398	913	497,879	(2,899,355)	0	0	0	0	0	0	0	0	0	25	1,449	1,066	7,103	1,075	1,292	28	478				
0-50	510	15,310,980	14,930	8	138	339	11,828	2,970	47	38	46	35	0	0	0	0	*	0	0	0	40	567	40	112	0	0			
50-100	39	1,718,358	7,150	0	0	14	4,299	2,851	10	48	10	48	0	0	0	0	0	0	0	0	0	0	*	*	0	0			
100-200	35	5,046,458	14,093	0	0	12	8,816	5,277	11	93	11	93	0	0	0	0	0	0	0	0	0	0	0	0	*	*			
200-300	17	1,277,827	12,316	0	0	9	8,059	4,257	5	74	5	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
300-400	12	5,433,961	9,826	0	0	*	*	4,074	5	112	5	112	0	0	0	0	0	0	0	*	*	0	0	0	0	0			
400-500	8	1,730,364	5,726	0	0	4	2,251	3,475	3	90	*	*	0	0	0	0	0	0	*	*	0	0	0	0	0	0			
500-600	7	756,025	3,891	0	0	*	*	3,846	5	191	5	191	0	0	0	0	0	0	*	*	0	0	0	0	0	0			
600-700	3	428,986	1,981	0	0	0	0	1,981	3	139	*	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0			
700-800	3	750,767	5,869	0	0	*	*	2,354	*	*	0	0	*	*	0	0	0	0	0	0	0	*	*	*	0	0			
800-900	4	721,634	3,424	0	0	0	0	3,424	3	182	*	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0			
900-1,000	*	*	*	0	0	*	*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1,000-2,000	16	7,693,003	24,942	0	0	3	3,456	23,243	14	1,392	7	672	7	719	0	0	0	5	357	*	*	*	*	*	0	0			
2,000-3,000	8	12,694,665	19,931	*	*	0	0	19,847	6	914	4	605	*	*	0	0	0	0	3	55	*	*	*	*	*	*			
3,000-4,000	3	1,545,583	10,180	0	0	0	0	10,180	*	*	*	*	*	*	0	0	0	0	*	*	0	0	0	0	0	0			
4,000-5,000	5	15,861,693	22,971	*	*	0	0	22,739	3	1,012	*	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0			
>5,000	26	92,480,111	2,561,503	0	0	0	0	2,561,503	22	26,064	8	6,576	14	19,488	0	0	0	5	838	9	1,021	9	171	0	0	0			
Total	11,082	176,090,257	2,723,672	76	31,853	1,300	549,852	2,673,009	140	30,876	110	9,550	29	21,324	0	0	0	0	*	*	*	41	2,795	1,121	8,997	1,130	1,639	30	744

Note the totals for the categories "Adj. Federal Taxable Income," "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.

Source: 2023 Nebraska Corporation Tax Data, Detail file extracted on 07/08/26

2023 Nebraska Corporation Income Tax Returns with No Liability (1000'S)

Non-Refundable Credits												Refundable Credits											
Insurance Premium		Form 3800N		TANF		CDAA		Employed Convicted Felon		Beginning Farmers		Form 3800N		School District		Community College Property		PTET Credit					
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
0	0	0	0	0	0	0	0	0	0	*	*	25	1,449	1,066	7,103	1,075	1,292	28	478				
46	35	0	0	0	0	0	0	*	*	0	0	0	0	40	567	40	112	0	0				
10	48	0	0	0	0	0	0	0	0	0	0	0	0	*	*	*	*	0	0				
11	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	*				
5	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
5	112	0	0	0	0	0	0	0	0	0	0	*	*	0	0	0	0	0	0				
*	*	*	*	0	0	0	0	0	0	0	0	*	*	0	0	0	0	0	0				
5	191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	*	*	*	0	0	0	0	0	0	0	0	0	0	*	*	*	*	0	0				
0	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
7	672	7	719	0	0	0	0	0	0	0	0	5	357	*	*	*	*	0	0				
4	605	*	*	0	0	0	0	0	0	0	0	3	55	*	*	*	*	*	*				
*	*	*	*	0	0	0	0	0	0	0	0	*	*	0	0	0	0	0	0				
*	*	*	*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8	6,576	14	19,488	0	0	0	0	0	0	0	0	5	838	9	1,021	9	171	0	0				
110	9,550	29	21,324	0	0	0	0	*	*	*	*	41	2,795	1,121	8,997	1,130	1,639	30	744				

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