

Table 5: 2023 Nebraska Corporation Income Tax Returns, by Industry (1000'S).

	Nebraska Taxable Income after Nebraska Taxable Loss Carryover Greater than Zero.					Nebraska Taxable Income after Nebraska Taxable Loss Carryover Less than or Equal to Zero.					Liability after Non-Refundable Credits
Industry (NAICS)	Number of Corporations	Federal Taxable Income	Net Nebraska Taxable Income	Nebraska Tax	3800N Credit	Number of Corporations	Federal Taxable Income	Net Nebraska Taxable Income	Nebraska Tax	3800N Credit	
Agriculture (11)	1,565	1,325,119	226,145	15,499	117	789	(257,471)	(91,821)	1	0	15,500
Mining (21)	44	21,978,877	69,255	4,685	0	39	7,746,116	(517)	0	0	4,685
Construction (23)	549	8,614,480	217,451	15,279	165	436	3,382,131	(48,723)	0	0	15,135
Manufacturing Durable (33)	497	251,669,281	1,079,973	75,095	1,437	235	19,472,368	(73,321)	0	98	74,027
Manufacturing Non-Durable (31-32)	260	138,340,115	655,239	46,089	1,033	146	6,758,917	(54,144)	0	839	45,641
Transportation and Warehousing (48-49)	298	47,857,536	938,637	67,644	2,340	240	(2,829,025)	(29,459)	0	0	65,636
Communication (51)	306	236,880,922	483,088	34,514	6,237	330	(7,307,320)	(125,930)	0	103	28,906
Utilities (22)	20	7,688,787	4,841	331	0	25	(1,907,594)	(33,512)	0	0	331
Wholesale Trade Durable (423)	493	176,213,423	500,536	35,107	1,196	200	(67,106)	(16,985)	0	0	34,003
Wholesale Trade Non-Durable (424)	211	83,021,833	206,583	14,683	73	104	(3,123,528)	(27,356)	0	41	14,682
Retail (44-45)	805	146,363,102	724,669	51,253	1,888	494	(9,797,214)	(91,006)	0	10	50,217
Insurance (52)	647	129,121,203	773,611	47,190	3,333	894	6,248,796	(180,365)	17	0	32,835
Real Estate (53)	365	20,307,861	73,658	5,166	0	625	(3,166,480)	(114,307)	2	0	5,123
Services (54,55,56,61,62,71,72,81,92)	2,617	304,658,240	1,836,564	121,465	11,200	2,845	(7,724,364)	(1,223,443)	110	348	110,956
Not Classified (99)	3,270	668,909,538	15,792,282	170,063	6,655	2,516	(29,133,587)	(750,659)	14	14	151,942
Total	11,947	2,242,950,317	23,582,532	704,063	35,674	9,918	(21,705,361)	(2,861,548)	144	1,453	649,616

Source: 2023 Nebraska Corporation Tax Data, Detail File and BMF Master File. Detail file extracted on 07/08/2026