

**Pass-Through Entity Tax (PTET) Election**  
 for Tax Years After 2022

By submitting this form, the eligible pass-through entity is electing to be subject to Nebraska income tax for the tax year entered below. This election is irrevocable and applies to all returns filed for the taxable year.

Name of Eligible Entity Making Election			Federal ID Number
Street or Other Mailing Address			Nebraska ID Number
City	State	ZIP Code	Tax Year of Election Year Beginning _____ Year Ending _____
Type of Organization			
<input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation			

**You must also check Box 5 on the applicable PTE Nebraska income tax return.**

I hereby certify that I have the authority to execute this election, declare that I have examined it, and to the best of my knowledge and belief, it is correct and complete.

**sign here** ▶

Signature of Partner or Corporate Officer \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_

( ) \_\_\_\_\_

Title \_\_\_\_\_ 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 \_\_\_\_\_

**Submit this election with the applicable Nebraska income tax return or via the Nebraska Department of Revenue's secure file sharing system [here](#) on or before the due date of the Nebraska return, including any approved extension.**

## **Pass-Through Entity (PTET) Election for Tax Years After 2022 Instructions**

**Purpose of Form.** Use this form to elect to be subject to Nebraska income tax for tax years after 2022.

**Who May File.** This form must be filed by an eligible partnership or S corporation electing to be subject to tax under Neb. Rev. Stat. §§ 77-2727(6) or 77-2734.01(8). Publicly traded partnerships cannot make this election.

**When and Where to File.** This election must be made on or before the due date of the partnership's or S corporation's Nebraska return, including any approved extension. Submit this election via the Nebraska Department of Revenue's (DOR's) secure file sharing system or the election can be made by checking Box 5 on the applicable Nebraska income tax return. Failure to check the box on the income tax return may result in processing delays and/or the issuance of an improper balance due notice.

### **How to Complete Form PTET-E**

**Type of Eligible Entity.** Check the box corresponding to the type of eligible entity making the election. An eligible partnership includes any entity, including a limited liability company (LLC), treated as a partnership for federal income tax purposes. An eligible partnership does not include a publicly traded partnership. An eligible S corporation is any entity subject to taxation under subchapter S of the Internal Revenue Code and related Treasury Regulations.

**Signature. Sign and Date the Election.** This election must be signed by a partner or corporate officer that is duly authorized to act on the entity's behalf. If a partner or corporate officer authorizes another person to sign this election, there must be Power of Attorney, [Form 33](#), on file with DOR or attached to the election.

**Email.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentially associated with this method of communication. DOR will send all confidential information by secure mail or the State of Nebraska's file share system. If you do not wish to be contacted by email write "Opt Out" on the line labeled "email address."