

# Nebraska Return of Partnership Income

for the calendar year January 1, 2024 through December 31, 2024 or other taxable year

beginning , 2024 and ending ,

Name Doing Business As (dba) _____ Legal Name _____ Street or Other Mailing Address _____ City _____ State _____ ZIP Code _____ Principal Business Activity in Nebraska _____ Federal ID Number _____ Nebraska ID Number _____			<b>PLEASE DO NOT WRITE IN THIS SPACE</b>		
Type of Organization <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Publicly Traded Partnership <input type="checkbox"/> Other (describe) _____			Does the partnership have nonresident individual partners? <input type="checkbox"/> YES (Complete Schedule II, unless box 5 is checked) <input type="checkbox"/> NO		
Check if: (1) <input type="checkbox"/> Initial Return    (2) <input type="checkbox"/> Final Return (Example, dissolved. See instr.) (3) <input type="checkbox"/> Address Change    (4) <input type="checkbox"/> Name Change    (5) <input type="checkbox"/> The partnership is electing or previously elected to be subject to income tax under Neb. Rev. Stat. § 77-2727(6). (See instructions and complete Schedule PTET) (6) <input type="checkbox"/> Form 7004 Attached    (7) <input type="checkbox"/> Form 3800N, 775N, 312N, or 1107N Attached (8) <input type="checkbox"/> Distributed Form 3800N Credit					
<b>1</b>	Ordinary business income (line 23, Federal Form 1065) .....	<b>1</b>		00	
<b>2</b>	Nebraska adjustments increasing ordinary business income (line 13, Schedule A) .....	<b>2</b>		00	
<b>3</b>	Nebraska adjustments decreasing ordinary business income (line 24, Schedule A) .....	<b>3</b>		00	
<b>4</b>	Nebraska adjusted income (line 1 plus line 2 minus line 3).....	<b>4</b>		00	
<b>5</b>	Income reported to Nebraska (enter line 4 above or line 3, Schedule I, if applicable) If less than zero, do not complete columns (E), (F), or (G) on Schedule II.....	<b>5</b>		00	
<b>If line 5 shows a loss, do not complete lines 6 through 12, 14 or 15.</b>					
<b>6</b>	Electing pass-through entity tax (PTET) for tax year 2024. (If box 5 is checked, enter line 5 multiplied by .0584).....	<b>6</b>		00	
<b>7</b>	Premium tax credit (see instructions - attach schedule) .....	<b>7</b>		00	
<b>8</b>	Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.) ...	<b>8</b>		00	
<b>9</b>	Form 3800N nonrefundable credit (attach Form 3800N) .....	<b>9</b>		00	
<b>10</b>	NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A _____	<b>10</b>		00	
<b>11</b>	School Readiness Tax Credit for providers .....	<b>11</b>		00	
<b>12</b>	Opportunity Scholarships Act credit for contributors .....	<b>12</b>		00	
<b>13</b>	Child Care Tax Credit for contributors. Enter certificate number from Form CCTC-A _____	<b>13</b>		00	
<b>14</b>	Creating High Impact Economic Futures (CHIEF) credit .....	<b>14</b>		00	
<b>15</b>	Total nonrefundable credits (total of lines 7 through 14) .....	<b>15</b>		00	
<b>16</b>	Nebraska PTET for tax year 2024 after nonrefundable credits. Subtract line 15 from line 6 (if line 15 is more than line 6, enter -0-) .....	<b>16</b>		00	
<b>17</b>	PTET for tax years 2018 through 2022 (see instructions).....	<b>17</b>		00	
<b>18</b>	Income reported to Nebraska subject to withholding [If box 5 is not checked, enter the Column (F), Schedule II total] .....	<b>18</b>		00	
<b>19</b>	Nebraska income tax withheld for nonresident individual partners [If box 5 is not checked, enter the Column (G), Schedule II total] .....	<b>19</b>		00	
<b>20</b>	Nebraska tax after nonrefundable credits (line 16 plus lines 17 and 19).....	<b>20</b>		00	

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<b>21</b> Form 3800N refundable credit and recapture (see instructions).....	<b>21</b>		00
<b>22</b> Tax deposited with Form 7004N and 2024 estimated income tax payments .....	<b>22</b>		00
<b>23</b> Beginning Farmer credit .....	<b>23</b>		00
<b>24</b> Nebraska income tax withheld (attach 1099-NEC) (see instructions).....	<b>24</b>		00
<b>25</b> Credit for community college property taxes (attach Form PTC) .....	<b>25</b>		00
<b>26</b> PTET credit received from a lower-tier electing partnership (attach Schedules K-1N) a Name: _____ b Nebraska ID Number _____ c 2018 - 2022 amount credited to entity: \$ _____ d 2024 amount credited to entity: \$ _____ e Amount distributed to partners on Schedule PTET (do not include on line 26) _____ (Attach a schedule if the credit was received from more than one partnership.).	<b>26</b>		00
<b>27</b> Total refundable credits and payments (total of lines 21 through 26) .....	<b>27</b>		00
<b>28</b> TAX DUE if line 20 minus line 27 is greater than zero. <input type="checkbox"/> Check this box if your payment is being made electronically.....	<b>28</b>		00
<b>29</b> Penalty for underpayment of estimated income tax (see instructions) .....	<b>29</b>		00
<b>30</b> Amount Due (when line 27 is less than the total of lines 20 and 29) .....	<b>30</b>		00
<b>31</b> Overpayment (when line 27 is greater than the total of lines 20 and 29) .....	<b>31</b>		00
<b>32</b> Amount of line 31 you want applied to your 2025 estimated tax.....	<b>32</b>		00
<b>33</b> Overpayment to be REFUNDED (line 31 minus line 32). Complete lines 34a, 34b, and 34c to receive your refund electronically. Complete line 34d if appropriate (see instructions) .....	<b>33</b>		00

**34a** Routing Number

**34b** Type of Account  1 = Checking  2 = Savings

**34c** Account Number

**34d**  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 Partner or Member \_\_\_\_\_ Date ( ) \_\_\_\_\_ Email Address \_\_\_\_\_

Title \_\_\_\_\_ Phone Number \_\_\_\_\_

**paid preparer's use only** ▶

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's PTIN \_\_\_\_\_ ( ) \_\_\_\_\_

Print Firm's Name (or your's if self-employed), Address and ZIP Code \_\_\_\_\_ EIN \_\_\_\_\_ Daytime Phone \_\_\_\_\_

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Paper filers must attach a copy of the federal return and supporting schedules to this return.  
All filers are encouraged to e-file their return including schedules K-1N.  
Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**  
[revenue.nebraska.gov](http://revenue.nebraska.gov), 800-742-7474 (NE and IA), 402-471-5729

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income • Enter amounts for lines 1 through 9, and 11 from Schedule K, Federal Form 1065.		Totals	
1	Net rental real estate income .....	1	00
2	Other net rental income.....	2	00
3	Guaranteed payments for:		
	a Services..... <b>3a</b> _____		
	b Capital..... <b>3b</b> _____		
	Total guaranteed payments (total of lines 3a and 3b) .....	3	00
4	Interest income.....	4	00
5	Ordinary dividends .....	5	00
6	Royalties.....	6	00
7	Net short-term capital gain.....	7	00
8	Net long-term capital gain .....	8	00
9	Net gain under IRC Section 1231 (other than casualty or theft).....	9	00
10	State and local bond interest and dividend income (see instructions) .....	10	00
11	Other income (list below or attach schedule)		
	a List type: _____ <b>b</b> Amount: \$ _____		
	Total other income. Enter total of lines 11b .....	11	00
12	Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC .....	12	00
13	Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter here and on line 2, Form 1065N.....	13	00
Adjustments Decreasing Ordinary Business Income • Enter amounts for lines 15 through 23 from Schedule K, Federal Form 1065.		Totals	
14	Qualified U.S. government interest deduction (see instructions).....	14	00
15	Net rental real estate loss.....	15	00
16	Other net rental loss.....	16	00
17	Net short-term capital loss .....	17	00
18	Net long-term capital loss.....	18	00
19	Net loss under IRC Section 1231 .....	19	00
20	Other loss.....	20	00
21	Contributions.....	21	00
22	Section 179 deduction.....	22	00
23	Other deductions (list below or attach schedule)		
	a List type: _____ <b>b</b> Amount: \$ _____		
	Total other deductions. Enter total of lines 23b .....	23	00
24	Total adjustments decreasing ordinary business income (total of lines 14 through 23). Enter here and on line 3, Form 1065N.....	24	00

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**Nebraska Schedule I — Apportionment for Multistate Business**

• If you use these schedules, read instructions.

Name on Form 1065N

Nebraska ID Number

1	Nebraska adjusted income (line 4, Form 1065N) .....				1		00				
2	Nebraska apportionment factor (line 15 below) .....	2	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	
3	Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 5, Form 1065N .....				3		00				

**Nebraska Apportionment Factor – Sales or Gross Receipts**

	Total			Nebraska						
			00			00				
4	Sales or gross receipts less returns and allowances .....	4		00						
5	Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska .....				5	00				
6	Sales delivered or shipped to purchasers in Nebraska: Shipped from within Nebraska .....				6	00				
7	Sales shipped from Nebraska to the U.S. government .....				7	00				
8	Interest on sales of tangible personal property .....	8		00	8	00				
9	Interest, dividends, and royalties from intangible property .....	9		00	9	00				
10	Gross rents .....	10		00	10	00				
11	Net gain on sales of intangible property .....	11		00	11	00				
12	Gross receipts from sales of tangible personal property and real property not included above .....	12		00	12	00				
13	Other income (list below or attach schedule) 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.									
13				00	13	00				
14	<b>Total sales or gross receipts</b> .....	14		00	14	00				
15	<b>Nebraska apportionment factor</b> (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 .....	15	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%

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**Nebraska Schedule II — Partner’s Share of Nebraska Income**

• If box 5, Form 1065N is not checked, complete this schedule and attach it to Form 1065N.

Note: A publicly traded partnership or a partnership with out-of-state partners and with ONLY portfolio income need not complete columns (E), (F), and (G). Instead, check this box

Name on Form 1065N

Nebraska ID Number

(A)		(B) Partner		(C) Percent of Income	(D) Nebraska Resident Individual (Y or N)	Nonresident Individuals and Grantor Trusts (Skip if line 5, Form 1065N is less than zero)		
Partner Name	Partner Address	SSN	FEIN [Skip Columns (D) through (G)]			(E) Check if Form 12N Attached	(F) Partner Income [Line 5 Form 1065N x Column (C) Percent]	(G) Nebr. Income Tax Withholding Amount [Col (F) x .0584] (Enter on Nebr. Sch. K-1N)
<b>Totals</b>								

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### Nebraska Schedule PTET — Partner’s Share of Nebraska Pass-Through Entity Tax

• Only use this schedule if the partnership made an election to be subject to income tax or if the partnership is distributing PTET credits it received.

Note: This schedule cannot be used by a publicly traded partnership

Name on Form 1065N

Nebraska ID Number

<b>1</b> 2024 Nebraska PTET (from line 6, Form 1065N) .....	<b>1</b>		00
<b>2</b> 2018 through 2022 Nebraska PTET (from line 17, Form 1065N) .....	<b>2</b>		00
<b>3</b> PTET credit received in 2024 tax year to be distributed (from line 26e ,Form 1065N). Use the 2024 Schedules K-1N to determine the amount to enter for each year [columns (D), (E), (F), (G), (H), or (I)]. Attach Schedules K-1N .....	<b>3</b>		00
<b>4</b> Total Nebraska PTET (Enter total of lines 1 through 3) .....	<b>4</b>		00

(A) Partner Name	(B) Partner SSN/FEIN	(C) Percent of Income	Complete for all partners						
			Share of Nebraska PTET						
			[Enter Column (D) through (I) and Total amounts on Nebraska Schedule K-1N]						
			(D) 2018	(E) 2019	(F) 2020	(G) 2021	(H) 2022	(I) 2024	(J) Total [Total of Columns (D) through (I)]
<b>Totals</b>									

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