Nebraska Return of Partnership Income

FORM 1065N

for the calendar year January 1, 2025 through December 31, 2025 or other taxable yea 2025 beginning , 2025 and ending DEPARTMENT OF REVENUE PLEASE DO NOT WRITE IN THIS SPACE Name Doing Business As (dba) Legal Name ö Street or Other Mailing Address City ZIP Code Business Class. Code (See Instr.) State Date Business Began in Nebraska Principal Business Activity in Nebraska Federal ID Number Nebraska ID Number Does the partnership have nonresident individual partners? NO YES (Complete Schedule II, unless box 5 is checked) Type of Organization Partnership Limited Liability Company Publicly Traded Partnership Other (describe) **DUNS Number** Is the taxpayer a foreign adversarial company (FAC) or claiming credits from a business that is, or is owned in whole or part, by an FAC? (See instructions) Check if: (5) The partnership is electing or previously (7) Form 3800N, 775N, 312N, or (1) Initial Return (3) Address Change elected to be subject to income tax 1107N Attached under Neb. Rev. Stat. § 77-2727(6). (See instructions and complete Schedule PTET) (2) Final Return (Example, dissolved. See instr.) (4) Name Change Form 7004/7004N Attached Distributed Form 3800N Credit 1 Ordinary business income (line 23, Federal Form 1065) 1 00 00 2 Nebraska adjustments increasing ordinary business income (line 13, Schedule A) 2 3 Nebraska adjustments decreasing ordinary business income (line 24, Schedule A) 3 00 4 00 4 Nebraska adjusted income (line 1 plus line 2 minus line 3)..... 5 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..... 5 00 If line 5 shows a loss, do not complete lines 6 through 17, 19 or 20. 6 Electing pass-through entity tax (PTET) for tax year 2025. (If box 5 is checked, enter line 5 multiplied by .0520)..... 6 00 7 Premium tax credit (see instructions - attach schedule) 008 Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.) ... 00 9 Form 3800N nonrefundable credit (attach Form 3800N)..... 00 10 NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A 10 00 11 School Readiness Tax Credit for providers Enter certificate number from SR-3604 11 00 12 Opportunity Scholarships Act credit for contributors..... 12 00 13 Child Care Tax Credit for contributors. Enter certificate number from Form CCTC-A _ 13 00 14 14 Creating High Impact Economic Futures (CHIEF) credit 00 00 00 16 Total nonrefundable credits (total of lines 7 through 15)..... 16 17 Nebraska PTET for tax year 2025 after nonrefundable credits. Subtract line 16 from line 6 (if line 16 is more than line 6, enter -0-) 17 00 00 18 PTET for tax years 2018 through 2022 (see instructions)..... 18 19 Income reported to Nebraska subject to withholding [If box 5 is not checked, enter the Column (F), 19 00 Schedule II total]..... 20 Nebraska income tax withheld for nonresident individual partners [If box 5 is not checked, enter the Column

(G), Schedule II total].....

21 Nebraska tax after nonrefundable credits (line 17 plus lines 18 and 20)

00

00

20

21

Form 1065N (2025)			Page 2
22 Form 3800N refundable credit and recapture (see in	22	00	
23 Tax deposited with Form 7004N and 2025 estimate	23	00	
24 Beginning Farmer credit	24	00	
25 Nebraska income tax withheld (attach 1099-NEC) (s	25	00	
26 Credit for community college property taxes (attach	26	00	
27 PTET credit received from a lower-tier electing partr	nership		
(attach Schedules K-1N)			
a Name: b Nebraska ID Nun		-	
c 2018 - 2022 amount credited to entity: \$ d 2025 amount credited to entity: \$		-	
d 2025 amount credited to entity: \$ e Amount distributed to partners on Schedule PTET		_ -	
e Amount distributed to partners on ochedule i TET	(do not include on line 2		
(Attach a schedule if the credit was received from m	nore than one partnership		00
28 Total refundable credits and payments (total of lines	s 22 through 27)		28 00
29 TAX DUE if line 21 minus line 28 is greater than zer	ro. Check this box if yo	ur payment is being made	e
electronically			29 00
30 Penalty for underpayment of estimated income tax ((see instructions)		30 00
31 Amount Due (when line 28 is less than the total of li	ines 21 and 30)		31 00
32 Overpayment (when line 28 is greater than the total	l of lines 21 and 30)		32 00
33 Amount of line 32 you want applied to your 2026 es	stimated tax		33 00
34 Overpayment to be REFUNDED (line 32 minus line	33). Complete lines 35a,	35b, and 35c to receive y	our
refund electronically. Complete line 35d if appropriat	te (see instructions)		34 00
35a Routing Number	35b Type of	Account 1 = Che	cking 2 = Savings Direct
35c Account Number			Deposit
35d Check this box if this refund will go to a bank a	ecount outside the United	I States	•
Under penalties of perjury, I declare that as taxp and to the best of my knowledge and belief, it is corre	payer or preparer, I have examine		nying schedules and statements,
here Signature of Partner or Member	- Date	Franil Address	
Signature of Partitlet of Methods	Date	Email Address	
paid Title	Phone Number		
preparer's Preparer's Signature use only	Date	Preparer's PTIN	
Print Firm's Name (or your name if self-employed), Ad	ddress and ZIP Code	EIN	Daytime Phone
<u></u>			
LL.			
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Partnership With Other Income And Deductions Nebraska Schedule A—Adjustments to Ordinary Business Income

FORM 1065N Schedule A 2025

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
Net rental real estate income	1	00
2 Other net rental income	2	00
3 Guaranteed payments for: a Services		
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
a List type:	11	00
section 164 of the IRC		00
13 Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter and on line 2, Form 1065N		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 IRC Section 179 deduction	22	00
a List type: b Amount: \$ Total other deductions. Enter total of lines 23b		00
24 Total adjustments decreasing ordinary business income (total of lines 14 through 23). Entand on line 3, Form 1065N		00

DRAFT AS OF 9/26/2025 [

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DEPARTMENT OF REVENUE

Nebraska Schedule I — Apportionment for Multistate Business

FORM 1065N Schedule I 2025

• If you use these schedules, read instructions

	If you use these schedules, read	IIStiuc	LIUIIS.				•			
Nan	ne on Form 1065N		Nebraska ID	Numbe	er	·				
1	Nebraska adjusted income (line 4, Form 1065N)					1	00			
2	Nebraska apportionment factor (line 15 below)	2			%					
3 Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 5, Form 1065N										
	Nebraska Apportionment Factor – Sales or Gross Receipts									
			Total		Nebraska					
	Sales or gross receipts less returns and allowances	4		00			ı			
	Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska Sales delivered or shipped to purchasers in Nebraska:			5		00				
0	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			
	Net gain on sales of intangible property	11		00	11		00			
12	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			
	Total sales or gross receipts			00	14		00			
15	Nebraska apportionment factor (divide line 14, Nebraska column, by line 14 and round to six decimal places). Enter as a percent here and on Schedule I,						%			

DEPARTMENT OF REVENUE

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

FORM 1065N Schedule II

Name on Form 1065N

Nebraska ID Number

	(A)	Į (I			Nonresident Individuals and Grantor Trusts (Skip if line 5, Form 1065N is less than zero)			
Darkery Name		Par	tner	Percent of	Individual (Y or N)	Check if	(F) Partner Income [Line 5 Form 1065N x Column (C) Percent]	(G) Nebr. Income Tax Withholding Amount [Col (F) x .0520] (Enter on Nebr. Sch. K-1N)
Partner Name	Partner Address	SSN [Skip Columns (through (G)]	[Skip Columns (D)	income				
	AFT AS OF	0/26/20	125 DC) NC				
	AFT AS OF	9/20/20	123 DC	1110	у і г			
Totals								

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

FORM 1065N Schedule PTET 2025

• 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

DEPARTMENT OF REVENUE		Note. IIIIs	Scriedule Cariff	ot be used by a	publicly traded p	artifersinp				ZUZJ	,
Name on Form 1065N								Nebraska ID Nu	mber		
1 2025 Nebraska PTET (from line 6, Form 1065N)								1			00
2 2018 through 2022 Nebraska F	PTET (from line 18,	Form 10651	۷)					2			00
3 PTET credit received in 2025 to determine the amount to enter	ax year to be distrib for each year [colur	outed (from I mns (D), (E)	line 27e, Forr), (F), (G), (H	m 1065N). Us), or (I)]. Attac	e the 2025 Sc h Schedules k	hedules K-1N K-1N	to	3			00
4 Total Nebraska PTET (Enter to	tal of lines 1 throug	h 3)						4			00
						Complete for al	-				
	(B)	(C)		[Enter Co	olumn (D) throug	Share of Nebra h (I) and Total an		Nebraska Sch	edule K-1N1		
(A) Partner Name	Partner SSN/FEIN	Percent of Income	(D) 2018	(E) 2019	(F) 2020	(G) 2021	(H) 2022	(I) 2025	5 [Total	(J) Total of Columns through (I)]	(D)
DR	AFT AS	5 OF	9/2	6/202	25 DO	DNO	TF	III F			
			012	01202		7 1 1 0					
Totals											