

Nebraska Return of Partnership Income

for the calendar year January 1, 2025 through December 31, 2025 or other taxable year

beginning

, 2025

and ending

,

FORM 1065N

2025

Please Type or Print

Name Doing Business As (dba)			PLEASE DO NOT WRITE IN THIS SPACE	
Legal Name				
Street or Other Mailing Address				
City	State	ZIP Code	Business Class. Code (See Instr.)	Date Business Began in Nebraska
Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number	Does the partnership have nonresident individual partners? ☐ YES (Complete Schedule II, unless box 5 is checked) ☐ NO	
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? ☐ Yes ☐ No (See instructions)			

Check if:

(1) ☐ Initial Return	(3) ☐ Address Change	(5) ☐ 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)	(7) ☐ Form 3800N, 775N, 312N, or 1107N Attached
(2) ☐ Final Return (Example, dissolved. See instr.)	(4) ☐ Name Change	(6) ☐ Form 7004/7004N Attached	(8) ☐ Distributed Form 3800N Credit

1 Ordinary business income (line 23, Federal Form 1065)	1		00
2 Nebraska adjustments increasing ordinary business income (line 13, Schedule A)	2		00
3 Nebraska adjustments decreasing ordinary business income (line 24, Schedule A)	3		00
4 Nebraska adjusted income (line 1 plus line 2 minus line 3).....	4		00
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)	7		00
8 Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)...	8		00
9 Form 3800N nonrefundable credit (attach Form 3800N)	9		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 Creating High Impact Economic Futures (CHIEF) credit	14		00
15 Nebraska Pregnancy Help Act Credit for contributors.....	15		00
16 Total nonrefundable credits (total of lines 7 through 15)	16		00
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
18 PTET for tax years 2018 through 2022 (see instructions).....	18		00
19 Income reported to Nebraska subject to withholding [If box 5 is not checked, enter the Column (F), Schedule II total]	19		00
20 Nebraska income tax withheld for nonresident individual partners [If box 5 is not checked, enter the Column (G), Schedule II total]	20		00
21 Nebraska tax after nonrefundable credits (line 17 plus lines 18 and 20)	21		00

35a Routing Number
35b Type of Account 1 = Checking 2 = Savings
 **Direct Deposit**
35c Account Number
35d ☐ Check this box if this refund will go to a bank account outside the United States.

**sign
here** ▶

Email Address

Phone Number

**paid
preparer's use only**

Preparer's PTIN

Daytime Phone

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Partnership With Other Income And Deductions
Nebraska Schedule A—Adjustments to Ordinary Business Income

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income		Totals	
• Enter amounts for lines 1 through 9, and 11 from Schedule K, Federal Form 1065.			
1 Net rental real estate income	1		00
2 Other net rental income.....	2		00
3 Guaranteed payments for:			
a Services.....	3a		
b Capital.....	3b		
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 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		Totals	
• Enter amounts for lines 15 through 23 from Schedule K, Federal Form 1065.			
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
23 Other deductions (list below or attach schedule)			
a List type:			
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		%
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		
	4		00			
4	Sales or gross receipts less returns and allowances					
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	
9	Interest, dividends, and royalties from intangible property	9		00	9	
10	Gross rents	10		00	10	
11	Net gain on sales of intangible property	11		00	11	
12	Gross receipts from sales of tangible personal property and real property not included above	12		00	12	
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	
14	Total sales or gross receipts	14		00	14	
15	Nebraska apportionment factor (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		%		

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

2025

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					(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 .0520] (Enter on Nebr. Sch. K-1N)
		SSN	FEIN [Skip Columns (D) through (G)]					
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Totals								

Nebraska ID Number

1 2025 Nebraska PTET (from line 6, Form 1065N).....	1		00
2 2018 through 2022 Nebraska PTET (from line 18, Form 1065N)	2		00
3 PTET credit received in 2025 tax year to be distributed (from line 27e, Form 1065N). Use the 2025 Schedules K-1N to determine the amount to enter for each year [columns (D), (E), (F), (G), (H), or (I)]. Attach Schedules K-1N	3		00
4 Total Nebraska PTET (Enter total of lines 1 through 3)	4		00

[illegible]