

Nebraska Schedule I — Apportionment for Multistate Business

• If you use these schedules, read instructions.

FORM 1065N

Schedule I

2025

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	5	00
4 Sales or gross receipts less returns and allowances.....				
5 Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska.....				
6 Sales delivered or shipped to purchasers in Nebraska: Shipped from within Nebraska.....				
7 Sales shipped from Nebraska to the U.S. government.....				
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 Total sales or gross receipts	14	00	14	00
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	<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %		



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

2025

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 .0520] (Enter on Nebr. Sch. K-1N)		
Totals								