

# 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?<br><input type="checkbox"/> YES (Complete Schedule II, unless box 5 is checked) <input type="checkbox"/> NO |                                 |
| Type of Organization<br><input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Publicly Traded Partnership <input type="checkbox"/> Other (describe) _____ |                                                                                                                                                                                                                                           |                    |                                                                                                                                                                        |                                 |
| DUNS Number                                                                                                                                                                                                          | Is the taxpayer a foreign adversarial company or claiming credits from a business that is, or is owned in whole or part, by a foreign adversarial company?<br><input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions) |                    |                                                                                                                                                                        |                                 |

Check if:

|                                                                            |                                             |                                                                                                                                                                                              |                                                                        |
|----------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| (1) <input type="checkbox"/> Initial Return                                | (3) <input type="checkbox"/> Address 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) | (7) <input type="checkbox"/> Form 3800N, 775N, 312N, or 1107N Attached |
| (2) <input type="checkbox"/> Final Return (Example, dissolved. See instr.) | (4) <input type="checkbox"/> Name Change    | (6) <input type="checkbox"/> Form 7004/7004N Attached                                                                                                                                        | (8) <input type="checkbox"/> 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.<br>Enter certificate number from Form ETC-A .....                                                             | 10 |  | 00 |
| 11 School Readiness Tax Credit for providers<br>Enter certificate number from SR-3604 .....                                                                             | 11 |  | 00 |
| 12 Opportunity Scholarships Act credit for contributors.....                                                                                                            | 12 |  | 00 |
| 13 Child Care Tax Credit for contributors.<br>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 |

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<br>• 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..... 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<br>• 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 |
| 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 |