

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.)
Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number	Does the partnership have nonresident individual partners? <input type="checkbox"/> YES (Complete Schedule II, unless box 5 is checked) <input type="checkbox"/> NO
Type of Organization <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? <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) (2) <input type="checkbox"/> Final Return (Example, dissolved. See instr.) (4) <input type="checkbox"/> Name Change (6) <input type="checkbox"/> Form 7004/7004N Attached (7) <input type="checkbox"/> Form 3800N, 775N, 312N, or 1107N 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. 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

22 Form 3800N refundable credit and recapture (see instructions).....	22	00
23 Tax deposited with Form 7004N and 2025 estimated income tax payments.....	23	00
24 Beginning Farmer credit	24	00
25 Nebraska income tax withheld (attach 1099-NEC) (see instructions).....	25	00
26 Credit for community college property taxes (attach Form PTC)	26	00
27 PTET credit received from a lower-tier electing partnership (attach Schedules K-1N)	27	00
a Name: _____ b Nebraska ID Number _____ c 2018 - 2022 amount credited to entity: \$ _____ d 2025 amount credited to entity: \$ _____ e Amount distributed to partners on Schedule PTET (do not include on line 27) (Attach a schedule if the credit was received from more than one partnership.)		
28 Total refundable credits and payments (total of lines 22 through 27)	28	00
29 TAX DUE if line 21 minus line 28 is greater than zero. <input type="checkbox"/> Check this box if your payment is being made 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 lines 21 and 30)	31	00
32 Overpayment (when line 28 is greater than the total of lines 21 and 30)	32	00
33 Amount of line 32 you want applied to your 2026 estimated tax.....	33	00
34 Overpayment to be REFUNDED (line 32 minus line 33). Complete lines 35a, 35b, and 35c to receive your refund electronically. Complete line 35d if appropriate (see instructions)	34	00

35a Routing Number 35b Type of Account 1 = Checking 2 = Savings



35c Account Number

35d 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 _____

paid
preparer's
use only

Title _____ Phone Number _____

Preparer's PTIN _____

Preparer's Signature _____ Date _____

EIN _____ Daytime Phone _____

Print Firm's Name (or your name if self-employed), Address and ZIP Code _____

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, 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.....	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

• 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

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								



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

**FORM 1065N
Schedule PTET
2025**

Name on Form 1065N

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