

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 Classification Code	Date Business Began in Nebraska	Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number																																																																																																																			
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? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions)																																																																																																																					
Check if: <input type="checkbox"/> Initial Return <input type="checkbox"/> Address Change <input type="checkbox"/> Exempt Organization <input type="checkbox"/> 7004/7004N Attached <input type="checkbox"/> Final Return (e.g., dissolved. See instr.) <input type="checkbox"/> Name Change <input type="checkbox"/> Cooperative Meeting IRC § 6072(d) <input type="checkbox"/> 3800N, 775N, 312N, or 1107N Attached																																																																																																																							
Corporation Filing Status (Answer questions A through D, as applicable.)																																																																																																																							
A. Does this corporation own at least 50% of another corporation; or is it owned at least 50% by another corporation? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO If Yes, attach Federal Form 851 or a schedule of affiliated corporations and federal IDs. Answer questions B, C, and D.																																																																																																																							
B. Is one single Nebraska return being filed for the entire group? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO																																																																																																																							
C. Are you filing as a unitary group in any other state? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO																																																																																																																							
D. Check the method used to determine Nebraska income (check only one): (1) <input type="checkbox"/> Combined report of a controlled group of corporations (2) <input type="checkbox"/> Separate report by a member of a controlled group of corporations (attach supporting documentation) (3) <input type="checkbox"/> Alternate method (attach Nebraska Department of Revenue approval)																																																																																																																							
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24 Form 3800N refundable credit (attach Form 3800N)	24	00	
25 Tax deposited with Form 7004N.....	25	00	
26 2025 income tax and/or estimated income tax payments (minus any Form 4466N adjustment)	26	00	
27 Beginning Farmer credit	27	00	
28 Nebraska income tax withheld (see instructions)	28	00	
29 Credit for community college property taxes (attach Form PTC)	29	00	
30 PTET credit (attach Schedules K-1N) a Name: _____ b Nebraska ID Number: _____ c 2018 - 2022 amount: \$ _____ d 2025 amount: \$ _____ Enter the total of line 30c and 30d on line 30. (Attach a schedule if the credit was received from more than one partnership).	30	00	
31 Total refundable credits and payments (total of lines 24 through 30)	31	00	
32 Tax Due (line 23 minus line 31).	32	00	
33 Penalty for underpayment of estimated income tax (see instructions)	33	00	
34 Amount Due (when line 31 is less than the total of lines 23 and 33). If paying electronically, check here <input type="checkbox"/>	34	00	
35 Overpayment (when line 31 is greater than the total of lines 23 and 33).	35	00	
36 Amount of line 35 to be credited to 2026 estimated income tax	36	00	
37 Overpayment to be refunded (line 35 minus line 36). Direct deposit: Complete lines 38a, 38b, and 38c.	37	00	

38a Routing Number								38b Type of Account									1 = Checking 2 = Savings (see instructions)
38c Account Number																	

38d 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 Officer	Date	Email Address
paid preparer's use only 	Title	Daytime Phone Number	
	Preparer's Signature	Date	Preparer's PTIN
	Print Firm's Name (or yours if self-employed), Address and ZIP Code		EIN
			Daytime Phone

Paper filers must attach a copy of the federal return and supporting schedules, as filed with the IRS, to this return.

All filers are encouraged to e-file their return.

Mail this return and remit payment (electronically, if required) 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 1120N

Nebraska ID Number

Nebraska Schedule A

• You must use Schedule A if you make an adjustment on lines 3 or 4 of Form 1120N.

Adjustments Increasing FTI

1 State and local government interest and dividend income (see instructions).....	1	00
2 Federal net operating loss deduction	2	00
3 Federal capital loss carryover.....	3	00
4 Allocable, nonapportionable loss.....	4	
5 Related expenses.....	5	
6 Interest expense disallowance.....	6	
7 Total allocable, nonapportionable loss (add lines 4-6) (attach affidavit - see instructions)	7	00
8 Nebraska and local income, sales, and use taxes deducted on federal Form 1065 under section 164 of the IRC. (from Schedules K-1N)	8	00
9 Other increasing adjustments		
a List type: _____	b Amount: \$ _____	
Total other increasing adjustments. Enter total of lines 8b	9	00
10 Total adjustments increasing FTI (total of lines 1, 2, 3, 7, 8, and 9). Enter here and on line 3, Form 1120N	10	00

Adjustments Decreasing FTI

11 Qualified U.S. government interest deduction. (attach supporting schedule)	11	00
12 Total foreign dividends (line 7, Nebraska Schedule II)	12	00
13 Special foreign tax credit adjustment (line 12, Nebraska Schedule II)	13	00
14 Allocable, nonapportionable income.....	14	00
15 Related expenses.....	15	00
16 Interest expense disallowance.....	16	00
17 Net allocable, nonapportionable income (line 14 minus lines 15 and 16) (attach affidavit—see instructions)	17	00
18 Nebraska College Savings Program (see instructions)	18	00
19 Contributions made to the Medical Debt Relief Fund	19	00
20 Other decreasing adjustments		
a List type: _____	b Amount: \$ _____	
Total other decreasing adjustments. Enter total of line 20b	20	00
21 Total adjustments decreasing FTI (total of lines 11, 12, 13, 17, 18, 19, and 20). Enter here and on line 4, Form 1120N	21	00

**Nebraska Schedule I —
Apportionment for Multistate Business**

1 Adjusted FTI (line 5, Form 1120N).....	1	00
2 Nebraska apportionment factor (from line 15 below).....	2	00
3 Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 6, Form 1120N	3	00

Nebraska Apportionment Factor – Sales or Gross Receipts

	Total	Nebraska
4 Sales or gross receipts minus returns and allowances.....	4	00
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
9 Interest, dividends, and royalties from intangible property	9	00
10 Gross rents	10	00
11 Net gain on sales of intangible property	11	00
12 Gross receipts from sales of tangible personal and real property not included above	12	00
13 Other income		
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
14 Total sales or gross receipts	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	00

Name on Form 1120N

Nebraska ID Number

Nebraska Schedule II—

Foreign Dividend and Special Foreign Tax Credit Deduction

• Attach Schedule C, Federal Form 1120 or Schedule A, Federal Form 1120-L and a schedule separating foreign and domestic dividends.

Foreign Dividend Deduction Computation

NOTE: The Nebraska Foreign Dividend Deduction calculated on lines 1 through 6 is only for those dividends included in federal taxable income from corporations that are not subject to the Internal Revenue Code (IRC). This includes those corporations whose dividends do not qualify for the dividends received deduction under IRC § 243.

1	Dividends from foreign corporations and certain FSCs (foreign sales corporations) subject to the IRC § 245 deduction (total of lines 6 and 7, column (a), Schedule C, Federal Form 1120)	1	00
2	Special deductions on line 1 amount. Enter the total of lines 6 and 7, column (c), Schedule C, Federal Form 1120.....	2	00
3	Net foreign dividends subject to the IRC § 245 deduction included in FTI (line 1 minus line 2).....	3	00
4	Other dividends from foreign corporations. Enter amount from line 14, Schedule C, Form 1120	4	00
5	Income from controlled foreign corporations under Subpart F treated as a foreign dividend under the IRC.....	5	00
6	Foreign dividend gross-up (IRC § 78). (see instructions)	6	00
7	Total foreign dividends (add lines 3 through 6). Enter the result here and on line 12, Schedule A, Form 1120N.....	7	00

Special Foreign Tax Credit Deduction Computation

Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by a foreign country, or one of its political subdivisions, at a rate in excess of the maximum federal corporate tax rate (see instructions).

8	FTI from qualifying foreign taxing jurisdictions			
a	Jurisdictions: _____	b	Amount: \$ _____	
	Total FTI from qualifying foreign taxing jurisdictions. Enter total of lines 8b	8	00	
9	Foreign taxes	9	00	
10	After tax foreign income (line 8 minus line 9).....	10	00	
11	After tax foreign income not taxed (divide line 10 result by .79; enter result here).....	11	00	
12	Special foreign tax credit adjustment (subtract line 11 from line 8. If less than 0, enter 0). Enter here and on line 13, Schedule A, Form 1120N.....	12		00



Nebraska Schedule III—Subsidiary or Affiliated Corporations

**FORM 1120N
Schedule III
2025**

* Complete columns (A), (B), and (C) if tax payments were made under more than one Nebraska ID number.

** Complete column (D) to summarize the numerator of the corporations filing one combined corporation income tax return.

Nebraska Schedule IV — Converting Net Income to Combined Net Income

• If this schedule is used, read instructions and attach this schedule to Form 1120N.

**FORM 1120N
Schedule IV
2025**

Name on Form 1120N

Nebraska ID Number

Income and Deductions	Corporation FEINs (Enter FEINs as column headings.)			(I) Subtotal	(II) Eliminations (Attach explanation.)	(III) Combined Income
1 Gross receipts or sales less returns and allowances						
2 Cost of goods sold						
3 Gross profit (subtract line 2 from line 1)						
4 Dividends and inclusions						
5 Interest						
6 Gross rents						
7 Gross royalties						
8 Capital gain net income						
9 Net gain (loss)						
10 Other income						
11 TOTAL INCOME (total of lines 3 through 10)						
12 Compensation of officers						
13 Salaries and wages (less employment credit)						
14 Repairs and maintenance						
15 Bad debts						
16 Rents						
17 Taxes and licenses						
18 Interest						
19 Charitable contributions						
20 Depreciation not claimed elsewhere on federal return						
21 Depletion						
22 Advertising						
23 Pension, profit sharing, etc., plans						
24 Employee benefit programs						
25 Energy efficient commercial buildings deduction						
26 Other deductions (attach schedules)						
27 TOTAL DEDUCTIONS (total of lines 12 through 26)						
28 Taxable income before federal adjustments (line 11 minus line 27)						
29 Less: a Net operating loss deduction						
b Special deductions						
c Total net operating loss and special deductions						
30 Taxable income (line 28 minus line 29c). The amount in the "Combined Income" column should be entered on line 2, Form 1120N						