



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						