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DEPARTMENT OF REVENUE

# Nebraska Return of Partnership Income

**for the calendar year January 1, 2023 through December 31, 2023 or other taxable year**
**beginning , 2023 and ending ,**

**FORM 1065N**
**2023**

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? ☐ YES (Complete Schedule II, unless box 5 is checked) ☐ NO

Type of Organization
☐ Partnership ☐ Limited Liability Company ☐ Publicly Traded Partnership ☐ Other (describe) _____

Check if:
(1) ☐ Initial Return
(2) ☐ Final Return (Example, dissolved. See instr.)
(3) ☐ Address Change
(4) ☐ Name Change
(5) ☐ 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)
(6) ☐ Form 7004 Attached
(7) ☐ Form 3800N, 775N, 312N, or 1107N Attached
(8) ☐ 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 12, 14 or 15.**

| | | | |
|---|---|---|---|
| 6 | Electing pass-through entity tax (PTET) for tax year 2023. (If box 5 is checked, enter line 5 multiplied by .0664) | 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 and recapture (attach Form 3800N) | 9 | 00 |
| 10 | NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A_____ | 10 | 00 |
| 11 | Total nonrefundable credits (total of lines 7 through 10) | 11 | 00 |
| 12 | Nebraska PTET for tax year 2023 after nonrefundable credits. Subtract line 11 from line 6 (if line 11 is more than line 6, enter -0-) | 12 | 00 |
| 13 | PTET for tax years 2018 through 2022 (Enter total PTET due from Form PTET-E for tax years 2018 through 2022) | 13 | 00 |
| 14 | Income reported to Nebraska subject to withholding (If box 5 is not checked, enter the Column (F), Schedule II total) | 14 | 00 |
| 15 | Nebraska income tax withheld for nonresident individual partners (If box 5 is not checked, enter the Column (G), Schedule II total) | 15 | 00 |
| 16 | Nebraska tax after nonrefundable credits (line 12 plus lines 13 and 15) | 16 | 00 |
| 17 | Form 3800N refundable credit (see instructions) | 17 | 00 |
| 18 | Tax deposited with Form 7004N and 2023 estimated income tax payments | 18 | 00 |
| 19 | Beginning Farmer credit | 19 | 00 |
| 20 | Nebraska income tax withheld (attach 1099-NEC) (see instructions) | 20 | 00 |
| 21 | Credit for school district property taxes (attach Form PTC) | 21 | 00 |
| 22 | Credit for community college property taxes (attach Form PTC) | 22 | 00 |
| 23 | PTET credit received from a lower-tier electing partnership (attach Schedules K-1N) a Name:_____ b Nebraska ID Number_____ c Amount: $_____ (Attach a schedule if the credit was received from more than one partnership.) | 23 | 00 |
| 24 | Total refundable credits and payments (total of lines 17 through 23) | 24 | 00 |
| 25 | TAX DUE if line 16 minus line 24 is greater than zero. ☐ Check this box if your payment is being made electronically. | 25 | 00 |
| 26 | Overpayment if line 16 minus line 24 is less than zero | 26 | 00 |
| 27 | Amount of line 26 you want applied to your 2024 estimated tax | 27 | 00 |
| 28 | Overpayment to be REFUNDED (line 26 minus line 27). Complete lines 29a, 29b, and 29c to receive your refund electronically. Complete line 29d if appropriate (see instructions) | 28 | 00 |



**29a** Routing Number | **29b** Type of Account ☐ 1 = Checking 2 = Savings

Direct Deposit

**29c** Account Number

**29d** ☐ Check this box if this refund will go to a bank account outside the United States.

**sign here**

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.

Signature of Partner or Member | Date | Email Address

Title | Phone Number

**paid preparer's use only**

Preparer's Signature | Date | Preparer's PTIN

Print Firm's Name (or your's if self-employed), Address and ZIP Code | EIN | Daytime Phone

**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**

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# Partnership With Other Income And Deductions
## Nebraska Schedule A—Adjustments to Ordinary Business Income

**FORM 1065N**
Schedule A
**2023**

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:<br>**a** Services. **3a** _____<br>**b** Capital **3b** _____<br>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)<br>**a** List type: _____ **b** Amount: $_____<br>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 capitial 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** Section 179 deduction | **22** | 00 |
| **23** Other deductions (list below or attach schedule)<br>**a** List type: _____ **b** Amount: $_____<br>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 |

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# Nebraska Schedule I — Apportionment for Multistate Business

**• If you use these schedules, read instructions.**

**FORM 1065N**
**Schedule I**
**2023**

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** Sales or gross receipts less 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 | **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** | . | % | | | | |

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# 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 2023**

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 .0664] (Enter on Nebr. Sch. K-1N) |
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| **Totals** | | | | | | | | |