

# Nebraska Return of Partnership Income

for the calendar year January 1, 2023 through December 31, 2023 or other taxable year

beginning , 2023 and ending ,

Name Doing Business As (dba) \_\_\_\_\_

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

PLEASE DO NOT WRITE IN THIS SPACE


Please Type or Print

Type of Organization  
 Partnership  Limited Liability Company  Publicly Traded Partnership  Other (describe) \_\_\_\_\_

Check if:  
 (1)  Initial Return (3)  Address 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) (7)  Form 3800N, 775N, 312N, or 1107N Attached  
 (2)  Final Return (Example, dissolved. See instr.) (4)  Name Change (6)  Form 7004 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
<b>If line 5 shows a loss, do not complete lines 6 through 12, 14 or 15.</b>			
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 (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 (see instructions).....	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 and recapture (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. <input type="checkbox"/> 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

29c Account Number \_\_\_\_\_ 

29d  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 \_\_\_\_\_  
 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**

Name on Form 1065N

Nebraska ID Number

<b>Adjustments Increasing Ordinary Business Income</b>		<b>Totals</b>	
• Enter amounts for lines 1 through 9, and 11 from Schedule K, Federal Form 1065.			
1	Net rental real estate income .....	1	00
2	Other net rental income.....	2	00
3	Guaranteed payments for:		
a	Services..... <b>3a</b> _____		
b	Capital..... <b>3b</b> _____		
	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>b</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
<b>Adjustments Decreasing Ordinary Business Income</b>		<b>Totals</b>	
• Enter amounts for lines 15 through 23 from Schedule K, Federal Form 1065.			
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	Section 179 deduction.....	22	00
23	Other deductions (list below or attach schedule)		
a	List type: _____ <b>b</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.

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	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	
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
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 property and real property not included above .....	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
14	<b>Total sales or gross receipts</b> .....	14		00
15	<b>Nebraska apportionment factor</b> (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

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)
<b>Totals</b>								

