

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
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Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number	Does the S corporation have nonresident individual shareholders? <input type="checkbox"/> Yes (Complete Schedule II, unless box 5 is checked) <input type="checkbox"/> No	
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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)			
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Check if:

(1) <input type="checkbox"/> Initial Return	(3) <input type="checkbox"/> Address Change	(5) <input type="checkbox"/> The S corporation is electing or previously elected to be subject to income tax under Neb. Rev. Stat. § 77-2734.01(8). (See instructions and complete Schedule PTET)	(7) <input type="checkbox"/> Form 3800N, 775N, 312N, or 1107N Attached
(2) <input type="checkbox"/> Final Return (Example, dissolved. See instr.) (4) <input type="checkbox"/> Name Change		(6) <input type="checkbox"/> Form 7004/7004N Attached	(8) <input type="checkbox"/> Distributed Form 3800NCredit

1 Ordinary business income (line 22, Federal Form 1120S) .....	1		00
2 Nebraska adjustments increasing ordinary business income (line 12, Schedule A) .....	2		00
3 Nebraska adjustments decreasing ordinary business income (line 23, 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 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 School Readiness Tax Credit for providers. Enter certificate number from Form 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 shareholders. If box 5 is not checked enter the Column (G), Schedule II total. ....	20		00
21 Nebraska tax after nonrefundable credits (line 17 plus 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 an electing partnership (attach Schedules K-1N) a Name: _____ b Nebraska ID Number: _____ c 2018 - 2022 amount credited to entity: \$ _____ d 2025 amount credited to entity: \$ _____ e Amount distributed to shareholders on Schedule PTET (do not include on line 27): \$ _____ (Attach a schedule if the credit was received from more than one partnership.)	27	00	
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 on line 32 you want credited to 2026 estimated income 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

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35b Type of Account

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1 = Checking

2 = Savings

35c Account Number

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(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

35d  Check this box if this refund will go to a bank account outside the United States (see instructions).

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**

Preparer's Signature

Phone Number

Preparer's PTIN

Firm's Name (or your name 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 1120-SN

Nebraska ID Number

<b>Adjustments Increasing Ordinary Business Income</b>		<b>Totals</b>
1	Net rental real estate income .....	1 00
2	Other net rental income .....	2 00
3	Interest income .....	3 00
4	Ordinary dividends .....	4 00
5	Royalties .....	5 00
6	Net short-term capital gain .....	6 00
7	Net long-term capital gain .....	7 00
8	Net gain under IRC Section 1231 (other than casualty or theft) .....	8 00
9	State and local government bond interest and dividend income (see instructions) .....	9 00
10	Other income (list below or attach schedule) a List type: _____ b Amount: \$ _____ Total other income. Enter total of lines 10b .....	10 00
11	Nebraska and local income, sales, and use taxes deducted on Federal Form 1120-S under section 164 of the IRC .....	11 00
12	Total adjustments increasing ordinary business income (total of lines 1 through 11). Enter here and on line 2, Form 1120-SN .....	12 00
<b>Adjustments Decreasing Ordinary Business Income</b>		<b>Totals</b>
13	Qualified U.S. government interest deduction (see instructions) .....	13 00
14	Net rental real estate loss .....	14 00
15	Other net rental loss .....	15 00
16	Net short-term capital loss .....	16 00
17	Net long-term capital loss .....	17 00
18	Net loss under IRC Section 1231 .....	18 00
19	Other loss .....	19 00
20	Charitable contributions .....	20 00
21	Section 179 deduction .....	21 00
22	Other deductions (list below or attach schedule) a List type: _____ b Amount: \$ _____ Total other deductions. Enter total of lines 22b .....	22 00
23	Total adjustments decreasing ordinary business income (total of lines 13 through 22). Enter here and on line 3, Form 1120-SN .....	23 00

Name on Form 1120-SN

Nebraska ID Number

1 Nebraska adjusted income (line 4, Form 1120-SN) .....	1	00
2 Nebraska apportionment factor (line 15 below) .....	2	00
3 Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 5, Form 1120-SN.....	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	00		



## Nebraska Schedule II — Shareholder's Share of Nebraska Income

- If box 5, Form 1120-SN is not checked, complete this schedule and attach it to Form 1120-SN.

**Note: An S Corporation with out-of-state shareholders and with ONLY portfolio income need not complete Columns (E), (F), and (G).**

**FORM 1120-SN**  
**Schedule H**

# 2025

Name on Form 1120-SN

Nebraska ID Numbe



## **Nebraska Schedule III—Subsidiary or Affiliated Corporations**

**FORM 1120-SN  
Schedule III  
2025**

\*Complete the apportionment factor information summarizing the numerator of the corporations filing a combined corporation income tax return.



## **Nebraska Schedule PTET — Shareholder's Share of Nebraska Pass-Through Entity Tax**

- Only use this schedule if the S corporation made an election to be subject to income tax or if the S corporation is distributing PTET credits it received.

**FORM 1120-SN  
Schedule PTET  
2025**

Name on Form 1120-SN

Nebraska ID Number

1 2025 Nebraska PTET (from line 6, Form 1120-SN).....	1	00
2 2018 through 2022 Nebraska PTET (from line 18, Form 1120-SN).....	2	00
3 PTET credit received in 2025 tax year to be distributed (from line 27e, Form 1120-SN). 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 .....	4	00