## NEBRASKA Good Life. Great Service.

# Nebraska Corporation Income Tax Return for the taxable year January 1, 2024 through December 31, 2024 or other taxable year

	DEPARTMENT OF REVENUE	beginning	9	, 2024 and ending		,		2024	
Į N	lame Doing Business	As (dba)				PLEASE DO NOT WRITE IN TH	IIS SPA	CE	
P L	egal Name								
SeTyp.	Street or Other Mailing	Address							
Bleas	Dity		State	ZIP Code					
	Business Classification Co	ode Date Business Began in	Nebraska	Principal Business Activity in Nebr	aska	Federal ID Number	Neb	oraska ID Number	—
				,					
	eck if: Initial Return Final Return (e.g., d	lissolved. See instr.)	_	s Change	_	nization [ Meeting IRC § 6072(d) [	38	04 Attached 00N, 775N, 312N, o 07N Attached	r
B.	(1) YES If Yes, attach Fede Is one single Nebr (1) YES Are you filing as a (1) YES Check the method (2) Sepa of cor	(2) NC eral Form 851 or a sched raska return being filed fo (2) NC unitary group in any oth (2) NC dused to determine Neb bined report of a controll urate report by a member rporations (attach suppo	another columns another columns another columns and columns another columns and columns another columns and columns another columns and columns and columns another columns and columns and columns and columns and columns another columns and columns an	orporation; or is it owned a iated corporations and federe group?  ome (check only one): of corporations rolled group	eral				
1	Federal gross sal	les or receipts, less retur	ns and all	owances			1	0	00
2	Pederal taxable in	ncome (FTI) (see instruc	tions)				2	C	00
3	Adjustments incre	easing FTI (line 10, from	attached	Nebraska Schedule A)	3	00			
4	Adjustments decr	reasing FTI (line 21, from	attached	Nebraska Schedule A)	4	00			
5	Adjusted FTI (ent	ter line 2 plus line 3 minu	ıs line 4).				5	C	00
6	Nebraska taxable	e income before Nebrask	a carryov	ers (see instructions)			6	C	00
7	Nebraska capital	loss carryover (see instr	uctions –	attach worksheet)			7	C	00
8	Nebraska taxable	e income after Nebraska	capital los	ss carryover (line 6 minus l	ine 7	7)	8	C	00
9	Nebraska net ope	erating loss carryover (se	e instruct	ions – attach worksheet)			9	C	00
10	Net Nebraska tax	able income (line 8 minu	ıs line 9).				10	C	00
11	Nebraska tax	Check this box if you are	an insura	ince company			11	C	00
12	_	·		ule)	12				
13		•		ADC) recipients (see instr.	13	00			
14	-	•	•		14	00			
15		•		ach Form CDN)	15	00			
16				)0N)	16	00			
17	NE employer tax	credit for employing conv	victed felo	ns. Enter certificate		00			
	number from Forr	m ETC-A			17				
18					18	00			
19	Child Care Tax Cr Form CCTC-A	redit for contributors. Ent		ate number from	19	00			
20	Creating High Imp	pact Economic Futures (	CHIEF) cr	edit	20	00			_
21	Total nonrefundal	ble credits (total of lines	12 throug	h 20)		::	21	0	00
22	Nehraska tax after	nonrefundable credits. Su	ihtract line	21 from line 11 (if line 21 is	mor	e than line 11 enter -0-)	22	(	00

For	m 1120N (2024)					ı	Page 2
23	Form 3800N refundable credit (attach Form 3800N	N)	23	00			
24	Tax deposited with Form 7004N		24	00			
25	2024 estimated income tax payments (minus any	Form 4466N adjustme	nt) . <b>25</b>	00			
26	Beginning Farmer credit		26	00			
27	Nebraska income tax withheld (see instructions) .		27	00			
28	Credit for community college property taxes (attack	h Form PTC)	28	00			
29	PTET credit (attach Schedules K-1N) a Name: b Nebraska ID Number: c 2018 - 2022 amount: \$ d 2024 amount Enter the total of line 29c and 29d on line 29. (Attac was received from more than one partnership.)	:: \$ h a schedule if the cred		00			
30	Total refundable credits and payments (total of line	es 23 through 29)			30		00
31	Tax Due (line 22 minus line 30)				31		00
32	Penalty for underpayment of estimated income tax	(see instructions)			32		00
33	Amount Due (when line 30 is less than the total of li	ines 22 and 32). If payi	ng electronically, o	check here	33		00
34	Overpayment (when line 30 is greater than the to	tal of lines 22 and 32).			34		00
35	Amount on line 34 to be <b>credited</b> to 2025 estimate	ed income tax			35		00
36	Overpayment to be <b>refunded</b> (line 34 minus line 3	35). Direct deposit: Cor	mplete lines 37a, 3	37b, and 37c	36		00
37a	a Routing Number		37b Type of Acco	ount	1 = Cl	necking 2 = Sa	avinas
370	C Account Number				1	instructions)	3-
37c	d Check this box if this refund will go to a bank	account outside the U	Inited States.				
h	Under penalties of perjury, I declare the schedules and statements, a schedules and statements, a signature of Officer  Paid  Title	at as taxpayer or preparer, I had to the best of my knowled Date  ( )  Daytime Phone Number	ave examined this retu ge and belief, it is com Email Address	irn, including accom ect and complete.	panying		
	parer's Preparer's Signature	Date	Preparer's PTIN			( )	
	Print Firm's Name (or yours if self-employed), Address	and ZIP Code	EIN			Daytime Phor	ne

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

8-270-2024



### Nebraska Schedule A — Adjustments to FTI Nebraska Schedule I — Apportionment for Multistate Business

FORM 1120N Schedules A and I 2024

Name on Form 1120N

Nebraska ID Number

	Nebraska Schedu		lina							
	You must use Schedule A if you make an adjustme     Adjustments Increasin			S 3 0	or 4 of Form 1120N.					
_	State and local government interest and dividend income (see instructions)							1		00
	Federal net operating loss deduction									00
	Federal capital loss carryover									00
4	Allocable, nonapportionable loss							-		00
5	Related expenses				5	$\overline{}$				
6	Interest expense disallowance				<del>-</del>	$\vdash$				
7	Total allocable, nonapportionable loss (add lines 4-6) (attach affidavit - see instruction							7		00
	Nebraska and local income, sales, and use taxes deducted on federal Form 1065 unc									
	(from Schedules K-1N)							8		00
9	Other increasing adjustments									
	a List type:		<b>b</b> A	moui	nt: \$					
	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									00
	Adjustments Decreasir									
11	Qualified U.S. government interest deduction. (attach supporting schedule)							11		00
	Total foreign dividends (line 7, Nebraska Schedule II)									00
	Special foreign tax credit adjustment (line 12, Nebraska Schedule II)									00
	Allocable, nonapportionable income			00						
	Related expenses				15	1	00			
16	Interest expense disallowance			1		(	00			
17	Net allocable, nonapportionable income (line 14 minus lines 15 and 16) (attach affida			•				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 A	moui	nt: \$					
	Total other decreasing adjustments. Enter total of lines 19b							20		00
21	TOTAL adjustments decreasing FTI (total of lines 11, 12, 13, 17, 18,19, and 20). Enter			on lin	ne 4, Form 1120N			21		00
	Nebraska Schedule									
	Apportionment for Multistate	e Bus	sine	SS						
1	Adjusted FTI (line 5, Form 1120N)							1		00
							1			
2	Nebraska apportionment factor (from line 15 below)	[	2				%			
3	Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and of							3		00
	Nebraska Apportionment Factor – Sal	es or	Gro	ss F	Receipts					
					Total				Nebraska	
						1				
	Sales or gross receipts minus returns and allowances	4				00				
	Sales delivered or shipped to purchasers in Nebraska: shipped from outside Nebraska						5	_		00
	Sales delivered or shipped to purchasers in Nebraska: shipped from within Nebraska						- 6			00
	Sales shipped from Nebraska to the U.S. government						7			00
	Interest on sales of tangible personal property	8				00	8			00
	Interest, dividends, and royalties from intangible property	9				00	9			00
	Gross rents					00	10			00
	Net gain on sales of intangible property	11				00	11			00
12	Gross receipts from sales of tangible personal and real	40								
40	property not included above	12				00	12	2		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	4.0								
4.	second column	-				00	13			00
	3	14		d v=	and to six	00	14	F		00
15	Nebraska apportionment factor. (Divide line 14, Nebraska column, by line 14, Total of									0/
	decimal places). Enter as a percent here and on Schedule I, line 2 above			•••••	15			J •		%



# Nebraska Schedule II — Foreign Dividend and Special Foreign Tax Credit Deduction

FORM 1120N Schedule II 2024

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 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	er th	e 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	۸, Fo	rm 1120N		7		00
	Special Foreign Tax Credit Deduction Con	ททม	tation				
	Special Foleigh Tax Orealt Beduction Con	p «	tation				
	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by at a rate in excess of the maximum federal corporate tax rate (see instructions).			ne of	its p	olitical subdivision	ıs,
	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by			ne of	its p	olitical subdivision	ıs,
	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed be at a rate in excess of the maximum federal corporate tax rate (see instructions).			ne of	its p	olitical subdivision	ns,
	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by at a rate in excess of the maximum federal corporate tax rate (see instructions).  FTI from qualifying foreign taxing jurisdictions			ne of	its p	olitical subdivision	ns,
8	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by at a rate in excess of the maximum federal corporate tax rate (see instructions).  FTI from qualifying foreign taxing jurisdictions  a Jurisdictions: b Amount: \$				its p	olitical subdivision	ns,
8	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by at a rate in excess of the maximum federal corporate tax rate (see instructions).  FTI from qualifying foreign taxing jurisdictions  a Jurisdictions:			00	its p	olitical subdivision	is,
8 9 10	Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by at a rate in excess of the maximum federal corporate tax rate (see instructions).  FTI from qualifying foreign taxing jurisdictions  a Jurisdictions: b Amount: \$  Total FTI from qualifying foreign taxing jurisdictions. Enter total of lines 8b	8 9		00	its p	olitical subdivision	is,



### Nebraska Schedule III — Subsidiary or Affiliated Corporations

**FORM 1120N** Schedule III 2024

	ID Nu	mbers		Tax Payment Information*		Apportionment Factor Infomation**
Name and Address of All Corporations	Nebraska	Federal	(A) Total Income Tax Deposits from 7004N	(B) Total Estimated Income Tax Payments, 1120N-ES	(C) Amount Paid with this Return	(D) Amount of Nebraska Sales or Receipts
Corporation Filing this Return:						
Parent Corporation, if different from above:						
Subsidiary/Affiliated Corporations:						
Totals						

<sup>\*</sup> 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 filling 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 2024

Name on Form 1120N Nebraska ID Number

	Corporation FEINs (Enter FEINs as column headings.)					(-)			
Income and Deductions	Corporation FEIN	s (Enter FEINs as colu	imn 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									
<b>16</b> 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>b</b> Special deductions									
c Total net operating loss and special deductions									
<b>30</b> Taxable income (line 28 minus line 29c).									
The amount in the "Combined Income" column									
should be entered on line 2, Form 1120N									