

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income • 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:		
a	Services..... 3a _____		
b	Capital..... 3b _____		
	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 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	6,640 00
13	Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter here and on line 2, Form 1065N.....	13	6,640 00
Adjustments Decreasing Ordinary Business Income • 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 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 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

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DO NOT FILE

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	Total sales or gross receipts	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	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

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DO NOT FILE

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner A			
Legal Name AB Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx			
Taxable Year of Organization				Social Security Number xxx xx xxxx			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Spouse's Social Security Number			
Partnership's Nebraska Apportionment Factor 100 %				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	46,680
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	3,320

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C– Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act 20 a \$ _____		
b Nebraska Advantage Act 20 b \$ _____		
c Nebraska Advantage Rural Development Act 20 c \$ _____		
d Nebraska Advantage Research and Development Act 20 d \$ _____		
e New Markets Tax Credit 20 e \$ _____		
f Nebraska Historic Tax Credit 20 f \$ _____		
g ImagiNE Nebraska Act..... 20 g \$ _____		
h Key Employer and Jobs Retention Act 20 h \$ _____		
i Urban Redevelopment Act.... 20 i \$ _____		
j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
l Affordable Housing Tax Credit 20 l \$ _____		
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ 3,320	23	3,320

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner B			
Legal Name AB Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx			
Taxable Year of Organization				Social Security Number xxx xx xxxx			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Spouse's Social Security Number			
Partnership's Nebraska Apportionment Factor 100 %				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1	Ordinary business income (loss)	1	46,680
2	Net rental real estate income (loss)	2	
3	Other net rental income (loss)	3	
4	Guaranteed payments	4	
5	Interest income	5	
6	Ordinary dividends	6	
7	Royalties	7	
8	Net short-term capital gain (loss)	8	
9	Net long-term capital gain (loss)	9	
10	Net Section 1231 gain (loss)	10	
11	Other income (loss) (list below or attach schedule)		
	a List type: _____ b Amount: \$ _____		
	Total other income (loss). Enter total of lines 11b	11	
12	Contributions	12	
13	Section 179 deduction	13	
14	Other deductions (list below or attach schedule)		
	a List type: _____ b Amount: \$ _____		
	Total other deductions. Enter total of lines 14b	14	
15	Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	3,320

Part B – Partner's Share of Modifications

16	Qualified U.S. government interest deduction	16	
17	State and local bond interest and dividend income	17	
18	Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C – Partner's Share of Credits

19	Community Development Assistance Act credit	19	
20	Form 3800N credits (see instructions)		
	a Employment and Investment Growth Act	20 a	\$ _____
	b Nebraska Advantage Act	20 b	\$ _____
	c Nebraska Advantage Rural Development Act	20 c	\$ _____
	d Nebraska Advantage Research and Development Act	20 d	\$ _____
	e New Markets Tax Credit	20 e	\$ _____
	f Nebraska Historic Tax Credit	20 f	\$ _____
	g ImagiNE Nebraska Act	20 g	\$ _____
	h Key Employer and Jobs Retention Act	20 h	\$ _____
	i Urban Redevelopment Act	20 i	\$ _____
	j Renewable Chemical Production Tax Credit Act	20 j	\$ _____
	k Nebraska Higher Blend Tax Credit Act	20 k	\$ _____
	l Affordable Housing Tax Credit	20 l	\$ _____
	Total of 20a through 20l	20	
21	Contractor income tax withholding (see instructions)	21	
22	Nebraska income tax withheld (see instructions)	22	
23	Total PTET credit (see instructions)		
	a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
	d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ 3,320	23	3,320

Example 1

Nebraska Schedule PTET — Partner’s Share of Nebraska Pass-Through Entity Tax

• Only use this schedule if the partnership made an election to be subject to income tax.

Note: This schedule cannot be used by a publicly traded partnership

Name on Form 1065N

AB Partnership

Nebraska ID Number

xxxxxxx

1 2023 Nebraska PTET paid and deducted on federal return	1	6,640	00
2 2018 through 2022 Nebraska PTET paid and deducted on federal return	2	0	00
3 Total Nebraska PTET paid and deducted on federal return	3	6,640	00

(A) Partner Name	(B) Partner SSN/FEIN	(C) Percent of Income	Complete for all partners							(J) Total Total of Columns (D) through (I)
			Share of Nebraska PTET Paid and Deducted on federal return. (Enter Column (D) through (I) and Total amounts on Nebraska Schedule K-1N)							
			(D) 2018	(E) 2019	(F) 2020	(G) 2021	(H) 2022	(I) 2023	(J) Total Total of Columns (D) through (I)	
Partner A	xxx-xx-xxxx	50%	0	0	0	0	0	3,320	3,320	
Partner B	xxx-xx-xxxx	50%	0	0	0	0	0	3,320	3,320	
Totals								6,640	6,640	

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Nebraska ID Number

Adjustments Increasing Ordinary Business Income • 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:		
a	Services..... 3a _____		
b	Capital..... 3b _____		
	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 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	6,640 00
13	Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter here and on line 2, Form 1065N.....	13	6,640 00
Adjustments Decreasing Ordinary Business Income • 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 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 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

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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	Total sales or gross receipts	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	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

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Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner A			
Legal Name AB Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx			
Taxable Year of Organization				Social Security Number xxx xx xxxx			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Spouse's Social Security Number			
Partnership's Nebraska Apportionment Factor 100 %				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1	Ordinary business income (loss)	1	55,000
2	Net rental real estate income (loss)	2	
3	Other net rental income (loss)	3	
4	Guaranteed payments	4	
5	Interest income	5	
6	Ordinary dividends	6	
7	Royalties	7	
8	Net short-term capital gain (loss)	8	
9	Net long-term capital gain (loss)	9	
10	Net Section 1231 gain (loss)	10	
11	Other income (loss) (list below or attach schedule)		
	a List type: _____ b Amount: \$ _____		
	Total other income (loss). Enter total of lines 11b	11	
12	Contributions	12	
13	Section 179 deduction	13	
14	Other deductions (list below or attach schedule)		
	a List type: _____ b Amount: \$ _____		
	Total other deductions. Enter total of lines 14b	14	
15	Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	3,320

Part B – Partner's Share of Modifications

16	Qualified U.S. government interest deduction	16	
17	State and local bond interest and dividend income	17	
18	Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C – Partner's Share of Credits

19	Community Development Assistance Act credit	19	
20	Form 3800N credits (see instructions)		
	a Employment and Investment Growth Act 20 a \$ _____		
	b Nebraska Advantage Act 20 b \$ _____		
	c Nebraska Advantage Rural Development Act 20 c \$ _____		
	d Nebraska Advantage Research and Development Act 20 d \$ _____		
	e New Markets Tax Credit 20 e \$ _____		
	f Nebraska Historic Tax Credit 20 f \$ _____		
	g ImagiNE Nebraska Act..... 20 g \$ _____		
	h Key Employer and Jobs Retention Act 20 h \$ _____		
	i Urban Redevelopment Act.... 20 i \$ _____		
	j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
	k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
	l Affordable Housing Tax Credit 20 l \$ _____		
	Total of 20a through 20l	20	
21	Contractor income tax withholding (see instructions)	21	
22	Nebraska income tax withheld (see instructions)	22	
23	Total PTET credit (see instructions)		
	a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
	d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ 3,320	23	3,320

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>							
Name Doing Business As (dba)				Name Partner B							
Legal Name AB Partnership											
Street or Other Mailing Address 100 Main Street				Street or Other Mailing Address 101 Main Street							
City Small Town		State NE		ZIP Code 68858		City Small Town					
						State NE					
						ZIP Code 68858					
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number				Federal ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx				Social Security Number xxx xx xxxx			
Taxable Year of Organization								Spouse's Social Security Number			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust							
				<input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other							
Partnership's Nebraska Apportionment Factor 100 %		Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended			

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	55,000
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	3,320

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C – Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act 20 a \$ _____		
b Nebraska Advantage Act 20 b \$ _____		
c Nebraska Advantage Rural Development Act 20 c \$ _____		
d Nebraska Advantage Research and Development Act 20 d \$ _____		
e New Markets Tax Credit 20 e \$ _____		
f Nebraska Historic Tax Credit 20 f \$ _____		
g ImagiNE Nebraska Act..... 20 g \$ _____		
h Key Employer and Jobs Retention Act 20 h \$ _____		
i Urban Redevelopment Act.... 20 i \$ _____		
j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
l Affordable Housing Tax Credit 20 l \$ _____		
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ 3,320	23	3,320

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income • 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:		
	a Services..... 3a _____		
	b Capital..... 3b _____		
	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 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
Adjustments Decreasing Ordinary Business Income • 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 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 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

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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	Total sales or gross receipts	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	<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

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Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner C			
Legal Name CD Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx			
Taxable Year of Organization				Social Security Number xxx xx xxxx			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Spouse's Social Security Number			
Partnership's Nebraska Apportionment Factor 100 %				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	50,000
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C – Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act 20 a \$ _____		
b Nebraska Advantage Act 20 b \$ _____		
c Nebraska Advantage Rural Development Act 20 c \$ _____		
d Nebraska Advantage Research and Development Act 20 d \$ _____		
e New Markets Tax Credit 20 e \$ _____		
f Nebraska Historic Tax Credit 20 f \$ _____		
g ImagiNE Nebraska Act 20 g \$ _____		
h Key Employer and Jobs Retention Act 20 h \$ _____		
i Urban Redevelopment Act 20 i \$ _____		
j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
l Affordable Housing Tax Credit 20 l \$ _____		
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ _____	23	

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>							
Name Doing Business As (dba)				Name Partner D							
Legal Name CD Partnership											
Street or Other Mailing Address 100 Main Street				Street or Other Mailing Address 101 Main Street							
City Small Town		State NE		ZIP Code 68858		City Small Town					
						State NE					
						ZIP Code 68858					
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number				Federal ID Number			
Nebraska ID Number xxxxxxx		Federal ID Number xx-xxxxxxx		Social Security Number xxx xx xxxx		Spouse's Social Security Number					
Taxable Year of Organization				Check One:							
Beginning January 1 , 20 23 and Ending December 31 , 20 23				<input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust							
				<input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other							
Partnership's Nebraska Apportionment Factor 100 %		Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended			

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	50,000
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C – Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act	20 a	\$ _____
b Nebraska Advantage Act	20 b	\$ _____
c Nebraska Advantage Rural Development Act	20 c	\$ _____
d Nebraska Advantage Research and Development Act	20 d	\$ _____
e New Markets Tax Credit	20 e	\$ _____
f Nebraska Historic Tax Credit	20 f	\$ _____
g ImagiNE Nebraska Act.....	20 g	\$ _____
h Key Employer and Jobs Retention Act	20 h	\$ _____
i Urban Redevelopment Act....	20 i	\$ _____
j Renewable Chemical Production Tax Credit Act	20 j	\$ _____
k Nebraska Higher Blend Tax Credit Act	20 k	\$ _____
l Affordable Housing Tax Credit	20 l	\$ _____
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ _____ b 2019 \$ _____ c 2020 \$ _____		
d 2021 \$ _____ e 2022 \$ _____ f 2023 \$ _____	23	

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income • 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:		
a	Services..... 3a _____		
b	Capital..... 3b _____		
	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 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	6,840
13	Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter here and on line 2, Form 1065N.....	13	6,840
Adjustments Decreasing Ordinary Business Income • 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 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 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

DRAFT AS OF 9/1/2023
DO NOT FILE

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	Total sales or gross receipts	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	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

DRAFT AS OF 9/1/2023
DO NOT FILE

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address: EFGH Partnership, 100 Main Street, Small Town, NE 68858. Partner's Name and Mailing Address: Partner F, 101 Main Street, Small Town, NE 68858. Taxable Year: Beginning January 1, 2023 and Ending December 31, 2023. Partner's Share of Income Percentage: 50%.

Part A – Partner's Share of Income and Deductions

Table with 2 columns: Line number and Amount. Rows include Ordinary business income (loss) at -10,000 and Nebraska and local income, sales, and use taxes deducted at 3,420.

Part B – Partner's Share of Modifications

Table with 2 columns: Line number and Amount. Rows 16, 17, and 18 for modifications.

Part C – Partner's Share of Credits

Table with 2 columns: Line number and Amount. Rows 19-23 for credits, including Total PTET credit at 3,420.

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address: EFGH Partnership, 100 Main Street, Small Town, NE 68858. Partner's Name and Mailing Address: Partner G, 101 Main Street, Small Town, NE 68858. Taxable Year of Organization: Beginning January 1, 2023 and Ending December 31, 2023. Partner's Share of Income Percentage: 25%.

Part A – Partner's Share of Income and Deductions

Table with 2 columns: Line number and Amount. Line 1: Ordinary business income (loss) -5,000. Line 15: Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC 1,710.

Part B – Partner's Share of Modifications

Table with 2 columns: Line number and Amount. Lines 16, 17, and 18 are currently blank.

Part C – Partner's Share of Credits

Table with 2 columns: Line number and Amount. Line 23: Total PTET credit (see instructions) 1,710. Includes sub-rows for various credits like Employment and Investment Growth Act, Nebraska Advantage Act, etc.

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address: EFGH Partnership, 100 Main Street, Small Town, NE 68858. Partner's Name and Mailing Address: Partner H, 101 Main Street, Small Town, NE 68858. Taxable Year: Beginning January 1, 2023 and Ending December 31, 2023. Partner's Share of Income Percentage: 25%.

Part A – Partner's Share of Income and Deductions

Table with 2 columns: Line number and Amount. Line 1: Ordinary business income (loss) -5,000. Line 15: Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC 1,710.

Part B – Partner's Share of Modifications

Table with 2 columns: Line number and Amount. Lines 16, 17, and 18 are currently blank.

Part C – Partner's Share of Credits

Table with 2 columns: Line number and Amount. Line 23: Total PTET credit (see instructions) 1,710. Includes sub-rows for various credits like Employment and Investment Growth Act, Nebraska Advantage Act, etc.

Pass-Through Entity Tax (PTET) Election
for Tax Years 2018 through 2022

Name of Electing Entity EFGH Partnership			Please Do Not Write In This Space	
Street or Other Mailing Address 100 Main Street				
City Small Town	State NE	ZIP Code 68858	Federal ID Number XX-XXXXXXX	Nebraska ID Number XXXXXXX
Type of Eligible Entity <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> S Corporation				

Check each tax year for which the election is made:

2018 2019 2020 2021 2022

Tax Year	Nebraska Income (From line 5 Form 1065N or 1120-SN)	Nebraska PTET (Nebraska Income x .0684)
2018		
2019		
2020		
2021		
2022	100,000	6,840
Total PTET Due		6,840

Check this box if your payment is being made electronically.

Check this box if the payment made is less than the total PTET due based on PTET credits received from electing partnerships in which you hold an interest.

By submitting this form, the electing entity agrees to extend the statute of limitations for issuing a notice of deficiency from one year after the election is filed to one year after the return reporting the related PTET is filed.

Under penalty of law, I declare that as taxpayer or preparer, I have examined this form, including accompanying schedules, and to the best of my knowledge, it is correct and complete.

sign here ▶

Signature of Partner or Corporate Officer Date Email Address

paid preparer's use only ▶

Title Phone Number

Preparer's Signature Date Preparer's PTIN

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

Submit this election via the Nebraska Department of Revenue's secure file sharing system [here](#).

Name on Form 1065N

Nebraska ID Number

Adjustments Increasing Ordinary Business Income • 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:		
a	Services..... 3a _____		
b	Capital..... 3b _____		
	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 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	27,160 00
13	Total adjustments increasing ordinary business income (total of lines 1 through 12). Enter here and on line 2, Form 1065N.....	13	27,160 00
Adjustments Decreasing Ordinary Business Income • 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 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 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

DRAFT AS OF 9/1/2023
DO NOT FILE

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	Total sales or gross receipts	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	<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %	

DRAFT AS OF 9/1/2023
DO NOT FILE

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner J			
Legal Name JK Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number xx-xxxxxxx			
Taxable Year of Organization				Social Security Number xxx xx xxxx			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Spouse's Social Security Number			
Partnership's Nebraska Apportionment Factor 100 %				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %		If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	36,420
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	13,580

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C– Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act 20 a \$ _____		
b Nebraska Advantage Act 20 b \$ _____		
c Nebraska Advantage Rural Development Act 20 c \$ _____		
d Nebraska Advantage Research and Development Act 20 d \$ _____		
e New Markets Tax Credit 20 e \$ _____		
f Nebraska Historic Tax Credit 20 f \$ _____		
g ImagiNE Nebraska Act..... 20 g \$ _____		
h Key Employer and Jobs Retention Act 20 h \$ _____		
i Urban Redevelopment Act.... 20 i \$ _____		
j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
l Affordable Housing Tax Credit 20 l \$ _____		
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ 2,394 b 2019 \$ 2,052 c 2020 \$ 1,710		
d 2021 \$ 2,736 e 2022 \$ 1,368 f 2023 \$ 3,320	23	13,580

Nebraska Schedule K-1N —
Partner's Share of Income, Deductions, Modifications, and Credits

Partnership's Name and Mailing Address				Partner's Name and Mailing Address <small>(If partner is a disregarded entity (DE), use beneficial owner information not DE's).</small>			
Name Doing Business As (dba)				Name Partner K			
Legal Name JK Partnership				Street or Other Mailing Address 101 Main Street			
Street or Other Mailing Address 100 Main Street				City Small Town State NE ZIP Code 68858			
City Small Town State NE ZIP Code 68858				City Small Town State NE ZIP Code 68858			
Check One: <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC				Nebraska ID Number			
Nebraska ID Number xxxxxxx				Federal ID Number			
Federal ID Number xx-xxxxxxx				Social Security Number xxx xx xxxx			
Taxable Year of Organization				Spouse's Social Security Number			
Beginning January 1 , 20 23 and Ending December 31 , 20 23				Check One: <input checked="" type="checkbox"/> Resident Individual <input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Other			
Partnership's Nebraska Apportionment Factor 100 %		Nebraska Receipts 100,000		Total Receipts 100,000		Partner's Share of Income Percentage 50 %	
						If applicable, check the appropriate box: <input type="checkbox"/> Final <input type="checkbox"/> Amended	

Part A – Partner's Share of Income and Deductions

1 Ordinary business income (loss)	1	36,420
2 Net rental real estate income (loss)	2	
3 Other net rental income (loss)	3	
4 Guaranteed payments	4	
5 Interest income	5	
6 Ordinary dividends	6	
7 Royalties	7	
8 Net short-term capital gain (loss)	8	
9 Net long-term capital gain (loss)	9	
10 Net Section 1231 gain (loss)	10	
11 Other income (loss) (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other income (loss). Enter total of lines 11b	11	
12 Contributions	12	
13 Section 179 deduction	13	
14 Other deductions (list below or attach schedule)		
a List type: _____ b Amount: \$ _____		
Total other deductions. Enter total of lines 14b	14	
15 Nebraska and local income, sales, and use taxes deducted on Federal Form 1065 under section 164 of the IRC	15	13,580

Part B – Partner's Share of Modifications

16 Qualified U.S. government interest deduction	16	
17 State and local bond interest and dividend income	17	
18 Income (loss) from non-Nebraska sources (use only if you checked the LLC box above)	18	

Part C– Partner's Share of Credits

19 Community Development Assistance Act credit	19	
20 Form 3800N credits (see instructions)		
a Employment and Investment Growth Act 20 a \$ _____		
b Nebraska Advantage Act 20 b \$ _____		
c Nebraska Advantage Rural Development Act 20 c \$ _____		
d Nebraska Advantage Research and Development Act 20 d \$ _____		
e New Markets Tax Credit 20 e \$ _____		
f Nebraska Historic Tax Credit 20 f \$ _____		
g ImagiNE Nebraska Act..... 20 g \$ _____		
h Key Employer and Jobs Retention Act 20 h \$ _____		
i Urban Redevelopment Act.... 20 i \$ _____		
j Renewable Chemical Production Tax Credit Act 20 j \$ _____		
k Nebraska Higher Blend Tax Credit Act 20 k \$ _____		
l Affordable Housing Tax Credit 20 l \$ _____		
Total of 20a through 20l	20	
21 Contractor income tax withholding (see instructions)	21	
22 Nebraska income tax withheld (see instructions)	22	
23 Total PTET credit (see instructions)		
a 2018 \$ 2,394 b 2019 \$ 2,052 c 2020 \$ 1,710		
d 2021 \$ 2,736 e 2022 \$ 1,368 f 2023 \$ 3,320	23	13,580

Pass-Through Entity Tax (PTET) Election
for Tax Years 2018 through 2022

Name of Electing Entity JK Partnership			Please Do Not Write In This Space	
Street or Other Mailing Address 100 Main Street				
City Small Town	State NE	ZIP Code 68858	Federal ID Number XX-XXXXXXX	Nebraska ID Number XXXXXXX
Type of Eligible Entity <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> S Corporation				

Check each tax year for which the election is made:

2018
 2019
 2020
 2021
 2022

Tax Year	Nebraska Income (From line 5 Form 1065N or 1120-SN)	Nebraska PTET (Nebraska Income x .0684)
2018	70,000	4,788
2019	60,000	4,104
2020	50,000	3,420
2021	80,000	5,472
2022	40,000	2,736
Total PTET Due		20,520

Check this box if your payment is being made electronically.

Check this box if the payment made is less than the total PTET due based on PTET credits received from electing partnerships in which you hold an interest.

By submitting this form, the electing entity agrees to extend the statute of limitations for issuing a notice of deficiency from one year after the election is filed to one year after the return reporting the related PTET is filed.

Under penalty of law, I declare that as taxpayer or preparer, I have examined this form, including accompanying schedules, and to the best of my knowledge, it is correct and complete.

sign here ▶

Signature of Partner or Corporate Officer Date Email Address

paid preparer's use only ▶

Title Phone Number

Preparer's Signature Date Preparer's PTIN

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

Submit this election via the Nebraska Department of Revenue's secure file sharing system [here](#).