NEBRASKA Good Life. Great Service.

Nebraska Corporation Income Tax Return

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

FORM 1120N **2023**

| | DEPARTMENT (| OF REVENUE | | | beg | inning | | | , 2023 | and ending | | | , | | | | 201 | |
|----------|---|-------------|-----------|--|-----------------------------|---------------------------------|------------|------------|----------------|-------------------------|----------|------------|--------------|----------|-------|--------------|------------|--------------|
| riz _ | Name Doing E | Business A | s (dba) | | | | | | | | | PLEASE | DO NOT WF | RITE IN | THIS | SPACE | | |
| P | Legal Name | | | | | | | | | | | | | | | | | |
| <u>~</u> | Street or Othe | r Mailing A | Address | | | | | | | | | | | | | | | |
| se | | | | | | | | | | 710.0 | | | | | | | | |
| Ples | City | | | | | Sta | ate | | | ZIP Cod | е | | | | | | | |
| _ | Business Clas | ssification | Code | Date B | usiness Be | gan in Neb | oraska Pr | rincipal B | usiness | Activity in Ne | braska | Federal II | O Number | | | Nebraska IE | Number | |
| | Check if: | Initial Ret | urn | | | | Add | ress Cha | nge | Exempt | Organiz | zation | | | 7004 | Attached | | |
| | | Final Retu | ırn (Exar | nple, dis | solved. Se | e instr.) | Nan | ne Chang | je | Coopera | ative Me | eting IRC | § 6072(d) | | 38001 | N, 775N, 312 | 2N, or 110 | 07N Attached |
| | orporation | _ | | • | | | _ | | ble.) | C. Are you | | | ary group ii | - | | | | |
| Α. | . Does this | | | | | | orporatio | n; or is | | | (1) [| | | | 1 | | | |
| | it owned a | Tieast 50 | J% by a | nother | · · · · · — | | | | | D. Check (check | | | a to aetern | nine ive | ebras | ka income | | |
| | If Yes, atta | | al Form | 851 or | (2) [_ r a schedu | _ | iated | | | (1) | • | , | ort of a con | trolled | arour | of corpor | ations | |
| | corporatio | | | | | | | | | (2) | | | t by a men | | | | | |
| В. | Is one sing | | aska ret | urn beiı | ng filed fo | r the enti | re group? | • | | | | | (attach su | | | | | |
| | (1) | | | | (2) | NO | | | | (3) | | | ` | | a Dep | partment of | Revenu | e approval) |
| | 1 Federal | | | | | | | | | | | | | | 1 | | | 00 |
| | 2 Federal | | | | | | | | | | | | | | 2 | | | 00 |
| | 3 Adjustm | | | | | | | | | | | | | 00 | | | | |
| | 4 Adjustm5 Adjusted | | | | | | | | | | | | | | 5 | | | 00 |
| | 6 Nebrask | | | | | | | | | | | | | | 6 | | | 00 |
| | 7 Nebrask | | | | | | | | | | | | | | 7 | | | 00 |
| | 8 Nebrask | | | - | • | | | | | • | | | | | 8 | | | 00 |
| | 9 Nebrask | | | | | | | | | | | | | | 9 | | | 00 |
| | 0 Net Neb | | | | | | | | | | | | | | 10 | | | 00 |
| | 1 Nebrask | | | | | | | | | | | | | | 11 | | | 00 |
| | 2 Premiun | | | | | | | | | | | | | 00 | | | | |
| | 3 Employe | | | • | | | • | , | | • | · / | | | 00 | | | | |
| | 4 Community5 Form 38 | | | | | | | | | | | | | 00 | | | | |
| | 6 NE emp | | | | | | | | | | 13 | | | 00 | | | | |
| • | number | | | | ipioyiiig | 001111010 | G 1010110 | | 0011111 | oato | 16 | | | 00 | | | | |
| 1 | 7 Total no | | | | total of li | nes 12 t | hrough | 16) | | | | | | | 17 | | | 00 |
| | 8 Nebraska | | | | | | | | | , | | than lin | e 11, ente | r -0-) | 18 | | | 00 |
| | 9 Form 38 | | | | - | | | | | | | | | 00 | | | | |
| | O Tax dep | | | | | | | | | | | | | 00 | | | | |
| | 1 2023 es | | | - | - | | - | | - | | _ | | | 00 | | | | |
| | 2 Beginnir3 Nebrask | _ | | | | | | | | | | | | 00 | | | | |
| | 4 Credit fo | | | | | | | | | | | | | 00 | | | | |
| | 5 Credit fo | | | | | | | | | | | | | 00 | | | | |
| | 6 PTET cr | | ich Sch | nedules | s K-1N) | | | | | | | | | | | | | |
| | a Name: | | | | iska ID [°] N | | | | | | _ _ | | | | | | | |
| _ | (Attach a 7 Total ref | | | | | | | | | <u>nership.)</u> | | | | 00 | 27 | | | 00 |
| | 8 Tax Due | | | - | - | | | | - | | | | | | 28 | | | 00 |
| | 9 Penalty | | | | | | | | | | | | | | 29 | | | 00 |
| | 0 Amount | | | | | | | | | , | | | | | 30 | | | 00 |
| 3 | 1 Overpay | yment (| when l | ine 27 | is greate | er than th | ne total o | of lines | 18 an | d 29) | | | | | 31 | | | 00 |
| | 2 Amount | | | | | | | | | | | | | | 32 | | | 00 |
| | 3 Overpay | | | undec | l (line 31 | minus I | ine 32). | Direct | depos | it: Comple | | | | 84c | 33 | 01 | | 00 |
| | 4a Routing | | | | | | | | 1 | | 34b | iype of a | Account | \perp | | Checking | | Savings |
| | 4c Account | | | <u> </u> | n al · · · · · · · | | | | ald: " | h a 1 != !! . ! | Chat | | | (see | ınstı | ructions) | | |
| 34 | 4d | | | | | | | | | he United examined this | | | accompositi | na sobo | dulca | and statems | nte | |
| | oias ^{ar} | nd to the b | est of my | / knowle | ry, i declare dge and be | ร เกลเ สร เส elief, it is co | orrect and | complete | i nave (). | zzamineu inis | ı culli, | moduling | accompanyli | ng scrie | uules | anu staterne | າ ແວ, | |
| | sign | | | | | | | | | | | | | | | | | |
| | here " | Signature | of Office | er | | | [(| Oate) | | | Email Ad | ddress | | | | | | |
| | paid | Title | | | | | — <u>`</u> | aytime P | hone N | umber | | | | | | | | |
|)re | parer's | Drene:- ' | o C: | ıro | | | |)oto | | | Drone | r'o DTIAI | | | | | | |
| | se only | Preparer's | s Signati | ıre | | | | Date | | | Preparer | SPIIN | | | | (|) | |
| u | oo onny _ | Print Firm | i's Name | (or your | rs if self-en | nployed), A | ddress an | d Zip Coo | de | | EIN | | | | | <u> </u> | Daytime F | hone |



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

FORM 1120N Schedules A and I 2023

Name on Form 1120N

Nebraska ID Number

| | Nebraska Schedule A | lines 2 e | u 4 of Form 1120N | | | | | |
|----|---|----------------|--------------------|-----------------|----|--------------|----------|----|
| | You must use Schedule A if you make an adjustment on Adjustments Increasing FT | | r 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 | | | | | 3 | | 00 |
| 1 | Allocable, nonapportionable loss | | | | | 3 | | 00 |
| 5 | Related expenses | | 5 | Т | | | | |
| 6 | Interest expense disallowance | | | _ | | | | |
| 7 | | L | | | | 7 | | 00 |
| | Nebraska and local income, sales, and use taxes deducted on federal Form 1065 under sec | | | | | • | | - |
| ٠ | (from Schedules K-1N) | | | | | 8 | | 00 |
| a | Other increasing adjustments | | | | | 0 | | - |
| J | a List type: | h Amour | nt· \$ | | | | | |
| | Total other increasing adjustments. Enter total of lines 8b | | | | | a | | 00 |
| 10 | Total adjustments increasing FTI (total of lines 1, 2, 3, 7, 8, and 9). Enter here and on line 3, | | | | | | | 00 |
| | Adjustments Decreasing FT | | 014 | | | .0 | | |
| 11 | Qualified U.S. government interest deduction. (attach supporting schedule) | | | | | 11 | | 00 |
| 12 | | | | | | | | 00 |
| | Special foreign tax credit adjustment (line 12, Nebraska Schedule II) | | | | | | | 00 |
| | Allocable, nonapportionable income | | | | | 13 | | 00 |
| | Related expenses | | 15 | | 00 | | | |
| 16 | | | | | 00 | | | |
| | Net allocable, nonapportionable income (line 14 minus lines 15 and 16) (attach affidavit— | _ | | | - | 17 | | 00 |
| | Nebraska College Savings Program (see instructions) | | , | | | 18 | | 00 |
| | Other decreasing adjustments | | | | | 10 | | - |
| | a List type: | b Amour | nt· \$ | | | | | |
| | Total other decreasing adjustments. Enter total of lines 19b | | | | | 19 | | 00 |
| 20 | TOTAL adjustments decreasing FTI (total of lines 11, 12, 13, 17, 18, and 19). Enter here and | | | | | 20 | | 00 |
| | Nebraska Schedule I – | | , | | | | | |
| | Apportionment for Multistate Bus | | | | | | | |
| 1 | Adjusted FTI (line 5, Form 1120N) | | | | | 1 | | 00 |
| - | | | | 7 | 1 | | | |
| 2 | Nebraska apportionment factor (from line 15 below) | 2 | | | % | | | |
| | Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line | | I120N | | | 3 | | 00 |
| | Nebraska Apportionment Factor – Sales or | | | | | | | |
| | | | • | | | | Nahwaaka | |
| | | | Total | | | | Nebraska | |
| 4 | Sales or gross receipts minus returns and allowances | | | 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 | | | 00 | 8 | | | 00 |
| 9 | Interest, dividends, and royalties from intangible property | | | 00 | 9 | 1 | | 00 |
| 10 | Gross rents | | | 00 | 10 | 1 | | 00 |
| 11 | Net gain on sales of intangible property | | | 00 | 11 | | | 00 |
| 12 | Gross receipts from sales of tangible personal and real | | | | | | | |
| | property not included above | | | 00 | 12 | : | | 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 | | | | | | | |
| | second column | | | 00 | 13 | 1 | | 00 |
| 14 | Total sales or gross receipts | | | 00 | 14 | | | 00 |
| 15 | Nebraska apportionment factor. (Divide line 14, Nebraska column, by line 14, Total column | n, and rou | nd to six | | |] [| | |
| | decimal places). Enter as a percent here and on Schedule I, line 2 above | | | $ \bigsqcup $ | |] . [| | % |



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

FORM 1120N Schedule II 2023

00

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 | | |
| 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 the 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, Form 1120N | . 7 | 00 |
| | Special Foreign Tax Credit Deduction Computation | | |
| | Note: This deduction is only to be claimed when a corporation subject to the IRC is taxed by a foreign country, or one of at a rate in excess of the maximum federal corporate tax rate (see instructions). | f its p | political subdivisions, |
| 8 | ETI from qualifying foreign toying jurisdictions | | |
| | FTI from qualifying foreign taxing jurisdictions | | |
| | a Jurisdictions: b Amount: \$ | | |
| | | | |
| 9 | a Jurisdictions: b Amount: \$ | | |
| | a Jurisdictions: b Amount: \$ Total FTI from qualifying foreign taxing jurisdictions. Enter total of lines 8b | | |

All filers are encouraged to e-file their return.

12 Special foreign tax credit adjustment (subtract line 11 from line 8. If less than 0, enter 0). Enter here and on line 13,

Schedule A, Form 1120N.

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