



# Nebraska Corporation Income Tax Return

for the taxable year January 1, 2012 through December 31, 2012 or other taxable year beginning , 2012 and ending ,

FORM 1120N  
**2012**

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	Principal Business Activity in Nebraska	Federal ID Number	Nebraska ID Number 24—

Check the appropriate box:

- Initial Nebraska Return  
  Final Nebraska Return  
  Change in Address  
  Exempt Organization  
  Cooperative Meeting IRC § 6072(d)  
  7004 Attached

### Corporation Filing Status (Answer questions A through D, as applicable.)

**A.** Does this corporation own at least 50% of another corporation; or is it owned at least 50% by another corporation?

- (1)  YES                      (2)  NO

If Yes, attach Federal Form 851 or a schedule of affiliated corporations and federal IDs. Answer questions B, C, and D.

**B.** Is one single Nebraska return being filed for the entire group?

- (1)  YES                      (2)  NO

**C.** Are you filing as a unitary group in any other state?

- (1)  YES                      (2)  NO

**D.** Check the method used to determine Nebraska income (check only one):

- Combined report of a controlled group of corporations  
 Separate report by a member of a controlled group of corporations (attach supporting documentation)  
 Alternate method (attach Nebraska Department of Revenue approval)

**All corporations required to file must complete this page. Schedules A, I, II, III, and IV must be completed when appropriate.**

1	Federal gross sales or receipts, less returns and allowances	1		00
2	Federal taxable income (see instructions)	2		00
3	Federal net operating loss deduction	3		00
4	Federal capital loss carryover	4		00
5	Other adjustments (enter amount from line 10 of the attached Nebr. Sch. A)	5		00
6	Total adjustments (add lines 3 and 4, plus or minus line 5)	6		00
7	Adjusted federal taxable income (line 2 plus or minus line 6)	7		00
8	Nebraska taxable income before Nebraska carryovers (see instructions)	8		00
9	Nebraska capital loss carryover (see instructions)	9		00
10	Line 8 minus line 9	10		00
11	Nebraska net operating loss carryover (see instructions – attach worksheet)	11		00
12	Net Nebraska taxable income (line 10 minus line 11)	12		00
13	Nebraska tax (from tax rate schedule in instructions)	13		00
14	Premium tax credit (see instructions—attach schedule)	14		00
15	CDAA credit (attach Form CDN)	15		00
16	Form 3800N nonrefundable credit (attach Form 3800N)	16		00
17	Total nonrefundable credits (total of lines 14, 15, and 16)	17		00
18	Nebraska tax after nonrefundable credits. Subtract line 17 from line 13 (if line 17 is more than line 13, enter -0-)	18		00
19	Form 3800N refundable credit (attach Form 3800N)	19		00
20	Tax deposited with Form 7004N	20		00
21	2012 estimated tax payments (minus any Form 4466N adjustment)	21		00
22	Beginning Farmer credit and Nebraska income tax withheld (see instructions)	22		00
23	Total payments (total of lines 19, 20, 21, and 22)	23		00
24	TAX DUE (line 18 minus line 23) <input type="checkbox"/> Check this box if payment is made by Electronic Funds Transfer If over \$400, attach Form 2220N and include penalty in line 24 and show here: 99 \$	24		00
25	OVERPAYMENT (line 23 minus line 18)	25		00
26	Amount on line 25 to be CREDITED to 2013 estimated tax	26		00
27	Overpayment to be REFUNDED (line 25 minus line 26). Lines 28a, 28b, and 28c must be completed...	27		00

**28a** Routing Number                       **28b** Type of Account    Checking    Savings  
(Enter 9 digits - the first two digits must be 01 through 12, or 21 through 32.  
Use the checking or savings account number from an actual check, not a deposit slip.)

**28c** Account Number  (see instructions)

**28d**  Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that as taxpayer or preparer, I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign here**    Signature of Officer \_\_\_\_\_ Date ( ) \_\_\_\_\_ Email Address \_\_\_\_\_  
**paid preparer's use only**    Title \_\_\_\_\_ Daytime 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

**A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES, AS FILED WITH THE IRS, MUST BE ATTACHED TO THIS RETURN.** 8-270-2012



**NEBRASKA SCHEDULE A — Other Adjustments to Federal Taxable Income**  
**NEBRASKA SCHEDULE I — Apportionment for Multistate Business**  
**NEBRASKA SCHEDULE II — Foreign Dividend and Special Foreign Tax Credit Deduction**

**FORM 1120N**  
**Schedules**  
**A, I, and II**  
**2012**

Name on Form 1120N

Nebraska ID Number

24—

**NEBRASKA SCHEDULE A—Other Adjustments to Federal Taxable Income**

**\*You must use Schedule A if you make an adjustment on line 5 of Form 1120N.**

1	State and local government interest and dividend income (see instructions) .....	1		00
2	Qualified U.S. government interest deduction. Attach supporting schedule .....	2		00
3	Foreign dividends, gross-up, or special foreign tax credit deduction (line 12, Neb. Sch. II) .....	3		00
4	Allocable, nonapportionable income	4		00
5	Less: Related expenses .....	5		00
6	Interest expense disallowance .....	6		00
7	Net allocable, nonapportionable income ( <b>attach affidavit</b> —see instructions) .....	7		00
8	Nebraska College Savings Program (see instructions) .....	8		00
9	Other adjustments (attach detailed explanation and schedule).....	9		00
10	TOTAL adjustments (line 1 minus the total of lines 2, 3, 7, 8, and 9). Enter here and on line 5, Form 1120N .....	10		00

**NEBRASKA SCHEDULE I—Apportionment for Multistate Business**

1	Adjusted federal taxable income (line 7, Form 1120N).....	1		00
2	Nebraska apportionment factor (from line 15 below).....	2		%
3	Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 8, Form 1120N .....	3		00

**NEBRASKA APPORTIONMENT FACTOR - SALES OR GROSS RECEIPTS**

	TOTAL		NEBRASKA	
4	Sales or gross receipts minus 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 and real property not included above .....	12		00
13	Other income (attach schedule) .....	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		%

**NEBRASKA SCHEDULE II— Foreign Dividend and Special Foreign Tax Credit Deduction**

**\*Attach Schedule C, Federal Form 1120.**

**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 which 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 federal taxable income (line 1 minus line 2) .....	3		00
4	Other dividends from foreign corporations. Enter amount from line 13, Schedule C, Form 1120 .....	4		00
5	Income from controlled foreign corporations under Subpart F. Enter amount from line 14, Schedule C, Form 1120 .....	5		00
6	Foreign dividend gross-up (IRC § 78). Enter amount from line 15, Schedule C, Form 1120 .....	6		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 its political subdivisions, at a rate in excess of the maximum federal corporate tax rate.**

7	Federal taxable income from qualifying foreign taxing jurisdictions List jurisdictions: .....	7		00
8	Foreign taxes .....	8		00
9	Line 7 minus line 8 .....	9		00
10	Divide line 9 result by .65; enter result here .....	10		00
11	Special foreign tax credit adjustment (if line 10 is greater than or equal to line 7, enter -0-; if line 10 is less than line 7, enter the difference) .....	11		00
12	Total foreign dividend and special foreign tax credit deduction, if applicable (total of lines 3, 4, 5, 6, and 11). Enter here and on line 3, Nebraska Schedule A .....	12		00

Mail this return and remit payment (EFT, if required) to:

**NEBRASKA DEPARTMENT OF REVENUE, PO BOX 94818, LINCOLN, NE 68509-4818**

**www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729**