

Nebraska

What's New

Returns Included	e-File Approved*	e-File Activated
1040N	11/03/2023	01/02/2024
1041N	Must be paper filed	Must be paper filed
1065N	11/30/2023	01/02/2024
1120N	11/22/2023	01/02/2024
1120-SN	11/30/2023	01/02/2024
Personal Property Return	Must be paper filed	Must be paper filed

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

e-File Reminders

The Nebraska Department of Revenue, along with other state revenue agencies, is requesting additional information for e-filed individual income tax returns. This is an effort to combat stolen-identity tax fraud and to protect taxpayers and their tax refunds.

Providing the requested NE driver's license or state-issued ID information when completing tax returns is voluntary. Returns will not be rejected if the requested driver's license or state-issued ID information is not provided; however, providing this information could help the state DOR process the tax return more quickly.

Visit revenue.nebraska.gov/tax-professionals/software-developers/identity-theft-resources for more information.

Supported Forms

The following Nebraska forms are supported in Drake Tax 2023. NE forms cannot be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
	e-File Opt-Out Record for Corporations and Partnerships		✓	✓	✓	
	e-File Opt-Out Record for Individuals	✓				
	Personal Property Return Nebraska Net Book Value	✓	✓	✓	✓	✓
	Advantage Rural Development Act Application for Livestock Modernization Projects	✓	✓	✓	✓	✓
1040N	Individual Income Tax Return	✓				
1040N-EB	Purchase of a Nebraska Residence in a Designated Extremely Blighted Area Credit	✓				
1040N-ES	Individual Estimated Income Tax Payment Voucher	✓				
1040N-V	Individual Income Tax Payment Voucher	✓				
1040XN	Amended Individual Income Tax Return	✓				
1041N	Fiduciary Income Tax Return					✓
1041N-ES	Fiduciary Voluntary Estimated Income Tax Payment Voucher					✓
1065N	Return of Partnership Income				✓	
1065N-V	Partnership Return of Income Payment Voucher				✓	
1120N	Corporation Income Tax Return		✓			
1120N-ES	Corporation Estimated Income Tax Payment Voucher		✓	✓		
1120N-V	Corporation Income Tax Payment Voucher		✓	✓		
1120-SN	S Corporation Income Tax Return			✓		
1120XN	Amended Nebraska Corporation Income Tax Return		✓			
12N	Nonresident Income Tax Agreement			✓	✓	✓
1310N	Statement of Person Claiming Refund Due a Deceased Person	✓				
22	Change Request		✓	✓	✓	✓
2210N	Individual Underpayment of Estimated Tax	✓				
2220N	Corporation Underpayment of Estimated Income Tax		✓			
22A	Change of Address Request	✓				
23	Tax Return Copy Request	✓	✓	✓	✓	✓
2441N	Child and Dependent Care Expenses	✓				
26	Exemption Certificate for Native Americans	✓				
3	Nebraska and Local Individual Use Tax Return	✓				
33	Power of Attorney	✓	✓	✓	✓	✓
3800N	Incentives Credit Computation	✓	✓	✓	✓	✓
4466N	Corporation Application for Adjustment of Overpayment of Estimated Income Tax		✓			
458	Homestead Exemption Application	✓				
458L	Physician's Certification for Late Homestead Exemption Filing	✓				
458T	Application for Transfer of Nebraska Homestead Exemption	✓				
4797N	Special Capital Gains/Extraordinary Dividend Election and Computation	✓				✓
4868N	Application for Automatic Extension of Time to File a Nebraska Individual Income Tax Return	✓				
7004N	Application for Automatic Extension of Time to File Nebraska Corporation, Fiduciary, or Partnership Return		✓	✓	✓	✓

Form	Description	IND	CRP	SCRIP	PTR	FID
775N	Employment and Investment Growth Act Credit Computation	✓	✓	✓	✓	✓
CDN	Community Development Assistance Act Credit Computation	✓	✓	✓	✓	✓
NFC	Statement of Nebraska Financial Institution Tax Credit	✓				✓
PTC	Property Tax Incentive Act Credit Computation	✓	✓	✓	✓	✓
Schedule A (1065N)	Partnership with Other Income and Deductions – Adjustments to Ordinary Business Income				✓	
Schedule A (1120-SN)	S Corporation with Other Income and Deductions – Adjustments to Ordinary Business Income			✓		
Schedule I (1040N)	Adjustments to Income	✓				
Schedule I (458)	Income Statement	✓				
Schedule I (1065N)	Apportionment for Multistate Business				✓	
Schedule I (1120-SN)	S Corporation with Income Derived from Sources Both Within and Without Nebraska – Apportionment for Multistate Business			✓		
Schedule II (1040N)	Credit for Tax Paid to Another State	✓				
Schedule II (1041N)	Nonresident Beneficiary’s Share of Nebraska Income, Deductions, and Credits					✓
Schedule II (1065N)	Partner’s Share of Nebraska Income				✓	
Schedule II (1120N)	Foreign Dividend and Special Foreign Tax Credit Deduction		✓			
Schedule II (1120-SN)	Shareholder’s Share of Nebraska Income			✓		
Schedule III (1040N)	Computation of Nebraska Tax	✓				
Schedule III (1120N)	Subsidiary or Affiliated Corporations		✓			
Schedule III (1120-SN)	Subsidiary or Affiliated Corporations			✓		
Schedule IV (1120N)	Converting Net Income to Combined Net Income		✓			
Schedule K-1N (1041N)	Beneficiary’s Share of Income, Deductions, Modifications, and Credits	✓				✓
Schedule K-1N (1065N)	Partner’s Share of Income, Deductions, Modifications, and Credits	✓			✓	
Schedule K-1N (1120-SN)	Shareholder’s Share of Income, Deductions, Modifications, and Credits	✓		✓		
Schedule PTET (1065N)	Partner’s Share of Nebraska Pass-Through Entity Tax				✓	
Schedule PTET (1120-SN)	Shareholder’s Share of Nebraska Pass-Through Entity Tax			✓		
Schedules A and I (1120N)	Adjustments to FTI; Apportionment for Multistate Business		✓			
TANF	Employer’s Credit for Expenses Incurred for TANF (ADC) Recipients	✓	✓			✓