

# Nebraska Fiduciary Income Tax Return

for the taxable year January 1, 2024 through December 31, 2024 or other taxable year beginning , 2024 and ending , 20

Please Type or Print

|  |                   |   |
|--|-------------------|---|
| Name of Estate or Trust                      |                   | <b>PLEASE DO NOT WRITE IN THIS SPACE</b>  |
| Name and Title of Fiduciary                  |                   |   |
| Street or Other Mailing Address of Fiduciary |                   |   |
| City   | State ZIP Code    |   |
| Nebraska ID Number                           | Federal ID Number |   |
|  |                   | Type of Trust (If Grantor Type, See Instructions)<br><input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos <input type="checkbox"/> Grantor Type |

|  |  |  |
|--|--|--|
| Status of Estate or Trust<br>(1) <input type="checkbox"/> Resident    (2) <input type="checkbox"/> Nonresident | Type of Return<br><input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust | <input type="checkbox"/> ESBT <input type="checkbox"/> Bankruptcy Estate <input type="checkbox"/> Amended Return |
|--|--|--|

Check applicable boxes:  
 (1)  Initial Nebraska Return    (2)  Final Return    (3)  Change in Address    (4)  7004 Attached    (5)  Distributed Form 3800N Credit

|  |  |
|--|--|
| Does the estate or trust have nonresident individual beneficiaries?<br><input type="checkbox"/> YES (Complete Schedule II) <input type="checkbox"/> NO | Is the trust a pooled income fund?<br><input type="checkbox"/> YES <input type="checkbox"/> NO |
|--|--|

|   |           |    |    |
|---|-----------|----|----|
| 1 Total federal income . . . . .  | <b>1</b>  |    | 00 |
| 2 Federal taxable income . . . . .  | <b>2</b>  |    | 00 |
| 3 Undistributed income from U.S. government bonds or other U.S. obligations . . . . .   | <b>3</b>  |    | 00 |
| 4 Undistributed income from non-Nebraska state and local bond interest and other Nebraska adjustments increasing federal taxable income includes NE state and local income, sales and use taxes deducted under section 164 of the IRC<br>a List type: _____ b Amount: _____<br>Enter total adjustments in line 4b and enter total of amount on line 4 . . . . . | <b>4</b>  |    | 00 |
| 5 Special Capital Gains/Extraordinary Dividend Deduction . . . . .  | <b>5</b>  |    | 00 |
| 6 Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions)<br>a List type: _____ b Amount: _____<br>Enter total adjustments line 6b and enter total of amount on line 6 . . . . .  | <b>6</b>  |    | 00 |
| 7 Nebraska taxable income (line 2 plus line 4) minus (lines 3, 5, and 6) . . . . .  | <b>7</b>  |    | 00 |
| <b>Nonresident estates and trusts must complete Nebraska Schedule I to determine line 11. Do not make entries in lines 8 through 10.</b>  |           |    |    |
| 8 Nebraska income tax (use the tax rate schedule on page 9 of instructions) . . . . .   | <b>8</b>  |    | 00 |
| 9 Nebraska other tax (Federal Form 4972) (see instructions) . . . . .   | <b>9</b>  |    | 00 |
| 10 Electing Small Business Trust (ESBT) Nebraska Tax (complete ESBT Worksheet) . . . . .  | <b>10</b> |    | 00 |
| 11 Total Nebraska tax (total of lines 8, 9, and 10) . . . . .   | <b>11</b> |    | 00 |
| 12 Credit for tax paid by resident estate or trust to other states (Schedule III) . . . . .   | <b>12</b> | 00 |    |
| 13 Community Development Assistance Act credit and Financial Institution Tax credit . . . . .   | <b>13</b> | 00 |    |
| 14 Form 3800N nonrefundable credit (attach Form 3800N) . . . . .  | <b>14</b> | 00 |    |
| 15 Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.) . . . . .   | <b>15</b> | 00 |    |
| 16 NE employer tax credit for employing convicted felons.<br>Enter certificate number from Form ETC-A _____ . . . . .   | <b>16</b> | 00 |    |
| 17 School Readiness Tax Credit for providers . . . . .  | <b>17</b> | 00 |    |
| 18 Child Care Tax Credit for contributors.<br>Enter certificate number from Form CCTC-A _____ . . . . .   | <b>18</b> | 00 |    |
| 19 Opportunity Scholarships Act credit for contributors . . . . .   | <b>19</b> | 00 |    |
| 20 Creating High Impact Economic Futures (CHIEF) credit . . . . .   | <b>20</b> | 00 |    |
| 21 Total nonrefundable credits (total of lines 12 through 20) . . . . .   | <b>21</b> |    | 00 |
| 22 Nebr. income tax after nonrefundable credits. Subtract line 21 from line 11 (if line 21 is greater than line 11, enter zero -0-) . . . . .   | <b>22</b> |    | 00 |

|  |           |  |    |
|--|-----------|--|----|
| <b>23</b> Nebraska income tax withholding for nonresident individual beneficiaries [total of column (G), Schedule II] . . .  | <b>23</b> |  | 00 |
| <b>24</b> Total Nebraska income tax liability (line 22 plus 23) . . . . .  | <b>24</b> |  | 00 |
| <b>25</b> Form 3800N refundable credit (attach Form 3800N) . . . . .   | <b>25</b> |  | 00 |
| <b>26</b> Tax deposited with Form 7004N and 2024 estimated income tax payments . . . . .   | <b>26</b> |  | 00 |
| <b>27</b> Beginning Farmer credit (attach certificate) . . . . .   | <b>27</b> |  | 00 |
| <b>28</b> Credit for community college property taxes (attach Form PTC) . . . . .  | <b>28</b> |  | 00 |
| <b>29</b> PTET credit (attach Schedules K-1N)<br>a Name: _____ b NE ID Number: _____<br>c Amount claimed by fiduciary (Enter on line 29 and line 2, Schedule PTET):<br>\$ _____<br>d Amount distributed to beneficiaries (Enter on line 3, Schedule PTET):<br>\$ _____ | <b>29</b> |  | 00 |
| <b>30</b> Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G) . . .   | <b>30</b> |  | 00 |
| <b>31</b> Total payments (total of lines 25 through 30) . . . . .  | <b>31</b> |  | 00 |
| <b>32</b> <b>TAX DUE (if line 24 is greater than line 31, subtract line 31 from line 24)</b> . . . . .   | <b>32</b> |  | 00 |
| <b>33</b> <b>OVERPAYMENT (if line 31 is greater than line 24, subtract line 24 from line 31)</b> . . . . .   | <b>33</b> |  | 00 |
| <b>34</b> <b>Overpayment on line 33 you want credited to 2025 estimated income tax</b> . . . . .   | <b>34</b> |  | 00 |
| <b>35</b> Overpayment to be REFUNDED (line 33 minus line 34). Direct deposit: Complete lines 36a, 36b, 36c to receive your refund electronically. Complete line 36d if appropriate (see instructions) . . . . .  | <b>35</b> |  | 00 |

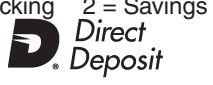
**More info . . .**

**36a** Routing Number

**36b** Type of Account  1 = Checking  2 = Savings

**36c** Account Number

**36d**  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.

|                                 |   |                        |                         |
|---------------------------------|---|------------------------|-------------------------|
| <b>sign here</b>                | Signature of Fiduciary or Officer Representing Fiduciary _____      | Date _____             | Email Address _____     |
|                                 | Title _____   | Phone Number ( ) _____ |                         |
| <b>paid preparer's use only</b> | Preparer's Signature _____  | Date _____             | Preparer's PTIN _____   |
|                                 | Firm's Name (or yours if self-employed), Address and ZIP Code _____ | EIN _____              | Daytime Phone ( ) _____ |

**A copy of the federal return and schedules must be attached to this return.**  
 Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

Name on Form 1041N

Nebraska ID Number

**Nebraska Schedule I—Computation of Nebraska Tax for Nonresident Estate or Trust**

|   |           |  |    |
|---|-----------|--|----|
| <b>1</b> Nebraska taxable income (line 7, Form 1041N) . . . . .   | <b>1</b>  |  | 00 |
| <b>2</b> Nebraska income tax on line 1 amount (see Form 1041N, line 8 instructions) . . . . .   | <b>2</b>  |  | 00 |
| <b>3</b> Nebraska other tax (see Form 1041N, line 9 instructions) . . . . .   | <b>3</b>  |  | 00 |
| <b>4</b> Total Nebraska tax (line 2 plus line 3) . . . . .  | <b>4</b>  |  | 00 |
| <b>5</b> Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions) . . . . .   | <b>5</b>  |  | 00 |
| <b>6</b> Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions) . . . . .   | <b>6</b>  |  | 00 |
| <b>7</b> Adjustments, if any, applied to Nebraska income (includes Nebraska state and local income, sales and use taxes deducted under section 164 of the IRC) (see instructions)<br>a List type: _____ b Amount: _____<br>Enter total adjustments in line 7b and enter total of amount on line 7. . . . .                  | <b>7</b>  |  | 00 |
| <b>8</b> Nebraska adjusted gross income (line 5 plus or minus lines 6 and 7) . . . . .  | <b>8</b>  |  | 00 |
| <b>9</b> Nebraska share of line 4. Compute below.<br>Calculate the ratio to five decimal places and round to four<br>Line 8<br>_____<br>(Form 1041N lines 1 + 4) - (Form 1041N Lines 3, 5, and 6) = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x _____ = _____<br>(Ratio) (Line 4) | <b>9</b>  |  | 00 |
| <b>10</b> Electing Small Business Trust (ESBT) Nebraska Tax. (from line 18 of ESBT worksheet) . . . . .   | <b>10</b> |  | 00 |
| <b>11</b> Total Nebraska tax (add lines 9 and 10 and enter result on line 11, Form 1041N) . . . . .   | <b>11</b> |  | 00 |

**Nebraska Schedule II—Nonresident Beneficiary's Share of Nebraska Income, Deductions, and Credits**

Note: If simple trust with out-of-state beneficiaries and only portfolio income, do not complete Schedule II. Instead check this box.

**Name And Address Of Each Nonresident Beneficiary**

| Name     | Street or Other Mailing Address | City | State | ZIP Code |
|----------|---------------------------------|------|-------|----------|
| <b>1</b> |                                 |      |       |          |
| <b>2</b> |                                 |      |       |          |
| <b>3</b> |                                 |      |       |          |
| <b>4</b> |                                 |      |       |          |

| (A)<br>Social Security Number or<br>Nebraska ID Number<br>of Nonresident Beneficiary | (B)<br>Nebraska Income<br>(see instructions) | (C)<br>Nebraska<br>Deductions | (D)<br>Check if<br>Form 12N<br>Attached | Computation of Nebraska Tax Withheld   |             |  |
|--|--|-------------------------------|---|--|-------------|--|
|  |  |                               |   | (E)<br>Nebraska Source Income<br>Subject to Withholding<br>[Column (B) minus Column (C)] | (F)<br>Rate | (G)<br>Nebraska Income<br>Tax Withholding<br>[Col. (E) times Col. (F)]<br>(Enter on Nebr. Sch. K-1N) |
| <b>1</b>   | 00   | 00                            |   | 00   | .0584       | 00   |
| <b>2</b>   | 00   | 00                            |   | 00   | .0584       | 00   |
| <b>3</b>   | 00   | 00                            |   | 00   | .0584       | 00   |
| <b>4</b>   | 00   | 00                            |   | 00   | .0584       | 00   |
| <b>5</b> TOTALS [enter total of column<br>(G) on line 23, Form 1041N]                | 00   | 00                            |   | 00   |             | 00   |

**Nebraska Schedule III—Credit for Tax Paid to Another State for Resident Estate or Trust Only**

A copy of the return filed with another state must be attached. If the other state return is not attached, this credit will not be allowed.

|   |          |  |    |
|---|----------|--|----|
| <b>1</b> Nebraska tax (line 11, Form 1041N) . . . . .   | <b>1</b> |  | 00 |
| <b>2</b> Taxable income from another state . . . . .  | <b>2</b> |  | 00 |
| <b>3</b> Computed tax credit<br>Line 2, Schedule III<br>Line 7, Form 1041N x Line 1, Schedule III                                 | <b>3</b> |  | 00 |
| <b>4</b> Tax due and paid to another state (attachment required) (see instructions) . . . . .                                     | <b>4</b> |  | 00 |
| <b>5</b> Maximum tax credit (line 1, 3, or 4, whichever is <b>least</b> ). Enter amount here and on line 12, Form 1041N . . . . . | <b>5</b> |  | 00 |

