

Petitioner's County Inheritance Tax Report

**FORM
PCIT**

County Where Inheritance Tax is Determined.

Reporting Period

July 1, 20__ to June 30, 20__

Decedent Name

Probate Number, if applicable

	A	B	C	D
	Number of Nebraska Resident Beneficiaries	Number of Nonresident Beneficiaries	Total Resident Beneficiary Inheritance Tax Paid to All Counties	Total Inheritance Tax Paid to all Counties (Residents and Nonresidents)
Class 1 Beneficiaries	1		\$	\$
Class 2 Beneficiaries	2		\$	\$
Class 3 Beneficiaries	3		\$	\$
Total	4		\$	\$

Under penalties of perjury, I declare that, as the person signing below, I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. I also acknowledge that as the personal representative, executive administrator, or trustee of the estate I must file all state tax returns and pay all taxes owed by the decedent from the estate in my possession. Neb. Rev. Stat. §§ [30-2470](#) and [77-2763](#).

**sign
here**

Petitioner Signature

Date

Phone Number

Email Address

General Instructions

Who Must File. Nebraska law requires the petitioner in a proceeding to determine inheritance tax to submit a report to the county treasurer of the county in which the order determining inheritance is entered, summarizing the amount of inheritance tax revenue collected, by class of beneficiary. Neb. Rev. Stat. [§ 77-2015](#). Any time inheritance tax is required to be paid is a reportable event.

When and Where to File. The Form PCIT is due when an order determining inheritance tax has been made. File the Form PCIT with the county treasurer of the county in which the entry of an order has been made.

Special Instructions

Definitions:

Petitioner: May include, but is not limited to a personal representative, administrator, or executor of a probated estate; the trustee of a trust, a filer of an affidavit for transfer of real property without probate, or a beneficiary of a transfer on death deed.

Class 1 Beneficiaries, Immediate Relatives and Siblings are: Parents, grandparents, siblings, children (including legally adopted children), lineal descendants, and spouse or surviving spouse of any of these receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2004](#).

Class 2 Beneficiaries, Remote relatives are: Uncles and aunts, nephews and nieces, or lineal relatives of such relatives and spouse or surviving spouse of any of these receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2005](#).

Class 3 Beneficiaries, Non-relatives are: All others including non-relatives and non-exempt institutions receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2006](#).

Reporting Period: This covers the period of July 1 to June 30 for the reporting year. For example the reporting period of July 1, 2023 to June 30, 2024 would be entered as July 1, 2023 to June 30, 2024 in the Reporting Period Box.

In lines 1, 2, and 3, columns A and B, enter the total number of Nebraska resident and nonresident beneficiaries for each class of beneficiary with respect to all inheritance taxes that were paid to all counties in the state during the reporting period in columns A and B.

In lines 1, 2, and 3, column C, enter the total amount of inheritance taxes paid by the estate to all counties in the state by class of beneficiary who are Nebraska residents.

Line 4. Total all three columns and enter the sums on line 4. The total tax paid amount in column D and total of column A plus B should match the Tax Due amount and total number of beneficiaries listed on the Inheritance Tax Worksheet filed with the with Court, if applicable.

In lines 1, 2, and 3 of Column D, enter the total inheritance tax paid to all counties in the state by both resident and nonresident beneficiaries.

Signatures. This report must be signed by the petitioner in the proceeding to determine inheritance tax.