

Nebraska Fiduciary Income Tax Return

for the taxable year January 1, 2018 through December 31, 2018 or other taxable year
beginning , 2018 and ending , 20

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

Status of Estate or Trust (1) <input type="checkbox"/> Resident (2) <input type="checkbox"/> Nonresident	Type of Return <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
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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? <input type="checkbox"/> YES (Complete Schedule II) <input type="checkbox"/> NO	Is the trust a pooled income fund? <input type="checkbox"/> YES <input type="checkbox"/> NO
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1 Total federal income	1	00
2 Federal taxable income	2	00
3 Undistributed income from U.S. government bonds or other U.S. obligations	3	00
4 Undistributed income from non-Nebraska state and local bond interest and other Nebraska adjustments increasing federal taxable income (attach a schedule) (see instructions)	4	00
5 Special Capital Gains/Extraordinary Dividend Deduction	5	00
6 Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions)	6	00
7 Nebraska taxable income (line 2 plus line 4) minus (lines 3, 5, and 6)	7	00

**Nonresident estates and trusts should not make entries on lines 8 through 10.
Instead, Nonresident estates and trusts must complete Nebraska Schedule I to determine the line 11 entry.**

8 Nebraska income tax (use the tax rate schedule on page 8 of instructions)	8	00
9 Nebraska other tax (Federal Form 4972) (see instructions)	9	00
10 Electing Small Business Trust (ESBT) Nebraska Tax (complete ESBT Worksheet)	10	00
11 Total Nebraska tax (total of lines 8, 9, and 10)	11	00
12 Nebraska income tax withholding for nonresident individual beneficiaries [total of column (G), Schedule II]	12	00
13 Total Nebraska income tax liability (line 11 plus line 12)	13	00
14 Credit for tax paid by resident estate or trust to other states (Schedule III)	14	00
15 Community Development Assistance Act credit and Financial Institution Tax credit	15	00
16 Form 3800N nonrefundable credit (attach Form 3800N)	16	00
17 Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)	17	00
18 School Readiness Tax Credit for providers (see instructions)	18	00
19 Total nonrefundable credits (total of lines 14 through 18)	19	00
20 Subtract line 19 from line 13 (if line 19 is greater than line 13, enter zero -0-)	20	00
21 Form 3800N refundable credit (attach Form 3800N)	21	00
22 Tax deposited with Form 7004N and 2018 estimated income tax payments	22	00
23 Beginning Farmer credit (attach certificate)	23	00
24 Angel Investment Tax credit	24	00
25 Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G)	25	00
26 Total payments (total of lines 21 through 25)	26	00
27 TAX DUE (if line 20 is greater than line 26, subtract line 26 from line 20)	27	00
28 OVERPAYMENT (if line 26 is greater than line 20, subtract line 20 from line 26)	28	00
29 Overpayment on line 28 you want credited to 2019 estimated income tax	29	00
30 Overpayment to be REFUNDED (line 28 minus line 29)	30	00

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 Fiduciary or Officer Representing Fiduciary _____	Date _____	Email Address _____
	Title _____	Phone Number _____	
paid preparer's use only	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.** 8-424-2018

Name on Form 1041N

Nebraska ID Number

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

31	Nebraska taxable income (line 7, Form 1041N)	31		00
32	Nebraska income tax on line 31 amount (see line 8 instructions)	32		00
33	Nebraska other tax (see line 9 instructions)	33		00
34	Total Nebraska tax (line 32 plus line 33)	34		00
35	Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions)	35		00
36	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	36		00
37	Adjustments, if any, applied to Nebraska income (see instructions) List:	37		00
38	Nebraska adjusted gross income (line 35 plus or minus lines 36 and 37)	38		00
39	Nebraska share of line 34. Compute below. Calculate the ratio to five decimal places and round to four Line 38 = . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x <input type="text"/> = <input type="text"/> (Line 1 + Line 4) - (Lines 3, 5, and 6) (Ratio) (Line 34)	39		00
40	Electing Small Business Trust (ESBT) Nebraska Tax. (from line 18 of ESBT worksheet)	40		00
41	Total Nebraska tax (add lines 39 and 40 and enter result on line 11, Form 1041N)	41		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
1				
2				
3				
4				

(A) Social Security Number or Nebraska ID Number of Nonresident Beneficiary	(B) Nebraska Income (see instructions)	(C) Nebraska Deductions	(D) Check if Form 12N Attached	Computation Of Nebraska Tax Withheld		
				(E) Nebraska Income Subject to Withholding [Column (B) minus Column (C)]	(F) Rate	(G) Nebr. Income Tax Withheld [Col. (E) times Col. (F)] (Enter on Nebr. Sch. K-1N)
1	00	00		00	.0684	00
2	00	00		00	.0684	00
3	00	00		00	.0684	00
4	00	00		00	.0684	00
5 TOTALS [enter total of column (G) on line 11, 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.

1	Nebraska tax (line 11, Form 1041N)	1		00
2	Taxable income from another state	2		00
3	Computed tax credit $\frac{\text{Line 2, Schedule III}}{\text{Line 7, Form 1041N}} \times \text{Line 1, Schedule III}$	3		00
4	Tax due and paid to another state (attachment required) (see instructions)	4		00
5	Maximum tax credit (line 1, 3, or 4, whichever is least). Enter amount here and on line 14, Form 1041N	5		00