

Nebraska Fiduciary Income Tax Return
for the taxable year January 1, 2025 through December 31, 2025 or other taxable year
beginning , 2025 and ending , 20

FORM 1041N
2025

Please Type or Print

Name of Estate or Trust		PLEASE DO NOT WRITE IN THIS SPACE	
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) <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos <input type="checkbox"/> Grantor Type	
Is the taxpayer a foreign adversarial company (FAC) or claiming credits from a business that is, or is owned in whole or part, by an FAC? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions)			
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		
Check applicable boxes: (1) <input type="checkbox"/> Initial Nebraska Return (2) <input type="checkbox"/> Final Return (3) <input type="checkbox"/> Change in Address (4) <input type="checkbox"/> Form 7004/7004N Attached (5) <input type="checkbox"/> 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	
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 includes NE state and local income, sales and use taxes deducted under section 164 of the IRC a List type: _____ b Amount: _____ Enter total adjustments in line 4b and enter total of amount on line 4.		4	00
5 Special Capital Gains/Extraordinary Dividend Deduction		5	00
6 Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions) a List type: _____ b Amount: _____ Enter total adjustments line 6b and enter total of amount on line 6.		6	00
7 Nebraska taxable income (line 2 plus line 4) minus (lines 3, 5, and 6)		7	00
Nonresident estates and trusts must complete Nebraska Schedule I to determine line 11. Do not make entries in lines 8 through 10.			
8 Nebraska income tax (use the tax rate schedule on page 9 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 Credit for tax paid by resident estate or trust to other states (Schedule III)		12	00
13 Community Development Assistance Act credit and Financial Institution Tax credit		13	00
14 Form 3800N nonrefundable credit (attach Form 3800N)		14	00
15 Employer's credit for expenses incurred for TANF (ADC) recipients (see instr.)		15	00
16 NE employer tax credit for employing convicted felons. Enter certificate number from Form ETC-A _____		16	00
17 School Readiness Tax Credit for providers. Enter Certificate number from Form SR-3604 _____		17	00
18 Child Care Tax Credit for contributors. Enter certificate number from Form CCTC-A _____		18	00
19 Opportunity Scholarships Act credit for contributors.		19	00
20 Creating High Impact Economic Futures (CHIEF) credit		20	00
21 Nebraska Pregnancy Help Act Credit for contributors		21	00
22 Total nonrefundable credits (total of lines 12 through 21)		22	00
23 NE income tax after nonrefundable credits. Subtract line 22 from line 11 (if line 22 is greater than line 11, enter zero -0-)		23	00

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24	Nebraska income tax withholding for nonresident individual beneficiaries [total of column (G), Schedule II] . . .	24		00
25	Total Nebraska income tax liability (line 23 plus 24)	25		00
26	Form 3800N refundable credit (attach Form 3800N)	26		00
27	Tax deposited with Form 7004N and 2025 estimated income tax payments.	27		00
28	Beginning Farmer credit (attach certificate)	28		00
29	Credit for community college property taxes (attach Form PTC)	29		00
30	PTET credit (attach Schedules K-1N) a Name: _____ b NE ID Number: _____ c Amount claimed by fiduciary (Enter on line 30 and line 2, Schedule PTET): \$ _____ d Amount distributed to beneficiaries (Enter on line 3, Schedule PTET): \$ _____	30		00
31	Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G) . . .	31		00
32	Total payments (total of lines 26 through 31)	32		00
33	TAX DUE (if line 25 is greater than line 32, subtract line 32 from line 25)	33		00
34	OVERPAYMENT (if line 32 is greater than line 25, subtract line 25 from line 32)	34		00
35	Overpayment on line 34 you want credited to 2026 estimated income tax	35		00
36	Overpayment to be REFUNDED (line 34 minus line 35). Direct deposit: Complete lines 37a, 37b, 37c to receive your refund electronically. Complete line 37d if appropriate (see instructions)	36		00

More info . . .
37a Routing Number
37b Type of Account 1 = Checking 2 = Savings

37c Account Number

37d ☐ 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 Fiduciary or Officer Representing Fiduciary

Date

Email Address

paid

Title

Phone Number

**preparer's
use only**

Preparer's Signature

Date

Preparer's PTIN

Firm's Name (or your name if self-employed), Address and ZIP Code

EIN

Daytime Phone

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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

1	Nebraska taxable income (line 7, Form 1041N)	1		00
2	Nebraska income tax on line 1 amount (see Form 1041N, line 8 instructions)	2		00
3	Nebraska other tax (see Form 1041N, line 9 instructions)	3		00
4	Total Nebraska tax (line 2 plus line 3)	4		00
5	Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions)	5		00
6	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	6		00
7	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) a List type: _____ b Amount: _____ Enter total adjustments in line 7b and enter total of amount on line 7.	7		00
8	Nebraska adjusted gross income (line 5 plus or minus lines 6 and 7)	8		00
9	Nebraska share of line 4. Compute below. Calculate the ratio to five decimal places and round to four Line 8 (Form 1041N lines 1 + 4) - (Form 1041N Lines 3, 5, and 6) = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x (Line 4) = _____ (Ratio)	9		00
10	Electing Small Business Trust (ESBT) Nebraska Tax. (from line 18 of ESBT worksheet)	10		00
11	Total Nebraska tax (add lines 9 and 10 and enter result on line 11, Form 1041N)	11		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 Source Income Subject to Withholding [Column (B) minus Column (C)]	(F) Rate	(G) Nebraska Income Tax Withholding [Col. (E) times Col. (F)] (Enter on Nebr. Sch. K-1N)
1	00	00		00	.0520	00
2	00	00		00	.0520	00
3	00	00		00	.0520	00
4	00	00		00	.0520	00
5 TOTALS [enter total of column (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.

1	Nebraska tax (line 11, Form 1041N)	1		00
2	Taxable income from another state	2		00
3	Computed tax credit <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;">Line 2, Schedule III</div> <div style="border-bottom: 1px solid black; width: 100px; margin-bottom: 2px;">Line 7, Form 1041N</div> </div> <div style="margin: 0 10px;">x</div> <div style="margin-right: 10px;">Line 1, Schedule III</div> </div>	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 12, Form 1041N	5		00

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