

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

<p>Name of Estate or Trust</p> <hr/> <p>Name and Title of Fiduciary</p> <hr/> <p>Street or Other Mailing Address of Fiduciary</p> <hr/> <p>City State ZIP Code</p> <hr/> <p>Nebraska ID Number Federal ID Number</p>	<p>PLEASE DO NOT WRITE IN THIS SPACE</p>
<p>Type of Trust (If Grantor Type, See Instructions) <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos <input type="checkbox"/> Grantor Type</p>	
<p>Is the taxpayer a foreign adversarial company or claiming credits from a business that is, or is owned in whole or part, by a foreign adversarial company? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions)</p>	
<p>Status of Estate or Trust Type of Return</p> <p>(1) <input type="checkbox"/> Resident (2) <input type="checkbox"/> Nonresident <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</p>	
<p>Check applicable boxes:</p> <p>(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</p>	
<p>Does the estate or trust have nonresident individual beneficiaries? Is the trust a pooled income fund?</p> <p><input type="checkbox"/> YES (Complete Schedule II) <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO</p>	

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 11 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

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 _____ = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x _____ = _____ (Form 1041N lines 1 + 4) - (Form 1041N Lines 3, 5, and 6) (Ratio) (Line 4)	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 24, 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 Line 2, Schedule III Line 7, Form 1041N x 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 12, Form 1041N	5		00

