

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)

Testamentary

Inter Vivos

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? Yes No (See instructions)

Status of Estate or Trust	Type of Return
(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

Check applicable boxes:

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

Does the estate or trust have nonresident individual beneficiaries?

YES (Complete Schedule II) NO

Is the trust a pooled income fund?

YES 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

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):	\$	_____
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 ➔
preparer's ➔
use only ➔

Title Phone Number

Preparer's PTIN

Preparer's Signature Date

EIN Daytime Phone

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

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 _____ = <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) = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x _____ = _____ (Line 4)	9	00
10	10 Electing Small Business Trust (ESBT) Nebraska Tax. (from line 18 of ESBT worksheet)	10	00
11	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 Line 2, Schedule III Line 7, Form 1041N	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



Nebraska Schedule PTET — Beneficiary's Share of Nebraska Pass-Through Entity Tax Credit

- Only use this schedule if the fiduciary is distributing the PTET credit.

**FORM 1041N
Schedule PTET
2025**

Name on Form 1041N

Nebraska ID Number

1 Total Nebraska PTET received by trust or estate (attach all Schedules K-1N received from partnerships and S corporations).	1	00
2 PTET credit claimed by trust or estate and not distributed (enter here and on Form 1041N, line 30).....	2	00
3 Total PTET credit distributed by the trust or estate to the beneficiaries (enter here and on Form 1041N, Line 30d)	3	00