NEBRASKA
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DEPARTMENT OF REVENUE

Nebraska Fiduciary Income Tax Return

for the taxable year January 1, 2026 through December 31, 2026 or other taxable year beginning , 2026 and ending , 20

FORM 1041N
2026

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 as defined by Neb. Rev. Stat. § 77-3,114? (See instructions) ☐ Yes ☐ No

Status of Estate or Trust: (1) ☐ Resident (2) ☐ Nonresident

Type of Return: ☐ Estate ☐ Simple Trust ☐ Complex Trust ☐ ESBT ☐ Bankruptcy Estate ☐ 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 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

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 2026 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. This is the last year the 2018-2022 PTET can be paid. (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 2027 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

Direct Deposit

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

Title | Phone Number

paid 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

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.**

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

FORM 1041N
Schedule I
2026

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	Federal deduction for qualified property/qualified improvement property (see instructions)	6	00
7	Federal deduction for research or experimental expenditures (see instructions)	7	00
8	Nebraska deduction for qualified property/qualified improvement property (see instructions)	8	00
9	Nebraska deduction for research or experimental expenditures (see instructions)	9	00
10	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	10	00
11	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 11b and enter total of amount on line 11	11	00
12	Nebraska adjusted gross income (line 5 plus lines 6 and 7; minus lines 8 and 9; and plus or minus lines 10 and 11)	12	00
13	Nebraska share of line 4. Compute below. Calculate the ratio to five decimal places and round to four Line 12 / (Form 1041N lines 1 + 4) - (Form 1041N Lines 3, 5, and 6) = . ☐☐☐☐ (Ratio) x ______ (Line 4) = ______	13	00
14	Electing Small Business Trust (ESBT) Nebraska Tax. (from line 18 of ESBT worksheet)	14	00
15	Total Nebraska tax (add lines 13 and 14 and enter result on line 11, Form 1041N)	15	00

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Nebraska Schedule II — Nonresident Beneficiary's Share of Nebraska Income, Deductions, and Credits

FORM 1041N
Schedule II
2026

Name on Form 1041N

Nebraska ID Number

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	.0455	00
2	00	00		00	.0455	00
3	00	00		00	.0455	00
4	00	00		00	.0455	00
5 TOTALS [enter total of column (G) on line 24, Form 1041N]	00	00		00		00

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Nebraska Schedule III — Credit for Tax Paid to Another State

FORM 1041N
Schedule III
2026

Name on Form 1041N	Nebraska ID Number

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 $\frac{\text{Line 2, Schedule III}}{\text{Line 7, Form 1041N}}$ 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

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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
2026

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). This is the last year the 2018-2022 PTET can be paid	**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

			Complete for all beneficiaries						
			Share of Nebraska PTET Credit [Enter the distributed PTET credit from the trust or estate for each taxable year in Columns (D) through (I) and Total amounts on Nebraska Schedule K-1N]						
(A) Beneficiary Name	**(B) Beneficiary SSN/FEIN**	**(C) Percent of Income**	**(D) 2018**	**(E) 2019**	**(F) 2020**	**(G) 2021**	**(H) 2022**	**(I) 2026**	**(J) Total Distributed PTET credits [Total of Columns (D) through (I)]**
Totals									