

# Estate County Inheritance Tax Report

FORM  
ECIT

County Name	County Number	Tax Year
-------------	---------------	----------

Decedent Name	Probate Number if applicable.
---------------	-------------------------------

		A Number of Resident Beneficiaries	B Number of Nonresident Beneficiaries	C Total Resident Beneficiary Inheritance Tax Paid	D Total Inheritance Tax Paid to the County (Residents and Nonresidents)
Class 1 Beneficiaries	1			\$   00	\$   00
Class 2 Beneficiaries	2			\$   00	\$   00
Class 3 Beneficiaries	3			\$   00	\$   00
<b>Total</b>	4			\$   00	\$   00

Under penalties of perjury, I declare that, as the personal representative, I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. I also acknowledge that as the personal representative, executive administrator, or trustee of the estate I must file all state tax returns and pay all taxes owed by the decedent from the estate in my possession. Neb. Rev. Stat. §§ [30-2470](#) and [77-2763](#).

**sign  
here**

\_\_\_\_\_  
Personal Representatives, Administrator, Executor or Trustee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Email Address

## General Instructions

**Who Must File.** Nebraska law requires the the personal representative of an estate to submit a report summarizing inheritance taxes by class of beneficiary upon the distribution of any proceeds from an estate. Neb. Rev. Stat. [§ 77-2015](#).

**When and Where to File.** The Form ECIT is due when distributions have been made. File the Form ECIT with the county treasurer of the county in which the estate was administered.

## Specific Instructions

### Definitions:

Class 1 Beneficiaries, Immediate Relatives and Siblings are: Parents, grandparents, siblings, children (including legally adopted children), lineal descendants, and spouse or surviving spouse of any of these receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2004](#).

Class 2 Beneficiaries, Remote relatives are: Uncles and aunts, nephews and nieces, or lineal relatives of such relatives and spouse or surviving spouse of any of these receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2005](#).

Class 3 Beneficiaries, Non-relatives are: All others including non-relatives and non-exempt institutions receiving property that was subject to tax under Neb. Rev. Stat. [§ 77-2006](#).

**In lines 1, 2, and 3,** enter the total number of resident and nonresident beneficiaries for each class of beneficiary with respect to all inheritance taxes that were paid into the county during the calendar year in columns A and B.

**In lines 1, 2, and 3, column C,** enter the total amount of inheritance taxes paid into the county by class of beneficiary.

**Line 4.** Total all three columns and enter the sums on line 4.

**Column D.** In lines 1, 2, and 3 of column D, enter the total inheritance tax paid to the county by both resident and nonresident beneficiaries.

**Signatures.** This report must be signed by the Personal Representative of the estate. If there is not a personal representative this report must be signed by the executive administrator, or trustee of the estate.