

# Nebraska Fiduciary Income Tax Return

for the taxable year January 1, 2014 through December 31, 2014 or other taxable year beginning , 2014 and ending , 20

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 **23**— Federal ID Number \_\_\_\_\_ Type of Trust (If Grantor Type, See Instructions)  
 Testamentary  Inter Vivos  Grantor Type

Status of Estate or Trust Type of Return  
 (1)  Resident (2)  Nonresident  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)  7004 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 (attach a schedule) (see instructions)	4	00
5	Special Capital Gains/Extraordinary Dividend Deduction	5	00
6	Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions)	6	00
7	Nebraska taxable income (line 2 plus line 4) minus (lines 3, 5, and 6)	7	00

**Nonresident estates and trusts, except those receiving esbt income, should not make entries on lines 8 AND 9. Instead, Nonresident estates and trusts must complete Nebraska Schedule I to determine the Line 10 entry.**

8	Nebraska income tax (use the tax rate schedule on page 8 of instructions)	8	00
9	Nebraska other tax (Federal Form 4972) (see instructions)	9	00
10	Total Nebraska tax (total of lines 8 and 9)	10	00
11	Nebraska income tax withholding for nonresident individual beneficiaries [total of column (G), Schedule II]	11	00
12	Total Nebraska income tax liability (line 10 plus line 11)	12	00
13	Credit for tax paid by resident estate or trust to other states (Schedule III)	13	00
14	Community Development Assistance Act credit and Financial Institution Tax credit	14	00
15	Form 3800N nonrefundable credit (attach Form 3800N)	15	00
16	Total nonrefundable credits (total of lines 13, 14, and 15)	16	00
17	Subtract line 16 from line 12 (if line 16 is greater than line 12, enter zero -0-)	17	00
18	Form 3800N refundable credit (attach Form 3800N)	18	00
19	Tax deposited with Form 7004N and 2014 estimated income tax payments	19	00
20	Beginning Farmer credit (attach certificate)	20	00
21	Angel Investment Tax credit	21	00
22	Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G)	22	00
23	Total payments (total of lines 18, 19, 20, 21, and 22)	23	00
24	<b>TAX DUE (if line 17 is greater than line 23, subtract line 23 from line 17)</b>	24	00
25	<b>OVERPAYMENT (if line 23 is greater than line 17, subtract line 17 from line 23)</b>	25	00
26	<b>Overpayment on line 25 you want credited to 2015 estimated income tax</b>	26	00
27	<b>Overpayment to be REFUNDED (line 25 minus line 26)</b>	27	00

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 yours 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.**



**Nebraska Schedule I — Computation of Nebraska Tax**  
**Nebraska Schedule II — Nonresident Beneficiary's Share of Nebraska Income, Deductions, and Credits**  
**Nebraska Schedule III — Credit for Tax Paid to Another State**

**FORM 1041N**  
**Schedules**  
**I, II, and III**  
**2014**

Name on Form 1041N

Nebraska ID Number  
 23—

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

28	Nebraska taxable income (line 7, Form 1041N) . . . . .	28		00
29	Nebraska income tax on line 28 amount (see line 8 instructions) . . . . .	29		00
30	Nebraska other tax (see line 9 instructions) . . . . .	30		00
31	Total Nebraska tax (line 29 plus line 30) . . . . .	31		00
32	Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions) . . . . .	32		00
33	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions) . . . . .	33		00
34	Adjustments, if any, applied to Nebraska income (see instructions) List: _____	34		00
35	Nebraska adjusted gross income (line 32 plus or minus lines 33 and 34) . . . . .	35		00
36	Nebraska share of line 31. Compute below, and enter result here and on line 10, Form 1041N. Calculate the ratio to five decimal places and round to four Line 35 = . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x _____ = _____ (Line 1 + Line 4) - (Lines 3, 5, and 6) (Ratio) (Line 31)	36		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 Income Subject to Withholding [Column (B) minus Column (C)]	(F) Rate	(G) Nebr. Income Tax Withheld [Col. (E) times Col. (F)] (Enter on Nebr. Sch. K-1N)
1		00	00		00	.0684	00
2		00	00		00	.0684	00
3		00	00		00	.0684	00
4		00	00		00	.0684	00
5	TOTALS [enter total of column (G) on line 11, 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 10, Form 1041N) . . . . .	1		00
2	Taxable income from another state . . . . .	2		00
3	Computed tax credit $\frac{\text{Line 2, Schedule III}}{\text{Line 7, Form 1041N}} \times \text{Line 1, Schedule III}$	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 13, Form 1041N . . . . .	5		00