

Yes

No

Notice of Probate Filing

32

Fill out the form, print, scan, and email or mail it to the Nebraska Department of Revenue. See instructions below. Decedent's Name (First, Middle Initial, Last) Decedent's Social Security Number (Last Four Digits) XXX-XX-Decedent's Date of Birth (Month, Day, Year) Decedent's Date of Death (Month, Day, Year) Probate Case Number County of Case Filing Is this matter being opened only for the purpose of determining inheritance tax? Yes No Personal Representative's Name (First, Middle Initial, Last) Personal Representative's Phone Number Personal Representative's Email Address Attorney's Name (If applicable) Attorney's Phone Number Attorney's Email Address Is there a Surviving Spouse?

Instructions

If Yes, Surviving Spouse's Name (First, Middle Initial, Last)

A Personal Representative (PR) is required to provide written notice to the Nebraska Department of Revenue (DOR) on all probate matters in which the DOR may be a creditor. A PR must pay all taxes owed by the decedent from the estate in his or her possession. Please ensure all tax returns are properly filed and all tax amounts due are paid. See Neb. Rev. Stat § 30-2470 and 77-2763. Pursuant to Neb. Rev. Stat. §§ 25-520.01, 30-2483, and 30-2485, the probate attorney, executor, or PR should email this completed form and a copy of the published notice to rev.probate@nebraska.gov, or mail to Nebraska Department of Revenue, Legal/Compliance, Attn: Probate, PO Box 94818, Lincoln, NE 68509-4818. All fields are required to be completed, if applicable. Sending this form alone does not constitute published notice. Form 32 is not necessary for proceedings which involve inheritance tax determinations only, however, all tax returns must be filed and paid, including the final individual income tax return of the decedent.