

Nebraska Fiduciary Income Tax Return

for the taxable year January 1, 2010 through December 31, 2010 or other taxable year beginning , 2010 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

(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) 7004 Attached

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	Undistributed bonus depreciation subtraction (attach schedule) (see instructions)	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 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 7 of instructions)	8	00
9	Nebraska minimum or other tax (Federal Form 1041, Schedule I; and 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	CDAA credit and Financial Institution Tax credit (see instructions)	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 2010 estimated tax payments	19	00
20	Beginning Farmer credit (attach certificate)	20	00
21	Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G)	21	00
22	Total payments (total of lines 18, 19, 20, and 21)	22	00
23	TAX DUE (if line 17 is greater than line 22, subtract line 22 from line 17)	23	00
24	OVERPAYMENT (if line 22 is greater than line 17, subtract line 17 from line 22)	24	00
25	Overpayment on line 24 you want credited to 2011 estimated tax	25	00
26	Overpayment to be REFUNDED (line 24 minus line 25)	26	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

E-Mail 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.**



Name as Shown on Form 1041N

Nebraska ID Number
 23—

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

27	Nebraska taxable income (line 7, Form 1041N)	27		00
28	Nebraska income tax on line 27 amount (see line 8 instructions)	28		00
29	Nebraska minimum or other tax (see line 9 instructions)	29		00
30	Total Nebraska tax (line 28 plus line 29)	30		00
31	Income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions)	31		00
32	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	32		00
33	Adjustments, if any, applied to Nebraska income (see instructions) List:	33		00
34	Nebraska adjusted gross income (line 31 plus or minus lines 32 and 33)	34		00
35	Nebraska share of line 30. Compute below, and enter result here and on line 10, Form 1041N. Calculate the ratio to five decimal places and round to four Line 34 = <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> x <input type="text"/> = <input type="text"/> (Line 1 + Line 4) - (Line 3 + Lines 5 and 6) (Ratio) (Line 30)	35		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) Tax Withheld (Attach Form 14N)
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