

PLEASE DO NOT WRITE IN THIS SPACE

Type of Federal Return:  
706/706NA/706-ICDT

Name of Decedent/Residence at Time of Death (City and State):

Date of Death: Decedent's Social Security Number. Indicate County Court Where Will was Probated or Estate Administered Case Number:

**RESET FORM**

NAME, ADDRESS, CITY, STATE, ZIP CODE, TELEPHONE NUMBER

PERSONAL REPRESENTATIVES OR ATTORNEYS REPRESENTING THE ESTATE

**PERSON TO RECEIVE CERTIFICATE OF PAYMENT**

Name, City, Zip Code, City, Name, Address

**COMPUTATION OF TAX**

1 Federal taxable estate (Federal Form 706, line 3c) (check box if federal closing letter has not yet been issued, and provide a copy when received)  1

2 Statutory adjustment (one million dollars) 2 1,000,000.00

3 Nebraska taxable estate (line 1 minus line 2) (if less than zero, enter -0-) 3

4 Enter appropriate amount from Nebraska estate tax rate table in line 4 instructions 4

5 Maximum state death tax credit allowance from federal return (enter -0- if date of death is 1/1/2005 or after) 5

6 Enter the greater of line 4 or line 5 6

7 Enter gross value of all transferred property located outside Nebraska

(Residents only - If line 7 is zero, skip to line 11 and enter zero on that line) 7

8 Enter gross value of all transferred property located inside Nebraska 8

9 Gross value of all transferred property (line 7 plus line 8)

10 Residents only - Divide line 7 by line 9 (compute to five decimal places and round to four) 10

11 Residents only - Allowance for property in other states. Multiply line 6 by line 10 11

12 Nonresidents only - Divide line 8 by line 9 (compute to five decimal places and round to four) 12

13 Tentative tax (Residents only - line 6 minus line 11)

(Nonresidents only - line 6 multiplied by line 12)

14 Amount of Nebraska inheritance taxes paid (attach copies of certificates or receipts of payments - see instructions) 14

15 Net Nebraska estate tax due (line 13 minus line 14) (if zero or less, enter -0-) 15

16 Tax previously paid to Nebraska 16

17 TAX DUE (line 15 minus line 16) 17

18 Interest (see instructions) 18

19 BALANCE DUE (line 17 plus line 18). Pay in full with return 19

20 Overpayment to be REFUNDED if line 16 is greater than line 15 (line 16 minus line 15) 20

Under penalties of perjury, I declare that 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 Personal Representative, Fiduciary, Executor, Taxpayer, Trustee, Attorney or Designated Filer Date

FORM NO. 706N ONLY

► Signature of Preparer

Date

Telephone Number

ATTACH A COPY OF THE FEDERAL FORM FILED WITH THE IRS: FORM 706, PAGES 1, 2, AND 3; 706NA; OR 706-ICDT.  
A COPY OF THE COUNTY INHERITANCE TAX WORKSHEET AND COUNTY TAX RECEIPTS MUST BE ATTACHED TO THIS RETURN.  
Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, LINCOLN, NE 68509-4818.

# Nebraska Inheritance Tax Worksheet Instructions

**N Noddings**

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