



NEBRASKA ESTATE TAX RETURN

for Estates of Persons Who Died On
or After July 1, 2003, and Before January 1, 2007
• Read instructions on reverse side

FORM
706N

PLEASE DO NOT WRITE IN THIS SPACE

Type of Federal Return

706-706NA, 706-GDT

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

PERSONAL REPRESENTATIVES OR ATTORNEYS REPRESENTING THE ESTATE

Name Address City State Zip Code Telephone Number

PERSON TO RECEIVE CERTIFICATE OF PAYMENT

Name 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) 9

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 law, 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 Firm Date

Signature of Preparer

Date

Telephone Number

FOR NDR USE ONLY

ATTACH A COPY OF THE FEDERAL FORM FILED WITH THE IRS: FORM 706, PAGES 1, 2, AND 3; 706NA; OR 706-GDT.
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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Table of Contents Nebraska Inheritance Tax Worksheet Instructions

1. Understanding the eBook Nebraska Inheritance Tax Worksheet Instructions
 - The Rise of Digital Reading Nebraska Inheritance Tax Worksheet Instructions
 - Advantages of eBooks Over Traditional Books
2. Identifying Nebraska Inheritance Tax Worksheet Instructions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Nebraska Inheritance Tax Worksheet Instructions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Nebraska Inheritance Tax Worksheet Instructions
 - Personalized Recommendations
 - Nebraska Inheritance Tax Worksheet Instructions User Reviews and Ratings
 - Nebraska Inheritance Tax Worksheet Instructions and Bestseller Lists
5. Accessing Nebraska Inheritance Tax Worksheet Instructions Free and Paid eBooks
 - Nebraska Inheritance Tax Worksheet Instructions Public Domain eBooks
 - Nebraska Inheritance Tax Worksheet Instructions eBook Subscription Services
 - Nebraska Inheritance Tax Worksheet Instructions Budget-Friendly Options
6. Navigating Nebraska Inheritance Tax Worksheet Instructions eBook Formats

- ePub, PDF, MOBI, and More
 - Nebraska Inheritance Tax Worksheet Instructions Compatibility with Devices
 - Nebraska Inheritance Tax Worksheet Instructions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Nebraska Inheritance Tax Worksheet Instructions
 - Highlighting and Note-Taking Nebraska Inheritance Tax Worksheet Instructions
 - Interactive Elements Nebraska Inheritance Tax Worksheet Instructions
 8. Staying Engaged with Nebraska Inheritance Tax Worksheet Instructions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Nebraska Inheritance Tax Worksheet Instructions
 9. Balancing eBooks and Physical Books Nebraska Inheritance Tax Worksheet Instructions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Nebraska Inheritance Tax Worksheet Instructions
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Nebraska Inheritance Tax Worksheet Instructions
 - Setting Reading Goals Nebraska Inheritance Tax Worksheet Instructions
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Nebraska Inheritance Tax Worksheet Instructions
 - Fact-Checking eBook Content of Nebraska Inheritance Tax Worksheet Instructions
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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