



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

Chao Zhang



Nebraska Inheritance Tax Worksheet Instructions:

Report of the Attorney General of the State of Nebraska Nebraska. Office of the Attorney General, 1945

Reproducible Federal Tax Forms for Use in Libraries United States. Internal Revenue Service, 1989 Nebraska State Publications Checklist, 1974 **Compendium of Studies of Tax-exempt Organizations, 1986-1992**, 1993 A Practical Guide to Preparing a Federal Estate Tax Return Dennis A Brown, 1977 **Preparation of the Federal Estate Tax Return, 1981**, 1981 **Congressional Record** United States. Congress, 1926 Preparation of the Federal Estate Tax Return, 1978, 1978 Prepared for distribution at the Preparation of the Federal estate tax return 1978 program June July August 1978 **Tax Practitioner Reproducible Kit** United States. Internal Revenue Service, 1990 *Revised Statutes of Nebraska 1943* Nebraska, 1944 **Resource Materials for Estate Planning in Depth**, 1972 **Franchise Tax Board Forms Package, 1975** California. Franchise Tax Board, 1975 **Tax Forms** California. Franchise Tax Board, 1978 **How to Administer a Simple Estate in California by Mail Without an Attorney** Julia P. Nissley, 1979 **Reports of cases in the Supreme Court of Nebraska**, 1939 **CLU Study Guide, 1978-79** Solomon S. Huebner School of CLU Studies, 1978 *The Study of Federal Tax Law*, 1977 *Estate Planner's Kit* Jack Arthur Kirby, 1978 *Successful Estate Planning* Prentice-Hall, Inc, 1972 **Basic Wills, Trusts, and Estates for Paralegals** Jeffrey A. Helewitz, 2005-09-22 The book facilitates teaching and learning through a quick simple and straightforward introduction to all the basic of wills trusts and estates law specifically tailored to the needs of paralegal students comprehensive coverage of key topics including a review of the sources of property law clearly written text and lively examples that help students understand the law helpful guidance on how to draft wills and trusts documents step by step review of how to complete the entire federal estate tax return well crafted pedagogy chapter overviews highlighted examples key terms review questions sample clauses for analysis case studies chapter summaries and end of chapter exercises appendix with useful forms manageable length which makes the book ideal for shorter courses Text is totally up to date new chapter on elder care issues including such topics as concerns of adults dealing with elderly parents and estate planning issues specific to elderly clients expended coverage of right to die concerns with more on health care proxies and do not resuscitate orders new exercises throughout the book update case studies throughout the book

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