



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

California. Franchise Tax Board



Nebraska Inheritance Tax Worksheet Instructions:

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

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