

# Petitioner's County Inheritance Tax Report

County Where Inheritance Tax is Owed			Reporting Period July 1, 20__ to June 30, 20__		
Decedent Name		Probate Number, if applicable		<input type="checkbox"/> Initial Filing <input type="checkbox"/> Amended Filing	
	<b>A</b> Number of Nebraska Resident Beneficiaries	<b>B</b> Number of Nonresident Beneficiaries	<b>C</b> Total Resident Beneficiary Inheritance Tax Paid to County	<b>D</b> Total Nonresident Beneficiary Inheritance Tax Paid to County	<b>E</b> Total Inheritance Tax Paid to County
Class 1 Beneficiaries	1		\$	\$	\$
Class 2 Beneficiaries	2		\$	\$	\$
Class 3 Beneficiaries	3		\$	\$	\$
<b>Total</b>	4		\$	\$	\$

Under penalties of perjury, I declare that, as the person signing below, I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. I also acknowledge that the personal representative, executive administrator, or trustee of the estate must file all state tax returns and pay all taxes owed by the decedent from the estate in their possession. Neb. Rev. Stat. §§ [30-2470](#) and [77-2763](#).

sign  
here

Petitioner Signature

Date

Phone Number

Email Address

Title in relation to the estate

## General Instructions

**Who Must File.** Nebraska law requires the petitioner in a proceeding to determine inheritance tax to submit a report to the county treasurer of each county where inheritance tax is owed summarizing the amount of inheritance tax revenue collected by class of beneficiary. Neb. Rev. Stat. [§ 77-2015](#). Any time inheritance tax is required to be paid is a reportable event. If reported inheritance taxes are changed or amended, the petitioner must submit an amended report to reflect the change or amended inheritance taxes owed. The county treasurer or county attorney of the county in which inheritance tax is owed may complete the form if the petitioner fails to submit the form.

**When and Where to File.** The Form PCIT is due when an order determining inheritance tax has entered by a court. File the Form PCIT with the county treasurer of the county where the inheritance tax is paid. No inheritance tax may be paid or refunded before the report or amended report, if required, is submitted.

## Special Instructions

### Definitions:

**Petitioner:** May include, but is not limited to, a personal representative, administrator, or executor of a probated estate; the trustee of a trust; a filer of an affidavit for transfer of real property without probate; or a beneficiary of a transfer on death deed.

**Class 1 Beneficiaries:** Immediate relatives of the decedent and include parents, grandparents, siblings, children (including legally adopted children), lineal descendants, and the spouse or surviving spouse of any immediate relative receiving property that is subject to tax under Neb. Rev. Stat. [§ 77-2004](#).

**Class 2 Beneficiaries:** Remote relatives of the decedent and include uncles and aunts, nephews and nieces, or lineal relatives of such relatives and the spouse or surviving spouse of any remote relatives receiving property that is subject to tax under Neb. Rev. Stat. [§ 77-2005](#).

**Class 3 Beneficiaries:** All other of the decedent and include non-relatives and non-exempt institutions receiving property that is subject to tax under Neb. Rev. Stat. [§ 77-2006](#).

**Reporting Period:** This covers the period of July 1 to June 30 for the reporting year.

**In lines 1, 2, and 3, columns A and B,** enter the total number of Nebraska resident and nonresident beneficiaries for each class of beneficiary with respect to all inheritance taxes that were assessed and paid to the county during the reporting period.

**In lines 1, 2, and 3, column C,** enter the total amount of inheritance taxes paid to the county by each class of beneficiary who are Nebraska residents.

**In lines 1, 2, and 3 of column D,** enter the total inheritance tax paid to the county by each class of beneficiary who are **not** residents of Nebraska.

**In lines 1, 2, and 3 of column E,** enter the total amount of inheritance tax paid to the county by each class of beneficiary. (Amount in column E should total the amount listed in column C and D for each line.)

**Line 4.** Total all five columns and enter the sums on line 4.

**Signatures.** This report must be signed by the petitioner (or other party as authorized in [§ 77-2015](#)) in the proceeding to determine inheritance tax.