	North Dakota Office of State Tax Commissioner	
38	Fiduciary income tax return	



5 6 7 8



 

	- 38	Fiduciary incon	ne tax return		
					2012
	This return X				
<b>A</b>	is filed for:	Calendar Year 2012 (J			
В	<b>Z</b>	Fiscal Year Beginning	MM/DD/2012 and ended		C Federal EIN
μ	~~~~~~		****		· · · · · · · · · · · · · · · · · · ·
	Name and title of fid				D Date created
	~~~~~~	*****	~~~~~~		XXXX MM/DD/YYYY
	Mailing address			Apt. or Suite No.	E Total no. of beneficiaries: _> XXXX
-	~~~~~	*****	~~~~~~	xx xxxxxx	
	City	<u>MAMAMAMAMAMA</u>		Zip Code	$\begin{array}{c} \hline \\ \hline \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $
	*****	*****		******	
F	Residency Status:	<b>G</b> Entity Type:			Other types XXX
					<b>H</b> Check all that apply:
	K Resident	X 1 Decedent's estate	X 6 Grantor type trust		
		X 2 Simple trust	X 7 Bankruptcy estate (Ch	h. 7)	X Initial return X Amended return
Σ	X Nonresident	X 3 Complex trust	X 8 Bankruptcy estate (Ch		X Final return X Extension
		X 4 Qualified disability trust	9 Pooled income fund		X Composite return
		5 ESBT (S portion only)	X 10 Other: XXXXX	XXXXXXXXX	
∟►	Before comple	ting lines 1 through 17	on this page, complete	the Tax Compu	Itation Schedule (on page 2).
1	Tax on fiduciary's	North Dakota taxable incom	e (page 2, Tax Computation	Schedule, line 8)	▶1 <u>999999999999999</u>
2	Credit for income	tax paid to another state (pag	ge 3, Schedule CR, line 7)		►2 <u>999999999999999</u>
3		ach supporting schedule)			▶ 3 999999999999999
4		ability on fiduciary's taxable i			► <b>4</b> <u>999999999999999999999999999999999999</u>
5		eld from nonresident individu			▶ <b>5</b> <u>999999999999999999999999999999999999</u>
6		e tax for electing nonresident	individual beneficiaries (pag	ze 3, Schedule BI, l	ine 4) <b>7</b> 999999999999999999999999999999999999
7		Add lines 4, 5, and 6		1 1000	▶89999999999999999
8		ome tax withholding ( <i>Attach</i> ) d on 2012 Forms 38-ES and 3		ia 1099s)	▶ 9 9999999999999999
	<b>D</b> Total payments.		JO-LAT		▶ 10 9999999999999999
	* •	If line 10 is MORE than line	7 subtract line 7 from line 1	0 and enter result:	
		ine 14. If result is less than \$			▶119999999999999999999
12		to be applied to 2013 estima			► 12 <u>99999999999999</u>
13	8 Refund. Subtra	ct line 12 from line 11. If res	ult is less than \$5.00, enter 0	)	REFUND ▶ 13 <u>99999999999999999999999999999999999</u>
		e 10 is LESS than line 7, subt			
15	5 Penalty 🕨 99	9999999999 Interes	t 🕨 <u>99999999999</u>		halty and interest_ $_{-15}$ 999999999999999999999999999999999999
		Add lines 14, 15, and, if appli		┍╶┽╶┥╼╎╾╎╸┥╺╎╸┝╴┡	BALANCE DUE 16 99999999999999999999999999999999999
17	7 Interest on under	baid estimated tax (from 2012	Schedule 38-UT)		► 17 <u>999999999999999</u>
	Attach a co	mplete copy of the 201	2 Form 1041 (including	Federal Sched	ule K-1s)
$\left  \right $		py of all North Dakota S			
11		n is correct and complete to the		-	Privacy Act - See inside front cover of booklet.
_	nature of fiduciary	correct and complete to the	Date		I authorize the ND Office of State Tax Commissioner to
				x	discuss this return with the paid preparer.
	nt name of fiduciary		Phone number		This Space Is For Tax Department Use Only
Pri					·
Prii		EIN	I/SSN/PTIN Date		
	id preparer signature				
	id preparer signature				
Pai	id preparer signature nt name of paid prepa	er	Preparer's phone nur	mber	
Pai			Preparer's phone nur	mber	
Pai	nt name of paid prepar	er Tax Commissioner, 600 E I		mber	<b>-</b>

### Form North Dakota Office of State Tax Commissioner

2012

### 38 Fiduciary income tax return

	ar 2012 (Jan. 1 - Dec.			
is filed for: Fiscal Year B Name of estate or trust	Beginning	and	ending	C Federal EIN
B				C
Name and title of fiduciary				D Date created
Mailing address			Apt. or Suit	te No. <b>E</b> Total no. of beneficiaries:▶
				Enter number of:
C ty		State	Zip Code	Resident individual
				Nonresident individual
<b>F</b> Residency Status: <b>G</b> Entity Type:				Other types
				<b>H</b> Check all that apply:
Resident 1 Decedent's of 2 Simula transformed		antor type trust		☐ Initial return ☐ Amended return
2 Simple trust Nonresident 3 Complex trust		nkruptcy estate () nkruptcy estate ()		Initial returnAmended returnFinal returnExtension
4 Qualified di		oled income fund		Composite return
5 ESBT (S po	· ·	ther:		
				—
Before completing lines 1 th	rough 17 on this pa	ige, complet	e the Tax Co	mputation Schedule (on page 2).
<b>1</b> Tax on fiduciary's North Dakota ta:	xable income ( <i>page 2</i> , T	ax Computation	n Schedule. line	▶1
<b>2</b> Credit for income tax paid to anoth	er state (page 3, Schedu	le CR, line 7)		▶2
3 Other credits (Attach supporting se	chedule)			▶3
4 Net income tax liability on fiduciar	y's taxable income. Lin	e 1 less lines 2	and 3	▶4
<b>5</b> Income tax withheld from nonresid	ent individual beneficia	ries ( <i>page 3, Sc</i>	hedule BI, line	3)▶5
				BI, line 4)▶6
<b>7</b> Total taxes due. Add lines 4, 5, an	d 6			
8 North Dakota income tax withhold	ing (Attach supporting	W-2s, W-2Gs, a	und 1099s)	▶8
				▶9
<b>10</b> Total payments. Add lines 8 and 9				
<b>11 Overpayment.</b> If line 10 is MOI	RE than line 7, subtract $1 = 1 = 1 = 1$	line 7 from line	10 and enter re	lsult; ▶11
<b>12</b> Amount of line 11 to be applied to	2013 estimated tax	0		▶ 12
12 Amount of fine 11 to be applied to				
<b>13 Refund</b> . Subtract line 12 from lin	ne 11. If result is less th	an \$5.00. enter	0	REFUND►13
14 Tax due. If line 10 is LESS than	line 7, subtract line 10	from line 7. If	result is less tha	an \$5.00, enter 0 <b>&gt; 14</b>
15 Penalty				al penalty and interest <b>15</b>
16 Balance due. Add lines 14, 15,	and, if applicable, line	17		
<b>17</b> Interest on underpaid estimated tax	(from 2012 Schedule 3	8- <i>UT</i> )		▶ 17
Attach a complete copy o	of the 2012 Form 10	)41 (includir	ng Federal So	bedule K-1s)
Attach a copy of all North				
I declare that this return is correct and con				Privacy Act - See inside front cover of booklet.
Signature of fiduciary	× • •	Date	<i>c</i> j.	I authorize the ND Office of State Tax Commissioner to
				discuss this return with the paid preparer.
Print name of f duciary	P	hone number		This Space Is For Tax Department Use Only
Paid preparer signature	EIN/SSN/PTIN	Date		
Print name of paid preparer	P	reparer's phone n	umber	
Mail to: State Tax Commission	ner, 600 E Boulevard A	ve Dept 127,	-	
Bismarck, ND 58505	-0599		F	

Enter name of estate or trust

FEIN	
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Nonresident estates or trusts only

Tax Computation Schedule: Tax on fiduciary's taxable income
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### Part 1 - Calculation of tax

1 Federal taxable income from Form 1041, page 1, line 22, or Form 1041-QFT, li	ine 12 1
2 Additions (See instructions) (Attach supporting statement)	▶ 2
3 Add lines 1 and 2	
4 a Interest from U.S. obligations	🕨 4a
<ul> <li>b Net long-term capital gain exclusion (from worksheet in instructions)</li> <li>c Qualified dividend exclusion</li> </ul>	
d Other subtractions (See instructions) (Attach supporting statement)	▶ 4d
e Total subtractions. Add lines 4a through 4d	4e
5 North Dakota taxable income of fiduciary. Subtract line 4e from line 3	
6 Tax on amount on line 5 using the 2012 Tax Rate Schedule below	▶ 6
<ul> <li>If resident estate or trust, enter amount from line 6 on line 8. Do not composite for the state or trust, complete lines 7a, 7b, and 7c.</li> <li>7 a Fiduciary's share of total income from Part 2, line 11, Column A,</li> </ul>	
less the amount from Part 1, line 4a	•
<b>b</b> Income (loss) reportable to North Dakota from Part 2, line 11, Column B	
<b>c</b> Divide line 7b by line 7a. Round to the nearest four decimal places	7c
8 Tax on fiduciary's North Dakota taxable income: If <b>resident</b> estate or trust, enter line 6. If <b>nonresident</b> estate or trust, multiply line 6 by line 7c. Enter this amou line 1	nt on page 1,
2012       If the amount on line 5 is:         Tax Rate       Over       But not over       The tax is:         Schedule       \$ 0 \$ 2,400       The tax is:         \$ 0 \$ 2,400       5,600       \$ 36.24 plus 2.82% of the amount 5,600         5,600       8,500       126.48 plus 3.13% of the amount 8,500         11,650       331.60 plus 3.99% of the amount 11,650	over \$ 2,400 over 5,600 over 8,500

# Part 2 - Calculation of fiduciary's income

This part must be completed by all estates and trusts

- Resident estate or trust: Complete Column A only.
- Nonresident estate or trust: Complete Columns A, B, and C. See instructions for how to complete Columns B and C.

	and C.		Column A Federal return	Column B North Dakota	Column C Other States
1	Interest income	1 _			 
2	Ordinary dividends				
3	Business income or (loss)				
4	Capital gain or (loss)	4 _			 
5	Rents, royalties, partnerships, other estates and trusts, etc	5 _			
6	Farm income or (loss)	6 _			 
7	Ordinary gain or (loss)	7 _			 
8	Other income	8 _			 
9	Total income. Add lines 1 through 8	9_			 
10	Portion of amount on line 9 distributed to beneficiaries	10 _			 
11	Fiduciary's share of total income. Subtract line 10 from line 9				 

Enter name of estate or trust

## FEIN

### Schedule BI Beneficiary information

- All estates and trusts must complete this schedule
- Complete Columns 1 through 4 for EVERY beneficiary
- Complete Column 5 only if beneficiary is a nonresident individual
- If applicable, complete Column 6 or Column 7 for nonresident individual beneficiary only

		Column 1	All Benefic	iaries	;	Calum	- 0	Column 2		
Bene- ficiary	Name and addres			lines are needed, ional pages	Colum Social Se Number	curity	Column 3 Type of entity (See instructions)			
	Name									
Α	Address			State	Zip Code					
В	Name				-					
В	Address			State	Zip Code					
	Name									
С	Address			State	Zip Code					
	Name									
D	Address			State	Zip Code					
		All Beneficiaries Complete this column for ALL beneficiaries		Nonresident Individual Beneficiaries Only						
		Column 4	Column 5		Columr	۱6		Column 7		
Beneficiary		Federal distributive share of income (loss)	distributive share	North Dakota distributive share of income (loss) North Dakota income tax withheld (3.99%)				North Dakota posite income tax (3.99%)		
	Α					0				
	В					0				
	С					0				
	D					0				
1 Total fo	or Column 4 1									
2 Total fo	or <b>Column 5</b>	2				_				
3 Total for	r Column 6. Enter t	this amount on Form 38, pa	age 1, line 5	3						
4 Total fo	r Column 7. Enter	this amount on Form 38, pa	age 1, line 6			4				
Schedu	le CR Cre	dit for income tax	paid to anot	her s	state (reside	ent estate	e or tru	ust only)		
Fiduciary	y's share of total inco	ome from page 2, Tax Com	putation Schedule, F	Part 2,	line 11, Column	A	1			

~			
3	Credit ratio. Divide line 2 by line 1 and round to the nearest four decimal places 3		
4	Tax on fiduciary's North Dakota taxable income from page 1, line 1	. 4	
5	6 Multiply line 3 by line 4	5	
6	Amount of income tax paid to the other state (See instructions)	▶ 6	
7	Credit for income tax paid to another state. Enter lesser of line 5 or line 6. Enter this amount on page 1, line 2	7	
1	Important: Attach a copy of the income tax return filed with the other state		