

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

2012

A This return is filed for: Calendar Year 2012 (Jan. 1 - Dec. 31, 2012)		Fiscal Year Beginning _____ and ending _____	
B Name of estate or trust			C Federal EIN _____
Name and title of fiduciary			D Date created _____
Mailing address		Apt. or Suite No. _____	
City	State	Zip Code	
F Residency Status: <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident	G Entity Type: <input type="checkbox"/> 1 Decedent's estate <input type="checkbox"/> 6 Grantor type trust <input type="checkbox"/> 2 Simple trust <input type="checkbox"/> 7 Bankruptcy estate (Ch. 7) <input type="checkbox"/> 3 Complex trust <input type="checkbox"/> 8 Bankruptcy estate (Ch. 11) <input type="checkbox"/> 4 Qualified disability trust <input type="checkbox"/> 9 Pooled income fund <input type="checkbox"/> 5 ESBT (S portion only) <input type="checkbox"/> 10 Other: _____		
			E Total no. of beneficiaries: _____ Enter number of: Resident individual _____ Nonresident individual _____ Other types _____
			H Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Amended return <input type="checkbox"/> Final return <input type="checkbox"/> Extension <input type="checkbox"/> Composite return

▶ Before completing lines 1 through 17 on this page, complete the Tax Computation Schedule (on page 2).

1 Tax on fiduciary's North Dakota taxable income (page 2, Tax Computation Schedule, line 8) _____	▶ 1 _____
2 Credit for income tax paid to another state (page 3, Schedule CR, line 7) _____	▶ 2 _____
3 Other credits (Attach supporting schedule) _____	▶ 3 _____
4 Net income tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 _____	▶ 4 _____
5 Income tax withheld from nonresident individual beneficiaries (page 3, Schedule BI, line 3) _____	▶ 5 _____
6 Composite income tax for electing nonresident individual beneficiaries (page 3, Schedule BI, line 4) _____	▶ 6 _____
7 Total taxes due. Add lines 4, 5, and 6 _____	7 _____
8 North Dakota income tax withholding (Attach supporting W-2s, W-2Gs, and 1099s) _____	▶ 8 _____
9 Estimated tax paid on 2012 Forms 38-ES and 38-EXT _____	▶ 9 _____
10 Total payments. Add lines 8 and 9 _____	▶ 10 _____
11 Overpayment. If line 10 is MORE than line 7, subtract line 7 from line 10 and enter result; otherwise, go to line 14. If result is less than \$5.00, enter 0 _____	▶ 11 _____
12 Amount of line 11 to be applied to 2013 estimated tax _____	▶ 12 _____
13 Refund. Subtract line 12 from line 11. If result is less than \$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 than \$5.00, enter 0 _____	▶ 14 _____
15 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest _____	15 _____
16 Balance due. Add lines 14, 15, and, if applicable, line 17 _____	BALANCE DUE 16 _____
17 Interest on underpaid estimated tax (from 2012 Schedule 38-UT) _____	▶ 17 _____

▶ Attach a complete copy of the 2012 Form 1041 (including Federal Schedule K-1s)
▶ Attach a copy of all North Dakota Schedule K-1s (Form 38)

I declare that this return is correct and complete to the best of my knowledge and belief.			Privacy Act - See inside front cover of booklet.		
Signature of fiduciary		Date		This Space Is For Tax Department Use Only <input type="checkbox"/>	
Print name of fiduciary		Phone number			
Paid preparer signature	EIN/SSN/PTIN	Date			
Print name of paid preparer		Preparer's phone number			

▶ Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127, Bismarck, ND 58505-0599

FID

Enter name of estate or trust

FEIN

Tax Computation Schedule: Tax on fiduciary's taxable income

Part 1 - Calculation of tax

- 1 **Federal taxable income** from Form 1041, page 1, line 22, or Form 1041-QFT, line 12 ----- ▶ 1 _____
- 2 **Additions** (See instructions) (**Attach supporting statement**) ----- ▶ 2 _____
- 3 **Add lines 1 and 2** ----- ▶ 3 _____
- 4 **a** Interest from U.S. obligations ----- ▶ **4a** _____
- b** Net long-term capital gain exclusion (from worksheet in instructions) ----- ▶ **4b** _____
- c** Qualified dividend exclusion ----- ▶ **4c** _____
- 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 ----- ▶ 5 _____
- 6 **Tax on amount on line 5 using the 2012 Tax Rate Schedule** below ----- ▶ 6 _____
 - If **resident** estate or trust, enter amount from line 6 on line 8. Do not complete lines 7a, 7b, and 7c.
 - If **nonresident** estate or trust, complete lines 7a, 7b, and 7c.
- 7 **a** Fiduciary's share of total income from Part 2, line 11, Column A, less the amount from Part 1, line 4a ----- ▶ **7a** _____
- b** Income (loss) reportable to North Dakota from Part 2, line 11, Column B ----- ▶ **7b** _____
- c** Divide line 7b by line 7a. Round to the nearest four decimal places ----- ▶ **7c** ____ . ____
- 8 **Tax on fiduciary's North Dakota taxable income:** If **resident** estate or trust, enter amount from line 6. If **nonresident** estate or trust, multiply line 6 by line 7c. Enter this amount on page 1, line 1 ----- ▶ 8 _____

**2012
Tax Rate
Schedule**

If the amount on line 5 is:		
Over	But not over	The tax is:
\$ 0	\$ 2,400	1.51% of amount on line 5
2,400	5,600	plus 2.82% of the amount over \$ 2,400
5,600	8,500	plus 3.13% of the amount over 5,600
8,500	11,650	plus 3.63% of the amount over 8,500
11,650		plus 3.99% of the amount over 11,650

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.

	Column A Federal return	Nonresident estates or trusts only	
		Column B North Dakota	Column C Other States
1 Interest income -----	1 _____	_____	_____
2 Ordinary dividends -----	2 _____	_____	_____
3 Business income or (loss) -----	3 _____	_____	_____
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 -----	11 _____	_____	_____

Enter name of estate or trust	FEIN
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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

All Beneficiaries					
Beneficiary	Column 1			Column 2	Column 3
	Name and address of beneficiary <i>If additional lines are needed, attach additional pages</i>			Social Security Number/FEIN	Type of entity <i>(See instructions)</i>
A	Name _____ Address _____ State _____ Zip Code _____				
B	Name _____ Address _____ State _____ Zip Code _____				
C	Name _____ Address _____ State _____ Zip Code _____				
D	Name _____ Address _____ State _____ Zip Code _____				

Beneficiary	All Beneficiaries <i>Complete this column for ALL beneficiaries</i>	Nonresident Individual Beneficiaries Only <i>Important: Columns 5 through 7 are for nonresident individual beneficiaries only.</i>			
	Column 4	Column 5	Column 6		Column 7
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (3.99%)	Form PWA	North Dakota composite income tax (3.99%)
A				<input type="radio"/>	
B				<input type="radio"/>	
C				<input type="radio"/>	
D				<input type="radio"/>	
1 Total for Column 4 1					
2 Total for Column 5 2					
3 Total for Column 6 . Enter this amount on Form 38, page 1, line 5 3					
4 Total for Column 7 . Enter this amount on Form 38, page 1, line 6 4					

Schedule CR Credit for income tax paid to another state (resident estate or trust only)

- 1** Fiduciary's share of total income from page 2, Tax Computation Schedule, Part 2, line 11, Column A ---- ► **1** _____
- 2** Portion of amount on line 1 that has its source in the other state *(See instructions)* ----- ► **2** _____
- 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** 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** _____

Important: Attach a copy of the income tax return filed with the other state