| | 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 | | | | |
| A | is filed for: | Calendar Year 2012 (J | | | |
| В | Z | 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: | G Entity Type: | | | Other types XXX |
| | | | | | H 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 | | | ► 4 <u>999999999999999999999999999999999999</u> |
| 5 | | eld from nonresident individu | | | ▶ 5 <u>999999999999999999999999999999999999</u> |
| 6 | | e tax for electing nonresident | individual beneficiaries (pag | ze 3, Schedule BI, l | ine 4) 7 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 |
| | D 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 | - |

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. E Total no. of beneficiaries:▶ |
| | | | | Enter number of: |
| C ty | | State | Zip Code | Resident individual |
| | | | | Nonresident individual |
| F Residency Status: G Entity Type: | | | | Other types |
| | | | | H 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). |
| | | | | |
| 1 Tax on fiduciary's North Dakota ta: | xable income (<i>page 2</i> , T | ax Computation | n Schedule. line | ▶1 |
| 2 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 |
| 5 Income tax withheld from nonresid | ent individual beneficia | ries (<i>page 3, Sc</i> | hedule BI, line | 3)▶5 |
| | | | | BI, line 4)▶6 |
| 7 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 |
| 10 Total payments. Add lines 8 and 9 | | | | |
| 11 Overpayment. If line 10 is MOI | RE than line 7, subtract $1 = 1 = 1 = 1$ | line 7 from line | 10 and enter re | lsult; ▶11 |
| 12 Amount of line 11 to be applied to | 2013 estimated tax | 0 | | ▶ 12 |
| 12 Amount of fine 11 to be applied to | | | | |
| 13 Refund . 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 > 14 |
| 15 Penalty | | | | al penalty and interest 15 |
| 16 Balance due. Add lines 14, 15, | and, if applicable, line | 17 | | |
| 17 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 | |
|------|--|
|------|--|

Nonresident estates or trusts only

| 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, 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 |
| b Net long-term capital gain exclusion (from worksheet in instructions) c Qualified dividend exclusion | |
| 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 |
| 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. 7 a Fiduciary's share of total income from Part 2, line 11, Column A, | |
| less the amount from Part 1, line 4a | • |
| b Income (loss) reportable to North Dakota from Part 2, line 11, Column B | |
| 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 line 6. If nonresident 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 Column 5 | 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 | | |