

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



2005

For **2005 CALENDAR YEAR**, or other tax year beginning _____, 2005, and ending _____, 20____

Name of estate or trust
Name and title of fiduciary
Mailing address of fiduciary
City or town, state, and zip code

- ▶ Entity type:
- A. Decedent's estate
 - B. Simple trust
 - C. Complex trust
 - D. Qualified disability trust
 - E. ESBT (S portion only)
 - F. Grantor type trust
 - G. Bankruptcy estate-Ch. 7
 - H. Bankruptcy estate-Ch. 11
 - I. Pooled income fund
- ▶ Employer identification number* _____
- ▶ If a trust, enter date created _____
- ▶ If decedent's estate, date of death _____
- ▶ Check if initial or final return:
- Initial return
 - Final return
- ▶ Check only if applicable:
- Amended return
 - Extension attached

- ▶ Filing category: Resident Nonresident
- ▶ Are there nonresident beneficiaries? Yes No
- ▶ Did estate or trust file a 2004 Form 38? Yes No

Complete either Schedule 1 (on this page) or Schedule 2 (on page 2). Do not complete both. Then, complete lines 10 through 16 on this page. If there are beneficiaries, complete Schedule 3 on page 2.

Schedule 1 (Main Method)

1. **Income less income distribution deduction** from Federal Form 1041, page 1, line 9 less line 18 (B) 1 _____
2. **Federal taxable income** from Federal Form 1041, page 1, line 22 (C) 2 _____
3. Additions (*See instructions*) (**Attach supporting statement**) (R) 3 _____
4. Add lines 2 and 3 4 _____
5. Subtractions (*See instructions*) (**Attach supporting statement**) (S) 5 _____
6. North Dakota taxable income (*Subtract line 5 from line 4*) (T) 6 _____
7. Tax on the amount on line 6 using the **Schedule 1 Tax Rate Table** at the bottom of this page (U) 7 _____
 - If **Resident**, enter amount from line 7 on line 9. Do not complete line 8.
 - If **Nonresident**, go to line 8.
8. a. Income (loss) reportable to North Dakota (*See instructions*) (**Attach supporting statement**) (V) 8a _____
 - b. Divide line 8a by line 1. Round to the nearest two decimal places 8b _____
9. Schedule 1 tax: If resident, enter amount from line 7. If nonresident, multiply line 7 by line 8b 9 _____
10. North Dakota income tax: Enter amount from Schedule 1, line 9, or Schedule 2, line 15, whichever applies (I) 10 _____
11. Credit for income tax paid to another state from page 2, Schedule 4, line 7 (J) 11 _____
12. Other credits (*See instructions*) (**Attach supporting statement**) (W) 12 _____
13. Net tax liability (*Line 10 less lines 11 and 12. If less than zero, enter -0-*) (N) 13 _____
14. 2005 estimated tax paid (P) 14 _____
15. **Refund** (*If line 14 is greater than line 13, subtract line 13 from line 14. If less than \$5.00, enter -0-*) 15 _____
16. **Balance due** (*If line 13 is greater than line 14, subtract line 14 from line 13. If less than \$5.00, enter -0-*) 16 _____

Make check or money order payable to: **ND State Tax Commissioner**

 - **Attach a complete copy of the 2005 Form 1041 (including Schedule K-1)**
 - **Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599**

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. ***For Federal Privacy Act information, see bottom of page 2 of this form.**

Signature of fiduciary or authorized representative	Date	Fiduciary's daytime phone number -	For Tax Department use only
Signature of paid preparer	Date	Area code ()	

2005 Schedule 1 Tax Rate Table

If amount on 6 is:		The tax is:	
Over	But not over		
\$ 0	\$ 2,000	2.10%	of North Dakota taxable income
2,000	4,700	\$ 42.00 plus	3.92% of the amount over \$ 2,000
4,700	7,150	147.84 plus	4.34% of the amount over 4,700
7,150	9,750	254.17 plus	5.04% of the amount over 7,150
9,750		385.21 plus	5.54% of the amount over 9,750



Schedule 2 (Optional Method)

- 1. Federal taxable income (from Federal Form 1041, page 1, line 22) ----- **1** _____
- 2. Additions (See instructions) (Attach supporting statement) ----- **2** _____
- 3. Add lines 1 and 2 ----- **3** _____
- 4. Subtractions (See instructions) (Attach supporting statement) ----- **4** _____
- 5. Nonresident estate or trust only: Non-North Dakota income (loss) (See instructions) ----- **5** _____
- 6. Total subtractions (Add lines 4 and 5) ----- **6** _____
- 7. Subtract line 6 from line 3 ----- **7** _____
- 8. Federal income tax: See instructions for amount to enter on this line ----- **8** _____
- 9. Total income from Federal Form 1041, page 1, line 9 less line 18 ----- **9** _____
- 10. If a resident estate or trust, enter the amount from line 6; however, do not include the venture capital corporation investment deduction. If a nonresident estate or trust, see instructions ----- **10** _____
- 11. Subtract line 10 from line 9 ----- **11** _____
- 12. North Dakota income ratio (Divide line 11 by line 9. Round to the nearest two decimal places. If line 11 equals line 9, enter 1.00) ----- **12** _____
- 13. Federal income tax deduction (Multiply line 8 by line 12) ----- **13** _____
- 14. North Dakota taxable income (Subtract line 13 from line 7) ----- **14** _____
- 15. Schedule 2 tax: Use **2005 Schedule 2 Tax Rate Table** below to calculate tax. Enter on page 1, line 10 ----- **15** _____

▶ **Go to page 1, line 10**

2005 Schedule 2 Tax Rate Table		If amount on line 14 is:		The tax is:
If amount on line 14 is:	The tax is:	Over	But not over	
\$ 0	\$ 3,000	\$ 8,000	\$ 15,000	\$ 320.00 plus 6.67% of amount over \$ 8,000
3,000	5,000	15,000	25,000	786.90 plus 8.00% of amount over 15,000
5,000	8,000	25,000	35,000	1,586.90 plus 9.33% of amount over 25,000
		35,000	50,000	2,519.90 plus 10.67% of amount over 35,000
		50,000		4,120.40 plus 12.00% of amount over 50,000

Schedule 3 - Beneficiary information

Name and address of beneficiary If additional lines are needed, attach a separate schedule	If beneficiary is a nonresident of ND, check this box	Social security number or FEIN*	Share of North Dakota income (loss)
_____	<input type="checkbox"/>	_____	_____
_____	<input type="checkbox"/>	_____	_____
_____	<input type="checkbox"/>	_____	_____
_____	<input type="checkbox"/>	_____	_____
_____	<input type="checkbox"/>	_____	_____
_____	<input type="checkbox"/>	_____	_____

Total North Dakota income (loss) (Add all beneficiaries' shares of income or loss) ----- _____

Schedule 4 - Credit for income tax paid to another state (Resident only)

- 1. Income less income distribution deduction (from Federal Form 1041, page 1, line 9 less line 18) ----- **1** _____
- 2. Portion of amount on line 1 reportable to the other state (See instructions) ----- **2** _____
- 3. Credit ratio (Divide line 2 by line 1. Round to the nearest two decimal places. If line 2 equals line 1, enter 1.00) ----- **3** _____
- 4. North Dakota income tax (from page 1, line 10) ----- **4** _____
- 5. Multiply line 4 by line 3 ----- **5** _____
- 6. Amount of income tax paid to the other state (See instructions) ----- **6** _____
- 7. Credit for income tax paid to another state (Lesser of line 5 or line 6) Enter on page 1, line 11 ----- **7** _____

▶ **Attach a copy of the income tax return filed with the other state**

*Privacy Act Information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of a social security number or federal employer identification number on this form is mandatory and is required under subsections 1 and 7 of North Dakota Century Code Section 57-38-31. A social security number or federal employer identification number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.