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 _____, 2012, and ending _____, 20____

B Name of estate or trust

C Federal EIN *

Name and title of fiduciary

D Date created:

Mailing address | Apt. or suite

City | State | Zip Code

E TOTAL no. of beneficiaries ▶ _____

Enter number of —
Resident individual beneficiaries ▶ _____
Nonresident individual beneficiaries ▶ _____
Other types of beneficiaries ▶ _____

F Residency status: ◯ Resident ◯ Nonresident

G Entity type:

◯ **1** Decedent's estate
◯ **2** Simple trust
◯ **3** Complex trust
◯ **4** Qualified disability trust
◯ **5** ESBT (S portion only)
◯ **6** Grantor type trust
◯ **7** Bankruptcy estate (Ch. 7)
◯ **8** Bankruptcy estate (Ch. 11)
◯ **9** Pooled income fund
◯ **10** Other *(Identify below)*: _____

H Fill in all that apply: ◯ Initial return ◯ Final return ◯ Composite return ◯ Amended return ◯ Extension

- **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.

Signature of fiduciary | Date

Print name of fiduciary | Phone

Paid preparer signature | Date

Print name of paid preparer | PTIN | Phone

* **Privacy Act - See inside front cover of booklet**

◯ I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.

For Tax Department Use Only

FID

Mail to: Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599

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	$ 36.24 plus 2.82% of the amount over $ 2,400
5,600	8,500	126.48 plus 3.13% of the amount over 5,600
8,500	11,650	217.25 plus 3.63% of the amount over 8,500
11,650		331.60 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

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

Beneficiary	All Beneficiaries			
	Column 1		Column 2	Column 3
	Name and address of beneficiary *If additional lines are needed, attach additional pages*		Social Security Number/FEIN	Type of entity *(See instructions)*
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 *Complete this column for ALL beneficiaries*	Nonresident Individual Beneficiaries Only *Important: Columns 5 through 7 are for nonresident individual beneficiaries only.*			
	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				○	
B				○	
C				○	
D				○	

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