Form North Dakota Office of State Tax Commissioner

# 38 Fiduciary income tax return

**2013**
**WEB**

**A** This return is filed for: ◯ **Calendar year 2013** (Jan. 1 - Dec. 31, 2013)
◯ **Fiscal year:** Beginning _____, 2013, 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 | **E TOTAL no. of beneficiaries** ▶ _____ |
| City / State / Zip Code | Enter number of — Resident individual beneficiaries ▶ _____ |
| | Nonresident individual beneficiaries ▶ _____ |
| **F Residency status:** ◯ Resident ◯ Nonresident | Other types of beneficiaries ▶ _____ |

**G Entity type:**

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

**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 *(from Tax Computation Schedule, line 8)* ▶ **1** _____
**2** Credit for income tax paid to another state *(from Schedule CR, line 7)* ▶ **2** _____
**3** Other credits *(Attach 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 *(from Schedule BI, line 3)* ▶ **5** _____
**6** Composite income tax for electing nonresident individual beneficiaries *(from Schedule BI, line 4)* ▶ **6** _____
**7** Total taxes due. Add lines 4, 5, and 6 **7** _____
**8** North Dakota income tax withholding *(Attach Forms W-2, W-2G, and 1099)* ▶ **8** _____
**9** Estimated tax paid on 2013 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 2014 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 2013 Schedule 38-UT)* ▶ **17** _____

- **Attach a complete copy of the 2013 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 Notice - See inside front cover of booklet

| | | |
|---|---|---|
| Signature of fiduciary | | Date |
| Print name of fiduciary | | Phone |
| Paid preparer signature | | Date |
| Print name of paid preparer | PTIN | Phone |

◯ 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 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 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 2013 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 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 _____

**2013 Tax Rate Schedule**

**If the amount on line 5 is:**

| Over | But not over | The tax is: |
|---|---|---|
| $ 0 | $ 2,450 | 1.22% of amount on line 5 |
| 2,450 | 5,700 | $ 29.89 plus 2.27% of the amount over $ 2,450 |
| 5,700 | 8,750 | 103.67 plus 2.52% of the amount over 5,700 |
| 8,750 | 11,950 | 180.53 plus 2.93% of the amount over 8,750 |
| 11,950 | | 274.29 plus 3.22% of the amount over 11,950 |

## 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 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<br>Address | State / Zip Code | | |
| B | Name<br>Address | State / Zip Code | | |
| C | Name<br>Address | State / Zip Code | | |
| D | Name<br>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 (3.22%) | Form PWA | North Dakota composite income tax (3.22%) |
| 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**