

Form North Dakota Office of State Tax Commissioner
38 Fiduciary Income Tax Return

WEB



2015

A Tax year: Calendar year 2015 Fiscal year beginning _____, 2015, 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 —

F Residency status: Resident Nonresident Resident individual beneficiaries ▶ _____
 Nonresident individual beneficiaries ▶ _____
 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

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 or local jurisdiction (from Schedule CR, line 7) ----- ▶ **2** _____
3 Other credits (Attach schedule) ----- ▶ **3** _____
4 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 ----- ▶ **4** _____
5 Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3) ----- ▶ **5** _____
6 Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4) ----- ▶ **6** _____
7 Total taxes due. Add lines 4, 5, and 6 ----- ▶ **7** _____

Tax paid

8 North Dakota income tax withheld from wages and other payments (Attach Form W-2, Form 1099, and North Dakota Schedule K-1) ----- ▶ **8** _____
9 Estimated tax paid on 2015 Forms 38-ES and 38-EXT plus an overpayment applied from the 2014 return ----- ▶ **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 2016 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 2015 Schedule 38-UT) ----- ▶ **17** _____

- Attach a complete copy of the 2015 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	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. For Tax Department Use Only <div style="font-size: 2em; font-weight: bold; text-align: center;">FID</div>	
Print name of fiduciary		Telephone number			
Paid preparer signature			Date		
Print name of paid preparer	PTIN	Telephone number			

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 2015 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.**
 If line 7b is more than line 7a, enter 1. ----- **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** _____

**2015
 Tax Rate
 Schedule**

If the amount on line 5 is:		
Over	But not over	The tax is:
\$ 0	\$ 2,500	1.10% of amount on line 5
2,500	5,900	\$ 27.50 plus 2.04% of the amount over \$ 2,500
5,900	9,050	96.86 plus 2.27% of the amount over 5,900
9,050	12,300	168.37 plus 2.64% of the amount over 9,050
12,300		254.17 plus 2.90% of the amount over 12,300

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
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Schedule BI Beneficiary information

All estates and trusts must complete this schedule. Complete Columns 1 through 4 for all beneficiaries. Complete Column 5 for a nonresident beneficiary. If applicable, complete Column 6 or Column 7 for a nonresident beneficiary. See instructions for the definition of a "nonresident beneficiary," which includes entities other than individuals.

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 Column 4 for ALL beneficiaries</i>	Nonresident Beneficiaries Only <i>Important: Columns 5 through 7 are for a NONRESIDENT BENEFICIARY only. See instructions for which beneficiaries to include in Columns 5, 6, and 7.</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 (2.90%)	Form PWA or Form PWE <i>(Attach copy)</i>	North Dakota composite income tax (2.90%)
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 or local jurisdiction

- 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 and its local jurisdictions *(See instructions)* ----- ► **6** _____
- 7 Credit for income tax paid to another state or local jurisdiction. 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 and/or local jurisdiction