

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



**2016**

**A Tax year:**  Calendar year 2016  Fiscal year beginning \_\_\_\_\_, 2016, 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 2016 Forms 38-ES and 38-EXT plus an overpayment applied from the 2015 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 2017 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 2016 Schedule 38-UT) ----- ▶ **17** \_\_\_\_\_

- Attach a complete copy of the 2016 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.			<b>*Privacy Act Notice - See inside front cover of booklet</b>		
Signature of fiduciary		Date	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.  <b>For Tax Department Use Only</b>  <b>FID</b>		
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 2016 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** \_\_\_\_\_

**2016  
 Tax Rate  
 Schedule**

If the amount on line 5 is:		
Over	But not over	The tax is:
\$ 0	\$ 2,550	1.10% of amount on line 5
2,550	5,950	\$ 28.05 plus 2.04% of the amount over \$ 2,550
5,950	9,050	97.41 plus 2.27% of the amount over 5,950
9,050	12,400	167.78 plus 2.64% of the amount over 9,050
12,400		256.22 plus 2.90% of the amount over 12,400

**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>
<b>A</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>B</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>C</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>D</b>	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%)
<b>A</b>				<input type="radio"/>	
<b>B</b>				<input type="radio"/>	
<b>C</b>				<input type="radio"/>	
<b>D</b>				<input type="radio"/>	
<b>1</b> Total for <b>Column 4</b> . . . . . <b>1</b>					
<b>2</b> Total for <b>Column 5</b> . . . . . <b>2</b>					
<b>3</b> Total for <b>Column 6</b> . Enter this amount on Form 38, page 1, line 5 . . . . . <b>3</b>					
<b>4</b> Total for <b>Column 7</b> . Enter this amount on Form 38, page 1, line 6 . . . . . <b>4</b>					

**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**