

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



2017

A Tax year: Calendar year 2017 Fiscal year beginning _____, 2017, 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 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

I Property tax clearance - see instructions. Does the property tax clearance record requirement apply? No Yes
 If yes, enter county name(s) and attach record(s): ▶ _____

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 2017 Forms 38-ES and 38-EXT plus an overpayment applied from the 2016 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 2018 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 2017 Schedule 38-UT) ----- ▶ **17** _____

• Attach copy of 2017 Form 1041 (including K-1s) and a copy of all North Dakota Schedule K-1s

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 FID		
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 2017 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** _____

**2017
 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	6,000	\$ 28.05 plus 2.04% of the amount over \$ 2,550
6,000	9,150	98.43 plus 2.27% of the amount over 6,000
9,150	12,500	169.94 plus 2.64% of the amount over 9,150
12,500		258.38 plus 2.90% of the amount over 12,500

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

What is Form 38-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2017 Form 38. Do not use this form if paying electronically—see “How to make payment” for payment options.

Do not use Form 38-PV to make an extension payment. Extension payments should be made using the extension payment voucher, Form 38-EXT.

When is the payment due?

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

How to make payment

Make check or money order payable to “ND State Tax Commissioner” and write last four digits of federal employer identification number (FEIN) and “2017 38-PV” on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 38 has already been filed, mail payment and voucher to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

Electronic payment options. Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. **If paying electronically, do not use this voucher.**

- **Online**—A payment may be made online with a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at www.nd.gov/tax.

Need help?

Phone: 701.328.1258
Speech or hearing impaired—800.366.6888
Email: individualtax@nd.gov

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-31, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ Detach here and mail with payment ▼

Form 38-PV Fiduciary Return Payment Voucher

North Dakota Office of State Tax Commissioner
28749



2017

Do not use this voucher if paying electronically

- Calendar year: 2017 (Jan. 1 - Dec. 31, 2017)
- Fiscal year: Begins _____, 2017, and ends _____, _____

Name of estate or trust	FEIN
Mailing address	Telephone number
City, state and ZIP code	Amount of payment

- **Due 15th day of 4th month following end of tax year.**
- Write last four digits of FEIN and "2017 38-PV" on check or money order.
- Make check or money order payable to "ND State Tax Commissioner."
- Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

For Tax Department use only

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