



FIDUCIARY INCOME TAX RETURN
 OFFICE OF STATE TAX COMMISSIONER
 SFN 28707 (12-2022)



Form 38
2022

A Tax year: Calendar year 2022 Fiscal year beginning _____, 2022, and ending _____, 20____

B Name Of Estate Or Trust			C Federal EIN *		
Name And Title Of Fiduciary			D Date Created:		
Mailing Address		Apartment or Suite			
City	State	ZIP Code			
F Residency status: <input type="radio"/> Resident <input type="radio"/> Nonresident					
G Entity type: <input type="radio"/> 1 Decedent's estate <input type="radio"/> 4 Qualified disability trust <input type="radio"/> 7 Bankruptcy estate (Ch. 7) <input type="radio"/> 10 Other (Identify below): <input type="radio"/> 2 Simple trust <input type="radio"/> 5 ESBT (S portion only) <input type="radio"/> 8 Bankruptcy estate (Ch. 11) _____ <input type="radio"/> 3 Complex trust <input type="radio"/> 6 Grantor type trust <input type="radio"/> 9 Pooled income fund					
H Fill in all that apply: <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Composite return <input type="radio"/> Amended return <input type="radio"/> 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 38-TC) _____	▶ 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 taxable to estate or trust (Attach Form W-2, Form 1099, and North Dakota Schedule K-1) _____	▶ 8 _____
9. Estimated tax paid on 2022 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2021 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 2023 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 2022 Schedule 38-UT) _____	▶ 17 _____

• Attach copy of 2022 Form 1041 (including Schedule K-1s) and copy of 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		
Print Name Of Fiduciary		Telephone Number			
Paid Preparer Signature		Date			
Print Name Of Paid Preparer		PTIN Telephone Number			

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



Enter Name Of Estate Or Trust	Federal Employer Identification Number
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Tax Computation Schedule: Tax on fiduciary's taxable income

Part 1 - Calculation of tax

1. **Federal taxable income** from Form 1041, page 1, line 23, or Form 1041-QFT, line 11 ----- ▶ **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 2022 Tax Rate Schedule ----- ▶ **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** _____

**2022
Tax Rate
Schedule**

Estates and Trusts			
If North Dakota Taxable Income is :			
Over	But not over	The tax is:	
\$ 0	\$ 2,825	1.10% of ND Taxable Income
2,825	6,550	... \$ 31.08	plus 2.04% of the amount over \$ 2,825
6,550	10,050	... 107.07	plus 2.27% of the amount over 6,550
10,050	13,700	... 186.52	plus 2.64% of the amount over 10,050
13,700		... 282.88	plus 2.90% of the amount over 13,700

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.

Nonresident estates or trusts only

	Column A Federal return	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	Federal Employer Identification Number
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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			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				○	
B				○	
C				○	
D				○	
1. Total for Column 4 ... 1		NA	NA	NA	NA
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

- ▶ Enter the name of the other state in which income tax was paid to the state and/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 and/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 2022 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 "2022 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 with an electronic check, a debit or credit card, or an Automated Clearing House (ACH) credit transaction.

To pay electronically, or for more information, go to www.tax.nd.gov and select "Make A Payment."

If paying electronically, do not use this payment voucher.

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

2022

North Dakota Office of State Tax Commissioner
SFN 28749 (12-2022)

Do not use this voucher if paying electronically

Form fields for Name Of Estate Or Trust As It Will Appear On Form 38, Name Of Fiduciary, Mailing Address, City, State, ZIP Code, Federal Employer Identification Number, Tax Year Beginning, Tax Year Ending, and Payment Amount.

• Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

- Make payable to: ND State Tax Commissioner
• Write "2022 38-PV" on check

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