



North Dakota Office of State Tax Commissioner

Schedule K-1 (Form 38)

2015

Final Amended

Estate's or trust's tax year: Calendar year 2015 (Jan. 1 - Dec. 31, 2015) Fiscal year: Beginning, 2015 Ending, 20

Beneficiary's Share of North Dakota Income (Loss), Deductions, Adjustments, Credits, and Other Items

See separate instructions

Part 1 Estate or trust information

A Estate's or trust's federal EIN
B Name of estate or trust
C Fiduciary's name, address, city, state, and ZIP code

Part 2 Beneficiary information

D Beneficiary's SSN or FEIN (from Federal Schedule K-1)
E Beneficiary's name, address, city, state, and ZIP code (from Federal Schedule K-1)
F What type of entity is this beneficiary?
G If beneficiary is an individual, estate, or trust, beneficiary is a: Full-year resident of North Dakota Part-year resident of North Dakota Full-year nonresident of North Dakota
H Is this an eligible nonresident beneficiary who elected to be included in a composite filing? Yes No

Part 3 All beneficiaries: North Dakota adjustments and tax credits

1 Federally-exempt income from non-ND state and local bonds and foreign securities
2 State and local income taxes deducted in calculating ordinary income (loss)
3 Interest from U.S. obligations
4 Renaissance zone income exemption: a For projects approved before August 1, 2013 b For projects approved after July 31, 2013
5 New or expanding business income exemption
6 College SAVE contribution deduction
7 a Renaissance zone: Historic property preservation/renovation tax credit b Renaissance zone: Renaissance fund organization investment tax credit c Renaissance zone: Nonparticipating property owner tax credit
8 Seed capital investment tax credit
9 Agricultural commodity processing facility investment tax credit
10 Biodiesel/green diesel fuel blending tax credit

Part 3 continued . . .

11 Biodiesel/green diesel fuel sales equipment tax credit
12 Geothermal energy device tax credit
13 Employer internship program tax credit
14 Microbusiness tax credit
15 a Research expense tax credit b Research tax credit purchased from another taxpayer
16 Angel fund investment tax credit
17 Endowment fund contribution tax credit
18 Workforce recruitment tax credit
19 Credit for wages paid to mobilized employee
20 Housing incentive fund tax credit
21 Automation tax credit
22 Nonprofit private primary school credit
23 Nonprofit private high school credit
24 Nonprofit private college credit

Part 4 Nonresident individual, estate, or trust beneficiary: North Dakota income (loss)

25 Interest income
26 Ordinary dividends
27 Net short-term capital gain
28 Net long-term capital gain
29 Other portfolio and nonbusiness income
30 Ordinary business income
31 Net rental real estate income
32 Other rental income
33 Directly apportioned deductions
34 Final year deductions
35 Other

Part 5 Nonresident beneficiary: North Dakota income tax withheld or composite tax paid

36 North Dakota distributive share of income (loss)
37 North Dakota income tax withheld
38 North Dakota composite income tax