

Instructions for Handwritten **Forms**

Guidelines



Do not use red ink. Use blue or black ink.









Do not use dollar signs, commas, or other punction marks.





Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



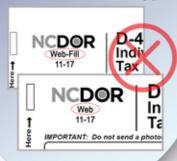
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





D-407 NC K-1 2022 Beneficiary's Share of North Carolina Income, Adjustments, and Credits

DOR Use Only	
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Use Form D-407 NC K-1 to report each beneficiary's share of the estate's or trust's income (loss), N.C. adjustments, N.C. tax credits, etc. Each beneficiary should keep Form D-407 NC K-1, Form NC K-1 Supplemental Schedule, and any other information provided to them by the estate or trust for their records. The beneficiary is not required to attach the information to their N.C. tax return unless specifically required to do so.

For calendar year 2022 , or fiscal year beginning	= = 2.2 and endir	ng = =		
Estate's or Trust's Federal Employer ID Number	Beneficiary's Identifying Number			
Estate's or Trust's Name, Address, and Zip Code	Beneficiary's Name, A	Address, and Zip Code		
Beneficiary's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:		
All Beneficiaries				
Beneficiary's Share of Income (Loss) (Beneficiary's share of amount from Federal Form 1041, Line 18)		(This amount should already be included in federal adjusted gross income)		
2. Additions to Federal Taxable Income (From Form D-407, Schedule A, Line 4. Attach Form NC K-1 Supplemental Schedule)		Form D-400 Schedule S, Part A		
3. Deductions from Federal Taxable Income (From Form D-407, Schedule A, Line 5. Attach Form NC K-1 Supplemental Schedule)		Form D-400 Schedule S, Part B		
4. Share of Tax Paid to Another State or Country (From Form D-407TC, Part 5, Section A, Line 4)		Form D-400TC		
5. Share of Other Tax Credits		Form D-400TC		
Nonresidents Only				
6. Portion of Line 1 Above From N.C. Sources (Do not include intangible income from any source or business income from sources outside North Carolina)		Form D-400 Schedule PN, Column B, Line 11		
7. Portion of Line 2 Above Attributable to N.C. Source Income (Attach Form NC K-1 Supplemental Schedule)		Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A		
8. Portion of Line 3 Above Attributable to N.C. Source Income (Attach Form NC K-1 Supplemental Schedule)		Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part B		