

# Instructions for Handwritten Forms

## Guidelines



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



Do not use dollar signs, commas, or other punctuation 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.



For calendar year **2023**, or fiscal year beginning (MM-DD)      -      - **23** and ending (MM-DD-YY)      -      -     

Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS)  
 \_\_\_\_\_  
 \_\_\_\_\_

Name of Fiduciary (Circle one):  Administrator  Executor  Other Federal Employer ID Number  
 \_\_\_\_\_

Address \_\_\_\_\_ Apartment Number \_\_\_\_\_  
 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Fill in all applicable circles:  
 Initial Return  
 Amended Return  
 Final Return  
 Entity has Nonresident Beneficiaries  
 Qualified Funeral Trust  
 NC-PE attached  
 ESBT Income

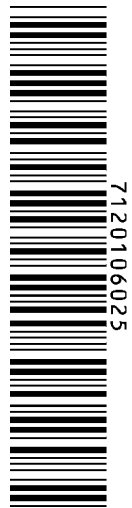
If estate return, was final distribution of assets made during the tax year?  
 Yes  No

**N.C. Education Endowment Fund:** The estate or trust may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the estate's or trust's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the estate's or trust's payment of \$ \_\_\_\_\_. To designate the estate's or trust's overpayment to the Fund, enter the amount of the estate's or trust's designation on Line 16 below. (See instructions for information about the Fund.)

**Federal Extension** Was the entity granted an automatic extension to file its 2023 federal income tax return, e.g., Form 1041?  Yes  No

<b>1. Federal Taxable Income including ESBT Income</b>	<input type="radio"/>	_____	<b>.00</b>
<b>2. Additions to Federal Taxable Income</b> (From Schedule A, Fiduciary Column, Line 4)	<input type="radio"/>	_____	<b>.00</b>
<b>3. Add Lines 1 and 2</b>	<input type="radio"/>	_____	<b>.00</b>
<b>4. Deductions from Federal Taxable Income</b> (From Schedule A, Fiduciary Column, Line 5)	<input type="radio"/>	_____	<b>.00</b>
<b>5. Subtract Line 4 from Line 3</b>	<input type="radio"/>	_____	<b>.00</b>
<b>6. Income Not Taxable to North Carolina</b> (From Schedule B, Line 5)	<input type="radio"/>	_____	<b>.00</b>
<b>7. North Carolina Taxable Income</b> (Subtract Line 6 from Line 5)	<input type="radio"/>	_____	<b>.00</b>
<b>8. N.C. Income Tax (Multiply Line 7 by 4.75% (0.0475))</b>	<input type="radio"/>	_____	<b>.00</b>
<b>9. Credits and Payments</b> (When filing an amended return, see instructions)			
<b>a. Tax Credits (From Form D-407TC, Line 14)</b>	<input type="radio"/>	_____	<b>.00</b>
<b>b. Tax Paid with Extension</b>	<input type="radio"/>	_____	<b>.00</b>
<b>c. Tax Paid by Partnerships or S Corporations</b>	<input type="radio"/>	_____	<b>.00</b>
<b>d. North Carolina Tax Withheld Reported on Form 1099</b>	<input type="radio"/>	_____	<b>.00</b>
<b>e. Other Payments</b>	<input type="radio"/>	_____	<b>.00</b>
<b>10. Add Lines 9a through 9e</b>	<input type="radio"/>	_____	<b>.00</b>
<b>11. Tax Due (If Line 8 is more than Line 10, subtract Line 10 from Line 8 and enter result here. Otherwise, subtract Line 8 from Line 10 and enter result on Line 14)</b>	<input type="radio"/>	_____	<b>.00</b>
<b>12. 12a. Penalties</b> <b>12b. Interest</b>			
<b>12a.</b> _____ <b>.00</b>			
<b>12b.</b> _____ <b>.00</b>			
<b>12c. (Add Lines 12a and 12b and enter total on Line 12c)</b>	<input type="radio"/>	_____	<b>.00</b>
<b>13. Amount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a Domestic Bank. You can pay online at <a href="http://www.ncdor.gov">www.ncdor.gov</a>.</b>	<input type="radio"/>	\$ _____	<b>.00</b>
<b>14. Overpayment</b> When filing an amended return, see instructions	<input type="radio"/>	_____	<b>.00</b>
<b>15. Amount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund</b>	<input type="radio"/>	_____	<b>.00</b>
<b>16. Amount of Line 14 contributed to N.C. Education Endowment Fund</b>	<input type="radio"/>	_____	<b>.00</b>
<b>17. Amount to be Refunded (Subtract Lines 15 and 16 from Line 14)</b>	<input type="radio"/>	_____	<b>.00</b>

If amount on Line 1, 3, 5, 6, 7, 9e, or 10 is negative fill in circle.  
 Example:



<b>Estate Information:</b> Date of Decedent's Death _____  If no return filed last year, reason why _____ _____ _____	<b>Trust Information:</b> Date Trust Created _____ Name and Address of Grantor _____ _____ If no return filed last year, reason why _____ _____
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**Schedule A. Apportionment of Income and Adjustments** (Complete Form NC-PE, N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts. The additions and deductions must be apportioned between the estate or trust and the beneficiaries based on the distributions of income made during the taxable year. For more information, see instructions.)

**Important:** If more than three beneficiaries, include separate schedule for additional beneficiaries.

Attach other pages if needed.

	Fiduciary	Beneficiary 1	Beneficiary 2	Beneficiary 3
1. Identifying Number				
2. Name				
3. Net N.C. Source Income				
4. Additions				
5. Deductions				

**Important:** The fiduciary must provide each beneficiary a Form NC K-1 for Form D-407 and any other information necessary for the beneficiary to prepare the appropriate N.C. tax return.

**Schedule B. Income Not Taxable to North Carolina** (With respect to a resident beneficiary, only include undistributed income for the benefit of a resident beneficiary that meets the facts and circumstances of North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust, 139 S. Ct. 2213, 2221 (2019), such that the income listed below is not taxable to North Carolina. For additional information, see instructions.)

	Amount
1. Intangible Income for the Benefit of Nonresident Beneficiaries	
2. Income for the Benefit of Nonresident Beneficiaries from Sources Other than North Carolina	
3. Intangible Income for the Benefit of Resident Beneficiaries	
4. Income for the Benefit of Resident Beneficiaries from Sources Other than North Carolina	
5. Total (Add Lines 1 through 4, enter total here and on Page 1, Line 6)	

**Explanation of changes for Amended Return** (Attach additional sheets if necessary)

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I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Contact Phone Number \_\_\_\_\_  
(Include area code)

Signature of Fiduciary Representing Estate or Trust \_\_\_\_\_ Date \_\_\_\_\_

**Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.**

If prepared by a person other than fiduciary, this certification is based on all information of which the preparer has any knowledge.

**PAID PREPARER USE ONLY**

Signature of Preparer Other Than Fiduciary \_\_\_\_\_ Date \_\_\_\_\_ Preparer's Contact Phone Number \_\_\_\_\_  
(Include area code)

Address \_\_\_\_\_