

For more help go to www.ncdor.gov/web-fill-form-instructions

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

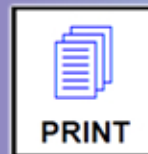
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only

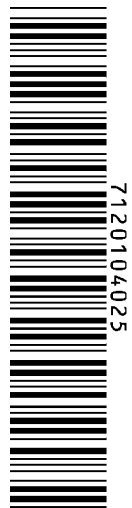


| | | |
|--|-------------------------------------|---|
| For calendar year 2023 , or fiscal year beginning (MM-DD-YY) | and ending (MM-DD-YY) | Fill in all applicable circles: <input type="radio"/> Initial Return <input type="radio"/> Amended Return <input type="radio"/> Final Return <input type="radio"/> Entity has Nonresident Beneficiaries <input type="radio"/> Qualified Funeral Trust <input type="radio"/> NC-PE attached <input type="radio"/> ESBT Income If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No |
| Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS) | | |
| Name of Fiduciary (Circle one): <input type="radio"/> Administrator <input type="radio"/> Executor <input type="radio"/> Other | Federal Employer ID Number | |
| Address | Apartment Number | |
| City | State Zip Code | |

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

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



| | |
|--|--|
| Estate Information: Date of Decedent's Death If no return filed last year, reason why | Trust Information: Date Trust Created Name and Address of Grantor If no return filed last year, reason why |
|--|--|

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)

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 _____