



Instructions For Handwritten Forms

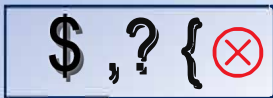
Guidelines



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 2020 , or fiscal year beginning (MM-DD) _____ - _____ - 20 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
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 _____	If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No
Address _____ Apartment Number _____ City _____ State _____ Zip Code _____ County (Enter first five letters) _____	

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ _____. To designate your overpayment to the Fund, enter the amount of your designation on Line 19 below. (See instructions for information about the Fund.)

Federal Extension Was the entity granted an automatic extension to file its 2020 federal income tax return (Form 1041)? Yes No

<p>1. Federal taxable income (See instructions)</p> <p>2. Additions to income (From Schedule B, Fiduciary Column, Line 4)</p> <p>3. Add Lines 1 and 2</p> <p>4. Deductions from income (From Schedule B, Fiduciary Column, Line 5)</p> <p>5. Line 3 minus Line 4</p> <p>6. Income not taxable to North Carolina (See instructions)</p> <p>7. North Carolina taxable income (Line 5 minus Line 6)</p> <p>8. Tax - To calculate the tax, multiply North Carolina taxable income on Line 7 by 5.25% (0.0525)</p> <p>9. Tax credits (From Form D-407TC, Line 13)</p> <p>10. Tax paid with extension</p> <p>11. Other prepayments of tax</p> <p>12. Tax paid by partnerships or S Corporations and North Carolina tax withheld reported on Form 1099R (See instructions)</p> <p>13. Total tax credits and payments (Add Lines 9 - 12)</p> <p>14. Tax Due - If Line 8 is more than Line 13, subtract and enter the result</p> <p>15. 15a. Penalties 15b. Interest</p> <p style="margin-left: 20px;">▶ _____ .00 ▶ _____ .00</p> <p>16. Add Lines 14 and 15c and enter the total - Pay this Amount</p> <p>17. If Line 8 is less than Line 13, subtract and enter the Overpayment</p> <p>18. Contribution to the N. C. Nongame and Endangered Wildlife Fund</p> <p>19. Contribution of overpayment to the N. C. Education Endowment Fund</p> <p>20. Add Lines 18 and 19</p> <p>21. Subtract Line 20 from Line 17 and enter the Amount to be Refunded</p>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> If amount on Line 1, 3, 5, 6, or 7 is negative fill in circle. Example: <input checked="" type="radio"/> </div>	<table style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%; text-align: right;">▶ 1.</td><td style="width:10%; text-align: center;"><input type="radio"/></td><td style="width:80%; border-bottom: 1px solid black;"></td><td style="width:5%; text-align: right;">.00</td></tr> <tr><td>▶ 2.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 3.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 4.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 5.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 6.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 7.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 8.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 9.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 10.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 11.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 12.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 13.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 14.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 15.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 16.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 17.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 18.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 19.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 20.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td>▶ 21.</td><td style="text-align: center;"><input type="radio"/></td><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> </table>	▶ 1.	<input type="radio"/>		.00	▶ 2.	<input type="radio"/>		.00	▶ 3.	<input type="radio"/>		.00	▶ 4.	<input type="radio"/>		.00	▶ 5.	<input type="radio"/>		.00	▶ 6.	<input type="radio"/>		.00	▶ 7.	<input type="radio"/>		.00	▶ 8.	<input type="radio"/>		.00	▶ 9.	<input type="radio"/>		.00	▶ 10.	<input type="radio"/>		.00	▶ 11.	<input type="radio"/>		.00	▶ 12.	<input type="radio"/>		.00	▶ 13.	<input type="radio"/>		.00	▶ 14.	<input type="radio"/>		.00	▶ 15.	<input type="radio"/>		.00	▶ 16.	<input type="radio"/>		.00	▶ 17.	<input type="radio"/>		.00	▶ 18.	<input type="radio"/>		.00	▶ 19.	<input type="radio"/>		.00	▶ 20.	<input type="radio"/>		.00	▶ 21.	<input type="radio"/>		.00
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(Add Lines 15a and 15b and enter the total on Line 15c)

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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 _____ _____
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Schedule A. North Carolina Fiduciary Adjustments (See instructions)

Additions to Income	1. Interest income from obligations of states other than North Carolina 1. <input style="width: 100px;" type="text"/> .00 2. State, local, or foreign income taxes deducted on the federal return 2. <input style="width: 100px;" type="text"/> .00 3. Adjustment for bonus depreciation (See instructions) 3. <input style="width: 100px;" type="text"/> .00 4. Other additions to income (See instructions) 4. <input style="width: 100px;" type="text"/> .00 5. Total additions to income (Add Lines 1 - 4) <i>Apportion the additions on Line 5 between the beneficiaries and the fiduciary on Schedule B, Line 4 below</i> 5. <input style="width: 100px;" type="text"/> .00												
Deductions from Income	6. Interest income from obligations of the United States or United States' possessions 6. <input style="width: 100px;" type="text"/> .00 7. Taxable portion of Social Security and Railroad Retirement benefits 7. <input style="width: 100px;" type="text"/> .00 8. Retirement benefits received from vested N. C. State government, N. C. local government, or federal government retirees (Bailey Settlement – Important: See Instructions) 8. <input style="width: 100px;" type="text"/> .00 9. State, local, or foreign income tax refunds reported as income on federal return 9. <input style="width: 100px;" type="text"/> .00 10. Adjustment for bonus depreciation added back in 2015, 2016, 2017, 2018, and 2019 <table style="width:100%; border: none;"> <tr> <td style="width:15%;">10a. 2015</td> <td style="width:15%;">10b. 2016</td> <td style="width:15%;">10c. 2017</td> <td style="width:15%;">10d. 2018</td> <td style="width:15%;">10e. 2019</td> <td style="width:10%;"></td> </tr> <tr> <td><input style="width: 100px;" type="text"/> .00</td> <td><input style="width: 100px;" type="text"/> .00</td> <td><input style="width: 100px;" type="text"/> .00</td> <td><input style="width: 100px;" type="text"/> .00</td> <td><input style="width: 100px;" type="text"/> .00</td> <td></td> </tr> </table> <i>(Add Lines 10a, 10b, 10c, 10d, and 10e, and enter total on Line 10f)</i> 10f. <input style="width: 100px;" type="text"/> .00 11. Other deductions from income (See instructions) 11. <input style="width: 100px;" type="text"/> .00 12. Total deductions from income (Add Lines 6 - 9, 10f, and 11) <i>Apportion the deductions on Line 12 between the beneficiaries and the fiduciary on Schedule B, Line 5 below</i> 12. <input style="width: 100px;" type="text"/> .00	10a. 2015	10b. 2016	10c. 2017	10d. 2018	10e. 2019		<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	
10a. 2015	10b. 2016	10c. 2017	10d. 2018	10e. 2019									
<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00	<input style="width: 100px;" type="text"/> .00									

Schedule B. Apportionment of Income and Adjustments (See instructions) **Important:** If more than three beneficiaries, include separate schedule for additional beneficiaries.

<i>Attach other pages if needed.</i>	Fiduciary	Beneficiary 1	Beneficiary 2	Beneficiary 3
1. Identifying Number	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
2. Name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
3. Net N.C. Source Income	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
4. Additions	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5. Deductions	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Important: The fiduciary must provide each beneficiary an NC K-1 for Form D-407 or other information necessary for the beneficiary to prepare the appropriate North Carolina Income Tax Return.

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.

Signature of Fiduciary Representing Estate or Trust _____ Date _____	Contact Phone Number _____ (Include area code)
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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 _____	

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0640