



Instructions For Handwritten Forms

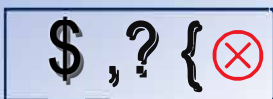
Guidelines



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



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



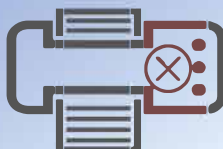
Printing



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



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



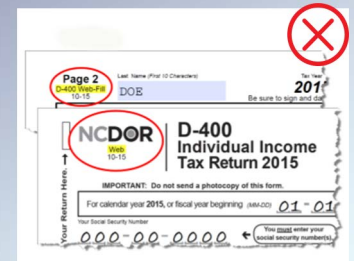
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.

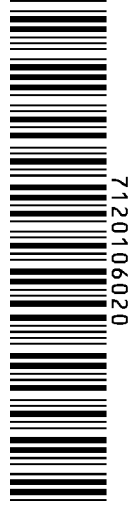


2018 D-407 Estates and Trusts Income Tax Return

For calendar year 2018 , or fiscal year beginning (MM-DD) _____ - _____ - 18 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) _____ _____	If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No
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 _____	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.

1. Federal taxable income (See instructions)	If amount on Line 1, 3, 5, 6, or 7 is negative fill in circle. Example: <input checked="" type="radio"/>	1. <input type="radio"/> _____ .00
2. Additions to income (From Schedule B, Fiduciary Column, Line 4)	2. <input type="radio"/> _____ .00	
3. Add Lines 1 and 2	3. <input type="radio"/> _____ .00	
4. Deductions from income (From Schedule B, Fiduciary Column, Line 5)	4. <input type="radio"/> _____ .00	
5. Line 3 minus Line 4	5. <input type="radio"/> _____ .00	
6. Income not taxable to North Carolina (See instructions)	6. <input type="radio"/> _____ .00	
7. North Carolina taxable income (Line 5 minus Line 6)	7. <input type="radio"/> _____ .00	
8. Tax - To calculate the tax, multiply North Carolina taxable income on Line 7 by 5.499% (0.05499)	8. <input type="radio"/> _____ .00	
9. Tax credits (From Form D-407TC, Line 13)	9. <input type="radio"/> _____ .00	
10. Tax paid with extension	10. <input type="radio"/> _____ .00	
11. Other prepayments of tax	11. <input type="radio"/> _____ .00	
12. Tax paid by partnerships or S Corporations and North Carolina tax withheld reported on Form 1099R (See instructions)	12. <input type="radio"/> _____ .00	
13. Total tax credits and payments (Add Lines 9 - 12)	13. <input type="radio"/> _____ .00	
14. Tax Due - If Line 8 is more than Line 13, subtract and enter the result	14. <input type="radio"/> _____ .00	
15. 15a. Penalties 15b. Interest	15. <input type="radio"/> _____ .00	
▶ _____ .00 ▶ _____ .00	15c. <input type="radio"/> _____ .00 (Add Lines 15a and 15b and enter the total on Line 15c)	
16. Add Lines 14 and 15c and enter the total - Pay this Amount	16. \$ _____ .00	
17. If Line 8 is less than Line 13, subtract and enter the Overpayment	17. <input type="radio"/> _____ .00	
18. Contribution to the N. C. Nongame and Endangered Wildlife Fund	18. <input type="radio"/> _____ .00	
19. Contribution of overpayment to the N. C. Education Endowment Fund	19. <input type="radio"/> _____ .00	
20. Add Lines 18 and 19	20. <input type="radio"/> _____ .00	
21. Subtract Line 20 from Line 17 and enter the Amount to be Refunded	21. <input type="radio"/> _____ .00	



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.		.00
	2. State, local, or foreign income taxes deducted on the federal return	2.		.00
	3. Adjustment for bonus depreciation (See instructions)	3.		.00
	4. Other additions to income (See instructions)	4.		.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.		.00

Deductions from Income	6. Interest income from obligations of the United States or United States' possessions	6.		.00
	7. Taxable portion of Social Security and Railroad Retirement benefits	7.		.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.		.00
	9. State, local, or foreign income tax refunds reported as income on federal return	9.		.00
	10. Adjustment for bonus depreciation added back in 2013, 2014, 2015, 2016, and 2017			
	10a. 2013 10b. 2014 10c. 2015 10d. 2016 10e. 2017 <div style="display: flex; justify-content: space-around; margin-top: 5px;"> </div>			.00
	<i>(Add Lines 10a, 10b, 10c, 10d, and 10e, and enter total on Line 10f)</i>	10f.		.00
11. Other deductions from income (See instructions)	11.		.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.		.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				
2. Name				
3. Net N.C. Source Income				
4. Additions				
5. Deductions				

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 certify that, to the best of my knowledge, this return is accurate and complete.

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.

Signature of Preparer Other Than Fiduciary _____ Date _____

Address _____

Contact Phone Number _____
(Include area code)

Preparer's Contact Phone Number _____
(Include area code)

PAID PREPARER USE ONLY

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