

**NC K-1**

D-407  
Web  
10-04

**Beneficiary's Share of North Carolina Income,  
Adjustments, and Credits**  
North Carolina Department of Revenue

For calendar year (YYYY) \_\_\_\_\_ or other tax year beginning (MM-DD-YY) \_\_\_\_\_ and ending (MM-DD-YY) \_\_\_\_\_

**Beneficiary's Identifying Number**  
\_\_\_\_\_

**Beneficiary's Name, Address, and Zip Code**  
\_\_\_\_\_

**Federal Employer ID Number**  
\_\_\_\_\_

**Estate's or Trust's Name, Address, and Zip Code**  
\_\_\_\_\_

Estate's or Trust's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
<b>All Beneficiaries</b>		
<p><b>1. Beneficiary's share of income (loss)</b> <i>(Beneficiary's share of amount from Federal Form 1041, Line 18)</i></p> <p><b>2. Beneficiary's share of additions to income (loss)</b> <i>(From Form D-407, Schedule B, Line 3)</i></p> <p><b>3. Beneficiary's share of deductions from income (loss)</b> <i>(From Form D-407, Schedule B, Line 4)</i></p> <p><b>4. Share of tax paid to another state or country</b> <i>(From Form D-407TC, Part 4, Line 4)</i></p> <p><b>5. Share of other tax credits</b></p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p><i>(This amount should already be included in federal taxable income)</i></p> <p>Page 3, Line 37</p> <p>Page 3, Line 45</p> <p>Form D-400TC <i>(See Form D-400 instructions)</i></p> <p>Form D-400TC <i>(See Form D-400 instructions)</i></p>
<b>Nonresidents Only</b>		
<p><b>6. Portion of Line 1 above that is from N.C. sources</b> <i>(Do not include intangible income from any source or business income from sources outside North Carolina)</i></p> <p><b>7. Portion of Line 2 above that is attributable to N.C. source income</b></p> <p><b>8. Portion of Line 3 above that is attributable to N.C. source income</b></p>	<p>_____</p> <p>_____</p> <p>_____</p>	<p>The sum of Lines 6 and 7, minus Line 8, must be included on Page 4, Line 48</p>