

Instructions for Handwritten **Forms**

Guidelines



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









Do not use dollar signs, commas, or other punction 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."



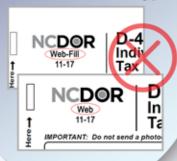
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



NCDOR | 2023 D-407 | Estates and Trusts Income Tax Return

DOR
Use
Only

8-23 LStates and masts meeting ra	X I totai i em	
For calendar year 2023 , or fiscal year beginning (MM-DD) and ending (MM-DD-YY)		Fill in all applicable circles: O Initial Return
Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS)		Amended ReturnFinal ReturnEntity has
Name of Fiduciary (Circle one): Administrator Executor Other	Federal Employer ID Number	Nonresident Beneficiaries Qualified
		Funeral Trust NC-PE attached
Address	Apartment Number	O ESBT Income
City State Zip Code		If estate return, was final distribution of assets made during the tax year?
		O Yes O No
N.C. Education Endowment Fund: The estate or trust may contribute to the N.C. Education Endowment Fur or trust's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the estate's or trust estate's or trust's overpayment to the Fund, enter the amount of the estate's or trust's designation on Li	it's payment of \$	To designate the
Federal Extension Was the entity granted an automatic extension to file its 2023 federal	l income tax return, e.g., Form 10	041? Yes No
1. Federal Taxable Income including ESBT Income If amount on Line 1, 3, 5, 6, 7, 9e, or 10 is) 1. O	,
(From Schedule A, Fiduciary Column, Line 4) negative fill in circle.	> 2.	
3. Add Lines 1 and 2 Example:	3. (,
4. Deductions from Federal Taxable Income (From Schedule A, Fiduciary Column, Line 5)	▶ 4.	
5. Subtract Line 4 from Line 3	5. 🔾	
6. Income Not Taxable to North Carolina (From Schedule B, Line 5)	▶ 6. ○	,
7. North Carolina Taxable Income (Subtract Line 6 from Line 5)	7. 0	
8. N.C. Income Tax (Multiply Line 7 by 4.75% (0.0475)) 9. Credits and Payments	▶ 8.	
(When filing an amended return, see instructions)		,
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 (Add Lines 12a and	٧	
► •00		,
 Amount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a Domestic Bank. You can pay online at <u>www.ncdor.gov</u>. 	13. \$,
14. Overpayment When filing an amended return, see instructions	14.	
15. Amount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund	1 ▶ 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 Date of Decedent's Death 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 Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Beneficiary Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Beneficiary Beneficiary Beneficiary Beneficiary Attach other pages if needed. Fiduciary Beneficiary Benefi	Page 2 Legal Name (First 10 Characters)				Federal Employer ID Number			
Schedule A. Apportionment of Income and Adjustments (Complete Form NC-PE. N.C. Additions and Deductions for Pass-Through Entities, States and Trusts. The additions and deductions must be apportioned between the estate or trust and the beneficiarys.	D-407 Web					-		
Date for Decedent's Death Date Trust Created Name and Address of Grantor If no return filed last year, resison withy Schedulo 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 as entracticans. Important: If more than three beneficiaries, include separate schedule for additional beneficiaries. Attach other pages if needed Fiduciary Beneficiary 1 Beneficiary 2 Beneficiary 3 I. 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 information in the income listed below is not taxable to North Carolina. For additional information, see instructions. 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 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 Amonded Return (Attach additional sheet at necessary) If present by a serious other than fiscars, the certification is based on all information of Revenue to discuss this return and attachments with the paid preparer below. If present by a serious der this through serious and accompanyi				Truct In	formation			
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Signature of Fiduciary Representing Estate or Trust 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.						_	_	
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	Check here if you	authorize the North Carolina [Department of Reve	nue to discuss	this return and attachmen	ts with the	paid preparer below.	
Signature of Preparer Other Than Fiduciary Date Preparer's Contact Phone Number (Include area code)	If prepared by a person other	er than fiduciary, this certification is bas	sed on all information of	which the prepare	r has any knowledge.			
Signature of Preparer Other Than Fiduciary Date Preparer's Contact Phone Number (Include area code)	ER							
(Include area code)	Signature of Preparer Oth	er Than Fiduciary	Date			_	_	
				(Ir	nciude area code)			
Address MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0640		MAIL TO: NC Departmen	t of Payonus P	O Boy 2500	On Daleigh NC 27640	-0640		