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Do not handwrite any information



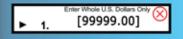
Do not use commas when entering amounts





Do not use brackets for negative numbers

Use a minus sign to show the amount is negative



-99999.00

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



Do not mix form types



Do not submit photocopies of returns

Submit originals only





Estates and Trusts Payment Voucher

Generally, the fiduciary responsible for administering an estate or trust must file an income tax return and pay the tax due for the estate or trust for which he acts if he is required to file a federal return for estates and trusts and (1) the estate or trust derives income from North Carolina sources or (2) the estate or trust derives any income which is for the benefit of a resident of North Carolina.

The Department offers an eFile service that allows the fiduciary to file and pay North Carolina tax online. If the fiduciary elects to file electronically, visit https://www.ncdor.gov/file-pay/efile-businesses/efile-resources-estates-and-trusts to access a list of approved eFile providers and products. Benefits of filing and paying taxes using eFile software, include:

- Ability to file and pay State and federal at the same time
- Accurate, secure, convenient
- · Schedule payments in advance
- · Pay by bank draft with no convenience fee
- Confirmation that the return and payment have been received

Important: If the fiduciary eFiles the return but elects not to pay using eFile software, the fiduciary may submit the payment electronically by visiting www.ncdor.gov, selecting "File & Pay" and selecting "Estates and Trusts" under "Tax Category". If the fiduciary eFiles the return and wishes to mail a paper check, the fiduciary must complete the voucher below. Staple the payment to the top left corner of the form. Send the form and payment to the address listed below.

If the fiduciary elects to file the return by mail, staple the payment to the return (do not use this voucher) and mail the return and payment to the address listed below.

Submit this form in its entirety. Do not separate the voucher from the rest of the form.



D-407VEstates and Trusts Payment Voucher

| Federal Employer ID Number | | Tax Year Beginning (MM-DD-YY) | | Tax Year Ending (MM-DD-YY) |
|--|-------|-------------------------------|-----------------------|----------------------------|
| | | | | |
| Legal Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) | | | | |
| Street Address | | | | Amount Enclosed |
| City | State | Zip Code (5 Digit) | Country (If not U.S.) | \$ |