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 2019, or fiscal year beginning (MM-DD) ___________ - ___________ 19 and ending (MM-DD-YY) ___________ - ___________.

Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS)

Name of Fiduciary (Circle one):  Administrator  Executor  Other  Federal Employer ID Number

Address Ap. 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.

Name of Fiduciary (Circle one):  Administrator  Executor  Other

Federal Employer ID Number

Entity has Nonresident Beneficiaries

Qualified Funeral Trust

For calendar year 2019, or fiscal year beginning (MM-DD) ___________ - ___________ 19 and ending (MM-DD-YY) ___________ - ___________.

Federal Extension  Was the entity granted an automatic extension to file its 2019 federal income tax return (Form 1041)?  Yes  No

1. Federal taxable income (See instructions)  
2. Additions to income (From Schedule B, Fiduciary Column, Line 4)
3. Add Lines 1 and 2
4. Deductions from income (From Schedule B, Fiduciary Column, Line 5)
5. Line 3 minus Line 4
6. Income not taxable to North Carolina (See instructions)
7. North Carolina taxable income (Line 5 minus Line 6)
8. Tax - To calculate the tax, multiply North Carolina taxable income on Line 7 by 5.25% (0.0525)
9. Tax credits (From Form D-407TC, Line 13)
10. Tax paid with extension
11. Other prepayments of tax
12. Tax paid by partnerships or S Corporations and North Carolina tax withheld reported on Form 1099R (See instructions)
13. Total tax credits and payments (Add Lines 9 - 12)
14. Tax Due - If Line 8 is more than Line 13, subtract and enter the result
15. 15a. Penalties  15b. Interest
   (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
17. If Line 8 is less than Line 13, subtract and enter the Overpayment
18. Contribution to the N. C. Nongame and Endangered Wildlife Fund
19. Contribution of overpayment to the N. C. Education Endowment Fund
20. Add Lines 18 and 19
21. Subtract Line 20 from Line 17 and enter the Amount to be Refunded

If estate return, was final distribution of assets made during the tax year?  Yes  No

Web 7-19  2019 D-407 Estates and Trusts Income Tax Return

DOR Use Only  Fill in all applicable circles:

Initial Return  Amended Return  Final Return  Entity has Nonresident Beneficiaries  Qualified Funeral Trust
### Schedule A. North Carolina Fiduciary Adjustments (See instructions)

<table>
<thead>
<tr>
<th>Additions to Income</th>
<th>Deductions from Income</th>
<th>Important: If more than three beneficiaries, include separate schedule for additional beneficiaries.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Interest income from obligations of states other than North Carolina</td>
<td>6. Interest income from obligations of the United States or United States’ possessions</td>
<td>Add Lines 10a, 10b, 10c, 10d, and 10e, and enter total on Line 10f</td>
</tr>
<tr>
<td>2. State, local, or foreign income taxes deducted on the federal return</td>
<td>7. Taxable portion of Social Security and Railroad Retirement benefits</td>
<td></td>
</tr>
<tr>
<td>3. Adjustment for bonus depreciation (See instructions)</td>
<td>8. Retirement benefits received from vested N. C. State government, N. C. local government, or federal government retirees (Bailey Settlement – Important: See Instructions)</td>
<td></td>
</tr>
<tr>
<td>4. Other additions to income (See instructions)</td>
<td>9. State, local, or foreign income tax refunds reported as income on federal return</td>
<td>Apportion the deductions on Line 12 between the beneficiaries and the fiduciary on Schedule B, Line 5 below</td>
</tr>
<tr>
<td>5. Total additions to income (Add Lines 1 - 4)</td>
<td>10. Adjustment for bonus depreciation added back in 2014, 2015, 2016, 2017, and 2018</td>
<td>Apportion the additions on Line 5 between the beneficiaries and the fiduciary on Schedule B, Line 4 below</td>
</tr>
</tbody>
</table>

### Schedule B. Apportionment of Income and Adjustments (See instructions)

#### Additions

<table>
<thead>
<tr>
<th>Beneficiary 1</th>
<th>Beneficiary 2</th>
<th>Beneficiary 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary</td>
<td>Fiduciary</td>
<td>Fiduciary</td>
</tr>
</tbody>
</table>

#### Deductions

<table>
<thead>
<tr>
<th>Beneficiary 1</th>
<th>Beneficiary 2</th>
<th>Beneficiary 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary</td>
<td>Fiduciary</td>
<td>Fiduciary</td>
</tr>
</tbody>
</table>

**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

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

Signature of Preparer Other Than Fiduciary

Preparer’s Contact Phone Number

Address

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