



# 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.

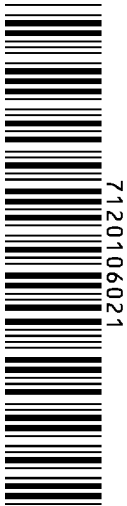


For calendar year <b>2019</b> , or fiscal year beginning (MM-DD) _____ - _____ - <b>19</b> and ending (MM-DD-YY) _____ - _____ - _____		Fill in all applicable circles: <input type="radio"/> Initial Return <input type="radio"/> Amended Return <input type="radio"/> Final Return <input type="radio"/> Entity has Nonresident Beneficiaries <input type="radio"/> Qualified Funeral Trust If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No
Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS) _____		
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.

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

<p><b>1. Federal taxable income</b> (See instructions)</p> <p><b>2. Additions to income</b> (From Schedule B, Fiduciary Column, Line 4)</p> <p><b>3.</b> Add Lines 1 and 2</p> <p><b>4. Deductions from income</b> (From Schedule B, Fiduciary Column, Line 5)</p> <p><b>5.</b> Line 3 minus Line 4</p> <p><b>6.</b> Income not taxable to North Carolina (See instructions)</p> <p><b>7. North Carolina taxable income</b> (Line 5 minus Line 6)</p> <p><b>8. Tax</b> - To calculate the tax, multiply North Carolina taxable income on Line 7 by 5.25% (0.0525)</p> <p><b>9.</b> Tax credits (From Form D-407TC, Line 13)</p> <p><b>10.</b> Tax paid with extension</p> <p><b>11.</b> Other prepayments of tax</p> <p><b>12.</b> Tax paid by partnerships or S Corporations and North Carolina tax withheld reported on Form 1099R (See instructions)</p> <p><b>13.</b> Total tax credits and payments (Add Lines 9 - 12)</p> <p><b>14. Tax Due</b> - If Line 8 is more than Line 13, subtract and enter the result</p> <p><b>15.</b> 15a. Penalties <input type="text" value="0.00"/> 15b. Interest <input type="text" value="0.00"/></p> <p><b>16.</b> Add Lines 14 and 15c and enter the total - <b>Pay this Amount</b></p> <p><b>17.</b> If Line 8 is less than Line 13, subtract and enter the <b>Overpayment</b></p> <p><b>18.</b> Contribution to the <b>N. C. Nongame and Endangered Wildlife Fund</b></p> <p><b>19.</b> Contribution of overpayment to the <b>N. C. Education Endowment Fund</b></p> <p><b>20.</b> Add Lines 18 and 19</p> <p><b>21.</b> Subtract Line 20 from Line 17 and enter the <b>Amount to be Refunded</b></p>	If amount on Line 1, 3, 5, 6, or 7 is negative fill in circle.  Example: <input checked="" type="radio"/>	<table style="width:100%; border-collapse: collapse;"> <tr><td style="text-align: right;">▶ 1.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 2.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 3.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 4.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 5.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 6.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 7.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 8.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 9.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 10.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 11.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 12.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 13.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 14.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 15.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 16.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">\$ _____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 17.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 18.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 19.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 20.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> <tr><td style="text-align: right;">▶ 21.</td><td style="text-align: center;"><input type="radio"/></td><td style="text-align: center;">_____</td><td style="text-align: right;">.00</td></tr> </table>	▶ 1.	<input type="radio"/>	_____	.00	▶ 2.	<input type="radio"/>	_____	.00	▶ 3.	<input type="radio"/>	_____	.00	▶ 4.	<input type="radio"/>	_____	.00	▶ 5.	<input type="radio"/>	_____	.00	▶ 6.	<input type="radio"/>	_____	.00	▶ 7.	<input type="radio"/>	_____	.00	▶ 8.	<input type="radio"/>	_____	.00	▶ 9.	<input type="radio"/>	_____	.00	▶ 10.	<input type="radio"/>	_____	.00	▶ 11.	<input type="radio"/>	_____	.00	▶ 12.	<input type="radio"/>	_____	.00	▶ 13.	<input type="radio"/>	_____	.00	▶ 14.	<input type="radio"/>	_____	.00	▶ 15.	<input type="radio"/>	_____	.00	▶ 16.	<input type="radio"/>	\$ _____	.00	▶ 17.	<input type="radio"/>	_____	.00	▶ 18.	<input type="radio"/>	_____	.00	▶ 19.	<input type="radio"/>	_____	.00	▶ 20.	<input type="radio"/>	_____	.00	▶ 21.	<input type="radio"/>	_____	.00
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(Add Lines 15a and 15b and enter the total on Line 15c)

<b>Estate Information:</b> Date of Decedent's Death _____  If no return filed last year, reason why _____ _____ _____	<b>Trust Information:</b> 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)**

<b>Additions to Income</b>	1. Interest income from obligations of states other than North Carolina 1. <input style="width: 100px;" type="text"/> .00 2. State, local, or foreign income taxes deducted on the federal return 2. <input style="width: 100px;" type="text"/> .00 3. Adjustment for bonus depreciation (See instructions) 3. <input style="width: 100px;" type="text"/> .00 4. Other additions to income (See instructions) 4. <input style="width: 100px;" type="text"/> .00 5. Total additions to income (Add Lines 1 - 4) 5. <input style="width: 100px;" type="text"/> .00 <i>Apportion the additions on Line 5 between the beneficiaries and the fiduciary on Schedule B, Line 4 below</i>	
<b>Deductions from Income</b>	6. Interest income from obligations of the United States or United States' possessions 6. <input style="width: 100px;" type="text"/> .00 7. Taxable portion of Social Security and Railroad Retirement benefits 7. <input style="width: 100px;" type="text"/> .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. <input style="width: 100px;" type="text"/> .00 9. State, local, or foreign income tax refunds reported as income on federal return 9. <input style="width: 100px;" type="text"/> .00 10. Adjustment for bonus depreciation added back in 2014, 2015, 2016, 2017, and 2018 10a. 2014      10b. 2015      10c. 2016      10d. 2017      10e. 2018 <input style="width: 100px;" type="text"/> .00 <input style="width: 100px;" type="text"/> .00 <input style="width: 100px;" type="text"/> .00 <input style="width: 100px;" type="text"/> .00 <input style="width: 100px;" type="text"/> .00 <i>(Add Lines 10a, 10b, 10c, 10d, and 10e, and enter total on Line 10f)</i> 10f. <input style="width: 100px;" type="text"/> .00 11. Other deductions from income (See instructions) 11. <input style="width: 100px;" type="text"/> .00 12. Total deductions from income (Add Lines 6 - 9, 10f, and 11) 12. <input style="width: 100px;" type="text"/> .00 <i>Apportion the deductions on Line 12 between the beneficiaries and the fiduciary on Schedule B, Line 5 below</i>	

**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>	<b>Fiduciary</b>	<b>Beneficiary 1</b>	<b>Beneficiary 2</b>	<b>Beneficiary 3</b>
1. Identifying Number	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
2. Name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
3. Net N.C. Source Income	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
4. Additions	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
5. Deductions	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

**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.

Contact Phone Number \_\_\_\_\_  
(Include area code)

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.

**PAID PREPARER USE ONLY**

Signature of Preparer Other Than Fiduciary \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Contact Phone Number \_\_\_\_\_  
(Include area code)

Address \_\_\_\_\_

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