For calendar year 2013, or fiscal year beginning (MM-DD) ___ - ___ - ___ and ending (MM-DD-YY) ___ - ___ - ___

### Beneficiary’s Identifying Number

### Federal Employer ID Number

### Beneficiary’s Name, Address, and Zip Code

### 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:

### All Beneficiaries

1. **Beneficiary’s share of income (loss)**
   
   **(Beneficiary’s share of amount from Federal Form 1041, Line 18)**

2. **Beneficiary’s share of additions to income (loss)**
   
   **(From Form D-407, Schedule B, Line 3)**

   a. Addition for bonus depreciation
   
   b. Other additions to income (loss)

3. **Beneficiary’s share of deductions from income (loss)**
   
   **(From Form D-407, Schedule B, Line 4)**

   a. Deduction for bonus depreciation
   
   b. Other deductions from income (loss)

4. **Share of tax paid to another state or country**
   
   **(From Form D-407TC, Part 5, Line 4)**

5. **Share of other tax credits**

   **(This amount should already be included in federal adjusted gross income)**

   **Page 3, Line 35**

   **Page 3, Line 38**

   **Page 3, Line 46**

   **Page 3, Line 51**

   **Form D-400TC**

   **(See Form D-400 instructions)**

   **Form D-400TC**

   **(See Form D-400 instructions)**

### Nonresidents Only

6. **Portion of Line 1 above that is from N.C. sources**
   
   **(Do not include intangible income from any source or business income from sources outside North Carolina)**

7. **Portion of Line 2 above that is attributable to N.C. source income**

8. **Portion of Line 3 above that is attributable to N.C. source income**

   **The sum of Lines 6 and 7, minus Line 8, must be included on Page 4, Line 53**