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.
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 5.499% (0.05499)...
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. 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...
### Schedule A. North Carolina Fiduciary Adjustments (See instructions)

<table>
<thead>
<tr>
<th>Additions to Income</th>
<th>Deductions from Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Interest income from obligations of states other than North Carolina</td>
<td>1. Interest income from obligations of states other than North Carolina</td>
</tr>
<tr>
<td>2. State, local, or foreign income taxes deducted on the federal return</td>
<td>2. State, local, or foreign income taxes deducted on the federal return</td>
</tr>
<tr>
<td>3. Adjustment for bonus depreciation (See instructions)</td>
<td>3. Adjustment for bonus depreciation (See instructions)</td>
</tr>
<tr>
<td>4. Other additions to income (See instructions)</td>
<td>4. Other additions to income (See instructions)</td>
</tr>
<tr>
<td>5. Total additions to income (Add Lines 1 - 4)</td>
<td>5. Total additions to income (Add Lines 1 - 4)</td>
</tr>
<tr>
<td>Apportion the additions on Line 5 between the beneficiaries and the fiduciary on Schedule B, Line 4 below</td>
<td>Apportion the deductions on Line 12 between the beneficiaries and the fiduciary on Schedule B, Line 5 below</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fiduciary</th>
<th>Beneficiary 1</th>
<th>Beneficiary 2</th>
<th>Beneficiary 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Identifying Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Net N.C. Source Income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Additions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Deductions</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Important:** If more than three beneficiaries, include separate schedule for additional beneficiaries.

I certify that, to the best of my knowledge, this return is accurate 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.

**Paid Preparer Use Only**

Signature of Preparer Other Than Fiduciary

Date

Preparer’s Contact Phone Number

(Include area code)