

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 You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



| | | | |
|---|--|--|--------------------------|
| For calendar year 2025 , or fiscal year beginning (MM-DD) | | 25 | and ending (MM-DD-YY) |
| 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 |
| N.C. Education Endowment Fund: The estate or trust may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the estate's or trust's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the estate's or trust's payment of \$ <input type="text"/> . To designate the estate's or trust's overpayment to the Fund, enter the amount of the estate's or trust's designation on Line 16 below. (See instructions for information about the Fund.) | | | |
| Federal Extension Was the entity granted an automatic extension to file its 2025 federal income tax return, e.g., Form 1041? <input type="radio"/> Yes <input type="radio"/> No | | | |
| 1. Federal Taxable Income including ESBT Income | | | |
| 2. Additions to Federal Taxable Income (From Schedule A, Fiduciary Column, Line 4) | | | |
| 3. Add Lines 1 and 2 | | | |
| 4. Deductions from Federal Taxable Income (From Schedule A, Fiduciary Column, Line 5) | | | |
| 5. Subtract Line 4 from Line 3 | | | |
| 6. Income Not Taxable to North Carolina (From Schedule B, Line 5) | | | |
| 7. North Carolina Taxable Income (Subtract Line 6 from Line 5) | | | |
| 8. N.C. Income Tax (Multiply Line 7 by 4.25% (0.0425)) | | | |
| 9. Credits and Payments (When filing an amended return, see instructions) | | | |
| a. Tax Credits (From Form D-407TC, Line 14) | | | |
| b. Tax Paid with Extension | | | |
| c. Tax Paid by Partnerships or S Corporations | | | |
| d. North Carolina Tax Withheld Reported on Form 1099 | | | |
| e. Other Payments | | | |
| 10. Add Lines 9a through 9e | | | |
| 11. Tax Due (If Line 8 is more than Line 10, subtract Line 10 from Line 8 and enter result here. Otherwise, subtract Line 8 from Line 10 and enter result on Line 14) | | | |
| 12. 12a. Penalties | | 12b. Interest | |
| <input type="radio"/> <input type="text"/> .00 | | <input type="radio"/> <input type="text"/> .00 | |
| (Add Lines 12a and 12b and enter total on Line 12c) | | | |
| 13. Amount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a Domestic Bank. You can pay online at ncdot.gov . | | | |
| 14. Overpayment | | | |
| When filing an amended return, see instructions | | | |
| 15. Amount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund | | | |
| 16. Amount of Line 14 contributed to N.C. Education Endowment Fund | | | |
| 17. Amount to be Refunded (Subtract Lines 15 and 16 from Line 14) | | | |
| Fill in all applicable circles: | | | |
| <input type="radio"/> Initial Return <input type="radio"/> Amended Return <input type="radio"/> Final Return <input type="radio"/> Nonresident Beneficiaries <input type="radio"/> Qualified Funeral Trust <input type="radio"/> NC-PE attached <input type="radio"/> ESBT Income | | | |
| If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No | | | |

| | | | |
|---|--|---|--|
| Estate Information: | | Trust Information: | |
| Date of Decedent's Death _____ | | Date Trust Created _____ | |
| If no return filed last year, reason why _____ | | Name and Address of Grantor _____ | |
| | | | |
| | | If no return filed last year, reason why _____ | |

Schedule A. Apportionment of Income and Adjustments (Complete Form NC-PE, N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts. The additions and deductions must be apportioned between the estate or trust and the beneficiaries based on the distributions of income made during the taxable year. For more information, see instructions.)

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

Attach other pages if needed.

| | Fiduciary | Beneficiary 1 | Beneficiary 2 | Beneficiary 3 |
|------------------------------|------------------|----------------------|----------------------|----------------------|
| 1. Identifying Number | | | | |
| 2. Name | | | | |
| 3. Net N.C. Source Income | | | | |
| 4. Additions | | | | |
| 5. Deductions | | | | |

Important: The fiduciary must provide each beneficiary a Form NC K-1 for Form D-407 and any other information necessary for the beneficiary to prepare the appropriate N.C. tax return.

Schedule B. Income Not Taxable to North Carolina (With respect to a resident beneficiary, only include undistributed income for the benefit of a resident beneficiary that meets the facts and circumstances of North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust, 139 S. Ct. 2213, 2221 (2019), such that the income listed below is not taxable to North Carolina. For additional information, see instructions.)

| | Amount |
|---|---------------|
| 1. Intangible Income for the Benefit of Nonresident Beneficiaries | |
| 2. Income for the Benefit of Nonresident Beneficiaries from Sources Other than North Carolina | |
| 3. Intangible Income for the Benefit of Resident Beneficiaries | |
| 4. Income for the Benefit of Resident Beneficiaries from Sources Other than North Carolina | |
| 5. Total (Add Lines 1 through 4, enter total here and on Page 1, Line 6) | |

Explanation of Changes for Amended Return (Attach additional sheets if necessary)

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