

Instructions for Handwritten Forms

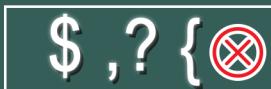
Guidelines



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.”



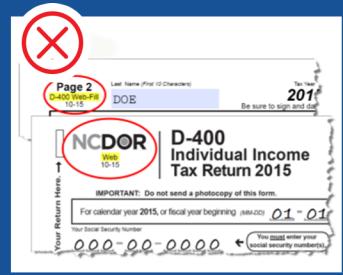
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



D-407 NC K-1

2025 Beneficiary's Share of North Carolina Income, Adjustments, and Credits

DOR
Use
Only

Use Form D-407 NC K-1 to report each beneficiary's share of the estate's or trust's income (loss), N.C. adjustments, N.C. tax credits, etc. Each beneficiary should keep Form D-407 NC K-1, Form NC K-1 Supplemental Schedule, and any other information provided to them by the estate or trust for their records. The beneficiary is not required to attach the information to their N.C. tax return unless specifically required to do so.

For calendar year **2025**, or fiscal year beginning

— 2 5 —
(MM-DD)

and ending

— — —
(MM-DD-YY)

Information About the Estate or Trust

Estate's or Trust's Federal Employer ID Number

Estate's or Trust's Name, Address, and Zip Code

Information About the Beneficiary

Beneficiary's Identifying Number

Beneficiary's Name, Address, and Zip Code

Was the beneficiary a N.C. resident on the last day of the trust or estate's taxable year? Yes No

A. All Beneficiaries (To be completed by all estates and trusts for each beneficiary.)

Beneficiary's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
1. Income (Loss) (Beneficiary's share of amount from federal Form 1041, Line 18)		(This amount should already be included in federal adjusted gross income)
2. Additions to Federal Taxable Income (From Form D-407, Schedule A, Line 4)		Form D-400 Schedule S, Part A
3. Deductions from Federal Taxable Income (From Form D-407, Schedule A, Line 5)		Form D-400 Schedule S, Part B
4. Tax Paid to Another State or Country (From Form D-407TC, Part 5, Section A, Line 4)		Form D-400TC
5. Other Tax Credits		Form D-400TC

B. Nonresident Beneficiaries Only (To be completed by all estates and trusts for each nonresident beneficiary.)

Nonresident Beneficiary's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
6. Line 1 Attributable to North Carolina (Do not include intangible income from any source or business income from sources outside North Carolina)		Form D-400 Schedule PN, Column B, Line 11
7. Line 2 Attributable to North Carolina		Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A
8. Line 3 Attributable to North Carolina		Form D-400 Schedule PN, Column B, Part B, or Form D-400, Schedule PN-1, Column B, Part B