

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to
your computer



Use the latest
version of Adobe
Acrobat Reader
to complete the
form.



Guidelines

Do not handwrite
any information



Do not use
commas when
entering amounts

| | | |
|-------------------------------|--------|---|
| Enter Whole U.S. Dollars Only | 99,999 |  |
| ► 1. | | |

| | | |
|-------------------------------|-------|---|
| Enter Whole U.S. Dollars Only | 99999 |  |
| ► 1. | | |

Do not use brackets for
negative numbers. Use
a minus sign to show
the amount is negative.

| | | |
|-------------------------------|-----------|---|
| Enter Whole U.S. Dollars Only | [99999] |  |
| ► 1. | | |

| | | |
|-------------------------------|---------|---|
| Enter Whole U.S. Dollars Only | - 99999 |  |
| ► 1. | | |

Printing

Use the print icon on
the form to ensure
you have completed
all required fields.



Do not select “print
on both sides of the
paper.”

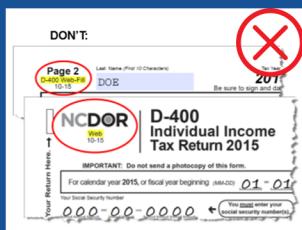


Set the page scaling
to “none.” The Auto-
Rotate and Center
checkbox should
be unchecked.



Before Sending...

Do not mix form
types



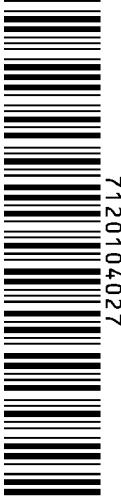
Do not submit
photocopies of
returns. Submit
original returns only.



| | | | | | |
|---|-------------------------------------|--------------------------------|-----------------------------|---|--|
| For calendar year 2025 , or fiscal year beginning (MM-DD-YY) | | and ending (MM-DD-YY) | | Fill in all applicable circles: | |
| Name of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS) | | | | <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 | |
| 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 | If estate return, was final distribution of assets made during the tax year? <input type="radio"/> Yes <input type="radio"/> No |

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 \$ _____. 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 | | |
| <p>1. Federal Taxable Income including ESBT Income</p> <p>2. Additions to Federal Taxable Income (From Schedule A, Fiduciary Column, Line 4)</p> <p>3. Add Lines 1 and 2</p> <p>4. Deductions from Federal Taxable Income (From Schedule A, Fiduciary Column, Line 5)</p> <p>5. Subtract Line 4 from Line 3</p> <p>6. Income Not Taxable to North Carolina (From Schedule B, Line 5)</p> <p>7. North Carolina Taxable Income (Subtract Line 6 from Line 5)</p> <p>8. N.C. Income Tax (Multiply Line 7 by 4.25% (0.0425))</p> <p>9. Credits and Payments (When filing an amended return, see instructions)</p> <p>a. Tax Credits (From Form D-407TC, Line 14)</p> <p>b. Tax Paid with Extension</p> <p>c. Tax Paid by Partnerships or S Corporations</p> <p>d. North Carolina Tax Withheld Reported on Form 1099</p> <p>e. Other Payments</p> <p>10. Add Lines 9a through 9e</p> <p>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)</p> <p>12. 12a. Penalties 12b. Interest (Add Lines 12a and 12b and enter total on Line 12c)</p> <p>13. Amount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a Domestic Bank. You can pay online at ncdor.gov.</p> <p>14. Overpayment <i>When filing an amended return, see instructions</i></p> <p>15. Amount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund</p> <p>16. Amount of Line 14 contributed to N.C. Education Endowment Fund</p> <p>17. Amount to be Refunded (Subtract Lines 15 and 16 from Line 14)</p> | | <p>► 1.</p> <p>► 2.</p> <p>3.</p> <p>► 4.</p> <p>5.</p> <p>► 6.</p> <p>7.</p> <p>► 8.</p> <p>► 9a.</p> <p>► 9b.</p> <p>► 9c.</p> <p>► 9d.</p> <p>► 9e.</p> <p>10.</p> <p>► 11.</p> <p>12c.</p> <p>► 13. \$</p> <p>14.</p> <p>► 15.</p> <p>► 16.</p> <p>► 17.</p> |



| | | |
|--|--|--|
| 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