



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.



D-407 NC K-1

2021 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 **2021**, or fiscal year beginning _____ - _____ - **21** and ending _____ - _____ - _____
(MM-DD) (MM-DD-YY)

Estate's or Trust's Federal Employer ID Number
_____ - _____

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

Beneficiary's Identifying Number

Beneficiary's Name, Address, and Zip Code

Beneficiary's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
All Beneficiaries		
1. Beneficiary's Share of Income (Loss) <i>(Beneficiary's share of amount from Federal Form 1041, Line 18)</i>	<input style="width: 100%;" type="text"/>	<i>(This amount should already be included in federal adjusted gross income)</i>
2. Additions to Federal Taxable Income <i>(From Form D-407, Schedule A, Line 4. Attach Form NC K-1 Supplemental Schedule)</i>	<input style="width: 100%;" type="text"/>	Form D-400 Schedule S, Part A
3. Deductions from Federal Taxable Income <i>(From Form D-407, Schedule A, Line 5. Attach Form NC K-1 Supplemental Schedule)</i>	<input style="width: 100%;" type="text"/>	Form D-400 Schedule S, Part B
4. Share of Tax Paid to Another State or Country <i>(From Form D-407TC, Part 5, Section A, Line 4)</i>	<input style="width: 100%;" type="text"/>	Form D-400TC
5. Share of Other Tax Credits	<input style="width: 100%;" type="text"/>	Form D-400TC
Nonresidents Only		
6. Portion of Line 1 Above From N.C. Sources <i>(Do not include intangible income from any source or business income from sources outside North Carolina)</i>	<input style="width: 100%;" type="text"/>	Form D-400 Schedule PN, Column B, Line 11
7. Portion of Line 2 Above Attributable to N.C. Source Income <i>(Attach Form NC K-1 Supplemental Schedule)</i>	<input style="width: 100%;" type="text"/>	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A
8. Portion of Line 3 Above Attributable to N.C. Source Income <i>(Attach Form NC K-1 Supplemental Schedule)</i>	<input style="width: 100%;" type="text"/>	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part B