

38 Fiduciary income tax return**2009**

A This return is filed for: ☐ **Calendar year 2009** (Jan. 1 - Dec. 31, 2009)
☐ **Fiscal year:** Beginning _____, 2009, and ending _____, 20____

B Name of estate or trust			C Federal EIN *		
Name and title of fiduciary			D Date created:		
Mailing address			Apt. or suite no.		
City		State	Zip Code		
F Residency status: <input type="radio"/> Resident <input type="radio"/> Nonresident			E TOTAL no. of beneficiaries -----> _____ Enter number of — Resident individual beneficiaries -----> _____ Nonresident individual beneficiaries -----> _____ Other types of beneficiaries -----> _____		

G Entity type:

<input type="radio"/> 1 Decedent's estate	<input type="radio"/> 4 Qualified disability trust	<input type="radio"/> 7 Bankruptcy estate (Ch. 7)	<input type="radio"/> 10 Other (Identify below): _____
<input type="radio"/> 2 Simple trust	<input type="radio"/> 5 ESBT (S portion only)	<input type="radio"/> 8 Bankruptcy estate (Ch. 11)	
<input type="radio"/> 3 Complex trust	<input type="radio"/> 6 Grantor type trust	<input type="radio"/> 9 Pooled income fund	

H Fill in all that apply: ☐ Initial return ☐ Final return ☐ Composite return ☐ Amended return ☐ Extension

• Before completing lines 1 through 17 on this page, complete the Tax Computation Schedule (on page 2).

1 Tax on fiduciary's North Dakota taxable income (from page 2, Tax Computation Schedule, line 8) ----->	1 _____
2 Credit for income tax paid to another state (from page 3, Schedule CR, line 7) ----->	2 _____
3 Other credits (Attach supporting schedule) ----->	3 _____
4 Net income tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 ----->	4 _____
5 Income tax withheld from nonresident individual beneficiaries (from page 3, Schedule BI, line 3) ----->	5 _____
6 Composite income tax for electing nonresident individual beneficiaries (from page 3, Schedule BI, line 4) ----->	6 _____
7 Total taxes due. Add lines 4, 5, and 6 ----->	7 _____
8 North Dakota income tax withholding (Attach supporting W-2s, W-2Gs, and 1099s) ----->	8 _____
9 Estimated tax paid on 2009 Forms 401-ES and 38-EXT ----->	9 _____
10 Total payments. Add lines 8 and 9 ----->	10 _____
11 Overpayment. If line 10 is MORE than line 7, subtract line 7 from line 10 and enter result; otherwise, go to line 14. If result is less than \$5.00, enter 0 ----->	11 _____
12 Amount of line 11 to be applied to 2010 estimated tax ----->	12 _____
13 Refund. Subtract line 12 from line 11. If result is less than \$5.00, enter -0- -----> REFUND	13 _____
14 Tax due. If line 10 is LESS than line 7, subtract line 10 from line 7. If result is less than \$5.00, enter 0 ----->	14 _____
15 Penalty -----> Interest -----> Enter total penalty and interest ----->	15 _____
16 Balance due. Add lines 14, 15, and, if applicable, line 17 -----> BALANCE DUE	16 _____
17 Interest on underpaid estimated tax (from 2009 Form 38-UT) ----->	17 _____

- Attach a complete copy of the 2009 Form 1041 (including Federal Schedule K-1s)
- Attach a copy of all North Dakota Schedule K-1s (Form 38)

I declare that this return is correct and complete to the best of my knowledge and belief.

* Privacy Act - See inside front cover of booklet

Signature of fiduciary		Date	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. For Tax Department Use Only
Print name of fiduciary		Phone	
Paid preparer signature		Date	
Print name of paid preparer	EIN/SSN/PTIN	Phone	

Mail to: Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127,
Bismarck, ND 58505-0599



Enter name of estate or trust

FEIN

Tax Computation Schedule: Tax on fiduciary's taxable income

Part 1 - Calculation of tax

- 1 **Federal taxable income** from Form 1041, page 1, line 22, or Form 1041-QFT, line 12 ----- ► 1 _____
- 2 Additions *(See instructions)* **(Attach supporting statement)** ----- ► 2 _____
- 3 Add lines 1 and 2 ----- 3 _____
- 4 **a** Interest from U.S. obligations ----- ► **4a** _____
b Net long-term capital gain exclusion *(from worksheet in instructions)* ----- ► **4b** _____
c Qualified dividend exclusion ----- ► **4c** _____
d Other subtractions *(See instructions)* **(Attach supporting statement)** ----- ► **4d** _____
e Total subtractions. Add lines 4a through 4d ----- **4e** _____
- 5 North Dakota taxable income of fiduciary. Subtract line 4e from line 3 ----- ► 5 _____
- 6 Tax on amount on line 5 using the **2009 Tax Rate Schedule** below ----- ► 6 _____
 - If **resident** estate or trust, enter amount from line 6 on line 8. Do not complete lines 7a, 7b, and 7c.
 - If **nonresident** estate or trust, complete lines 7a, 7b, and 7c.
- 7 **a** Fiduciary's share of total income from Part 2, line 11, Column A,
less the amount from Part 1, line 4a ----- ► **7a** _____
b Income (loss) reportable to North Dakota from Part 2, line 11, Column B ----- ► **7b** _____
c Divide line 7b by line 7a. Round to the nearest four decimal places ----- **7c** _____
- 8 Tax on fiduciary's North Dakota taxable income: If **resident** estate or trust, enter amount from line 6.
If **nonresident** estate or trust, multiply line 6 by line 7c. Enter this amount on Form 38, page 1, line 1 ----- ► 8 _____

2009 Tax Rate Schedule

If the amount on line 5 is:

Over	But not over	The tax is:
\$ 0	\$ 2,300	1.84% of amount on line 5
2,300	5,350	plus 3.44% of the amount over \$ 2,300
5,350	8,200	plus 3.81% of the amount over 5,350
8,200	11,150	plus 4.42% of the amount over 8,200
11,150		plus 4.86% of the amount over 11,150

Part 2 - Calculation of fiduciary's income

This part must be completed by all estates and trusts

- **Resident estate or trust:** Complete Column A only.
- **Nonresident estate or trust:** Complete Columns A, B, and C. See instructions for how to complete Columns B and C.

		Nonresident estates or trusts only		
		Column A Federal return	Column B North Dakota	Column C Other States
1	Interest income -----	1 _____	_____	_____
2	Ordinary dividends -----	2 _____	_____	_____
3	Business income or (loss) -----	3 _____	_____	_____
4	Capital gain or (loss) -----	4 _____	_____	_____
5	Rents, royalties, partnerships, other estates and trusts, etc. --	5 _____	_____	_____
6	Farm income or (loss) -----	6 _____	_____	_____
7	Ordinary gain or (loss) -----	7 _____	_____	_____
8	Other income -----	8 _____	_____	_____
9	Total income. Add lines 1 through 8 -----	9 _____	_____	_____
10	Portion of amount on line 9 distributed to beneficiaries -----	10 _____	_____	_____
11	Fiduciary's share of total income. Subtract line 10 from line 9	11 _____	_____	_____



Enter name of estate or trust

FEIN

Schedule BI Beneficiary information

All estates and trusts must complete this schedule

- Complete Columns 1 through 4 for EVERY beneficiary
- Complete Column 5 only if beneficiary is a nonresident individual
- If applicable, complete Column 6 or Column 7 for nonresident individual beneficiary only

All Beneficiaries			
Beneficiary	Column 1	Column 2	Column 3
	Name and address of beneficiary <i>If additional lines are needed, attach additional pages</i>	Social Security Number/FEIN	Type of entity (See instructions)
A	Name _____ Address _____		
B	Name _____ Address _____		
C	Name _____ Address _____		
D	Name _____ Address _____		

Beneficiary	All Beneficiaries <i>Complete this column for ALL beneficiaries</i>	Nonresident Individual Beneficiaries Only <i>Important: Columns 5 through 7 are for nonresident individual beneficiaries only.</i>			
	Column 4	Column 5	Column 6		Column 7
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (4.86%)	Form PWA	North Dakota composite income tax (4.86%)
A				<input type="radio"/>	
B				<input type="radio"/>	
C				<input type="radio"/>	
D				<input type="radio"/>	
1 Total for Column 4 1					
2 Total for Column 5 2					
3 Total for Column 6. Enter this amount on Form 38, page 1, line 5 3					
4 Total for Column 7. Enter this amount on Form 38, page 1, line 6 4					

Schedule CR Credit for income tax paid to another state (resident estate or trust only)

- Fiduciary's share of total income. Enter amount from Tax Computation Schedule, Part 2, line 11, Column A 1 _____
- Portion of amount on line 1 that has its source in the other state (See instructions) 2 _____
- Credit ratio. Divide line 2 by line 1 and round to the nearest four decimal places 3 _____
- Tax on fiduciary's North Dakota taxable income from Form 38, page 1, line 1 4 _____
- Multiply line 3 by line 4 5 _____
- Amount of income tax paid to the other state (See instructions) 6 _____
- Credit for income tax paid to another state. Enter lesser of line 5 or line 6. Enter this amount on page 1, line 2 7 _____

Important: Attach a copy of the income tax return filed with the other state