

**FIDUCIARY INCOME TAX RETURN**  
**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**  
**SFN 28707 (12-2024)**



<b>A Tax Year:</b> <input checked="" type="checkbox"/> <b>Calendar Year 2024</b> (Jan. 1 - Dec. 31, 2024) <input checked="" type="checkbox"/> <b>Fiscal Year</b> Beginning <u>MM/DD/2024</u> and ending <u>MM/DD/YYYY</u>		
<b>B Name Of Estate Or Trust</b> XX		<b>C Federal EIN*</b> XXXXXXXXXXXXXXXXXXXX
<b>Name And Title Of Fiduciary</b> XX		<b>D Date Created</b> <u>MM/DD/YYYY</u>
<b>Mailing Address</b> XX <b>Apt. or Suite No.</b> XXXXXXXXXX		
<b>City</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXX		<b>E TOTAL no. of beneficiaries</b> ▶ <u>9999</u> Enter number of: Resident individual beneficiaries ▶ <u>9999</u> Nonresident individual beneficiaries ▶ <u>9999</u> Other types of beneficiaries ▶ <u>9999</u>
<b>State</b> XX	<b>Zip Code</b> XXXXXXXXXXXX	
<b>F Residency Status</b>	<b>G Entity Type</b>	
<input checked="" type="checkbox"/> Resident <input checked="" type="checkbox"/> Nonresident	<input checked="" type="checkbox"/> 1 Decedent's estate <input checked="" type="checkbox"/> 6 Grantor type trust <input checked="" type="checkbox"/> 2 Simple trust <input checked="" type="checkbox"/> 7 Bankruptcy estate (Ch. 7) <input checked="" type="checkbox"/> 3 Complex trust <input checked="" type="checkbox"/> 8 Bankruptcy estate (Ch. 11) <input checked="" type="checkbox"/> 4 Qualified disability trust <input checked="" type="checkbox"/> 9 Pooled income fund <input checked="" type="checkbox"/> 5 ESBT (S portion only) <input checked="" type="checkbox"/> 10 Other: <u>XXXXXXXXXXXXXXXXXX</u>	
<b>H Check all that apply:</b> <input checked="" type="checkbox"/> Initial return <input checked="" type="checkbox"/> Amended return <input checked="" type="checkbox"/> Final return <input checked="" type="checkbox"/> Extension <input checked="" type="checkbox"/> Composite return		

1 Tax on fiduciary's North Dakota taxable income (from Tax Computation Schedule, line 8)	▶ 1 <u>99999999999999</u>
2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7)	▶ 2 <u>99999999999999</u>
3 Other credits (Attach Schedule 38-TC)	▶ 3 <u>99999999999999</u>
4 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3	▶ 4 <u>99999999999999</u>
5 Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3)	▶ 5 <u>99999999999999</u>
6 Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4)	▶ 6 <u>99999999999999</u>
7 Total taxes due. Add lines 4, 5, and 6	7 <u>99999999999999</u>
<b>Tax Paid</b>	
8 North Dakota income tax withheld from wages and other payments taxable to estate or trust (Attach Form W-2, Form 1099, and/or North Dakota Schedule K-1)	▶ 8 <u>99999999999999</u>
9 Estimated tax paid on 2024 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2023 return	▶ 9 <u>99999999999999</u>
10 Total payments. Add lines 8 and 9	▶ 10 <u>99999999999999</u>
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 <u>99999999999999</u>
12 Amount of line 11 to be applied to 2025 estimated tax	▶ 12 <u>99999999999999</u>
13 Refund. Subtract line 12 from line 11. If result is less than \$5.00, enter 0	<b>REFUND</b> ▶ 13 <u>99999999999999</u>
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 <u>99999999999999</u>
15 Penalty ▶ <u>999999999999</u> Interest ▶ <u>999999999999</u> Enter total penalty and interest	15 <u>99999999999999</u>
16 Balance due. Add lines 14, 15, and, if applicable, line 17	<b>BALANCE DUE</b> 16 <u>99999999999999</u>
17 Interest on underpaid estimated tax (from 2024 Schedule 38-UT)	▶ 17 <u>99999999999999</u>

**▶ Attach copy of 2024 Form 1041 (including Federal Schedule K-1s) and copy of North Dakota Schedule K-1s**

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 checked="" type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
Print Name Of Fiduciary	Telephone Number	
Paid Preparer Signature	PTIN	<b>This Space Is For Tax Department Use Only</b>
Print Name Of Paid Preparer	Telephone Number	

**▶ Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127, Bismarck, ND 58505-0599**



**FIDUCIARY INCOME TAX RETURN**  
**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**  
**SFN 28707 (12-2024)**



**FORM 38**  
**2024**

<b>A Tax Year:</b>		<b>Calendar Year 2024</b> (Jan. 1 - Dec. 31, 2024)	
		<b>Fiscal Year</b> Beginning _____ and ending _____	
<b>B</b> Name Of Estate Or Trust		<b>C</b> Federal EIN*	
Name And Title Of Fiduciary		<b>D</b> Date Created	
Mailing Address		Apt. or Suite No.	
City	State	Zip Code	
<b>F</b> Residency Status		<b>G</b> Entity Type	
<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident		<input type="checkbox"/> 1 Decedent's estate <input type="checkbox"/> 2 Simple trust <input type="checkbox"/> 3 Complex trust <input type="checkbox"/> 4 Qualified disability trust <input type="checkbox"/> 5 ESBT (S portion only) <input type="checkbox"/> 6 Grantor type trust <input type="checkbox"/> 7 Bankruptcy estate (Ch. 7) <input type="checkbox"/> 8 Bankruptcy estate (Ch. 11) <input type="checkbox"/> 9 Pooled income fund <input type="checkbox"/> 10 Other: _____	
		<b>E TOTAL no. of beneficiaries</b> ▶ _____ Enter number of- Resident individual beneficiaries ▶ _____ Nonresident individual beneficiaries ▶ _____ Other types of beneficiaries ▶ _____	
		<b>H Check all that apply:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Amended return <input type="checkbox"/> Final return <input type="checkbox"/> Extension <input type="checkbox"/> Composite return	

- 1** Tax on fiduciary's North Dakota taxable income (from Tax Computation Schedule, line 8) \_\_\_\_\_ ▶ **1** \_\_\_\_\_
- 2** Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7) \_\_\_\_\_ ▶ **2** \_\_\_\_\_
- 3** Other credits (Attach Schedule 38-TC) \_\_\_\_\_ ▶ **3** \_\_\_\_\_
- 4** Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 \_\_\_\_\_ ▶ **4** \_\_\_\_\_
- 5** Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3) \_\_\_\_\_ ▶ **5** \_\_\_\_\_
- 6** Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4) \_\_\_\_\_ ▶ **6** \_\_\_\_\_
- 7** Total taxes due. Add lines 4, 5, and 6 \_\_\_\_\_ ▶ **7** \_\_\_\_\_

**Tax Paid**

- 8** North Dakota income tax withheld from wages and other payments taxable to estate or trust (Attach Form W-2, Form 1099, and/or North Dakota Schedule K-1) \_\_\_\_\_ ▶ **8** \_\_\_\_\_
- 9** Estimated tax paid on 2024 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2023 return \_\_\_\_\_ ▶ **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 2025 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 2024 Schedule 38-UT) \_\_\_\_\_ ▶ **17** \_\_\_\_\_

▶ **Attach copy of 2024 Form 1041 (including Federal Schedule K-1s) and copy of North Dakota Schedule K-1s**

<i>I declare that this return is correct and complete to the best of my knowledge and belief.</i>				<i>*Privacy Act - See inside front cover of booklet.</i>	
Signature Of Fiduciary		Date		I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. <b>This Space Is For Tax Department Use Only</b> <input type="checkbox"/>	
Print Name Of Fiduciary		Telephone Number			
Paid Preparer Signature	PTIN	Date			
Print Name Of Paid Preparer		Telephone Number			

▶ **Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127, Bismarck, ND 58505-0599**

**FID**

Name of Estate or Trust	Federal Employer Identification Number
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**Tax Computation Schedule: Tax on fiduciary's taxable income**

**Part 1 - Calculation of tax**

1. **Federal taxable income** from Form 1041, line 23 or Form 990-T, line 11 ..... ▶ **1** \_\_\_\_\_
2. Additions (See instructions) (Attach 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 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 2024 Tax Rate Schedule ..... ▶ **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 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. If line 7b is more than line 7a, enter 1 ..... **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 page 1, line 1 ..... ▶ **8** \_\_\_\_\_

**2024  
Tax Rate  
Schedule**

Estates and Trusts		If North Dakota Taxable Income is:		The tax is:	
Over	But not over				
\$ 0	\$ 3,150	.....	0.00%	of ND Taxable Income	
3,150	11,325	.....	\$ 0.00	+ 1.95% of amount over \$ 3,150	
11,325		.....	159.41	+ 2.50% of amount over 11,325	

**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.

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

Name of Estate or Trust	Federal Employer Identification Number
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**Schedule BI Beneficiary information**

**All estates and trusts must complete this schedule.** Complete Columns 1 through 4 for all beneficiaries. Complete Column 5 for a nonresident beneficiary. If applicable, complete Column 6 or Column 7 for a nonresident beneficiary. See instructions for the definition of a "nonresident beneficiary," which includes entities other than individuals.

All Beneficiaries					
Beneficiary	Column 1			Column 2	Column 3
	Name and address of beneficiary			Social Security Number/FEIN	Type of entity <i>(See instructions)</i>
<b>A</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>B</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>C</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>D</b>	Name _____ Address _____ State _____ Zip Code _____				

Beneficiary	All Beneficiaries <i>Complete Column 4 for ALL beneficiaries</i>	Nonresident Beneficiaries Only <i>Important: Columns 5 through 7 are for a NONRESIDENT BENEFICIARY only. See instructions for which beneficiaries to include in Columns 5, 6, and 7.</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 (2.50%)	Form PWA or Form PWE <i>(Attach copy)</i>	North Dakota composite income tax (2.50%)
<b>A</b>				<input type="radio"/>	
<b>B</b>				<input type="radio"/>	
<b>C</b>				<input type="radio"/>	
<b>D</b>				<input type="radio"/>	
<b>1.</b> Total for <b>Column 4</b> ... <b>1</b>		<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>2.</b> Total for <b>Column 5</b> ... <b>2</b>					
<b>3.</b> Total for <b>Column 6</b> . Enter this amount on Form 38, page 1, line 5 ... <b>3</b>					
<b>4.</b> Total for <b>Column 7</b> . Enter this amount on Form 38, page 1, line 6 ... <b>4</b>					

**Schedule CR Credit for income tax paid to another state or local jurisdiction**

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