



FIDUCIARY INCOME TAX RETURN
 OFFICE OF STATE TAX COMMISSIONER
 SFN 28707 (12-2025)



**Form 38
2025**

A Tax year: <input type="radio"/> Calendar year 2025 <input type="radio"/> Fiscal year beginning _____, 2025, and ending _____, 20 _____			
B Name of Estate or Trust		C Federal EIN *	
Name And Title Of Fiduciary		D Date Created:	
Mailing Address		Apartment or Suite	
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: <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Composite return <input type="radio"/> Amended return <input type="radio"/> Extension			

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 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 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 2026 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 *2025 Schedule 38-UT*) ► 17 _____

- **Attach copy of 2025 Form 1041 (including Schedules K-1) and copy of North Dakota Schedules K-1**

<i>I declare that this return is correct and complete to the best of my knowledge and belief.</i>		*Privacy Act Notice - See inside front cover of booklet	
Signature Of Fiduciary		Date	<input 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	<input type="checkbox"/> For Tax Department Use Only
Paid Preparer Signature		Date	
Print Name Of Paid Preparer	PTIN	Telephone Number	FID

Mail to: Office of State Tax Commissioner,
 PO Box 5621, Bismarck, ND 58506-5621



Name of Estate or Trust

Federal Employer Identification Number

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 2025 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 _____

2025 Tax Rate Schedule

Estates and Trusts If North Dakota Taxable Income is: The tax is:		
Over	But not over	
\$ 0	\$ 3,250	0.00% of ND Taxable Income
3,250	11,650..... \$ 0.00	+ 1.95% of amount over \$ 3,250
11,650.....	163.80	+ 2.50% of amount over 11,650

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	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 income. Subtract line 10 from line 9	11 _____	_____



Name of Estate or Trust

Federal Employer Identification Number

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 Social Security Number/FEIN	Column 3 Type of entity (See instructions)
	Name and address of beneficiary <i>If additional lines are needed, attach additional pages</i>				
A	Name _____	Address _____	State _____ Zip Code _____		
B	Name _____	Address _____	State _____ Zip Code _____		
C	Name _____	Address _____	State _____ Zip Code _____		
D	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	
A	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 (Attach copy)	North Dakota composite income tax (2.50%)
B				<input type="radio"/>	
C				<input type="radio"/>	
D				<input type="radio"/>	
1. Total for Column 4	NA	NA	NA	NA	
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 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.