



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		E TOTAL no. of beneficiaries --- ▶ _____ Enter number of — Resident individual beneficiaries ▶ _____ Nonresident individual beneficiaries ▶ _____ Other types of beneficiaries ▶ _____
Apartment or Suite		
City	State	
ZIP Code		
F Residency status: <input type="radio"/> Resident <input type="radio"/> Nonresident		
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 declare that this return is correct and complete to the best of my knowledge and belief.		*Privacy Act Notice - See inside front cover of booklet
Signature Of Fiduciary		Date
Print Name Of Fiduciary		Telephone Number
Paid Preparer Signature		Date
Print Name Of Paid Preparer		PTIN
Telephone Number		
		For Tax Department Use Only
		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.

Nonresident estates or trusts onlyColumn A
Federal returnColumn B
North DakotaColumn 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	Column 3
	Name and address of beneficiary <small>If additional lines are needed, attach additional pages</small>			Social Security Number/FEIN	Type of entity <small>(See instructions)</small>
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
	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%)
A				<input type="radio"/>	
B				<input type="radio"/>	
C				<input type="radio"/>	
D				<input type="radio"/>	
1. Total for Column 4 ... 1		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.