



**FIDUCIARY INCOME TAX RETURN**  
**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**  
**SFN 28707 (12-2021)**



**FORM 38**  
**2021**

<b>A Tax Year:</b>		<b>Calendar Year 2021</b> (Jan. 1 - Dec. 31, 2021)	
		<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 North Dakota Schedule K-1) \_\_\_\_\_ ▶ **8** \_\_\_\_\_
- 9** Estimated tax paid on 2021 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2020 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 2022 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 2021 Schedule 38-UT) \_\_\_\_\_ ▶ **17** \_\_\_\_\_

▶ **Attach copy of 2021 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	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>
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**

Enter 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, page 1, line 23, or Form 1041-QFT, 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 2021 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** \_\_\_\_\_

**2021  
Tax Rate  
Schedule**

If the amount on line 5 is:		
Over	But not over	The tax is:
\$ 0	\$ 2,750	1.10% of amount on line 5
2,750	6,350	\$ 30.25 plus 2.04% of the amount over \$ 2,750
6,350	9,750	103.69 plus 2.27% of the amount over 6,350
9,750	13,300	180.87 plus 2.64% of the amount over 9,750
13,300		274.59 plus 2.90% of the amount over 13,300

**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 income. Subtract line 10 from line 9 -----	11		

Enter 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 <i>If additional lines are needed, attach additional pages</i>			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 (2.90%)	Form PWA or Form PWE <i>(Attach copy)</i>	North Dakota composite income tax (2.90%)
<b>A</b>				○	
<b>B</b>				○	
<b>C</b>				○	
<b>D</b>				○	
<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**