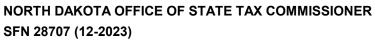
### FIDUCIARY INCOME TAX RETURN NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER SFN 28707 (12-2023)



**FORM 38** 

B Name Of Estate Or Trust    MM   DD   2023 and ending   MM   DD   YYYYY	C Federal EIN*			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX			
Name And Title Of Fiduciary	D Date Created			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	MM/DD/YYYY			
Mailing Address Apt. or Suite No.	E TOTAL no. of beneficiaries 9999  Enter number of-			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
City State Zip Code	Resident individual beneficiaries   9999			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Nonresident individual beneficiaries 9999			
F Residency Status G Entity Type	Other types of beneficiaries   99999			
	H Check all that apply:			
Resident  X 1 Decedent's estate  X 6 Grantor type trust  X 2 Simple trust  X 7 Bankruptcy estate (Ch. 7)	Initial return X Amended return			
X 2 Simple trust X 7 Bankruptcy estate (Ch. 7)  Nonresident X 3 Complex trust X 8 Bankruptcy estate (Ch. 11)	X Final return X Extension			
X   4   Qualified disability trust   X   9   Pooled income fund   Y   4   Qualified disability trust   X   9   Pooled income fund   Y   Pooled i	Composite return			
X 5 ESBT (S portion only) X 10 Other: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Composite return			
A 10 Other: AXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
	<b>▶1</b> 99999999999999			
1 Tax on fiduciary's North Dakota taxable income (from Tax Computation Schedule, line 8) 2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7)	<b>2</b> 9999999999999			
	<b>&gt;3</b> 9999999999999			
4 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3	<b>4</b> 99999999999999			
5 Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3)	<b>&gt;5</b> 9999999999999			
6 Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4)	<b>6</b> 9999999999999			
7 Total taxes due. Add lines 4, 5, and 6	79999999999999			
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)	<b>▶8</b> 999999999999			
<b>9</b> Estimated tax paid on 2023 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2022 return.	n			
<b>10</b> Total payments. Add lines 8 and 9	<b>▶10</b> <u>99999999999999</u>			
<b>11 Overpayment.</b> 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	<b>▶11</b> 999999999999999			
12 Amount of line 11 to be applied to 2024 estimated tax	<b>12</b> 999999999999999			
<b>13 Refund.</b> Subtract line 12 from line 11. If result is less than \$5.00, enter 0	EFUND > 13 9999999999999999999999999999999999			
<b>14 Tax due.</b> If line 10 is LESS than line 7, subtract line 10 from line 7. If result is less than \$5.00, ento	er 0 <b>14</b> 99999999999999			
<b>15</b> Penalty ▶ 9999999999 Interest ▶ 9999999999 Enter total penalty and	d interest <b>15</b> 99999999999999			
16 Balance due. Add lines 14, 15, and, if applicable, line 17 BALAN	CE DUE 16 99999999999999999999999999999999999			
17 Interest on underpaid estimated tax (from 2023 Schedule 38-UT)	<b>▶ 17</b> 9999999999999			
▶ Attach copy of 2023 Form 1041 (including Federal Schedule K-1s) and copy of No	rth Dakota Schedule K-1s			
I declare that this return is correct and complete to the best of my knowledge and belief.  *Privace	ry Act - See inside front cover of booklet.			
	rize the ND Office of State Tax Commissioner to this return with the paid preparer.			
21	Space Is For Tax Department Use Only			
Paid Preparer Signature PTIN Date				
Print Name Of Paid Preparer Telephone Number				

# FIDUCIARY INCOME TAX RETURN





FORM 38 **2023** 

A Tax Year:					<u> </u>
	☐ Calendar Year 2023 (Ja	an. 1 - Dec. 31	1, 2023)		
- Name Of Estate On	Fiscal Year Beginning	·	<u>a</u>	nd ending	- Fodoval STN*
<b>B</b> Name Of Estate Or	irust				C Federal EIN*
Name And Title Of	Fiduciary				D Date Created
Name And Title of	riduciary				D bate created
Mailing Address				Apt. or Suit	E TOTAL no. of beneficiaries ▶
					Enter number of-
City			State	Zip Code	Resident individual beneficiaries
					Nonresident individual beneficiaries
F Residency Statu	s <b>G</b> Entity Type	•		•	Other types of beneficiaries
_					H Check all that apply:
Resident	1 Decedent's estate	6 Grant	or type trus	t	
_	2 Simple trust	7 Bankı	ruptcy estat	e (Ch. 7)	Initial return Amended return
Nonresident	3 Complex trust	8 Bankı	ruptcy estat	e (Ch. 11)	Final return Extension
_	4 Qualified disability trust	9 Poole	d income fu	ınd	Composite return
	5 ESBT (S portion only)	10 Othe	er:		
		_			
L Tax on fiduciary	s North Dakota taxable income	e (from Tax Co	omputation	Schedule, line 8).	▶1
2 Credit for incom	ne tax paid to another state or loo	cal jurisdiction	n (from Sc	hedule CR, line 7).	▶2
Other credits (A)	ttach Schedule 38-TC)				▶3
Net tax liability	on fiduciary's taxable income. 1	Line 1 less lin	es 2 and 3		▶4
Income tax with	held from nonresident beneficia	aries (from Sch	nedule BI,	line 3)	<u>▶</u> 5
Composite incor	me tax for electing nonresident b	beneficiaries (	from Sche	dule BI, line 4)	▶6
7 Total taxes due.	Add lines 4, 5, and 6				7
(Attach Form W-	come tax withheld from wages a 2, Form 1099, and/or North Dakoto	a Schedule K-1)	)		st <b>8</b>
O Total payments	Add lines 8 and 9	1 plus an overp	ayıncın, 11 a	ny, applied from the	▶10
Total payments.					
I 1 Overnavmen	<b>t.</b> If line 10 is MORE than line	7 subtract lin			
			ne 7 from 1	ine 10 and enter re	sult.
omerwise, go u	o line 14. If result is less than \$				
L2 Amount of line	o line 14. If result is less than \$ 11 to be applied to 2024 estima	55.00, enter 0_			<u></u> ▶11
<b>12</b> Amount of line	11 to be applied to 2024 estimate	$65.00$ , enter $0_{-}$			▶11 ▶12
<b>12</b> Amount of line	11 to be applied to 2024 estimate	$65.00$ , enter $0_{-}$			<u></u> ▶11
<b>12</b> Amount of line <b>13 Refund.</b> Subt	11 to be applied to 2024 estimate ract line 12 from line 11. If resu	55.00, enter 0_ sted tax ult is less than	\$5.00, en	ter ()	▶11 ▶12
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty	11 to be applied to 2024 estima ract line 12 from line 11. If resune 10 is LESS than line 7, subtr	s5.00, enter 0_ ated tax ult is less than ract line 10 fro	s \$5.00, en	ter 0  If result is less tha	► 11 ► 12 REFUND ► 13 n \$5.00, enter 0 ► 14 l penalty and interest _ 15 15
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty	11 to be applied to 2024 estima ract line 12 from line 11. If resune 10 is LESS than line 7, subtr	s5.00, enter 0_ ated tax ult is less than ract line 10 fro	s \$5.00, en	ter 0  If result is less tha	►11 ► 12 REFUND ►13 In \$5.00, enter 0 ►14
Amount of line Refund. Subt  Tax due. If li Fenalty  Balance due.	11 to be applied to 2024 estima ract line 12 from line 11. If resune 10 is LESS than line 7, subtr	ated taxult is less than ract line 10 from cable, line 17.	55.00, en	ter 0 Enter tota	▶ 11  ▶ 12  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16
Amount of line Refund. Subt  Tax due. If li Fenalty  Balance due.	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtr  Interest Add lines 14, 15, and, if applie	ated taxult is less than ract line 10 from cable, line 17.	55.00, en	ter 0 Enter tota	▶ 11  ▶ 12  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty 16 Balance due. 17 Interest on unde	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied applied estimated tax (from 2023)	35.00, enter 0_ tted tax ult is less than ract line 10 from cable, line 17. Schedule 38-0	s5.00, en om line 7.	ter 0 If result is less tha Enter tota	▶ 11  ▶ 12  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty   16 Balance due. 17 Interest on unde  ► Attach copy of	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied expaid estimated tax (from 2023) of 2023 Form 1041 (included)	s5.00, enter 0_ sted tax ult is less than ract line 10 fro cable, line 17 Schedule 38-0	om line 7.	ter 0 If result is less tha Enter tota	▶ 11  ▶ 12  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty 16 Balance due. 17 Interest on unde  Attach copy of declare that this returns.	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied applied estimated tax (from 2023)	ast of my knowle	s \$5.00, en om line 7.	ter 0 If result is less tha Enter tota	Date of North Dakota Schedule K-1s  P11  REFUND ▶ 13  In \$5.00, enter 0 ▶ 14  In \$5.00, enter 0 ▶ 15  In \$5.00, enter 0 ▶ 16  In \$5.00, enter 0
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty 16 Balance due. 17 Interest on unde  Attach copy of declare that this returns.	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied expaid estimated tax (from 2023) of 2023 Form 1041 (included)	s5.00, enter 0_ sted tax ult is less than ract line 10 fro cable, line 17 Schedule 38-0	s \$5.00, en om line 7.	ter 0 If result is less tha Enter tota	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest_ 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty ■ 16 Balance due. 17 Interest on unde ■ Attach copy of declare that this retus Signature Of Fiduciary	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtr Interest Add lines 14, 15, and, if applied applied estimated tax (from 2023) of 2023 Form 1041 (includent is correct and complete to the beautiful form is correct and correc	ited tax ult is less than ract line 10 fro cable, line 17. Schedule 38-0 ding Federa	om line 7.	If result is less tha Enter tota  ule K-1s) and celief.	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t discuss this return with the paid preparer.
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty ▶ 16 Balance due. 17 Interest on unde ■ Attach copy of declare that this retues in the signature of Fiduciary	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtr Interest Add lines 14, 15, and, if applied applied estimated tax (from 2023) of 2023 Form 1041 (includent is correct and complete to the beautiful form is correct and correc	ited tax ult is less than ract line 10 fro cable, line 17. Schedule 38-0 ding Federa	s \$5.00, en om line 7.	If result is less tha Enter tota  ule K-1s) and celief.	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest_ 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty ► 16 Balance due. 17 Interest on unde ► Attach copy of declare that this retue Signature Of Fiduciary  Print Name Of Fiduciary	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied appaid estimated tax (from 2023) of 2023 Form 1041 (including is correct and complete to the beauty).	ited tax ult is less than ract line 10 fro cable, line 17 Schedule 38-0 ding Federa  est of my knowl  Tele	s \$5.00, en om line 7.  LUT)	ter 0  If result is less tha Enter tota  Enter tota  ule K-1s) and contained the second contained the	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t discuss this return with the paid preparer.
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty ▶ 16 Balance due. 17 Interest on unde ▶ Attach copy of declare that this retues the signature of Fiduciary	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtraction Interest Add lines 14, 15, and, if applied appaid estimated tax (from 2023) of 2023 Form 1041 (including is correct and complete to the beauty).	ited tax ult is less than ract line 10 fro cable, line 17 Schedule 38-0 ding Federa  est of my knowl  Tele	om line 7.	ter 0  If result is less tha Enter tota  Enter tota  ule K-1s) and contained the second contained the	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t discuss this return with the paid preparer.
12 Amount of line 13 Refund. Subt 14 Tax due. If li 15 Penalty ► 16 Balance due. 17 Interest on unde ► Attach copy of declare that this retue Signature Of Fiduciary  Print Name Of Fiduciary	11 to be applied to 2024 estima ract line 12 from line 11. If resume 10 is LESS than line 7, subtrome 10 is LESS than line 7, subtrome 14, 15, and, if applied applied estimated tax (from 2023) and 2023 Form 1041 (include transfer is correct and complete to the best form is correct and c	S5.00, enter 0_ sted tax ult is less than ract line 10 fro cable, line 17 Schedule 38-0 ding Federa	s \$5.00, en om line 7.  LUT)	ter 0  If result is less tha Enter tota  ule K-1s) and c	P11  REFUND ▶ 13  n \$5.00, enter 0 ▶ 14  I penalty and interest 15  BALANCE DUE 16  ▶ 17  opy of North Dakota Schedule K-1s  *Privacy Act - See inside front cover of booklet.  I authorize the ND Office of State Tax Commissioner t discuss this return with the paid preparer.

Enter Name Of Estate Or Trust	Federal Employer Identification Number

ax Computation Schedule: Tax on fiduciary's taxable art 1 - Calculation of tax	income
<ul> <li>Federal taxable income from Form 1041, page 1, line 23, or Form 1041-Ql</li> </ul>	ET line 11
Additions (See instructions) (Attach statement)	
3. Add lines 1 and 2	
I. a. Interest from U.S. obligations	► 4a
<b>b.</b> Net long-term capital gain exclusion (from worksheet in instructions)	<b>b</b>
<b>c.</b> Qualified dividend exclusion	
<b>d.</b> Other subtractions (See instructions) (Attach statement)	▶ 4d
e. Total subtractions. Add lines 4a through 4d	4e
North Dakota taxable income of fiduciary. Subtract line 4e from line 3	<b>&gt;</b> 5
Tax on amount on line 5 using the 2023 Tax Rate Schedule	6 <u></u>
<ul> <li>If resident estate or trust, enter amount from line 6 on line 8. Do not c</li> <li>If nonresident estate or trust, complete lines 7a, 7b, and 7c.</li> </ul>	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	<b>&gt;</b> 7a
<b>b.</b> Income (loss) reportable to North Dakota from Part 2, line 11, Column B	<b>&gt;</b> 7b
<b>c.</b> Divide line 7b by line 7a. Round to the nearest four decimal places. If line 7b is more than line 7a, enter 1	7c
3. Tax on fiduciary's North Dakota taxable income: If resident estate or trust, en If nonresident estate or trust, multiply line 6 by line 7c. Enter this amount on	
Tax Rate Schedule  Estates and Trusts If North Dakota Taxable Income is: The tax is:  Over But not over  \$ 0 \$ 3,000	
3,000 10,750\$ 0.00 + 1.95% of amount 10,750151.13 + 2.50% of amount	t over \$ 3,000

Estates and Trusts If North Dakota Taxable Income is: The tax is:							
Over	But not over						
\$ 0	\$ 3,000 0.00% of ND Taxable Income						
3,000	10,750 \$ 0.00 + 1.95% of amount over \$ 3,000						
10,750	151.13 + 2.50% of amount over 10,750						

#### 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,			Nonresident estates or trusts only			
	and C. See instructions for how to complete Columns and C.	s B	Column A <b>Federal return</b>	Column B <b>North Dakota</b>			
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 _					

# **2023 Form 38** SFN 28707 (12-2023), Page 3

Enter 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.

	instructions for the definition of a "nonresident beneficiary," which includes entities other than individuals.								
_	Column 1					Column 2	Column 3		
Bene- ficiary	Name and addre	e and address of beneficiary  If additional lines are needed, attach additional pages			, i	Social Security Number/FEIN	Type of entity (See instructions)		
A	Name								
	Address			State	Zip Code				
В.	Name				'				
В	Address		State	Zip Code					
	Name								
С	Address			State	Zip Code				
	Name				•				
D	Address			State	Zip Code				
All Beneficiaries  Complete Column 4 for ALL beneficiaries  Nonresident Beneficiaries Only  Important: Columns 5 through 7 are for a NONRESIDENT BENEFICIARY only See instructions for which beneficiaries to include in Columns 5, 6, and 7.							ENEFICIARY only.		
		Column 4	Column 5		Colu	mn 6	Column 7		
Beneficiary		Federal distributive share of income (loss)	North Dakota distributive share of income (loss)  Withheld (2.50%)		withheld	Form PWA or Form PWE (Attach copy)	North Dakota composite income tax (2.50%)		
A						0			
	В					0			
	С					0			
	D					0			
1. Total	for <b>Column 4 1</b>		NA		NA NA				
2. Total	for <b>Column 5</b>					NA	NA		
3. Total	for <b>Column 6.</b> Ente	er this amount on Form 38,	page 1, line 5	3					
4. Total	for <b>Column 7.</b> Ente	er this amount on Form 38,	page 1, line 6			4			
 Schedu	ıle CR Cr	edit for income ta	x paid to and	ther	state or loc	al jurisdic	tion		
► Enter tl	he name of the othe	er state in which income tax	was paid to the st	ate anc	l/or local jurisdicti	on ▶			
1. Fiduc	iary's share of total	income from page 2, Tax C	Computation Schedu	ıle, Par	t 2, line 11, Colur	nn A ▶ 1			
2. Portio	on of amount on line	e 1 that has its source in the	e other state <i>(See ii</i>	nstruct	ions)				
		by line 1 and round to the							
<b>4.</b> Tax o	on fiduciary's North	Dakota taxable income fron	n page 1, line $1_{}$			<b>4</b>			
<b>5.</b> Multip	ply line 3 by line 4 $_{-}$					<b>&gt;</b> 5			
<b>6.</b> Amou	unt of income tax pa	aid to the other state and its	s local jurisdictions	(See in	structions)	▶ 6			
7. Credi	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								

Important: Attach a copy of the income tax return filed with the other state and/or local jurisdiction