FIDUCIARY INCOME TAX RETURN

Bismarck, ND 58505-0599

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER SFN 28707 (12-2025)



FORM 38 **2025**

State Zip Code Resident infordual beneficiaries > 99 99 99 99 99 99 99	A Tax Year: 🔀	Calendar Year 2025 (Jar						
Manne And Title Of Fishuchary Malling Address Mark And Title Of Fishuchary Malling Andress Ma	X	Fiscal Year Beginning	<u>MM/DD/2025_ar</u>	nd ending MM/ [<u>DD/YYYY</u>			
Name And Title Of Fiduciary Mailing Address	B Name Of Estate Or In	ust				C Federal EIN*		
Mailing Address	XXXXXXXXX		XXXXXXXXXXX	XXXXXXXX	XXXXX	XXXXXXXXXXXXXXX		
Residency Status Gentity Type State Zip Code National State Zip Code Zip	Name And Title Of Fi	duciary						
State Zip Code Resident mistorial beneficiaries 30 9.0		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX		XXXXX			
State Zio Cofe XXXXXXXX Resident advistitus bearficiaries 99.99 99	Mailing Address			Apt. or Sui	ite No.	E TOTAL no. of beneficiaries ▶ 9999		
F Residency Status Residency Status G Entity Type		<u>XXXXXXXXXXXXXXXX</u>			XXXXX	Enter number of-		
Resident	City		State	Zip Code		Resident individual beneficiaries 9999		
Resident	XXXXXXXXX	<u> </u>	XXXX XX	XXXXXXX	XXXXX	Nonresident individual beneficiaries 9999		
Resident Decedent's estate Gerantor type trust 7 Bankruptey estate (Ch. 7) Manching the property of t	F Residency Status	G Entity Type				Other types of beneficiaries Other types of beneficiaries		
Nonresident		_ <u>_</u>				H Check all that apply:		
Nonresident 3 Complex trust 3 Qualified disability trust 3 Pooled income fund 4 Qualified disability trust 3 Pooled income fund 5 ESBT (S portion only) 10 Other: 2 2 2 2 3 3 3 3 3	X Resident	X 1 Decedent's estate	★ 6 Grantor type trust					
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, line 8). 2. Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7). 3. Other credits (Attach Schedule 38-TC). 4. Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3. 5. Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3. 6. Composite return 7. Total taxes due. Add lines 4, 5, and 6. 7. Total taxes due. Add lines 4, 5, and 6. 7. Total taxes due. Add lines 4, 5, and 6. 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). 9. Estimated tax paid on 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 return. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9		X 2 Simple trust	X 7 Bankruptcy estate (Ch. 7)					
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). 3 9999999999999999999999999999999999	X Nonresident	X 3 Complex trust	X 8 Bankruptcy estate	(Ch. 11)		X Final return X Extension		
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). 2 99999999999999999999999999999999999		X 4 Qualified disability trust						
2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7) 3 99999999999999999999999999999999999		★ 5 ESBT (S portion only)	X 10 Other: XXX	XXXXXXXX	XXX			
2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7) 3 99999999999999999999999999999999999								
2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7)								
2 Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7)	1 Tax on fiduciary's	North Dakota taxable income	(from Tax Computation	Schedule, line 8)	▶1 99999999999999		
Nother credits (Attach Schedule 38-TC) Note tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Note tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Note of polypapage 1 less shall line 3 less lines 2 and 3 Note of polypapage 2 lesting and a lines 4 line 3 less lines 4 line 4 line 4 line 4 line 4 lines 4 line 4 lines						≥ 299999999999999		
Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 Net tax liability on fiduciary's taxable income tax withheld from nonresident beneficiaries (from Schedule BI, line 4). Net 5 99999999999999999999999999999999999								
Income tax withheld from nonresident beneficiaries (from Schedule B1, line 3). Society of the property of t			ine 1 less lines 2 and 3			4 99999999999999		
Total taxes due. Add lines 4, 5, and 6								
Total taxes due. Add lines 4, 5, and 6								
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)				21, 11.10 1/		7 9999999999999		
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)- Bestimated tax paid on 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 return Poposition of the payments. Add lines 8 and 9. 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. Payment of line 11 to be applied to 2026 estimated tax. Payment of line 12 from line 11. If result is less than \$5.00, enter 0. REFUND ▶ 13 9999999999999999999999999999999999		ida mies i, s, and o						
Attach Form W-2, Form 1099, and/or North Dakota Schedule K-1) Setimated tax paid on 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 return 10 Total payments. Add lines 8 and 9 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 12 Amount of line 11 to be applied to 2026 estimated tax 13 Refund. Subtract line 12 from line 11. If result is less than \$5.00, enter 0 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 15 Penalty 99999999999999999999999999999999999			1 .1					
9 Estimated tax paid on 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 return ▶ 9 999999999999999999999999999999				ole to estate or tru	ust	8 9999999999999		
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				ny applied from the	e 2024 return			
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.				ry, applied from the	e 2024 Tetarii			
otherwise, go to line 14. If result is less than \$5.00, enter 0	20 Total payments. 2							
otherwise, go to line 14. If result is less than \$5.00, enter 0	11 Overnayment	If line 10 is MODE than line 7	Subtract line 7 from li	na 10 and enter r	eacult.			
12 Amount of line 11 to be applied to 2026 estimated tax						▶11 99999999999999		
13 Refund. Subtract line 12 from line 11. If result is less than \$5.00, enter 0								
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 9999999999999999999999999999999999					F			
15 Penalty ▶ 99999999999999999999999999999999999	15 Refund: Saona		it is iess than \$5.00, en					
15 Penalty ▶ 99999999999999999999999999999999999	14 Tax due If line	10 is LESS than line 7 subtra	ct line 10 from line 7	If result is less th	an \$5.00 ent	ter 0 14 99999999999999		
16 Balance due. Add lines 14, 15, and, if applicable, line 17	15 Penalty > 99	999999999 Interest	> 999999999	99 Enter tot	al nenalty an	d interest 15 99999999999999999999999999999999999		
17 Interest on underpaid estimated tax (from 2025 Schedule 38-UT). ▶ 17 9999999999999999999999999999999999					BALAN	ICE DUE 16 99999999999999999999999999999999999		
▶ Attach copy of 2025 Form 1041 (including Federal Schedule K-1s) and copy of North Dakota Schedule K-1s declare that this return is correct and complete to the best of my knowledge and belief. *Privacy Act - See inside front cover of booklet.								
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.	17 interest on underp	ald estimated tax (170m 2023 S	schedule 50-01)					
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.	► Attach copy of	2025 Form 1041 (includ	ing Federal Schedu	le K-1s) and	copy of No	orth Dakota Schedule K-1s		
Signature Of Fiduciary	I declare that this return	is correct and complete to the best		ief.	*Privac	cy Act - See inside front cover of booklet.		
1 authorize the ND Office of State Tax Commissione	Signature Of Fiduciary		Date	Γ		rize the ND Office of State Tax Commissioner to		
X discuss this return with the paid preparer.					2 3	1 1 1		
Print Name Of Fiduciary Telephone Number This Space Is For Tax Department Use Only	Print Name Of Fiduciary		Telephone Numb	per	This	Space Is For Tax Department Use Only		
Paid Preparer Signature PTIN Date	Paid Preparer Signature	PTIN	Date					
Print Name Of Paid Preparer Telephone Number	Print Name Of Paid Prepai	er	Telephone Numb	per				
Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127,	► Mail to: State	Tax Commissioner, 600 E Bo	oulevard Ave Dent 127					

FIDUCIARY INCOME TAX RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER SFN 28707 (12-2025)



FORM 38 **2025**

	dar Year 2025 (Jan. 1 - De	c. 31, 2025)		
	Year Beginning	a	nd ending	C Federal EIN*
B Name Of Estate Or Trust				C rederal LIN
Name And Title Of Fiduciary				D Date Created
,				ا
Mailing Address			Apt. or Suit	te No. E TOTAL no. of beneficiaries
				Enter number of-
City		State	Zip Code	Resident individual beneficiaries
				Nonresident individual beneficiaries
F Residency Status G Entit	y Type	-		Other types of beneficiaries
	_			H Check all that apply:
	—	Grantor type trus		
		Bankruptcy estat		Initial return Amended return
	—	Bankruptcy estat		Final return Extension
	· H	Pooled income for		Composite return
5 ES	BT (S portion only)	Other:		_
				▶1
				≥2
				▶3
Net tax liability on fiduciar	y's taxable income. Line 1 les	s lines 2 and 3		
				> 5
				> 6
	4, <i>J</i> , and 0			
Tax Paid			11	
North Dakota income tax w	vithheld from wages and other	payments taxa	ible to estate or tru	st ▶8
9 Estimated tax paid on 2025 Fo	orms 38-ES and 38-EXT plus an o	vernavment. if a	nv. applied from the	2024 return > 9
				▶10
- retur paymenter ritua mies	V u /			
11 Overpayment. If line 10) is MORE than line 7, subtrac	et line 7 from l	ine 10 and enter re	esult:
otherwise, go to line 14. I	f result is less than \$5.00, ente	er 0		▶11
12 Amount of line 11 to be ap	plied to 2026 estimated tax			▶12
13 Refund. Subtract line 12	than \$5.00, en	REFUND ▶13		
14 Tax due. If line 10 is LE	ESS than line 7, subtract line 10	0 from line 7.	If result is less tha	an \$5.00, enter 0 ▶ 14
				al penalty and interest 15
				BALANCE DUE 16
17 Interest on underpaid estim	nated tax (from 2025 Schedule	38-UT)		▶ 17
► Attach copy of 2025 F	orm 1041 (including Fed	deral Sched	ule K-1s) and o	copy of North Dakota Schedule K-1s
declare that this return is correct and complete to the best of my kno		D-4-		*Privacy Act - See inside front cover of booklet.
g				I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
Print Name Of Fiduciary		Telephone Number		This Space Is For Tax Department Use Only
				This Space is For Tax Department Ose Only
Paid Preparer Signature	PTIN	Dat	e	
, , , , , , , , , , , , , , , , , , , ,		1		
Print Name Of Paid Preparer		Telephone Num	ber	
		1	I	

2025 Form 38

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5. Rents, royalties, partnerships, other estates and

10. Portion of amount on line 9 distributed to

trusts, etc. ______

6. Farm income or (loss) ______

7. Ordinary gain or (loss) ______

8. Other income ______

9. Total income. Add lines 1 through 8 ______ 9 ____

11. Fiduciary's income. Subtract line 10 from line 9_____ **11** _____ ___ ____

beneficiaries _____ 10 _____ ____

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)	4 b
c. Qualified dividend exclusion	\rightarrow 4c
d. Other subtractions (See instructions) (Attach statement)	▶ 4d
e. Total subtractions. Add lines 4a through 4d	
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	
 If resident estate or trust, enter amount from line 6 on line 8. Do not co 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
${f b.}$ 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, ent If nonresident estate or trust, multiply line 6 by line 7c. Enter this amount on processing the state of trust, multiply line 6 by line 7c.	ter amount from line 6. 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	over \$ 3,250
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 B and C. Column A Federal return	Column B Column C North Dakota Other States
1. Interest income 1	
3. Business income or (loss)	
4. Capital gain or (loss)	

2025 Form 38

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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 entitles other than individuals.							
	All Beneficiaries Column 1 Column 2 Column 3							
Bene-	Name and address	Column 1				Column 3		
ficiary	Name and addre	and address of beneficiary If additional lines are needed, attach additional pages			Social Security Number/FEIN	Type of entity (See instructions)		
Α	Name (433							
^	Address		e Zip Code					
В	Name Same							
В	Address		Stat	e Zip Code				
	Name			I				
С	Address		Stat	e Zip Code	-			
	Name			ļ				
D	Address		Stat	zip Code	-			
			N	nuncidout Don				
		All Beneficiaries Complete Column 4 for	Important: Columns	nresident Bene 5 through 7 are for a	a NONRESIDENT B	ENEFICIARY only.		
		ALL beneficiaries		or which beneficiarie				
		Column 4 Federal distributive	Column 5 North Dakota	North Dakota	lumn 6	Column 7 North Dakota		
В	eneficiary	share of income (loss)	distributive share of income (loss)		Form PWA or Form PWE (Attach copy)	composite income tax (2.50%)		
	Α				0			
	В				0			
	С				0			
	D				0			
1 Total	for Column 4 1		NA					
1. Total for Column 5			- NA	NA	NA			
2. Total for Column 5								
3. Total for Column 6. Enter this amount on Form 38, page 1, line 5 3								
		er this amount on Form 38,	page 1, line 6		4			
Schedu	ule CR Cr	edit for income ta	x paid to anoth	er state or lo	ocal jurisdic	tion		
► Enter tl	he name of the othe	er state in which income tax	was paid to the state	and/or local jurisdic	ction _			
1. Fiduc	iary's share of total	income from page 2, Tax C	Computation Schedule,	Part 2, line 11, Col	umn A 🕨 1			
2. Portio	on of amount on line	e 1 that has its source in the	e other state (See inst	ructions)	> 2			
3. Credi	t ratio. Divide line 2	by line 1 and round to the	nearest four decimal	olaces	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								
	•	d to another state and/or loge 1, line 2	=					

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