

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



FORM 38  
2025

<b>A Tax Year:</b> <input checked="" type="checkbox"/> <b>Calendar Year 2025</b> (Jan. 1 - Dec. 31, 2025) <input checked="" type="checkbox"/> <b>Fiscal Year</b> Beginning <b>MM/DD/2025</b> and ending <b>MM/DD/YYYY</b>	
<b>B</b> Name Of Estate Or Trust XX	
<b>C</b> Federal EIN* XXXXXXXXXXXXXXXXXXXX	
<b>D</b> Date Created MM/DD/YYYY	
<b>E</b> <b>TOTAL no. of beneficiaries</b> ▶ <b>9999</b> Enter number of- Resident individual beneficiaries ▶ <b>9999</b> Nonresident individual beneficiaries ▶ <b>9999</b> Other types of beneficiaries ▶ <b>9999</b>	
<b>F</b> Residency Status <input checked="" type="checkbox"/> Resident <input checked="" type="checkbox"/> Nonresident	
<b>G</b> Entity Type <input checked="" type="checkbox"/> 1 Decedent's estate <input checked="" type="checkbox"/> 2 Simple trust <input checked="" type="checkbox"/> 3 Complex trust <input checked="" type="checkbox"/> 4 Qualified disability trust <input checked="" type="checkbox"/> 5 ESBT (S portion only) <input checked="" type="checkbox"/> 6 Grantor type trust <input checked="" type="checkbox"/> 7 Bankruptcy estate (Ch. 7) <input checked="" type="checkbox"/> 8 Bankruptcy estate (Ch. 11) <input checked="" type="checkbox"/> 9 Pooled income fund <input checked="" type="checkbox"/> 10 Other: <u>XXXXXXXXXXXXXXXX</u>	
<b>H</b> Check all that apply: <input checked="" type="checkbox"/> Initial return <input checked="" type="checkbox"/> Final return <input checked="" type="checkbox"/> Composite return <input type="checkbox"/> Amended return <input type="checkbox"/> Extension	

<b>1</b> Tax on fiduciary's North Dakota taxable income (from Tax Computation Schedule, line 8) -----	▶ <b>1</b> <u>99999999999999</u>
<b>2</b> Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7) -----	▶ <b>2</b> <u>99999999999999</u>
<b>3</b> Other credits (Attach Schedule 38-TC) -----	▶ <b>3</b> <u>99999999999999</u>
<b>4</b> Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 -----	▶ <b>4</b> <u>99999999999999</u>
<b>5</b> Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3) -----	▶ <b>5</b> <u>99999999999999</u>
<b>6</b> Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4) -----	▶ <b>6</b> <u>99999999999999</u>
<b>7</b> Total taxes due. Add lines 4, 5, and 6 -----	<b>7</b> <u>99999999999999</u>
<b>Tax Paid</b>	
<b>8</b> 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> <u>99999999999999</u>
<b>9</b> Estimated tax paid on 2025 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2024 return -----	▶ <b>9</b> <u>99999999999999</u>
<b>10</b> Total payments. Add lines 8 and 9 -----	▶ <b>10</b> <u>99999999999999</u>
<b>11</b> <b>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> <u>99999999999999</u>
<b>12</b> Amount of line 11 to be applied to 2026 estimated tax -----	▶ <b>12</b> <u>99999999999999</u>
<b>13</b> <b>Refund.</b> Subtract line 12 from line 11. If result is less than \$5.00, enter 0 -----	<b>REFUND</b> ▶ <b>13</b> <u>99999999999999</u>
<b>14</b> <b>Tax due.</b> If line 10 is LESS than line 7, subtract line 10 from line 7. If result is less than \$5.00, enter 0 -----	▶ <b>14</b> <u>99999999999999</u>
<b>15</b> <b>Penalty</b> ▶ <u>999999999999</u> <b>Interest</b> ▶ <u>999999999999</u> Enter total penalty and interest -----	<b>15</b> <u>99999999999999</u>
<b>16</b> <b>Balance due.</b> Add lines 14, 15, and, if applicable, line 17 -----	<b>BALANCE DUE</b> <b>16</b> <u>99999999999999</u>
<b>17</b> Interest on underpaid estimated tax (from 2025 Schedule 38-UT) -----	▶ <b>17</b> <u>99999999999999</u>

▶ **Attach copy of 2025 Form 1041 (including Federal Schedule K-1s) and copy of North Dakota Schedule K-1s**

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

▶ **Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127,  
Bismarck, ND 58505-0599**

NACTP **FID**

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



**FORM 38**  
**2025**

<b>A Tax Year:</b>		<b>Calendar Year 2025</b> (Jan. 1 - Dec. 31, 2025)	
		<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"/> 1 Decedent's estate	
<input type="checkbox"/> Nonresident		<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</b> TOTAL no. of beneficiaries ▶ _____	
		Enter number of-	
		Resident individual beneficiaries ▶ _____	
		Nonresident individual beneficiaries ▶ _____	
		Other types of beneficiaries ▶ _____	
		<b>H</b> Check all that apply:	
		<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/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 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.
Print Name Of Fiduciary		Telephone Number	
Paid Preparer Signature	PTIN	Date	<b>This Space Is For Tax Department Use Only</b> _____
Print Name Of Paid Preparer		Telephone Number	

▶ **Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127,**  
**Bismarck, ND 58505-0599**

**FID**

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, line 23 or Form 990-T, line 11

2. Additions (See instructions) (Attach statement)

3. Add lines 1 and 2

4. a. Interest from U.S. obligations

b. Net long-term capital gain exclusion (From worksheet in instructions)

c. Qualified dividend exclusion

d. Other subtractions (See instructions) (Attach statement)

e. Total subtractions. Add lines 4a through 4d

5. North Dakota taxable income of fiduciary. Subtract line 4e from line 3

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 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

b. Income (loss) reportable to North Dakota from Part 2, line 11, Column B

c. Divide line 7b by line 7a. Round to the nearest four decimal places. If line 7b is more than line 7a, enter 1

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

1

2

3

4a

4b

4c

4d

4e

5

6

7a

7b

7c

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 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			

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.

Beneficiary	All Beneficiaries				
	Column 1			Column 2	Column 3
	Name and address of beneficiary			Social Security Number/FEIN	Type of entity (See instructions)
A	Name				
	Address				
B	Name				
	Address				
C	Name				
	Address				
D	Name				
	Address				

Beneficiary	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.			
	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 (Attach copy)	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.**