

**2023 Beneficiary's Share of North  
Carolina Income, Adjustments, and Credits**  
North Carolina Department of Revenue

DOR Use Only
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Use Form D-407 NC K-1 to report each beneficiary's share of the estate's or trust's income (loss), N.C. adjustments, N.C. tax credits, etc. Each beneficiary should keep Form D-407 NC K-1, Form NC K-1 Supplemental Schedule, and any other information provided to them by the estate or trust for their records. The beneficiary is not required to attach the information to their N.C. tax return unless specifically required to do so.

For calendar year **2023** or fiscal year beginning **12 45 23** and ending **12 45 78**

Information About the Estate or Trust	
<b>Estate's or Trust's Federal Employer ID Number</b> 999123456	<b>Estate's or Trust's Name, Address, and Zip Code</b> ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG

Information About the Beneficiary	
<b>Beneficiary's Identifying Number</b> 666456789	<b>Beneficiary's Name, Address, and Zip Code</b> ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG ABCDEFGHIJKLMN <strong>OP</strong> QRSTUVWXYZABCDEFGHIG

**A. All Beneficiaries**

Beneficiary's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
1. Beneficiary's Share of Income (Loss)	-1234567890	(This amount should already be included in federal adjusted gross income)
2. Additions to Federal Taxable Income	1234567890	Form D-400 Schedule S, Part A
3. Deductions from Federal Taxable Income	1234567890	Form D-400 Schedule S, Part B
4. Share of Tax Paid to Another State or Country	1234567890	Form D-400TC
5. Share of Other Tax Credit	1234567890	Form D-400TC

**B. Nonresidents Only**

Beneficiary's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
6. Portion of Line 1 Attributable to North Carolina	-1234567890	Form D-400 Schedule PN, Column B, Line 11
7. Portion of Line 2 Attributable to North Carolina	1234567890	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A
8. Portion of Line 3 Attributable to North Carolina	1234567890	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part B