D-407	(SD)
8-15-24	

# 2024 Estates and Trusts Income Tax Return

North Carolina Department of Revenu	ue
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			DC Us On	e	
For calendar year 20	24 or 🔲 fiscal year beg	ginning 12 19	24 and ending	12 19 9	99
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN ABCDEFGHIJKLMNOPQRSTUVWXYZABCDE 12345 ABCDEFGHIJKLMNOPQR NC 12345-1234					
		inal Return ntity has Nonresident	Qualified Fun		ESBT Income
Estate Information:         Date of Decedent's Death       12         Trust Information:         Date Trust Created       12         Name and Address of Grantor       A	B 2 19 99 X Check distrib	eneficiaries k box if final pution of assets during the tax year. PQRSTUVWXYZAB PQRSTUVWXYZAB	If no return filed last ABCDEFGHIJKI If no return filed last ABCDEFGHIJKI CDEFGHIJKLMN CD	year, reason why MNOPQRSTU year, reason why	/WXYZABC ABCDEFGH
N.C. Education Endowment Fund: The estate or trust may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the estate's or trust's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the estate's or trust's payment of \$ 1234567890. To designate the estate's or trust's overpayment to the Fund, enter the amount of the estate's or trust's designation on Line 16. (See instructions for information about the Fund.)					
Federal Extension Was the entity g	ranted an automatic extension	on to file its 2024 federal	income tax return (Fo	rm 1041)? י	Yes X No
ABCD ABCD 12345	IR A AR	A FR A NF	BAQFT	A PE A	
ABCDEFGHIJKLMNOPQRS	TUVWXYZABCDEFO	SHIJKLMN 99	9123456	ESBT A	
ABCDEFGHIJKLMNOPQRS	TUVWXYZABCDEFG	GHIJKLMN FC	A A	FDEXT Y	
ABCDEFGHIJKLMNOPQRS	TUVWXYZABCDE	12345	11 1234	567890	
ABCDEFGHIJKLMNOPQR	AB 12345-123	34	12A	123456	
01 -1234567890	09A 1234	567890	12B	123456	
02 1234567890	09B 1234	567890	13 1234	567890	
04 1234567890	09C 1234	1567890	15 1234	567890	
06 -1234567890	09D 1234	1567890	16 1234	567890	
08 1234567890	09E -1234	1567890	17 1234	567890	
Sign Return Below	Refund Due	1234567890	Payment Du	ie 12345	67890
I certify that, to the best of my knowledge, this return is accurate and complete.         Signature of Fiduciary Representing Estate or Trust       Date         Contact Phone Number (Include area code)         Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.         I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.					
Signature of Preparer Other Than Fiduciary	Dat	te Preparer's C	) Contact Phone Number (Inclu	de area code)	
Address MAIL TO: North Carolina	a Department of Rever	nue, P.O. Box 2500	0, Raleigh, North	Carolina 27640	-0640

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Last	Name (First 10 Characters) ABCDEFGHIJ	Federal Employer ID Number	999123456
Con	putation of Income Tax Due or Refund		
1. F	ederal Taxable Income including ESBT Income		11234567890
2. A	dditions to Federal Taxable Income		2. <b>1234567890</b>
3. A	dd Lines 1 and 2		3. <b>-1234567890</b>
4. C	eductions from Federal Taxable Income		4. 1234567890
5. 5	ubtract Line 4 from Line 3		5. <b>-1234567890</b>
6. li	ncome Not Taxable to North Carolina		6. <b>-1234567890</b>
7. N	lorth Carolina Taxable Income		7. <b>-1234567890</b>
8. N	I.C. Income Tax		8. <b>1234567890</b>
9. 0	redits and Payments		
a	. Tax Credits		9a. <b>1234567890</b>
b	. Tax Paid with Extension		9b. <b>1234567890</b>
с	Tax Paid by Partnerships or S Corporations		9c. 1234567890
d	. North Carolina Tax Withheld Reported on Form 1099		9d. 1234567890
е	. Other Payments		9e. <b>-1234567890</b>
10. A	dd Lines 9a through 9e		10. <b>-1234567890</b>
11. T	ax Due		11. <b>1234567890</b>
12. a	Penalties		12a. <b>123456</b>
b	. Interest		12b. <b>123456</b>
с	Total		12c. 1234567890
13. A	mount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a Domestic Bank.		13. <b>1234567890</b>
14. <b>C</b>	Iverpayment		14. 1234567890
15. A	mount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund		15. <b>1234567890</b>
16. A	mount of Line 14 contributed to N.C. Education Endowment Fund		16. <b>1234567890</b>
17. <b>/</b>	mount to be Refunded		17. <b>1234567890</b>

#### Schedule A. Apportionment of Income and Adjustments

Important: If more than three beneficiaries, include separate schedule for additional beneficiaries.

	Fiduciary	Beneficiary 1	Beneficiary 2	Beneficiary 3
1. Identifying Number	123456789	123456789	123456789	123456789
2. Name	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO
	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO	ABCDEFGHIJKLMNO
3. Net N.C. Source Income		1234567890	1234567890	1234567890
4. Additions	1234567890	1234567890	1234567890	1234567890
5. Deductions	1234567890	1234567890	1234567890	1234567890

Important:

The fiduciary must provide each beneficiary a Form NC K-1 for Form D-407 and any other information necessary for the beneficiary to prepare the appropriate N.C. tax return.

### Schedule B. Income Not Taxable to North Carolina

	Amount
1. Intangible income for the Benefit of Nonresident Beneficiaries	1234567890
2. Income for the Benefit of Nonresident Beneficiaries from Sources Other than North Carolina	1234567890
3. Intangible income for the Benefit of Resident Beneficiaries	1234567890
4. Income for the Benefit of Resident Beneficiaries from Sources Other than North Carolina	1234567890
5. Total	1234567890

#### Explanation of Changes for Amended Return (Attach additional sheets if necessary)