

**2024 Beneficiary's Share of North
Carolina Income, Adjustments, and Credits**
North Carolina Department of Revenue

DOR
Use
Only

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 **2024** or fiscal year beginning **12 45 24** and ending **12 45 78**

Information About the Estate or Trust	
Estate's or Trust's Federal Employer ID Number 999123456	Estate's or Trust's Name, Address, and Zip Code ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI

Information About the Beneficiary	
Beneficiary's Identifying Number 666456789	Beneficiary's Name, Address, and Zip Code ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI
Was the beneficiary a N.C. resident on the last day of the trust or estate's taxable year? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

A. All Beneficiaries

Beneficiary's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
1. 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. Tax Paid to Another State or Country	1234567890	Form D-400TC
5. Other Tax Credits	1234567890	Form D-400TC

B. Nonresident Beneficiaries Only

Nonresident Beneficiary's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
6. Line 1 Attributable to North Carolina	-1234567890	Form D-400 Schedule PN, Column B, Line 11
7. 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. 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