

A close-up photograph of a bright yellow sunflower in the foreground, with other sunflowers and green foliage blurred in the background under a blue sky with light clouds.

# ELECTRONIC FILING (MEF) TEST SCENARIOS FOR FIDUCIARY (FORM 38)

Photo credit:  
ND Tourism

**2021** Tax Year

**2022** Processing Year

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Electronic Filing Unit

Last Revised: XXXX 2021

The logo features the letters "ND" in a blue square, followed by the word "Tax" in a large, bold, red font.  
NORTH DAKOTA  
**RYAN RAUSCHENBERGER**  
Tax Commissioner

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## Introduction

Thank you for supporting North Dakota e-file. North Dakota accepts electronic returns from any IRS approved software provider.

## How to Begin

All participating software developers must:

- Register with our office, prior to submitting test files. The applicable registration forms are located on the state exchange system (Kiteworks) at <https://taxadmin.Kiteworks.com>. For more information, refer to the North Dakota Electronic Filing (MeF) Procedures and Specifications handbook (Publication 1345ND) which can be found on our website at <http://www.nd.gov/tax/user/tax-professionals/software-developers/mef-modernized-e-file/>.
- Submit the completed registration forms to our office using one of the two methods below:
  1. E-mail to [taxmef@nd.gov](mailto:taxmef@nd.gov)
  2. Fax to 701.328.0352
- A confirmation email will be issued to the developers acknowledging receipt of their registration.
- When submitting test files for our review, an email must also be sent to [taxmef@nd.gov](mailto:taxmef@nd.gov) containing the company name, software product name, NACTP software ID, ETIN, and the North Dakota submission IDs. For tracking purposes, include the company/software name and tax type in the “subject” line of the email.
- We require the NACTP number assigned to the software product to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause the submissions to be rejected.
- Acknowledgements will be generated on all test returns. However, an accepted “ACK” does not mean we have approved the software for release. A software approval email must be received from our office prior to release of the software.
- The Acknowledgement system will also reject the test returns missing required schedules/forms or having mismatched data. Refer to Appendix A of the North Dakota Electronic Filing (MeF) Procedures and Specifications Handbook for a complete list of business rules and associated reject codes. Test returns will need to be corrected and re-transmitted for our review. Any exceptions to the test scenarios must be identified in the email listing the submission IDs, if the software product does not support the missing schedule or form.

## Test Scenarios

Please use the fiduciary names, FEINs and addresses set out in each test scenario. If the software product does not support a foreign address, then substitute a valid US mailing address. If a particular form or schedule is not supported by the software product, please identify such exceptions and what was modified on the test scenario.

**North Dakota Test #1**

Forms Included: **Form 38, Tax Computation Schedule Part 1, Schedule BI, ND Schedule K-1 (2), Foreign Address, PDF Attachment**

**NOTE: If foreign addresses are not supported, substitute a valid US mailing address.**

Estate's or Trust's Name: **DAVID BLUE TRUST**  
Federal EIN: **00-4000001**

**\*\*Include a PDF Attachment with this return**

**Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Estate's or Trust's name): **DAVID BLUE TRUST**

Name and Title of Fiduciary: **JEFFREY BLACK ESQ**

Mailing Address: **PO BOX 1096**

City: **KILLARNEY**

State/Province: **MB**

Country: **CA**

Zip Code: **R0K 1G0**

Line C (Federal EIN): **00-4000001**

Line D (Date created): **3/17/1983**

Line E (Total number of beneficiaries): **2**

Line E (Nonresident individual beneficiaries): **2**

Line F (Residency status): **(X) RESIDENT**

Line G (Entity type): **(X) COMPLEX TRUST**

Line 1 (Tax on fiduciary's North Dakota taxable income): **64**

Line 4 (Net income tax liability on fiduciary's taxable income): **64**

Line 5 (Income tax withheld from nonresident individual beneficiaries): **1,834**

Line 7 (Total taxes due): **1,898**

Line 9 (Estimated tax paid): **1,716**

Line 10 (Total payments): **1,716**

Line 14 (Tax due): **182**

Line 16 (Balance due): **182**

**Tax Computation Schedule: Tax on fiduciary's taxable income**

**Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **4,495**

Line 3 (Add lines 1 and 2): **4,495**

Line 4a (Interest from U.S. obligations): **82**

Line 4e (Total subtractions): **82**

Line 5 (North Dakota taxable income of fiduciary): **4,413**

Line 6 (Tax on amount on line 5): **64**

Line 8 (Tax on fiduciary's North Dakota taxable income): **64**

**North Dakota Test #1 continued:**

**Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **2,000**

Line 2, Column A (Ordinary Dividends): **10,000**

Line 5, Column A (Rents, royalties, partnerships, other estate & trusts): **74,614**

Line 9, Column A (Total income): **86,614**

Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **74,614**

Line 11, Column A (Fiduciary's income): **12,000**

**Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address): **JOHN ORANGE  
5 POPLAR AVE  
OVERLAND PARK KS 66214**

Beneficiary A, Column 2 (Social security number/FEIN): **432-00-3254**

Beneficiary A, Column 3 (Type of entity): **I**

Beneficiary A, Column 4 (Federal distributive share of income/loss): **37,307**

Beneficiary A, Column 5 (North Dakota distributive share of income/loss): **31,612**

Beneficiary A, Column 6 (North Dakota income tax withheld): **917**

Beneficiary B, Column 1 (Name & address): **AMY PURPLE  
6111 CHERRY ST  
KANSAS CITY MO 64112**

Beneficiary B, Column 2 (Social security number/FEIN): **432-00-4455**

Beneficiary B, Column 3 (Type of entity): **I**

Beneficiary B, Column 4 (Federal distributive share of income/loss): **37,307**

Beneficiary B, Column 5 (North Dakota distributive share of income/loss): **31,612**

Beneficiary B, Column 6 (North Dakota income tax withheld): **917**

Line 1 (Total for Column 4): **74,614**

Line 2 (Total for Column 5): **63,224**

Line 3 (Total for Column 6): **1,834**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) Calendar year 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000001**

Part 1, Line B (Estate's or Trust's name): **DAVID BLUE TRUST**

Part 1, Line C (Fiduciary's name, address): **JEFFREY BLACK ESQ  
PO BOX 1096  
KILLARNEY MB R0K 1G0  
CANADA**

Part 2, Line D (Beneficiary's SSN or FEIN): **432-00-3254**

Part 2, Line E (Beneficiary's name, address): **JOHN ORANGE  
5 POPLAR AVE  
OVERLAND PARK KS 66214**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **31,612**

**North Dakota Test #1 continued:**

Part 5, Line 33 (ND distributive share of income/loss): **31,612**

Part 5, Line 34 (ND income tax withheld): **917**

**North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000001**

Part 1, Line B (Estate's or Trust's name): **DAVID BLUE TRUST**

Part 1, Line C (Fiduciary's name, address): **JEFFREY BLACK ESQ  
PO BOX 1096  
KILLARNEY MB R0K 1G0  
CANADA**

Part 2, Line D (Beneficiary's SSN or FEIN): **432-00-4455**

Part 2, Line E (Beneficiary's name, address): **AMY PURPLE  
6111 CHERRY ST  
KANSAS CITY MO 64112**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **31,612**

Part 5, Line 33 (ND distributive share of income/loss): **31,612**

Part 5, Line 34 (ND income tax withheld): **917**

## North Dakota Test #2

Forms Included: **Form 38, Tax Computation Schedule Parts 1 and 2, Schedule BI, ND Schedule K-1 (2), Direct Deposit bank information, Form 1099-MISC, Form 1099-NEC, ND Schedule K-1 (Received) (3)**

**NOTE: If Form 1099-NEC not supported, enter the 1099-MISC withholding as \$1397.**

**Note to developers: Although withholding is not required to be calculated for beneficiaries on Schedule BI, Column 6 when the North Dakota income reported on Schedule BI, Column 5 is less than \$1,000, there is no similar threshold for calculating composite income tax in Schedule BI, Column 7. If the return is marked as a composite return, composite tax should be calculated and reported on Schedule BI, Line 7 for each nonresident beneficiary, even if ND income is less than \$1,000.**

Estate's or Trust's Name: **BLACK AND ORANGE TRUST**  
Federal EIN: **00-4000002**

### **Direct Deposit Information:**

Routing number: **091300010**  
Account number: **09876543**  
Type of account: **Checking**

### **Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) FISCAL YEAR: 8/1/2021 to 7/31/2022**

Line B (Estate's or Trust's name): **BLACK AND ORANGE TRUST**

Name and Title of Fiduciary: **JOHN DOE FIDUCIARY**

Mailing Address: **PO BOX 234**

City: **BILLINGS**

State/Province: **MT**

Zip Code: **59103-0234**

Line C (Federal EIN): **00-4000002**

Line D (Date created): **2/12/1999**

Line E (Total number of beneficiaries): **2**

Line E (Nonresident individual beneficiaries): **2**

Line F (Residency status): **(X) NONRESIDENT**

Line G (Entity type): **(X) COMPLEX TRUST**

Line H (Fill in all that apply): **(X) COMPOSITE RETURN**

Line 1 (Tax on fiduciary's North Dakota taxable income): **54**

Line 3 (Other Credits): **26**

Line 4 (Net income tax liability on fiduciary's taxable income): **28**

Line 6 (Composite income tax for electing nonresident individual beneficiaries): **564**

Line 7 (Total taxes due): **592**

Line 8 (North Dakota income tax withheld from wages and other payments): **2,724**

Line 10 (Total payments): **2,724**

Line 11 (Overpayment): **2,132**

Line 12 (Amount applied to your 2022 estimated tax): **250**

**North Dakota Test #2 continued:**

Line 13 (Refund): **1,882**

Authorize to discuss with paid preparer: **(X)**

**Tax Computation Schedule: Tax on fiduciary's taxable income**

**Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **14,754**

Line 3 (Add lines 1 and 2): **14,754**

Line 5 (North Dakota taxable income of fiduciary): **14,754**

Line 6 (Tax on amount on line 5): **317**

Line 7a (Fiduciary's income from Part 2): **292,277**

Line 7b (Income/loss reportable to North Dakota): **50,097**

Line 7c (Divide line 7b by line 7a): **.1714**

Line 8 (Tax on fiduciary's North Dakota taxable income): **54**

**Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **25,000**

Line 1, Column C (Interest income): **25,000**

Line 3, Column A (Business income/loss): **302,976**

Line 3, Column C (Business income/loss): **302,976**

Line 5, Column A (Rents, royalties, partnerships, other estate & trusts): **93,923**

Line 5, Column B (Rents, royalties, partnerships, other estate & trusts): **93,923**

Line 9, Column A (Total income): **421,899**

Line 9, Column B (Total income): **93,923**

Line 9, Column C (Total income): **327,976**

Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **129,622**

Line 10, Column B (Portion of amount on line 9 distributed to beneficiaries): **43,826**

Line 10, Column C (Portion of amount on line 9 distributed to beneficiaries): **85,796**

Line 11, Column A (Fiduciary's income): **292,277**

Line 11, Column B (Fiduciary's income): **50,097**

Line 11, Column C (Fiduciary's income): **242,180**

**Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address): **JOHN BLUE  
500 TEST DRIVE  
OMAHA NE 68701**

Beneficiary A, Column 2 (Social security number/FEIN): **452-00-4321**

Beneficiary A, Column 3 (Type of entity): **I**

Beneficiary A, Column 4 (Federal distributive share of income/loss): **61,570**

Beneficiary A, Column 5 (North Dakota distributive share of income/loss): **18,471**

Beneficiary A, Column 7 (North Dakota composite income tax): **536**

Beneficiary B, Column 1 (Name & address): **JOHN GOLD  
1500 TEST DRIVE  
FORT DODGE IA 50501**

Beneficiary B, Column 2 (Social security number/FEIN): **452-00-1234**

Beneficiary B, Column 3 (Type of entity): **I**

**North Dakota Test #2 continued:**

Beneficiary B, Column 4 (Federal distributive share of income/loss): **3,241**  
Beneficiary B, Column 5 (North Dakota distributive share of income/loss): **972**  
Beneficiary B, Column 7 (North Dakota composite income tax): **28**  
Line 1 (Total for Column 4): **64,811**  
Line 2 (Total for Column 5): **19,443**  
Line 4 (Total for Column 7): **564**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**  
Final: **(X)**

Estate's or Trust's tax year: **(X) FISCAL YEAR: 8/1/2021 to 7/31/2022**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000002**

Part 1, Line B (Estate's or Trust's name): **BLACK AND ORANGE TRUST**

Part 1, Line C (Fiduciary's name, address): **JOHN DOE FIDUCIARY**  
**PO BOX 234**  
**BILLINGS MT 59103-0234**

Part 2, Line D (Beneficiary's SSN or FEIN): **452-00-4321**

Part 2, Line E (Beneficiary's name, address): **JOHN BLUE**  
**500 TEST DRIVE**  
**OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) YES**

Part 4, Line 28 (Net rental real estate income): **18,471**

Part 5, Line 33 (ND distributive share of income/loss): **18,471**

Part 5, Line 35 (ND composite income tax): **536**

**North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items**  
Final: **(X)**

Estate's or Trust's tax year: **(X) FISCAL YEAR: 8/1/2021 to 7/31/2022**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000002**

Part 1, Line B (Estate's or Trust's name): **BLACK AND ORANGE TRUST**

Part 1, Line C (Fiduciary's name, address): **JOHN DOE FIDUCIARY**  
**PO BOX 234**  
**BILLINGS MT 59103-0234**

Part 2, Line D (Beneficiary's SSN or FEIN): **452-00-1234**

Part 2, Line E (Beneficiary's name, address): **JOHN GOLD**  
**1500 TEST DRIVE**  
**FORT DODGE IA 50501**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) YES**

Part 4, Line 28 (Net rental real estate income): **972**

Part 5, Line 33 (ND distributive share of income/loss): **972**

Part 5, Line 35 (ND composite income tax): **28**

**North Dakota Test #2 continued:**

**Schedule TC**

Clearance Requirement?: **(X) YES** County name(s): **CASS**

Line 2 (Agricultural commodity processing facility investment tax credit): **26**

Line 20 (Add lines 1-6a, 7a-9a, 10b-12a, 12c, and 13-19): **26**

Line 21a (Amount of line 20 retained by trust): **26**

**Form 1099-MISC:**

Payer's name, address, and zip code:

**ROYALTIES LLC**

**PO BOX 100**

**BISMARCK, ND 58502-0100**

Payer's identification number: **45-0123456**

Recipient's identification number: **00-4000002**

Recipient's name: **BLACK AND ORANGE TRUST**

Recipient's address and zip code: **PO BOX 234**

**BILLINGS MT 59103-0234**

Box 2 (Royalty): **24092**

Box 15 (State tax withheld): **698**

Box 16 (State/Payer's state number): **ND 45-0123456**

Box 17 (State income): **24092**

**Form 1099-NEC:**

Payer's name, address, and zip code:

**ROYALTIES LLC**

**PO BOX 100**

**BISMARCK, ND 58502-0100**

Payer's identification number: **45-0123456**

Recipient's identification number: **00-4000002**

Recipient's name: **BLACK AND ORANGE TRUST**

Recipient's address and zip code: **PO BOX 234**

**BILLINGS MT 59103-0234**

Box 2 (Royalty): **24092**

Box 15 (State tax withheld): **699**

Box 16 (State/Payer's state number): **ND 45-0123456**

Box 17 (State income): **24092**

**Schedule ND K-1 (Received) (1)**

FEIN: **45-0000001**

Passthrough Name: **Partnership 1**

Partner FEIN/ID: **00-4000002**

North Dakota distributive share of income: **12,275**

North Dakota income tax withheld: **356**

**North Dakota Test #2 continued:**

**Schedule ND K-1 (Received) (2)**

FEIN: **45-0000002**

Passthrough Name: **Partnership 2**

Social security number: **00-4000002**

North Dakota distributive share of income: **15,850**

North Dakota income tax withheld: **460**

**Schedule ND K-1 (Received) (3)**

FEIN: **45-0000003**

Passthrough Name: **Partnership 3**

Social security number: **00-4000002**

North Dakota distributive share of income: **17,614**

North Dakota income tax withheld: **511**

### North Dakota Test #3

Forms Included: **Form 38, Tax Computation Schedule Parts 1 and 2, Schedule BI (2), Schedule CR (2), ND Schedule K-1 (4), ACH Debit balance due bank information, and ACH Debit estimated payments bank information.**

Estate's or Trust's Name: **MAGENTA TRUST**  
Federal EIN: **00-4000003**

**ACH debit for balance due:**

Routing number: **091300010**  
Account number: **09876543**  
Type of account: **Checking**  
Date of payment: **April 1, 2022**

**ACH debit for TY2022 Estimated Payments:**

**Include four TY2022 estimated payments of \$250 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.**

**Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**  
Line B (Estate's or Trust's name): **MAGENTA TRUST**  
Name and Title of Fiduciary: **CYAN MAGENTA CPA**  
Mailing Address: **1000 S COLUMBIA RD**  
City: **GRAND FORKS**  
State/Province: **ND**  
Zip Code: **58201-4032**  
Line C (Federal EIN): **00-4000003**  
Line D (Date created): **1/12/2013**  
Line E (Total number of beneficiaries): **5**  
Line E (Resident individual beneficiaries): **1**  
Line E (Nonresident individual beneficiaries): **4**  
Line F (Residency status): **(X) RESIDENT**  
Line G (Entity type): **(X) COMPLEX TRUST**  
Line H (Fill in all that apply): **(X) INITIAL RETURN**  
Line 1 (Tax on fiduciary's North Dakota taxable income): **394**  
Line 2 (Credit for income tax paid to another state): **56**  
Line 4 (Net income tax liability on fiduciary's taxable income): **338**  
Line 5 (Income tax withheld from nonresident individual beneficiaries): **1,413**  
Line 7 (Total taxes due): **1,751**  
Line 14 (Tax due): **1,751**  
Line 16 (Balance due): **1,751**

**Tax Computation Schedule: Tax on fiduciary's taxable income**

**Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **17,426**  
Line 3 (Add lines 1 and 2): **17,426**

**North Dakota Test #3 continued:**

Line 5 (North Dakota taxable income of fiduciary): **17,426**  
Line 6 (Tax on amount on line 5): **394**  
Line 8 (Tax on fiduciary's North Dakota taxable income): **394**

**Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **72,500**  
Line 2, Column A (Ordinary dividends): **40,000**  
Line 3, Column A (Business income/loss): **65,000**  
Line 5, Column A (Rents, royalties, partnerships, other estate & trusts): **217,000**  
Line 9, Column A (Total income): **394,500**  
Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **217,000**  
Line 11, Column A (Fiduciary's income): **177,500**

**Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address): **RUBY RED GRAPE  
100 W MAIN AVE  
BISMARCK, ND 58502**

Beneficiary A, Column 2 (Social security number/FEIN): **213-00-8712**  
Beneficiary A, Column 3 (Type of entity): **I**  
Beneficiary A, Column 4 (Federal distributive share of income/loss): **43,400**

Beneficiary B, Column 1 (Name & address): **FUSHIA RED LIME  
7<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Beneficiary B, Column 2 (Social security number/FEIN): **213-00-8713**  
Beneficiary B, Column 3 (Type of entity): **I**  
Beneficiary B, Column 4 (Federal distributive share of income/loss): **43,400**  
Beneficiary B, Column 5 (North Dakota distributive share of income/loss): **16,240**  
Beneficiary B, Column 6 (Form PWA): **(X)**

Beneficiary C, Column 1 (Name & address): **BLUE RED COCONUT  
8<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Beneficiary C, Column 2 (Social security number/FEIN): **213-00-8714**  
Beneficiary C, Column 3 (Type of entity): **I**  
Beneficiary C, Column 4 (Federal distributive share of income/loss): **43,400**  
Beneficiary C, Column 5 (North Dakota distributive share of income/loss): **16,240**  
Beneficiary C, Column 6 (North Dakota income tax withheld): **471**

Beneficiary D, Column 1 (Name & address): **GREEN RED KIWI  
9<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Beneficiary D, Column 2 (Social security number/FEIN): **213-00-8715**  
Beneficiary D, Column 3 (Type of entity): **I**  
Beneficiary D, Column 4 (Federal distributive share of income/loss): **43,400**  
Beneficiary D, Column 5 (North Dakota distributive share of income/loss): **16,240**  
Beneficiary D, Column 6 (North Dakota income tax withheld): **471**

**North Dakota Test #3 continued:**

Beneficiary E, Column 1 (Name & address): **YELLOW RED APPLE  
10<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Beneficiary D, Column 2 (Social security number/FEIN): **213-00-8716**

Beneficiary D, Column 3 (Type of entity): **I**

Beneficiary D, Column 4 (Federal distributive share of income/loss): **43,400**

Beneficiary D, Column 5 (North Dakota distributive share of income/loss): **16,240**

Beneficiary D, Column 6 (North Dakota income tax withheld): **471**

Line 1 (Total for Column 4): **217,000**

Line 2 (Total for Column 5): **64,960**

Line 3 (Total for Column 6): **1,413**

**Schedule ND-1CR, Credit for income tax paid to another state**

State of Local jurisdiction to which income tax was paid: **CA**

Line 1 (Fiduciary's share of total income): **177,500**

Line 2 (Portion of amount on line 1 that has its source in the other state): **15,100**

Line 3 (Credit ratio): **.0851**

Line 4 (Tax on fiduciary's North Dakota taxable income): **394**

Line 5 (Multiply line 3 by line 4): **34**

Line 6 (Income tax paid to the other state): **62**

Line 7 (Credit for income tax paid to another state): **34**

**Schedule ND-1CR, Credit for income tax paid to another state**

State of Local jurisdiction to which income tax was paid: **MN**

Line 1 (Fiduciary's share of total income): **177,500**

Line 2 (Portion of amount on line 1 that has its source in the other state): **9,875**

Line 3 (Credit ratio): **.0556**

Line 4 (Tax on fiduciary's North Dakota taxable income): **394**

Line 5 (Multiply line 3 by line 4): **22**

Line 6 (Income tax paid to the other state): **47**

Line 7 (Credit for income tax paid to another state): **22**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000003**

Part 1, Line B (Estate's or Trust's name): **MAGENTA TRUST**

Part 1, Line C (Fiduciary's name, address): **CYAN MAGENTA CPA  
1000 S COLUMBIA RD  
GRAND FORKS ND 58201-4032**

Part 2, Line D (Beneficiary's SSN or FEIN): **213-00-8713**

Part 2, Line E (Beneficiary's name, address): **FUSHIA RED LIME  
7<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

**North Dakota Test #3 continued:**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **16,240**

Part 5, Line 33 (ND distributive share of income/loss): **16,240**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000003**

Part 1, Line B (Estate's or Trust's name): **MAGENTA TRUST**

Part 1, Line C (Fiduciary's name, address): **CYAN MAGENTA CPA  
1000 S COLUMBIA RD  
GRAND FORKS ND 58201-4032**

Part 2, Line D (Beneficiary's SSN or FEIN): **213-00-8714**

Part 2, Line E (Beneficiary's name, address): **BLUE RED COCONUT  
8<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **16,240**

Part 5, Line 33 (ND distributive share of income/loss): **16,240**

Part 5, Line 34 (ND income tax withheld): **471**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000003**

Part 1, Line B (Estate's or Trust's name): **MAGENTA TRUST**

Part 1, Line C (Fiduciary's name, address): **CYAN MAGENTA CPA  
1000 S COLUMBIA RD  
GRAND FORKS ND 58201-4032**

Part 2, Line D (Beneficiary's SSN or FEIN): **213-00-8715**

Part 2, Line E (Beneficiary's name, address): **GREEN RED KIWI  
9<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **16,240**

Part 5, Line 33 (ND distributive share of income/loss): **16,240**

Part 5, Line 34 (ND income tax withheld): **471**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000003**

Part 1, Line B (Estate's or Trust's name): **MAGENTA TRUST**

**North Dakota Test #3 continued:**

Part 1, Line C (Fiduciary's name, address): **CYAN MAGENTA CPA  
1000 S COLUMBIA RD  
GRAND FORKS ND 58201-4032**

Part 2, Line D (Beneficiary's SSN or FEIN): **213-00-8716**

Part 2, Line E (Beneficiary's name, address): **YELLOW RED APPLE  
10<sup>TH</sup> TEST ST  
LANHAM MD 20706**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **16,240**

Part 5, Line 33 (ND distributive share of income/loss): **16,240**

Part 5, Line 34 (ND income tax withheld): **471**

#### North Dakota Test #4

Forms Included: **Form 38, Tax Computation Schedule Part 1, Schedule BI, Schedule 38-UT**

Estate's or Trust's Name: **HOBERT GREEN ESTATE**

Federal EIN: **00-4000004**

#### **Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Estate's or Trust's name): **HOBERT GREEN ESTATE**

Name and Title of Fiduciary: **AA & BB ESTATE PLANNING**

Mailing Address: **PO BOX 123**

City: **BISMARCK**

State/Province: **ND**

Zip Code: **58502-0123**

Line C (Federal EIN): **00-4000004**

Line D (Date created): **8/19/2012**

Line E (Total number of beneficiaries): **1**

Line E (Resident individual beneficiaries): **1**

Line F (Residency status): **(X) RESIDENT**

Line G (Entity type): **(X) DECEDENT'S ESTATE**

Line 1 (Tax on fiduciary's North Dakota taxable income): **1,219**

Line 4 (Net income tax liability on fiduciary's taxable income): **1,219**

Line 7 (Total taxes due): **1,219**

Line 14 (Tax due): **1,219**

Line 16 (Balance due): **1307**

Line 17 (Interest on underpaid estimated tax): **88**

#### **Tax Computation Schedule: Tax on fiduciary's taxable income**

##### **Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **21,515**

Line 2 (Additions): **24,350**

Line 3 (Add lines 1 and 2): **45,865**

Line 5 (North Dakota taxable income of fiduciary): **45,865**

Line 6 (Tax on amount on line 5): **1,219**

Line 8 (Tax on fiduciary's North Dakota taxable income): **1,219**

##### **Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **80,000**

Line 8, Column A (Other income): **11,000**

Line 9, Column A (Total income): **91,000**

Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **40,000**

Line 11, Column A (Fiduciary's income): **51,000**

#### **Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address):

**JAMES BLACK  
PO BOX 456  
FARGO ND 58107**

**North Dakota Test #4 continued:**

Beneficiary A, Column 2 (Social security number/FEIN): **455-00-4343**  
Beneficiary A, Column 3 (Type of entity): **I**  
Beneficiary A, Column 4 (Federal distributive share of income/loss): **40,000**  
Line 1 (Total for Column 4): **40,000**

**Schedule 38-UT, Calculation of interest on underpayment of estimated income tax**

Name: **HOBERT GREEN ESTATE**

Estate's or trust's FEIN: **00-4000004**

Line 1 (2021 net tax liability): **1,219**

Line 2 (Multiply line 1 by 90%): **1,100**

Line 4 (Subtract line 3 from line 1): **1,219**

Line 5 (2020 net tax liability): **1,625**

Line 6 (Total required payment): **1,100**

Line 7, 1<sup>st</sup> Quarter (25% of line 6): **275**

Line 7, 2<sup>nd</sup> Quarter (25% of line 6): **275**

Line 7, 3<sup>rd</sup> Quarter (25% of line 6): **275**

Line 7, 4<sup>th</sup> Quarter (25% of line 6): **275**

Line 11, 2<sup>nd</sup> Quarter (Add lines 14 & 15 of previous column): **275**

Line 11, 3<sup>rd</sup> Quarter (Add lines 14 & 15 of previous column): **550**

Line 14, 2<sup>nd</sup> Quarter (Underpayment carryover): **275**

Line 14, 3<sup>rd</sup> Quarter (Underpayment carryover): **550**

Line 15, 1<sup>st</sup> Quarter (Underpayment): **275**

Line 15, 2<sup>nd</sup> Quarter (Underpayment): **275**

Line 15, 3<sup>rd</sup> Quarter (Underpayment): **275**

Line 15, 4<sup>th</sup> Quarter (Underpayment): **275**

Line 16a, 1<sup>st</sup> Quarter (Date of payment): **4-15-22**

Line 16a, 2<sup>nd</sup> Quarter (Date of payment): **4-15-22**

Line 16a, 3<sup>rd</sup> Quarter (Date of payment): **4-15-22**

Line 16a, 4<sup>th</sup> Quarter (Date of payment): **4-15-22**

Line 16b, 1<sup>st</sup> Quarter (Number of days): **365**

Line 16b, 2<sup>nd</sup> Quarter (Number of days): **304**

Line 16b, 3<sup>rd</sup> Quarter (Number of days): **212**

Line 16b, 4<sup>th</sup> Quarter (Number of days): **90**

Line 16c, 1<sup>st</sup> Quarter (Divide line 16b by 365): **1.000**

Line 16c, 2<sup>nd</sup> Quarter (Divide line 16b by 365): **.833**

Line 16c, 3<sup>rd</sup> Quarter (Divide line 16b by 365): **.581**

Line 16c, 4<sup>th</sup> Quarter (Divide line 16b by 365): **.247**

Line 16d, 1<sup>st</sup> Quarter (Multiply line 16c by .12): **.120**

Line 16d, 2<sup>nd</sup> Quarter (Multiply line 16c by .12): **.100**

Line 16d, 3<sup>rd</sup> Quarter (Multiply line 16c by .12): **.070**

Line 16d, 4<sup>th</sup> Quarter (Multiply line 16c by .12): **.030**

Line 16e, 1<sup>st</sup> Quarter (Multiply line 15 by line 16d): **33**

Line 16e, 2<sup>nd</sup> Quarter (Multiply line 15 by line 16d): **28**

Line 16e, 3<sup>rd</sup> Quarter (Multiply line 15 by line 16d): **19**

**North Dakota Test #4 continued:**

Line 16e, 4<sup>th</sup> Quarter (Multiply line 15 by line 16d): **8**

Line 17 (Total interest): **88**

## North Dakota Test #5

Forms Included: **Form 38, Schedule BI, ND Schedule K-1 (2), Schedule RZ**

Estate's or Trust's Name: **CHERYL GREEN TRUST**

Federal EIN: **00-4000005**

### Form 38, North Dakota Fiduciary Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**

Name and Title of Fiduciary: **ELLEN WHITE FIDUCIARY**

Mailing Address: **100 W MAIN ST**

City: **MANDAN**

State/Province: **ND**

Zip Code: **58554-3140**

Line C (Federal EIN): **00-4000005**

Line D (Date created): **1/10/2012**

Line E (Total number of beneficiaries): **5**

Line E (Resident individual beneficiaries): **1**

Line E (Nonresident individual beneficiaries): **1**

Line E (Other types of beneficiaries): **3**

Line F (Residency status): **(X) RESIDENT**

Line G (Entity type): **(X) COMPLEX TRUST**

Line 5 (Income tax withheld from nonresident individual beneficiaries): **424**

Line 7 (Total taxes due): **424**

Line 14 (Tax due): **424**

Line 16 (Balance due): **424**

### Tax Computation Schedule: Tax on fiduciary's taxable income

#### Part 2 – Calculation of fiduciary's income

Line 1, Column A (Interest income): **50,000**

Line 3, Column A (Business income or loss): **80,000**

Line 9, Column A (Total income): **130,000**

Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **80,000**

Line 11, Column A (Fiduciary's income): **50,000**

### Schedule BI, Beneficiary Information

Beneficiary A, Column 1 (Name & address): **JANE BROWN  
500 TEST DRIVE  
OMAHA NE 68701**

Beneficiary A, Column 2 (Social security number/FEIN): **246-00-4321**

Beneficiary A, Column 3 (Type of entity): **I**

Beneficiary A, Column 4 (Federal distributive share of income/loss): **16,000**

Beneficiary A, Column 5 (North Dakota distributive share of income/loss): **3,655**

Beneficiary A, Column 6 (North Dakota income tax withheld): **106**

Beneficiary B, Column 1 (Name & address): **MARY GOLD  
123 W MAIN ST  
MANDAN ND 58554**

**North Dakota Test #5 continued:**

Beneficiary B, Column 2 (Social security number/FEIN): **246-00-1234**  
Beneficiary B, Column 3 (Type of entity): **I**  
Beneficiary B, Column 4 (Federal distributive share of income/loss): **16,000**  
Beneficiary C, Column 1 (Name & address): **TEST PARTNERSHIP LLP**  
**100 TEST ST**  
**OMAHA NE 68701**  
Beneficiary C, Column 2 (Social security number/FEIN): **34-5678901**  
Beneficiary C, Column 3 (Type of entity): **P**  
Beneficiary C, Column 4 (Federal distributive share of income/loss): **16,000**  
Beneficiary C, Column 5 (North Dakota distributive share of income/loss): **3,655**  
Beneficiary C, Column 6 (North Dakota income tax withheld): **106**  
Beneficiary D, Column 1 (Name & address): **TEST S-CORP INC**  
**200 TEST ST**  
**OMAHA NE 68701**  
Beneficiary D, Column 2 (Social security number/FEIN): **45-6789012**  
Beneficiary D, Column 3 (Type of entity): **S**  
Beneficiary D, Column 4 (Federal distributive share of income/loss): **16,000**  
Beneficiary D, Column 5 (North Dakota distributive share of income/loss): **3,655**  
Beneficiary D, Column 6 (North Dakota income tax withheld): **106**  
Beneficiary D, Column 1 (Name & address): **TEST TRUST**  
**300 TEST ST**  
**OMAHA NE 68701**  
Beneficiary E, Column 2 (Social security number/FEIN): **56-7890123**  
Beneficiary E, Column 3 (Type of entity): **T**  
Beneficiary E, Column 4 (Federal distributive share of income/loss): **16,000**  
Beneficiary E, Column 5 (North Dakota distributive share of income/loss): **3,655**  
Beneficiary E, Column 6 (North Dakota income tax withheld): **106**  
Line 1 (Total for Column 4): **80,000**  
Line 2 (Total for Column 5): **14,620**  
Line 3 (Total for Column 6): **424**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000005**

Part 1, Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**

Part 1, Line C (Fiduciary's name, address): **ELLEN WHITE FIDUCIARY**  
**100 W MAIN ST**  
**MANDAN ND 58554-3140**

Part 2, Line D (Beneficiary's SSN or FEIN): **246-00-4321**

Part 2, Line E (Beneficiary's name, address): **JANE BROWN**  
**500 TEST DRIVE**  
**OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

**North Dakota Test #5 continued:**

Part 3, Line 4 (Renaissance Zone Credit): **3,685**  
Part 4, Line 27 (Ordinary business income): **3,655**  
Part 5, Line 33 (ND distributive share of income/loss): **3,655**  
Part 5, Line 34 (ND income tax withheld): **106**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**  
Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000005**  
Part 1, Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**  
Part 1, Line C (Fiduciary's name, address): **ELLEN WHITE FIDUCIARY**  
**100 W MAIN ST**  
**MANDAN ND 58554-3140**

Part 2, Line D (Beneficiary's SSN or FEIN): **246-00-1234**  
Part 2, Line E (Beneficiary's name, address): **MARY GOLD**  
**123 W MAIN ST**  
**MANDAN ND 58554**

Part 2, Line F (What type of entity is this beneficiary): **I**  
Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR RESIDENT**  
Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**  
Part 3, Line 4 (Renaissance Zone Credit): **3,685**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**  
Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000005**  
Part 1, Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**  
Part 1, Line C (Fiduciary's name, address): **ELLEN WHITE FIDUCIARY**  
**100 W MAIN ST**  
**MANDAN ND 58554-3140**

Part 2, Line D (Beneficiary's SSN or FEIN): **34-5678901**  
Part 2, Line E (Beneficiary's name, address): **TEST PARTNERSHIP LLP**  
**100 TEST ST**  
**OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **P**  
Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**  
Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**  
Part 3, Line 4 (Renaissance Zone Credit): **3,685**  
Part 4, Line 27 (Ordinary business income): **3,655**  
Part 5, Line 33 (ND distributive share of income/loss): **3,655**  
Part 5, Line 34 (ND income tax withheld): **106**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**  
Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000005**  
Part 1, Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**

**North Dakota Test #5 continued:**

Part 1, Line C (Fiduciary's name, address): **ELLEN WHITE FIDUCIARY**  
**100 W MAIN ST**  
**MANDAN ND 58554-3140**

Part 2, Line D (Beneficiary's SSN or FEIN): **45-6789012**

Part 2, Line E (Beneficiary's name, address): **TEST S-CORP INC**  
**200 TEST ST**  
**OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **S**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 3, Line 4 (Renaissance Zone Credit): **3,685**

Part 4, Line 27 (Ordinary business income): **3,655**

Part 5, Line 33 (ND distributive share of income/loss): **3,655**

Part 5, Line 34 (ND income tax withheld): **106**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000005**

Part 1, Line B (Estate's or Trust's name): **CHERYL GREEN TRUST**

Part 1, Line C (Fiduciary's name, address): **ELLEN WHITE FIDUCIARY**  
**100 W MAIN ST**  
**MANDAN ND 58554-3140**

Part 2, Line D (Beneficiary's SSN or FEIN): **56-7890123**

Part 2, Line E (Beneficiary's name, address): **TEST TRUST**  
**300 TEST ST**  
**OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **T**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 3, Line 4 (Renaissance Zone Credit): **3,685**

Part 4, Line 27 (Ordinary business income): **3,655**

Part 5, Line 33 (ND distributive share of income/loss): **3,655**

Part 5, Line 34 (ND income tax withheld): **106**

**Schedule TC**

Clearance Requirement?: **(X) YES** County name(s): **CASS**

Line 1 (Renaissance Zone Credit): **18425**

Line 20 (Add lines 1-6a, 7a-9a, 10b-12a, 12c, and 13-19): **18425**

Line 21b (Amount of line 20 allocated to beneficiaries): **18425**

**Schedule RZ, Schedule for Renaissance Zone Income Exemption and Tax Credits**

Taxpayer's name: **CHERYL GREEN TRUST**

Social security number: **00-4000005**

Part 5, Line 1 (Renaissance zone city): **FARGO**

Part 5, Line 2 (Amount invested in RFO): **36850**

Part 5, Line 3 (Multiply by 50%): **18425**

Part 5, Line 6 (Total available credit): **18425**

Part 5, Line 7 (Credit for 2021 tax year): **18425**

Part 7, Line 5 (Renaissance fund organization investment tax credit): **18425**

Part 7, Line 7 (Total renaissance zone credit): **18425**

## North Dakota Test #6

Forms Included: **Form 38, Tax Computation Schedule Part 2, Schedule BI, ND Schedule K-1 (2), Form 1099-R, Form 1099-INT, Form 1099-B, Form 1099-DIV, Form 1099-OID, Form 1099-G, Form W-2G**

**NOTE: If the software product does not support Forms 1099-INT, 1099-B, 1099-DIV, 1099-OID, 1099-G, and W-2G, submit the test with Form 38, Lines 8 and 10 as 100 and Form 38, Lines 14 and 16 as 1,555.**

Estate's or Trust's Name: **VIOLET BLACK ESTATE**  
Federal EIN: **00-4000006**

### **Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**  
Line B (Estate's or Trust's name): **VIOLET BLACK ESTATE**  
Name and Title of Fiduciary: **ALLEN BLACK FIDUCIARY**  
Mailing Address: **11 E BROADWAY STE 101**  
City: **WILLISTON**  
State/Province: **ND**  
Zip Code: **58801-6059**  
Line C (Federal EIN): **00-4000006**  
Line D (Date created): **2/10/2012**  
Line E (Total number of beneficiaries): **2**  
Line E (Nonresident individual beneficiaries): **2**  
Line F (Residency status): **(X) RESIDENT**  
Line G (Entity type): **(X) DECEDENT'S ESTATE**  
Line 1 (Tax on fiduciary's North Dakota taxable income): **39**  
Line 4 (Net income tax liability on fiduciary's taxable income): **39**  
Line 5 (Income tax withheld from nonresident individual beneficiaries): **1,616**  
Line 7 (Total taxes due): **1,655**  
Line 8 (North Dakota income tax withheld from wages and other payments): **355**  
Line 10 (Total payments): **355**  
Line 14 (Tax due): **1,300**  
Line 16 (Balance due): **1,300**

### **Tax Computation Schedule: Tax on fiduciary's taxable income**

#### **Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **4,583**  
Line 3 (Add lines 1 and 2): **4,583**  
Line 4c (Qualified dividend exclusion): **1,400**  
Line 4e (Total subtractions): **1,400**  
Line 5 (North Dakota taxable income of fiduciary): **3,183**  
Line 6 (Tax on amount on line 5): **39**  
Line 8 (Tax on fiduciary's North Dakota taxable income): **39**

**North Dakota Test #6 continued:**

**Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **1,250**  
Line 2, Column A (Ordinary dividends): **4,000**  
Line 5, Column A (Rents, royalties, partnerships, other estate & trusts): **55,750**  
Line 8, Column A (Other income): **10,625**  
Line 9, Column A (Total income): **71,625**  
Line 10, Column A (Portion of amount on line 9 distributed to beneficiaries): **55,750**  
Line 11, Column A (Fiduciary's income): **15,875**

**Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address): **BENNY FITTER  
100 TEST ST  
OMAHA NE 68701**  
Beneficiary A, Column 2 (Social security number/FEIN): **345-67-8901**  
Beneficiary A, Column 3 (Type of entity): **I**  
Beneficiary A, Column 4 (Federal distributive share of income/loss): **27,875**  
Beneficiary A, Column 5 (North Dakota distributive share of income/loss): **27,875**  
Beneficiary A, Column 6 (North Dakota income tax withheld): **808**  
Beneficiary B, Column 1 (Name & address): **GUY TRUSTER  
200 TEST ST  
OMAHA NE 68701**  
Beneficiary B, Column 2 (Social security number/FEIN): **456-78-9012**  
Beneficiary B, Column 3 (Type of entity): **I**  
Beneficiary B, Column 4 (Federal distributive share of income/loss): **27,875**  
Beneficiary B, Column 5 (North Dakota distributive share of income/loss): **27,875**  
Beneficiary B, Column 6 (North Dakota income tax withheld): **808**  
Line 1 (Total for Column 4): **55,750**  
Line 2 (Total for Column 5): **55,750**  
Line 3 (Total for Column 6): **1,616**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**  
Part 1, Line A (Estate's or Trust's federal EIN): **00-4000006**  
Part 1, Line B (Estate's or Trust's name): **VIOLET BLACK ESTATE**  
Part 1, Line C (Fiduciary's name, address): **ALLEN BLACK FIDUCIARY  
11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**  
Part 2, Line D (Beneficiary's SSN or FEIN): **345-67-8901**  
Part 2, Line E (Beneficiary's name, address): **BENNY FITTER  
100 TEST ST  
OMAHA NE 68701**  
Part 2, Line F (What type of entity is this beneficiary): **I**  
Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**  
Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

**North Dakota Test #6 continued:**

Part 4, Line 28 (Net rental real estate income): **27,875**  
Part 5, Line 33 (ND distributive share of income/loss): **27,875**  
Part 5, Line 34 (ND income tax withheld): **808**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

Estate's or Trust's tax year: **(X) CALENDAR YEAR 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000006**

Part 1, Line B (Estate's or Trust's name): **VIOLET BLACK ESTATE**

Part 1, Line C (Fiduciary's name, address): **ALLEN BLACK FIDUCIARY  
11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**

Part 2, Line D (Beneficiary's SSN or FEIN): **456-78-9012**

Part 2, Line E (Beneficiary's name, address): **GUY TRUSTER  
200 TEST ST  
OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 4, Line 28 (Net rental real estate income): **27,875**

Part 5, Line 33 (ND distributive share of income/loss): **27,875**

Part 5, Line 34 (ND income tax withheld): **808**

**Form 1099-R:**

Payer's name, address, and zip code:

**ABC INVESTMENTS  
PO BOX 100  
MANDAN, ND 58554**

Payer's identification number: **45-3239242**

Recipient's identification number: **00-4000006**

Recipient's name: **VIOLET BLACK ESTATE**

Recipient's address and zip code: **11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**

Box 1 (Gross Dist): **4,125**

Box 2 (Taxable Amt): **4,125**

Box 4 (Federal income tax withheld): **715**

Box 12 (State tax withheld): **100**

Box 13 (State/Payer's state number): **ND 45-3239242**

Box 14 (State Distribution): **4,125**

**Form 1099-INT:**

Payer's name, address, and zip code:

**INVESTORS LLC  
PO BOX 100  
BISMARCK, ND 58504**

Payer's identification number: **45-0123456**

**North Dakota Test #6 continued:**

Recipient's identification number: **00-4000006**  
Recipient's name: **VIOLET BLACK ESTATE**  
Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1 (Interest Income): **555**  
Box 13 (State): **ND**  
Box 14 (State number): **45-0123456**  
Box 15 (State tax withheld): **20**

**Form 1099-B:**

Payer's name, address, and zip code:  
**SELLING BIG LLC**  
**PO BOX 200**  
**BISMARCK, ND 58504**  
Payer's identification number: **45-5678912**  
Recipient's identification number: **00-4000006**  
Recipient's name: **VIOLET BLACK ESTATE**  
Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1a (Description): **100 sh. CASH SODA CO.**  
Box 1b (Date Acquired): **9/15/05**  
Box 1c (Date Sold): **8/1/16**  
Box 1d (Proceeds): **14,650**  
Box 1e (Cost): **14,025**  
Box 14 (State): **ND**  
Box 15 (State number): **45-5678912**  
Box 16 (State tax withheld): **25**

**Form 1099-DIV:**

Payer's name, address, and zip code:  
**ALL OF OUR DIVIDENDS**  
**PO BOX 200**  
**MANDAN, ND 58554**  
Payer's identification number: **45-2267980**  
Recipient's identification number: **00-4000006**  
Recipient's name: **VIOLET BLACK ESTATE**  
Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1a (Total ordinary dividends): **3,500**  
Box 1b (Qualified dividends): **3,500**  
Box 12 (State): **ND**  
Box 13 (State number): **45-2267980**  
Box 14 (State tax withheld): **70**

**North Dakota Test #6 continued:**

**Form 1099-OID:**

Payer's name, address, and zip code:

**NATIONAL BANK**

**PO BOX 321**

**FARGO, ND 58107**

Payer's identification number: **45-6258940**

Recipient's identification number: **00-4000006**

Recipient's name: **VIOLET BLACK ESTATE**

Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1 (Original issue discount): **500**

Box 10 (State): **ND**

Box 11 (State number): **45-6258940**

Box 12 (State tax withheld): **25**

**Form W-2G:**

Payer's name, address, and zip code:

**BIG CASINO**

**PO BOX 700**

**BISMARCK, ND 58502**

Payer's identification number: **45-9876543**

Recipient's identification number: **00-4000006**

Recipient's name: **VIOLET BLACK ESTATE**

Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1 (Gross winnings): **1,500**

Box 4 (Federal income tax withheld): **325**

Box 9 (Winner's taxpayer identification number): **00-4000006**

Box 13 (State/Payer's state identification number): **45-9876543**

Box 15 (State income tax withheld): **75**

**Form 1099-G:**

Payer's name, address, and zip code:

**ND EMPLOYMENT OFFICE**

**PO BOX 900**

**BISMARCK, ND 58502**

Payer's identification number: **45-5432012**

Recipient's identification number: **00-4000006**

Recipient's name: **VIOLET BLACK ESTATE**

Recipient's address and zip code: **11 E BROADWAY STE 101**  
**WILLISTON ND 58801-6059**

Box 1 (Unemployment compensation): **5,000**

Box 4 (Federal income tax withheld): **750**

Box 10a (State): **ND**

Box 10b (State identification number): **45-5432012**

**North Dakota Test #6 continued:**

Box 11 (State income tax withheld): **40**

**North Dakota Test #7**

Forms Included: **Form 38 (Amended), Tax Computation Schedule Parts 1 and 2, Schedule BI, ND Schedule K-1, Amended Return**

**NOTE: If amended returns are not supported, please submit return as original.**

Estate's or Trust's Name: **THELMA LOUISE ESTATE**  
Federal EIN: **00-4000011**

**Form 38, North Dakota Fiduciary Income Tax Return:**

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**  
Line B (Estate's or Trust's name): **THELMA LOUISE ESTATE**  
Name and Title of Fiduciary: **VIRGIE NORTH FIDUCIARY**  
Mailing Address: **9 TESTER RD**  
City: **OMAHA**  
State/Province: **NE**  
Zip Code: **67801**  
Line C (Federal EIN): **00-4000011**  
Line D (Date created): **04072019**  
Line E (Total number of beneficiaries): **1**  
Line E (Nonresident individual beneficiaries): **1**  
Line F (Residency status): **(X) NONRESIDENT**  
Line G (Entity type): **(X) COMPLEX TRUST**  
Line H (Fill in all that apply): **(X) Amended Return**  
Line 1 (Tax on fiduciary's North Dakota taxable income): **35**  
Line 4 (Net income tax liability on fiduciary's taxable income): **35**  
Line 7 (Total taxes due): **35**  
Line 14 (Tax due): **35**  
Line 16 (Balance due): **35**

**Tax Computation Schedule: Tax on fiduciary's taxable income**

**Part 1 – Calculation of tax**

Line 1 (Federal taxable income): **33785**  
Line 3 (Add lines 1 and 2): **33785**  
Line 5 (North Dakota taxable income of fiduciary): **33785**  
Line 6 (Tax on amount on line 5): **869**  
Line 7a (Fiduciary's income from Part 2): **38004**  
Line 7b (Income/loss reportable to North Dakota): **1551**  
Line 7c (Divide line 7b by line 7a): **.0408**  
Line 8 (Tax on fiduciary's North Dakota taxable income): **35**

**Part 2 – Calculation of fiduciary's income**

Line 1, Column A (Interest income): **4045**  
Line 1, Column B (Interest income): **6**

**North Dakota Test #7 continued:**

Line 1, Column C (Interest income): **4039**  
Line 5, Column A (Rents, royalties, partnerships, other estate & trusts): **33959**  
Line 5, Column B (Rents, royalties, partnerships, other estate & trusts): **1545**  
Line 5, Column C (Rents, royalties, partnerships, other estate & trusts): **32414**  
Line 9, Column A (Total income): **38004**  
Line 9, Column B (Total income): **1551**  
Line 9, Column C (Total income): **36453**  
Line 11, Column A (Total income): **38004**  
Line 11, Column B (Total income): **1551**  
Line 11, Column C (Total income): **36453**

**Schedule BI, Beneficiary Information**

Beneficiary A, Column 1 (Name & address): **VIRGIE NORTH  
9 TESTER RD  
OMAHA NE 68701**

Beneficiary A, Column 2 (Social security number/FEIN): **426-00-5678**

Beneficiary A, Column 3 (Type of entity): **I**

Beneficiary A, Column 4 (Federal distributive share of income/loss): **0**

Beneficiary A, Column 5 (North Dakota distributive share of income/loss): **0**

Beneficiary A, Column 6 (North Dakota income tax withheld): **0**

**North Dakota Schedule K-1, Beneficiary's Share of North Dakota Income (Loss), and Other Items**

See separate instructions: **(X) Amended**

Estate's or Trust's tax year: **(X) Calendar year 2021**

Part 1, Line A (Estate's or Trust's federal EIN): **00-4000001**

Part 1, Line B (Estate's or Trust's name): **THELMA LOUISE ESTATE**

Part 1, Line C (Fiduciary's name, address): **VIRGIE NORTH FIDUCIARY  
9 TESTER RD  
OMAHA NE 68701**

Part 2, Line D (Beneficiary's SSN or FEIN): **426-00-5678**

Part 2, Line E (Beneficiary's name, address): **VIRGIE NORTH  
9 TESTER RD  
OMAHA NE 68701**

Part 2, Line F (What type of entity is this beneficiary): **I**

Part 2, Line G (If an individual, estate, or trust, beneficiary is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line H (Is beneficiary included in a composite return): **(X) NO**

Part 5, Line 33 (ND distributive share of income/loss): **0**

Part 5, Line 34 (ND income tax withheld): **0**