D-407 (SD)
8-17-23

2023 Estates and Trusts Income Tax Return
North Carolina Department of Revenue

DOR Use Only

For calendar year 2023 or ☐ fiscal year beginning 12 19 23 and ending 12 19 99

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ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDE 12345
ABCDEFGHIJKLMNOPQR NC 12345-1234

Federal Employer ID Number: 999123456

☒ Administrator   ☐ Executor   ☐ Other

Filing Information: ☒ Initial Return   ☒ Final Return   ☐ Qualified Funeral Trust   ☐ ESBT Income
☐ Amended Return   ☐ Entity has Nonresident   ☐ NC-PE attached

Estate Information: Beneficiaries   If no return filed last year, reason why ABCDEFGH
Date of Decedent's Death 12 19 99   ☒ Check box if final   ABCDEFGHIJKLMNOPQRSTUVWXYZABC
Trust Information: distribution of assets   If no return filed last year, reason why ABCDEFGH
Date Trust Created 12 19 99   made during the tax year.   ABCDEFGHIJKLMNOPQRSTUVWXYZABC

Name and Address of Grantor ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN
ABCDEFGHIJKLMNOPQRSTUVWXYZABCD
ABCDEFGHIJKLMNOPQR AB 12345 ABCDEFGHIJKLMN

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 granted an automatic extension to file its 2023 federal income tax return (Form 1041)?   Yes ☒   No ☐

ABCD   ABCD   12345   IR A   AR A   FR A   NRB A   QFT A   PE A

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN   999123456   ESBT   A

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN   FDA   A   FDEXT Y

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDE   12345   11   1234567890

ABCDEFGHIJKLMNOPQR   AB   12345-1234   12A   123456

01	-1234567890	09A	1234567890	12B	123456
02	1234567890	09B	1234567890	13	1234567890
04	1234567890	09C	1234567890	15	1234567890
06	-1234567890	09D	1234567890	16	1234567890
08	1234567890	09E	-1234567890	17	1234567890

71201XX025
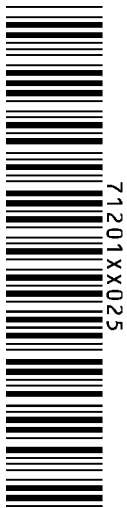
Sign Return Below   ☐ **Refund Due**   1234567890   ☐ **Payment Due**   1234567890

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   Date   Preparer's Contact Phone Number (Include area code)

Address

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640 ▶

Last Name (First 10 Characters) ABCDEFGHIJ	Federal Employer ID Number	999123456

Computation of Income Tax Due or Refund

1. Federal Taxable Income including ESBT Income	1. -1234567890
2. Additions to Federal Taxable Income	2. 1234567890
3. Add Lines 1 and 2	3. -1234567890
4. Deductions from Federal Taxable Income	4. 1234567890
5. Subtract Line 4 from Line 3	5. -1234567890
6. Income Not Taxable to North Carolina	6. -1234567890
7. North Carolina Taxable Income	7. -1234567890
8. N.C. Income Tax	8. 1234567890
9. Credits and Payments	
a. Tax Credits	9a. 1234567890
b. Tax Paid with Extension	9b. 1234567890
c. Tax Paid by Partnerships or S Corporations	9c. 1234567890
d. North Carolina Tax Withheld Reported on Form 1099	9d. 1234567890
e. Other Payments	9e. -1234567890
10. Add Lines 9a through 9e	10. -1234567890
11. Tax Due	11. 1234567890
12. a. Penalties	12a. 123456
b. Interest	12b. 123456
c. Total	12c. 1234567890
13. Amount Due (Add Lines 11 and 12c) **Pay in U.S. Currency from a Domestic Bank**.	13. 1234567890
14. **Overpayment**	14. 1234567890
15. Amount of Line 14 contributed to **N.C. Nongame and Endangered Wildlife Fund**	15. 1234567890
16. Amount of Line 14 contributed to **N.C. Education Endowment Fund**	16. 1234567890
17. **Amount to be Refunded**	17. 1234567890

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)*

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