



**FIDUCIARY INCOME TAX RETURN**  
 OFFICE OF STATE TAX COMMISSIONER  
 SFN 28707 (12-2024)



**Form 38**  
**2024**

**A Tax year:**  Calendar year 2024  Fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_

|   |       |                    |                        |  |  |
|---|-------|--------------------|------------------------|--|--|
| <b>B Name of Estate or Trust</b>  |       |                    | <b>C Federal EIN *</b> |  |  |
| Name And Title Of Fiduciary   |       |                    | <b>D Date Created:</b> |  |  |
| Mailing Address   |       | Apartment or Suite |                        |  |  |
| City  | State | ZIP Code           |                        |  |  |
| <b>F Residency status:</b> <input type="radio"/> Resident <input type="radio"/> Nonresident   |       |                    |                        |  |  |
| <b>G Entity type:</b> <input type="radio"/> 1 Decedent's estate <input type="radio"/> 4 Qualified disability trust <input type="radio"/> 7 Bankruptcy estate (Ch. 7) <input type="radio"/> 10 Other (Identify below):<br><input type="radio"/> 2 Simple trust <input type="radio"/> 5 ESBT (S portion only) <input type="radio"/> 8 Bankruptcy estate (Ch. 11) _____<br><input type="radio"/> 3 Complex trust <input type="radio"/> 6 Grantor type trust <input type="radio"/> 9 Pooled income fund |       |                    |                        |  |  |
| <b>H Fill in all that apply:</b> <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Composite return <input type="radio"/> Amended return <input type="radio"/> Extension  |       |                    |                        |  |  |

|   |                               |
|---|-------------------------------|
| 1. Tax on fiduciary's North Dakota taxable income (from Tax Computation Schedule, line 8) _____   | ▶ 1 _____                     |
| 2. Credit for income tax paid to another state or local jurisdiction (from Schedule CR, line 7) _____   | ▶ 2 _____                     |
| 3. Other credits (Attach Schedule 38-TC) _____  | ▶ 3 _____                     |
| 4. Net tax liability on fiduciary's taxable income. Line 1 less lines 2 and 3 _____   | ▶ 4 _____                     |
| 5. Income tax withheld from nonresident beneficiaries (from Schedule BI, line 3) _____  | ▶ 5 _____                     |
| 6. Composite income tax for electing nonresident beneficiaries (from Schedule BI, line 4) _____   | ▶ 6 _____                     |
| 7. Total taxes due. Add lines 4, 5, and 6 _____   | ▶ 7 _____                     |
| <b>Tax Paid</b>   |                               |
| 8. North Dakota income tax withheld from wages and other payments taxable to estate or trust ( <b>Attach Form W-2, Form 1099, and/or North Dakota Schedule K-1</b> ) _____    | ▶ 8 _____                     |
| 9. Estimated tax paid on 2024 Forms 38-ES and 38-EXT plus an overpayment, if any, applied from the 2023 return _____  | ▶ 9 _____                     |
| 10. Total payments. Add lines 8 and 9 _____   | ▶ 10 _____                    |
| 11. <b>Overpayment.</b> If line 10 is MORE than line 7, subtract line 7 from line 10 and enter result; otherwise, go to line 14. If result is less than \$5.00, enter 0 _____ | ▶ 11 _____                    |
| 12. Amount of line 11 to be applied to 2025 estimated tax _____   | ▶ 12 _____                    |
| 13. <b>Refund.</b> Subtract line 12 from line 11. If result is less than \$5.00, enter 0 _____  | <b>REFUND</b> ▶ 13 _____      |
| 14. <b>Tax due.</b> If line 10 is LESS than line 7, subtract line 10 from line 7. If result is less than \$5.00, enter 0 _____  | ▶ 14 _____                    |
| 15. Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest   | ▶ 15 _____                    |
| 16. <b>Balance due.</b> Add lines 14, 15, and, if applicable, line 17 _____   | <b>BALANCE DUE</b> ▶ 16 _____ |
| 17. Interest on underpaid estimated tax (from 2024 Schedule 38-UT) _____  | ▶ 17 _____                    |

• **Attach copy of 2024 Form 1041 (including Schedules K-1) and copy of North Dakota Schedules K-1**

|  |  |                  |  |  |  |
|--|--|------------------|--|--|--|
| I declare that this return is correct and complete to the best of my knowledge and belief. |  |                  | *Privacy Act Notice - See inside front cover of booklet  |  |  |
| Signature Of Fiduciary   |  | Date             | <input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.<br><br><b>For Tax Department Use Only</b> |  |  |
| Print Name Of Fiduciary  |  | Telephone Number |  |  |  |
| Paid Preparer Signature  |  | Date             |  |  |  |
| Print Name Of Paid Preparer  |  | PTIN             |  |  |  |

**FID**

**Mail to:** Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599



|                         |  |
|-------------------------|--|
| Name of Estate or Trust | Federal Employer Identification Number |
|-------------------------|--|

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

**Part 1 - Calculation of tax**

1. **Federal taxable income** from Form 1041, line 23 or Form 990-T, line 11 ..... ▶ **1** \_\_\_\_\_
2. Additions (See instructions) (Attach statement) ..... ▶ **2** \_\_\_\_\_
3. Add lines 1 and 2 ..... **3** \_\_\_\_\_
4. **a.** Interest from U.S. obligations ..... ▶ **4a** \_\_\_\_\_
- b.** Net long-term capital gain exclusion (From worksheet in instructions) ..... ▶ **4b** \_\_\_\_\_
- c.** Qualified dividend exclusion ..... ▶ **4c** \_\_\_\_\_
- d.** Other subtractions (See instructions) (Attach statement) ..... ▶ **4d** \_\_\_\_\_
- e.** Total subtractions. Add lines 4a through 4d ..... **4e** \_\_\_\_\_
5. North Dakota taxable income of fiduciary. Subtract line 4e from line 3 ..... ▶ **5** \_\_\_\_\_
6. Tax on amount on line 5 using the 2024 Tax Rate Schedule ..... ▶ **6** \_\_\_\_\_
  - If resident estate or trust, enter amount from line 6 on line 8. Do not complete lines 7a, 7b, and 7c.
  - If nonresident estate or trust, complete lines 7a, 7b, and 7c.
7. **a.** Fiduciary's income from Part 2, line 11, Column A, less the amount from Part 1, line 4a ..... ▶ **7a** \_\_\_\_\_
- b.** Income (loss) reportable to North Dakota from Part 2, line 11, Column B ..... ▶ **7b** \_\_\_\_\_
- c.** Divide line 7b by line 7a. Round to the nearest four decimal places. If line 7b is more than line 7a, enter 1 ..... **7c** \_\_\_\_\_
8. Tax on fiduciary's North Dakota taxable income: If resident estate or trust, enter amount from line 6. If nonresident estate or trust, multiply line 6 by line 7c. Enter this amount on page 1, line 1 ..... ▶ **8** \_\_\_\_\_

**2024  
Tax Rate  
Schedule**

| Estates and Trusts |              | If North Dakota Taxable Income is: |         | The tax is:                     |  |
|--------------------|--------------|------------------------------------|---------|---------------------------------|--|
| Over               | But not over |                                    |         |                                 |  |
| \$ 0               | \$ 3,150     | .....                              | 0.00%   | of ND Taxable Income            |  |
| 3,150              | 11,325       | .....                              | \$ 0.00 | + 1.95% of amount over \$ 3,150 |  |
| 11,325             |              | .....                              | 159.41  | + 2.50% of amount over 11,325   |  |

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

This part must be completed by all estates and trusts

- **Resident estate or trust:** Complete Column A only.
- **Nonresident estate or trust:** Complete Columns A, B, and C. See instructions for how to complete Columns B and C.

|   |    | Nonresident estates or trusts only |                          |                          |
|---|----|------------------------------------|--------------------------|--------------------------|
|   |    | Column A<br>Federal return         | Column B<br>North Dakota | Column C<br>Other States |
| 1. Interest income  | 1  | _____                              | _____                    | _____                    |
| 2. Ordinary dividends   | 2  | _____                              | _____                    | _____                    |
| 3. Business income or (loss)                                      | 3  | _____                              | _____                    | _____                    |
| 4. Capital gain or (loss)   | 4  | _____                              | _____                    | _____                    |
| 5. Rents, royalties, partnerships, other estates and trusts, etc. | 5  | _____                              | _____                    | _____                    |
| 6. Farm income or (loss)  | 6  | _____                              | _____                    | _____                    |
| 7. Ordinary gain or (loss)  | 7  | _____                              | _____                    | _____                    |
| 8. Other income   | 8  | _____                              | _____                    | _____                    |
| 9. Total income. Add lines 1 through 8                            | 9  | _____                              | _____                    | _____                    |
| 10. Portion of amount on line 9 distributed to beneficiaries      | 10 | _____                              | _____                    | _____                    |
| 11. Fiduciary's income. Subtract line 10 from line 9              | 11 | _____                              | _____                    | _____                    |



|                         |  |
|-------------------------|--|
| Name of Estate or Trust | Federal Employer Identification Number |
|-------------------------|--|

**Schedule BI Beneficiary information**

**All estates and trusts must complete this schedule.** Complete Columns 1 through 4 for all beneficiaries. Complete Column 5 for a nonresident beneficiary. If applicable, complete Column 6 or Column 7 for a nonresident beneficiary. See instructions for the definition of a "nonresident beneficiary," which includes entities other than individuals.

| All Beneficiaries |  |  |  |                             |   |
|-------------------|--|--|--|-----------------------------|---|
| Beneficiary       | Column 1   |  |  | Column 2                    | Column 3                                    |
|                   | Name and address of beneficiary                        |  |  | Social Security Number/FEIN | Type of entity<br><i>(See instructions)</i> |
| <b>A</b>          | Name _____<br>Address _____ State _____ Zip Code _____ |  |  |                             |   |
| <b>B</b>          | Name _____<br>Address _____ State _____ Zip Code _____ |  |  |                             |   |
| <b>C</b>          | Name _____<br>Address _____ State _____ Zip Code _____ |  |  |                             |   |
| <b>D</b>          | Name _____<br>Address _____ State _____ Zip Code _____ |  |  |                             |   |

| Beneficiary   | All Beneficiaries<br><i>Complete Column 4 for ALL beneficiaries</i> | Nonresident Beneficiaries Only<br><i>Important: Columns 5 through 7 are for a NONRESIDENT BENEFICIARY only. See instructions for which beneficiaries to include in Columns 5, 6, and 7.</i> |  |  |   |
|---|---|---|--|--|---|
|   | Column 4  | Column 5  | Column 6                                 |  | Column 7                                  |
|   | Federal distributive share of income (loss)                         | North Dakota distributive share of income (loss)  | North Dakota income tax withheld (2.50%) | Form PWA or Form PWE<br><i>(Attach copy)</i> | North Dakota composite income tax (2.50%) |
| <b>A</b>  |   |   |  | <input type="radio"/>                        |   |
| <b>B</b>  |   |   |  | <input type="radio"/>                        |   |
| <b>C</b>  |   |   |  | <input type="radio"/>                        |   |
| <b>D</b>  |   |   |  | <input type="radio"/>                        |   |
| <b>1.</b> Total for <b>Column 4</b> ... <b>1</b>  |   | <b>NA</b>   | <b>NA</b>                                | <b>NA</b>                                    | <b>NA</b>                                 |
| <b>2.</b> Total for <b>Column 5</b> ... <b>2</b>  |   |   |  |  |   |
| <b>3.</b> Total for <b>Column 6</b> . Enter this amount on Form 38, page 1, line 5 ... <b>3</b> |   |   |  |  |   |
| <b>4.</b> Total for <b>Column 7</b> . Enter this amount on Form 38, page 1, line 6 ... <b>4</b> |   |   |  |  |   |

**Schedule CR Credit for income tax paid to another state or local jurisdiction**

- ▶ Enter the name of the other state in which income tax was paid to the state and/or local jurisdiction ... ▶ \_\_\_\_\_
- 1.** Fiduciary's share of total income from page 2, Tax Computation Schedule, Part 2, line 11, Column A ▶ **1** \_\_\_\_\_
- 2.** Portion of amount on line 1 that has its source in the other state *(See instructions)* ... ▶ **2** \_\_\_\_\_
- 3.** Credit ratio. Divide line 2 by line 1 and round to the nearest four decimal places ... **3** \_\_\_\_\_
- 4.** Tax on fiduciary's North Dakota taxable income from page 1, line 1 ... **4** \_\_\_\_\_
- 5.** Multiply line 3 by line 4 ... ▶ **5** \_\_\_\_\_
- 6.** Amount of income tax paid to the other state and its local jurisdictions *(See instructions)* ... ▶ **6** \_\_\_\_\_
- 7.** Credit for income tax paid to another state and/or local jurisdiction. Enter lesser of line 5 or line 6. Enter this amount on page 1, line 2 ... **7** \_\_\_\_\_

**Important: Attach a copy of the income tax return filed with the other state and/or local jurisdiction.**