

**17 NCAC 06B .3716 INCOME TAX RETURN FOR ESTATES AND TRUSTS**

(a) The federal taxable income of the estate or trust shall be the starting point for preparing a North Carolina Income Tax Return for Estates and Trusts, Form D-407. The fiduciary shall determine the estate's or trust's federal taxable income before completing Form D-407.

(b) The fiduciary shall file an income tax return for the estate or trust for which he or she acts if he or she is required to file a U.S. Income Tax Return for Estates and Trusts and:

(1) the estate or trust derives income from North Carolina sources; or

(2) the estate or trust derives any income that is for the benefit of a resident of North Carolina.

(c) Fiduciaries shall be consistent in the use of the name and address of an estate or trust on a return. If a different name for an estate or trust is used in any year from that used in the prior year, the fiduciary shall note that fact on the first page of the return and state the name used in the prior year.

*History Note: Authority G.S. 105-160.2; 105-160.5; 105-160.6; 105-262;  
Eff. February 1, 1976;  
Amended Eff. July 1, 1996; June 1, 1993; October 1, 1991; June 1, 1990; April 12, 1981;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26,  
2015;  
Amended Eff. May 1, 2018.*