

D-407

2022 ESTATES AND TRUSTS INCOME TAX RETURN (REVISION 8-16-22)

CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- Electing Small Business Trust Income indicator added.
- Schedule B added for income not taxable to North Carolina.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 1, 6 and 9E for Form D-407, including the full field

Production Details:

Approved By Date:	December 7, 2022
Form Period Date Effective:	Calendar Year December 31, 2022; Fiscal Year November 30, 2023
For Filing Periods	December 2022 and later
Form Placed in Software:	After December 31, 2022
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail which must include the following:

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 71201XX024. Replace (XX) with your two-digit Software Developer Identification Number.

Align barcode between Row 30, Column 75-79 and Row 46, Column 75-79. Print the number above the barcode.

USE:

- 12 Point Courier font for scanband
- All capital letters for variable data
- Correct barcode length
- Hard coded year "22" for the tax year - including blank copy
- High Resolution Bitmap for barcodes
- Matching line geometry
- No punctuation or special characters in address field
- Prefixes of 999, 900, 000 or 666 for FEINs/SSNs
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Various ID numbers

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE AT LEAST 1 TEST SAMPLE FOR AMOUNT DUE, REFUND DUE AND ZERO TAX AMOUNT
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"

PROPOSED VARIETY OF D-407 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	FY	CY	FY	FY	CY	FY	CY
IR	N	Y	N	N	N	N	N
AR	N	N	Y	Y	N	N	N
FR	Y	N	Y	Y	N	N	Y
NRB	Y	N	N	N	N	Y	N
QFT	Y	N	N	Y	Y	N	N
NC-PE	N	Y	N	N	Y	N	N
FDA	N	Y	N	N	N	Y	N
FDEXT	Y	N	Y	N	N	N	Y
ESBT	Y	N	N	Y	N	N	N
NEG LN 01	Y	N	N	Y	N	N	N
NEG LN 06	N	N	Y	N	N	N	Y
NEG LN 09E	N	Y	N	N	Y	N	N

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
9	Fiscal Year Beginning	45	8	52	Numeric; No Punctuation Starting Date. Ex. 03 01 22 22 must be hard coded
9	And Ending	65	8	72	Numeric; No Punctuation Ending Date. Ex. 02 28 23
29	Legal Name	6	4	9	Alphanumeric 1 st four characters of legal name
29	Address	13	4	16	Alphanumeric; 1 st four characters of address
29	Zip Code	20	5	24	Numeric; 5-digit zip code
29	Initial Return	28	2	29	IR
29	Initial Return	32	1	32	Alpha; Y or N Y: Yes N: No
29	Amended Return	35	2	36	AR
29	Amended Return	39	1	39	Alpha; Y or N Y: Yes N: No
29	Final Return	42	2	43	FR
29	Final Return	46	1	46	Alpha; Y or N Y: Yes N: No
29	NR Beneficiaries	49	3	51	NRB
29	NR Beneficiaries	54	1	54	Alpha; Y or N Y: Yes N: No
29	Qualified Funeral Trust	57	3	59	QFT
29	Qualified Funeral Trust	62	1	62	Alpha; Y or N Y: Yes N: No
29	Pass-Through Entities	65	2	66	PE
29	Pass-Through Entities	68	1	62	Alpha; Y or N Y: Yes N: No
31	Name of Estate or Trust	6	40	45	Alphanumeric
31	FEIN	49	9	57	Numeric; No dashes Print number consecutively

31	Electing Small Business Trust	62	4	65	ESBT
31	Electing Small Business Trust	69	1	69	Alpha; Y or N Y: Yes N: No
33	Name of Estate or Trust	6	40	45	Alphanumeric
33	Final Distribution Assets	49	3	51	FDA
33	Final Distribution Assets	56	1	56	Alpha: Y or N Y: Yes N: No
33	Federal Extension	62	5	66	FDEXT
33	Federal Extension	69	1	69	Alpha: Y or N Y: Yes N: No
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35	Address	6	31	36	Alphanumeric
35	Apartment Number	39	5	43	Alphanumeric
35	Line 11	52	2	53	11
35	Line 11	58	10	67	Numeric
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37	City	6	18	23	Alpha
37	State	26	2	27	Alpha
37	Zip Code	30	10	39	Numeric; Print 9-digit zip code Add (-) before 4 digit zip code
37	Line 12A	52	3	54	12A
37	Line 12A	62	6	67	Numeric
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39	Line 01	6	2	7	01
39	Line 01	11	11	21	Numeric; “-“
39	Line 09A	29	3	31	09A
39	Line 09A	35	10	44	Numeric
39	Line 12B	52	3	54	12B
39	Line 12B	62	6	67	Numeric
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41	Line 02	6	2	7	02
41	Line 02	12	10	21	Numeric
41	Line 09B	29	3	31	09B
41	Line 09B	35	10	44	Numeric

41	Line 13	52	2	53	13
41	Line 13	58	10	67	Numeric
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43	Line 04	6	2	7	04
43	Line 04	12	10	21	Numeric
43	Line 09C	29	3	31	09C
43	Line 09C	35	10	44	Numeric
43	Line 15	52	2	53	15
43	Line 15	58	10	67	Numeric
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45	Line 06	6	2	7	06
45	Line 06	11	11	21	Numeric; “-“
45	Line 09D	29	3	31	09D
45	Line 09D	35	10	44	Numeric
45	Line 16	52	2	53	16
45	Line 16	58	10	67	Numeric
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47	Line 08	6	2	7	08
47	Line 08	12	10	21	Numeric
47	Line 09E	29	3	31	09E
47	Line 09E	34	11	44	Numeric; “-“
47	Line 17	52	2	53	17
47	Line 17	58	10	67	Numeric