Staple Check Here.

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9-23

D-407V
Estates and Trusts Payment Voucher

PRINT CLEAR

Generally, the fiduciary must file an income tax return and pay the tax due for the estate or trust if the fiduciary is required to file a federal 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 which is for the benefit of a resident of North Carolina.

The Department offers an eFile service that allows the fiduciary to file and pay North Carolina tax online. If the fiduciary chooses to file and pay electronically, visit www.ncdor.gov and search for "estates and trusts efile." Benefits of filing and paying taxes using eFile software, include:

- Ability to file and pay State and federal at the same time
- Accurate, secure, convenient
- Schedule payments in advance
- Pay by bank draft with no convenience fee
- Confirmation that the return and payment have been received

Important: If the fiduciary eFiles the return but elects not to pay the tax due using eFile software or if the fiduciary elects to file the return by mail, the fiduciary may submit the payment electronically by visiting www.ncdor.gov, selecting "File & Pay" and selecting "Estates and Trusts" under "Tax Category". If the fiduciary wishes to mail a paper check, the fiduciary must complete the information below. Staple the check in the designated area located on the top left corner of the form and send the payment to the address listed below.

Do not separate the voucher from the rest of the form.

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Federal Employer ID Number **Tax Year Beginning** *(MM-DD-YY)* **Tax Year Ending** *(MM-DD-YY)*

Legal Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)*

Street Address

City **State** **Zip Code** *(5 Digit)* **Country** *(If not U.S.)*

Contact Person **Phone**

Amount Enclosed

$

Mail To: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640