

**2008 Beneficiary's Share of North Carolina Income,
Adjustments, and Credits**
North Carolina Department of Revenue

For calendar year **2008**, or fiscal year beginning (MM-DD) ____ - ____ - **0 8** and ending (MM-DD-YY) ____ - ____ - ____

Beneficiary's Identifying Number

Beneficiary's Name, Address, and Zip Code

Federal Employer ID Number

____ - ____

Estate's or Trust's Name, Address, and Zip Code

Estate's or Trust's Pro Rata Share Items**Amount****Individuals Filing Form
D-400 Enter Amount on:****All Beneficiaries**

1. Beneficiary's share of income (loss)
(Beneficiary's share of amount from Federal Form 1041, Line 18)
2. Beneficiary's share of additions to income (loss)
(From Form D-407, Schedule B, Line 3)
 - a. Addition for bonus depreciation
Note: A taxpayer may deduct 20% of the total amount of bonus depreciation added to federal taxable income in the tax year 2008 in each of the first five taxable years beginning on or after January 1, 2009.
 - b. Other additions to income (loss)
3. Beneficiary's share of deductions from income (loss)
(From Form D-407, Schedule B, Line 4)
4. Share of tax paid to another state or country
(From Form D-407TC, Part 5, Line 4)
5. Share of other tax credits

(This amount should already be included in federal taxable income)

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Page 3, Line 39

Page 3, Line 49

Form D-400TC
(See Form D-400 instructions)

Form D-400TC
(See Form D-400 instructions)

Nonresidents Only

6. Portion of Line 1 above that is from N.C. sources
(Do not include intangible income from any source or business income from sources outside North Carolina)
7. Portion of Line 2 above that is attributable to N.C. source income
8. Portion of Line 3 above that is attributable to N.C. source income

The sum of Lines 6 and 7, minus Line 8, must be included on Page 4, Line 51