

**Purpose**

If you are applying for an extension of time to file the 2017 Form 38, you may make an extension payment to prepay the tax that is expected to be due to avoid paying extension interest. The payment must be made no later than the due date of the return (without extension).

**Important.** Do not use this voucher if:

- The 2017 Form 38 is filed on or before the due date of the return (without extension).
- Any tax due on the 2017 Form 38 is going to be paid after the due date (without extension).
- The payment will be made electronically—see “How to make payment” for payment options.

If the 2017 Form 38 is filed after its due date (without extension), any tax paid with the return is subject to extension interest.

**How to make payment**

If paying by check or money order, make it payable to “ND State Tax Commissioner” and write last

**Do not use this voucher if paying electronically**

four digits of federal employer identification number (FEIN) and “2017 38-EXT” on it. Complete the payment voucher below, detach it from this page, and mail it with the check or money order to:

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

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

**Electronic payment options.** Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. *If paying electronically, do not use this voucher.*

- **Online**—A payment may be made online with a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota. To pay online, go to [www.nd.gov/tax/payment](http://www.nd.gov/tax/payment).

- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at [www.nd.gov/tax](http://www.nd.gov/tax).

**Need help?**

Phone: 701.328.1258  
Speech or hearing impaired—800.366.6888

Email: [individualltax@nd.gov](mailto:individualltax@nd.gov)

**Privacy Act Notification.** In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-31, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

**Record of payment**

*Record the payment here and place in 2017 tax records*

Date of payment: \_\_\_\_\_

Check number: \_\_\_\_\_

Amount paid: \_\_\_\_\_

▼ Detach here and mail with payment ▼

**38-EXT**

**Form 38-EXT Fiduciary Extension Payment Voucher**

North Dakota Office of State Tax Commissioner  
28735



**2017 Extension Payment (#5)**

Due 15th day of 4th month following end of tax year.

- Calendar year: 2017 (Jan. 1 - Dec. 31, 2017)
- Fiscal year: Begins \_\_\_\_\_, 2017, and ends \_\_\_\_\_, \_\_\_\_\_

Name of estate or trust	FEIN
Name and title of fiduciary	Telephone number
Mailing address	<b>Amount of payment</b>
City, state and ZIP code	

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of FEIN and "2017 38-EXT" on check or money order.
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

For Tax Department use only

**FID**