



**CALCULATION OF INTEREST ON UNDERPAYMENT  
OR LATE PAYMENT OF ESTIMATED INCOME TAX  
FOR ESTATES AND TRUSTS**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28711 (12-2025)

**Schedule 38-UT**

**2025**

Attach to Form 38

Name of Estate or Trust Shown on Form 38	Estate's or Trust's FEIN
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**IMPORTANT:**

- See instructions before attempting to complete this form.
- Do not complete this form unless the estate or trust was required to pay estimated federal income tax for the 2025 tax year. See "Federal estimated income tax requirement" in General Instructions.

**Part 1 - Exceptions to regular computation of underpayment**

See the instructions for a description of each of the exceptions listed below. If one of them applies, fill in the applicable circle, complete Parts 2 and 3 as instructed, and attach Schedule 38-UT to Form 38.

- |   |   |
|---|---|
| <b>A.</b> <input type="radio"/> Qualified farmer exception  | <b>C.</b> <input type="radio"/> Federal 4th quarter exception |
| <b>B.</b> <input type="radio"/> Federal annualized income installment method exception<br>(Attach copy of 2025 Federal Form 2210) | <b>D.</b> <input type="radio"/> Partial year exception        |

**Part 2 - Computation of underpayment**

1. Enter 2025 net tax liability (from 2025 Form 38, page 1, line 4) ..... **1** \_\_\_\_\_
2. Multiply line 1 by 90% (.90) [or 66 2/3% (.6667) if a qualified farmer] ..... **2** \_\_\_\_\_
3. Enter 2025 withholding (from 2025 Form 38, page 1, line 8)..... **3** \_\_\_\_\_
4. Subtract line 3 from line 1. **If less than \$1,000, no estimated tax payment was required for 2025; do not file this form** ..... **4** \_\_\_\_\_
5. Enter 2024 net tax liability (from 2024 Form 38, page 1, line 4). If no return was required to be filed for 2024, enter -0-. **If less than \$1,000, no estimated tax payment was required for 2025; do not file this form** ..... **5** \_\_\_\_\_
6. Required payment. Enter smaller of line 2 or line 5. However, if the estate or trust was not in existence for the entire 2024 tax year, enter the amount from line 2 and fill in this circle  $\longrightarrow \bigcirc$  ..... **6** \_\_\_\_\_

**If one of the exceptions in Part 1 applies, see the instructions to line 7 before completing the rest of this form.**

	Payment due date			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	April 15, 2025	June 15, 2025	Sept. 15, 2025	Jan. 15, 2026

- |  |           |       |       |       |       |
|--|-----------|-------|-------|-------|-------|
| 7. Enter 25% of line 6 in each column (or, if an exception in Part 1 applies, enter the amount per instructions to line 7).....  | <b>7</b>  | _____ | _____ | _____ | _____ |
| 8. Enter estimated tax paid and tax withheld (See instructions).....   | <b>8</b>  | _____ | _____ | _____ | _____ |
| <b>Complete lines 9 through 15 of one column before going to next column. Lines marked "NA" do not apply.</b>                    |           |       |       |       |       |
| 9. Enter amount, if any, from line 13 of previous column .....   | <b>9</b>  | NA    | _____ | _____ | _____ |
| 10. Total paid. Add lines 8 and 9 .....  | <b>10</b> | _____ | _____ | _____ | _____ |
| 11. Add lines 14 and 15 of previous column .....   | <b>11</b> | NA    | _____ | _____ | NA    |
| 12. <b>Overpayment.</b> If line 10 is greater than line 7, subtract line 7 from line 10. Otherwise, enter -0- .....              | <b>12</b> | _____ | _____ | _____ | NA    |
| 13. <b>Overpayment carryover.</b> If line 12 is greater than line 11, subtract line 11 from line 12. Otherwise, enter -0- .....  | <b>13</b> | _____ | _____ | _____ | NA    |
| 14. <b>Underpayment carryover.</b> If line 11 is greater than line 12, subtract line 12 from line 11. Otherwise, enter -0- ..... | <b>14</b> | NA    | _____ | _____ | NA    |
| 15. <b>Underpayment.</b> If line 7 is greater than line 10, subtract line 10 from line 7. Otherwise, enter -0- .....             | <b>15</b> | _____ | _____ | _____ | _____ |

**Part 3 - Computation of interest** (See instructions)

- |   |            |       |       |       |       |
|---|------------|-------|-------|-------|-------|
| 16. <b>a.</b> Date of payment (See instructions) .....  | <b>16a</b> | _____ | _____ | _____ | _____ |
| <b>b.</b> Number of days from the payment due date to the date on line 16a.....   | <b>16b</b> | _____ | _____ | _____ | _____ |
| <b>c.</b> Divide line 16b by 365 and round to three decimal places.....   | <b>16c</b> | _____ | _____ | _____ | _____ |
| <b>d.</b> Multiply line 16c by 12% (.12) and round to three decimal places.....   | <b>16d</b> | _____ | _____ | _____ | _____ |
| <b>e.</b> Multiply line 15 by line 16d.....   | <b>16e</b> | _____ | _____ | _____ | _____ |
| 17. <b>Total interest.</b> Add the amounts in all four columns on line 16e. Enter this amount on Form 38, line 17. (See instructions) ..... | <b>17</b>  | _____ | _____ | _____ | _____ |

## General instructions

A fiduciary for an estate or trust may use Schedule 38-UT to determine if enough estimated North Dakota income tax was paid by the payment due dates and, if not, to calculate the amount of interest to pay on the underpayment or late payment. The dates used on Schedule 38-UT and in these instructions are for calendar year filers. Fiscal year filers should substitute corresponding dates.

**Federal estimated income tax requirement.** Do not complete Schedule 38-UT unless the estate or trust was required to pay estimated federal income tax for the tax year. To determine this, see the 2025 Federal Form 2210.

## Instructions for Part 1

Following are descriptions of the exceptions to the regular computation of underpayment listed in Part 1. If one of them applies, fill in the applicable circle.

### Item A: Qualified farmer exception

This exception applies if the fiduciary qualified as a farmer for federal estimated income tax purposes in 2025 and was required to pay estimated federal income tax for the 4th quarter due on January 15, 2026.

### Item B: Federal annualized income installment method exception

This exception applies **only** if the fiduciary used the annualized income installment method to calculate the amount of the underpayment and penalty for federal estimated income tax purposes for 2025. **Attach a copy of the federal annualized income installment method worksheet (from 2025 Federal Form 2210) showing the amounts computed for federal purposes.**

### Item C: Federal 4th quarter exception

This exception applies if the fiduciary did not have to make the 4th quarter estimated federal income tax payment due on January 15, 2026, because the 2025 federal income tax return was filed and the remaining federal income tax due was paid by February 1, 2026.

### Item D: Partial year exception

This exception applies if the estate or trust was not in existence for the entire 2025 tax year and did not receive income subject to North Dakota income tax until after April 15, 2025. **Attach a statement describing the situation.**

## Instructions for Part 2

### Line 7

If one of the exceptions in Part 1 applies, enter on this line the appropriate amount(s) as follows:

- If **Item A** applies, enter the amount from line 6 in the 4th quarter column. Enter zero in the first three columns.
- If **Item B** applies, use the annualized federal taxable income determined on the 2025 Federal Form 2210 to calculate an annualized North Dakota taxable income. Include any adjustments required or allowed under North Dakota tax law in the calculation. Enter the amount of estimated North Dakota income tax due by each payment due date calculated in the same manner as under the federal annualized income installment method on Form 2210. **Attach a worksheet showing the North Dakota calculations.**
- If **Item C** applies, enter 25% of the amount on line 6 in the 1st, 2nd and 3rd columns. Enter zero in the 4th quarter column.
- If **Item D** applies, the amount to enter in each column depends on when the estate or trust first received income from North Dakota sources in 2025. If received after March 31 and before June 1, 2025, enter one-third of the amount on line 6 in the 2nd, 3rd, and 4th quarter columns. If received after May 31 and before September 1, 2025, enter one-half of the amount on line 6 in the 3rd and 4th quarter columns. If received after August 31, 2025, and before January 1, 2026, enter the amount from line 6 in the 4th quarter column.

### Line 8

Enter the amount of estimated tax paid and income tax withheld for each quarter. (Note: Do not include the income tax withheld from nonresident beneficiaries from Form 38, page 1, line 5.) Unless it can be shown otherwise, one-fourth of the total amount withheld is deemed to have been withheld by each payment due date. If the fiduciary elected to apply an overpayment from the 2024 North Dakota Form 38 to the 2025 estimated tax, enter the overpayment in the 1st quarter column; however, if the fiduciary attached a statement to the 2024 return requesting the overpayment to be applied to another quarter, enter the overpayment in the appropriate column.

## Instructions for Part 3

Interest of 12% per year is charged on an underpayment or late payment of estimated tax. Interest accrues from the due date of the payment to the earlier of April 15, 2026, or the date the estimated tax due is paid in full. In the case where an overpayment is applied to offset an underpayment, the overpayment is considered to have been applied as of the payment due date for the quarter in which the overpayment occurred.

In some cases, it may be necessary to compute the interest on a separate worksheet, in which case skip lines 16a through 16d and enter the separately computed interest on line 16e in the appropriate column. **Attach a worksheet showing the calculation.**

For purposes of computing interest, the amount paid for a quarter must be applied first to the amount due for that quarter. If the total amount paid exceeds the amount due, the excess must be applied to offset an outstanding underpayment, if any, from a previous quarter, starting with the earliest underpayment. In addition, in the case of a late payment, the interest on line 16e must be computed on the amount due on line 7 less any tax withheld included on line 8.

### Line 16a

Except for a late payment or where an underpayment is offset by a subsequent quarter's overpayment, enter April 15, 2026. If there is a late payment and the amount of the payment equals or exceeds the amount of estimated tax due, enter the date of payment. If an underpayment is fully offset by a subsequent quarter's overpayment, enter the payment due date for the quarter in which the overpayment occurred. In other cases, more than one date may apply and it may be necessary to compute the interest on a separate worksheet, in which case skip lines 16a through 16d and enter the separately computed interest on line 16e in the appropriate column. **Attach a worksheet showing the calculation.**

### Line 17

If there is an overpayment on Form 38, page 1, line 11, any interest due on Schedule 38-UT will reduce the amount to be refunded. If there is a tax due on Form 38, page 1, line 14, any interest due on Schedule 38-UT must be included in the balance due to be paid with the return. If there is no overpayment or tax due on Form 38, and if the interest due on Schedule 38-UT is \$5.00 or more, the interest due on Schedule 38-UT must be included in the balance due, and a check or money order for this amount must be submitted with the return.