

**Purpose**

If you are applying for an extension of time to file the 2025 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 2025 Form 38 is filed on or before the due date of the return (without extension).
- Any tax due on the 2025 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 2025 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 four digits of federal employer identification number (FEIN) and “2025 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 with an electronic check, a debit or credit card, or an Automated Clearing House (ACH) credit transaction.

To pay electronically, or for more information, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select “Make A Payment.”

**If paying electronically, do not use this payment voucher.**

**Need help?**

Phone: 701-328-1258  
Speech or hearing impaired—800.366.6888  
Email: [individualtax@nd.gov](mailto:individualtax@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 2025 tax records

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

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

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

▼ Detach here and mail with payment ▼

**FORM 38-EXT FIDUCIARY EXTENSION PAYMENT VOUCHER**

North Dakota Office of State Tax Commissioner  
SFN 28735 (12-2025)

2025

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

Name Of Estate Or Trust As It Will Appear On Form 38
Name Of Fiduciary
Mailing Address
City, State, ZIP Code

Federal Employer Identification Number . . . . .	►
Tax Year Beginning (mm/dd/yyyy) . . . . .	►
Tax Year Ending (mm/dd/yyyy) . . . . .	►
<b>Payment Amount</b> ► \$	

- Due 15th day of 4th month following end of tax year
- Mail payment and voucher to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

- Make payable to:  
ND State Tax Commissioner
- Write “2025 38-EXT” on check



**FID**