



FIDUCIARY RETURN PAYMENT VOUCHER
OFFICE OF STATE TAX COMMISSIONER
SFN 28749 (12-2025)

Form 38-PV

2025

What is Form 38-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2025 Form 38. Do not use this form if paying electronically—see “How to make payment” for payment options.

Do not use Form 38-PV to make an extension payment. Extension payments should be made using the extension payment voucher, Form 38-EXT.

When is the payment due?

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

How to make payment

Make check or money order payable to “ND State Tax Commissioner” and write last four digits of federal employer identification number (FEIN) and “2025 38-PV” on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 38 has already been filed, mail payment and voucher 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 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

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.

▼ *Detach here and mail with payment* ▼

FORM 38-PV FIDUCIARY RETURN PAYMENT VOUCHER

North Dakota Office of State Tax Commissioner
SFN 28749 (12-2025)

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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) ►

Payment Amount ► \$

- 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-PV” on check



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