How must pay estimated tax?
A fiduciary for an estate or trust must pay estimated North Dakota income tax for the 2022 tax year if all four of the following conditions apply:

1. The fiduciary is required to pay estimated federal income tax for the 2022 tax year. This condition applies whether or not the fiduciary actually makes the required payment(s) of estimated tax to the Internal Revenue Service.
2. The fiduciary’s net tax liability for the 2021 tax year was equal to or more than $1,000.
   
   Note: If the fiduciary was not required to file a North Dakota income tax return for the 2021 tax year, the fiduciary’s net tax liability is zero for purposes of this condition.
3. The fiduciary expects to owe (after subtracting any estimated North Dakota income tax withholding) an amount equal to or more than $1,000 for the 2022 tax year.
4. The fiduciary expects North Dakota income tax withholding for the 2022 tax year to be less than the smaller of:
   a. 90% of the net tax liability for the 2022 tax year.

   Note: Substitute 66 2/3% if a qualified farmer. See “Farmer” under “Payment amounts and due dates” later in these instructions.
   b. 100% of the net tax liability for the 2021 tax year.

   Note: If the estate or trust was not in existence for the entire 2021 tax year, part b does not apply; the 90% threshold in part a must be applied.

How to determine the estimated tax
Complete the worksheet on page 2. For line 1 of the worksheet, estimate the federal taxable income using the 2022 Form 1041-ES, the federal estimated tax form for estates and trusts. For lines 2, 4, and 7 of the worksheet, see the instructions to the 2021 Form 38.

Payment amounts and due dates
In general, one-fourth (25%) of the total estimated tax required to be paid (from line 14 of the worksheet) for the 2022 tax year must be paid by each of the following due dates:

- 1st installment: April 15, 2022
- 2nd installment: June 15, 2022
- 3rd installment: September 15, 2022
- 4th installment: January 15, 2023

The above due dates apply if the fiduciary’s tax year is a calendar year—January 1 through December 31, 2022. However, if the tax year is a fiscal year, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 15th day of the 1st month of the following tax year. If any installment due date falls on a Saturday, Sunday, or legal holiday, the installment is not due until the next business day.

Farmer—If the fiduciary qualifies as a farmer for federal estimated income tax purposes for the 2022 tax year, the fiduciary may pay the estimated tax according to the general rules explained above, or the fiduciary may pay the full amount of the estimated tax due by January 15, 2023.

Note: Regardless of the option chosen, the fiduciary has until the regular due date to file the 2022 North Dakota fiduciary income tax return.

Part-year requirement—If a fiduciary for a nonresident estate or trust, or an estate or trust that was created during the tax year, does not receive income from North Dakota sources until after the first installment due date, the fiduciary may pay the required estimated tax in equal payments over the remaining installment due dates following the receipt of income from North Dakota sources.

How and where to pay
Electronic payment. For convenience and security and knowing your payment was timely received by our office, use one of the following electronic payment options:
- Online—Pay online with an electronic check or a debit or credit card. The electronic check option is free. A convenience fee is charged by the service provider for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.
2022 Estimated Income Tax Worksheet—Estate or Trust

1. Estimated federal taxable income for the 2022 tax year (from worksheet in 2022 Federal Form 1041-ES) .......................................................... 1

2. Addition adjustments—see the instructions to the 2021 Form 38, Tax Computation Schedule, line 2, for addition adjustments.......................................................... 2

3. Balance (Add lines 1 and 2) .......................................................................................................................................................................................... 3

4. Subtraction adjustments—see the instructions to the 2021 Form 38, Tax Computation Schedule, line 4, for subtraction adjustments........................................................................................................... 4

5. North Dakota taxable income (Subtract line 4 from line 3) ........................................................................................................................................................................... 5

6. North Dakota income tax—calculate the tax for the amount on line 5 as follows ........................................................................................................................................................................... 6

   • If a resident estate or trust, calculate the tax using the 2022 Tax Rate Schedule below.
   • If a nonresident estate or trust, complete lines 15 through 19 below.

7. Credits—see the instructions to the 2021 Form 38, page 1, line 3, for allowable credits........................................................................................................................................................................... 7

8. Net tax liability (Subtract line 7 from line 6) .......................................................................................................................................................................................... 8

9. Estimated North Dakota income tax withholding for the 2022 tax year........................................................................................................................................................................... 9

10. Balance due (Subtract line 9 from line 8) If the amount on this line is less than $1,000, stop here; no estimated tax is due........................................................................................................................................................................... 10

11. Multiply line 8 by 90% (.90) [or 66 2/3% (.6667) if a qualified farmer] ........................................................................................................................................................................... 11

12. Net tax liability from 2021 Form 38, page 1, line 4. If no return was required for 2021, enter 0 If the amount on this line is less than $1,000, stop here; no estimated tax is due........................................................................................................................................................................... 12

13. Enter the smaller of line 11 or line 12. However, if the estate or trust was not in existence for the entire 2021 tax year, enter the amount from line 11. If line 9 is equal to or greater than the amount on this line, stop here; no estimated tax is due........................................................................................................................................................................... 13

14. Minimum annual payment. (Subtract line 9 from line 13) Divide this amount by four to determine the amount to pay on each installment due date. See “Payment amounts and due dates” in the instructions on page 1 for the due dates and for exceptions to paying in four installments........................................................................................................................................................................... 14

Nonresident estate or trust tax calculation only (lines 15 through 19)

15. Calculate the tax for the amount on line 5 using the 2022 Tax Rate Schedule below ........................................................................................................................................................................... 15

16. Income from North Dakota sources. Enter the portion of the fiduciary’s income that is reportable to North Dakota (except U.S. obligation interest) ........................................................................................................................................................................... 16

17. Estimated total income of fiduciary (reduced by U.S. obligation interest) ........................................................................................................................................................................... 17

18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places. If line 16 is more than line 17, enter 1.00) ........................................................................................................................................................................... 18

19. Multiply line 15 by line 18. Enter this amount on line 6 above........................................................................................................................................................................... 19

2022 Tax Rate Schedule

<table>
<thead>
<tr>
<th>Estates and Trusts</th>
<th>Your tax is equal to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over But not over</td>
<td></td>
</tr>
<tr>
<td>$ 0 $ 2,825</td>
<td>1.10% of North Dakota taxable income</td>
</tr>
<tr>
<td>$ 2,825 $ 6,550</td>
<td>$ 31.08 + 2.04% of amount over $ 2,825</td>
</tr>
<tr>
<td>$ 6,550 $10,050</td>
<td>$ 107.07 + 2.27% of amount over $ 6,550</td>
</tr>
<tr>
<td>$10,050 $ 13,700</td>
<td>$ 186.52 + 2.64% of amount over $ 10,050</td>
</tr>
<tr>
<td>$13,700</td>
<td>$ 282.88 + 2.90% of amount over $ 13,700</td>
</tr>
</tbody>
</table>
### Record of estimated tax payments for 2022 tax year

<table>
<thead>
<tr>
<th>Installment number</th>
<th>Payment due date ¹</th>
<th>Date paid</th>
<th>Check or money order number</th>
<th>Amount paid</th>
<th>Amount, if any, applied from 2021 return ²</th>
<th>Total amount paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April 15, 2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>June 15, 2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Sept. 15, 2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Jan. 15, 2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. In the case of (1) a fiscal year filer, (2) a farmer, or (3) a fiduciary whose estimated tax requirement does not begin until after April 15, 2022, see instructions for applicable due dates.

2. If a statement was attached to the 2021 North Dakota return electing to apply part or all of the 2021 overpayment to a quarter other than the first quarter of 2022, enter the overpayment on the applicable quarter’s line.

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**FORM 38-ES FIDUCIARY ESTIMATED TAX PAYMENT VOUCHER**

North Dakota Office of State Tax Commissioner
SFN 28723 (12-2021)

Do not use this voucher if paying electronically

Name Of Estate Or Trust As It Will Appear On Form 38

- Federal Employer Identification Number...
- Tax Year Beginning (mm/dd/yyyy)...
- Tax Year Ending (mm/dd/yyyy)...
- Payment Amount $...

- Make payable to: ND State Tax Commissioner
- Write "2022 38-ES" on check

* Mail payment and voucher to: Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599
**FORM 38-ES FIDUCIARY ESTIMATED TAX PAYMENT VOUCHER**

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