UNDERPAYMENT OR LATE PAYMENT OF ESTIMATED INCOME TAX FOR INDIVIDUALS

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28704 (12-2025)

Schedule ND-1UT

2025

Attach to Form ND-1

Taxpayer Name as Shown on Return	Social Security Number

IMPORTANT:
- See the instructions before attempting to complete this form.
- Do not complete this form unless you were 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

If one of the following exceptions applies, fill in the applicable circle, complete Parts 2 and 3 as instructed, and attach Schedule ND-1UT to your return.

A. ○ Qualified farmer exception

B. ○ Federal annualized income installment method exception (Attach copy of 2025 Federal Form 2210)

C. ○ Federal 4th quarter exception

D. ○ Partial year exception

Part 2 - Computation of underpayment

1. Enter 2025 net tax liability (from 2025 Form ND-1, line 25, or Form ND-EZ, line 2) .... 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 ND-1, line 26, or Form ND-EZ, line 3) .... 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 ND-1, line 25, or 2024 Form ND-EZ, line 2). 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 you moved into North Dakota during the 2024 tax year, enter the amount from line 2 and fill in this circle → ○ .... 6 ________

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

		1st Quarter April 15, 2025	2nd Quarter June 15, 2025	3rd Quarter Sept. 15, 2025	4th Quarter 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)	7				
8. Enter estimated tax paid and tax withheld (See instructions)	8				
Complete lines 9 through 15 of one column before going to next column. Lines marked "NA" do not apply.					
9. Enter amount, if any, from line 13 of previous column	9	NA			
10. Total paid. Add lines 8 and 9	10				
11. Add lines 14 and 15 of previous column	11	NA			NA
12. Overpayment. If line 10 is greater than line 7, subtract line 7 from line 10. Otherwise, enter -0-	12				NA
13. Overpayment carryover. If line 12 is greater than line 11, subtract line 11 from line 12. Otherwise, enter -0-	13				NA
14. Underpayment carryover. If line 11 is greater than line 12, subtract line 12 from line 11. Otherwise, enter -0-	14	NA			NA
15. Underpayment. If line 7 is greater than line 10, subtract line 10 from line 7. Otherwise, enter -0-	15				

Part 3 - Computation of interest (See instructions)

16. a. Date of payment (See instructions)	16a				
b. Number of days from the payment due date to the date on line 16a	16b				
c. Divide line 16b by 365 and round to three decimal places	16c	_._ _ _	_._ _ _	_._ _ _	_._ _ _
d. Multiply line 16c by 12% (.12) and round to three decimal places	16d	_._ _ _	_._ _ _	_._ _ _	_._ _ _
e. Multiply line 15 by line 16d	16e				

17. Total interest. Add the amounts in all four columns on line 16e. Enter this amount on Form ND-1, line 37. (See instructions) .... 17 ________

General instructions
You may use Schedule ND-1UT to determine if you paid enough estimated North Dakota income tax by the payment due dates and, if you didn't, to calculate the amount of interest you must pay on the underpayment or late payment. The dates used on Schedule ND-1UT 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 ND-1UT unless you were required to pay estimated federal income tax for the tax year. To determine if you were required to pay estimated federal income tax for 2025, 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 you qualified as a farmer for federal estimated income tax purposes in 2025 and you were 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 you used the annualized income installment method to calculate the amount of your 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 you computed for federal purposes.**

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

Item D: Partial year exception
This exception applies if you were a nonresident of North Dakota, or you moved into North Dakota during 2025, and you did not receive income subject to North Dakota income tax until after April 15, 2025. **Attach a statement describing your 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.
- 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 you first received income from North Dakota sources in 2025. If you received the income 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 you received the income 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 you received the income 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. Unless you can show otherwise, one-fourth of the total amount withheld is deemed to have been withheld by each payment due date. If you elected to apply an overpayment from your 2024 North Dakota return to your 2025 estimated tax, enter the overpayment in the 1st quarter column; however, if you attached a statement to your 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 payment due date 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, you may find it necessary to compute the interest on a separate worksheet, in which case you should skip lines 16a through 16d and enter the separately computed interest on line 16e in the appropriate column. **Attach your worksheet to Schedule ND-1UT.**

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 you should skip lines 16a through 16d and enter the separately computed interest on line 16e in the appropriate column. **Attach your worksheet to Schedule ND-1UT.**

Line 17
If there is an amount on this line, you may not file Form ND-EZ; you must file Form ND-1. If there is an overpayment on Form ND-1, line 29, any interest due on Schedule ND-1UT will reduce the amount refunded to you. If there is a tax due on Form ND-1, line 33, any interest due on Schedule ND-1UT must be included in the balance due to be paid with your return. If there is no overpayment or tax due on your return, and if the interest due on Schedule ND-1UT is $5.00 or more, the interest due on Schedule ND-1UT must be included in the balance due, and a check or money order for this amount must be submitted with your return.