

## Who must pay estimated tax?

A fiduciary for an estate or trust must pay estimated North Dakota income tax for the 2010 tax year if all four of the following conditions apply:

1. The fiduciary is required to pay estimated federal income tax for the 2010 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 2009 tax year was equal to or more than \$500.
3. The fiduciary expects to owe (after subtracting any estimated North Dakota income tax withholding) an amount equal to or more than \$500 for the 2010 tax year.
4. The fiduciary expects North Dakota income tax withholding for the 2010 tax year to be less than the smaller of:

- a. 90% of the net tax liability for the 2010 tax year.
- b. 100% of the net tax liability for the 2009 tax year.

*Note: If the estate or trust was not in existence for the entire 2009 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 2010 Form 1041-ES, the federal estimated tax form for estates and trusts. See the instructions to Schedule 1 of the 2009 Form 38 for information on the adjustments on lines 2 and 4, and the credits on line 7, of the worksheet.

## 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 2010 tax year must be paid by each of the following due dates:

- 1st installment April 15, 2010
- 2nd installment June 15, 2010
- 3rd installment September 15, 2010
- 4th installment January 15, 2011

The above due dates apply if the fiduciary's tax year is a calendar year—January 1 through December 31, 2010. 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 2010 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, 2011.

*Note: Regardless of the option chosen, the fiduciary has until the regular due date to file the 2010 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 must 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

For each required installment payment, complete an estimated tax payment voucher and submit it along with a check or money order made payable to the "ND State Tax Commissioner." To ensure proper credit, please write the federal employer identification number (FEIN) and "2010 Form 38-ES" on the check or money order. Mail the payment and voucher to:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

## Underpayment or late payment interest

Interest may be charged if not enough estimated tax is paid, or if the payment is not made on time or in the required amount. This applies even if there is a refund on the North Dakota fiduciary income tax return for the 2010 tax year. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the regular due date of the return.

## Need help?

If you have questions or need forms, see page 3 of this form for how to contact us.

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**Privacy Act information**—In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of the federal employer identification number on this form is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. A federal employer identification number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking the fiduciary's files with those of the Internal Revenue Service.

## 2010 estimated income tax worksheet—estate or trust

1. Estimated federal taxable income for the 2010 tax year (from worksheet in 2010 Federal Form 1041-ES) ..... 1 \_\_\_\_\_
2. Addition adjustments—see the instructions to the 2009 Form 38, Tax Computation Schedule, line 2, for required adjustments..... 2 \_\_\_\_\_
3. Balance (Add lines 1 and 2) ..... 3 \_\_\_\_\_
4. Subtraction adjustments—see the instructions to the 2009 Form 38, Tax Computation Schedule, line 4, for allowable 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 2010 Tax Rate Schedule below.
  - If a nonresident estate or trust, complete lines 15 through 19 below.
7. Credits—see the instructions to the 2009 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 2010 tax year..... 9 \_\_\_\_\_
10. Balance due (Subtract line 9 from line 8) If the amount on this line is less than \$500, stop here; no estimated tax is due ..... 10 \_\_\_\_\_
11. Multiply line 8 by 90% (.90)..... 11 \_\_\_\_\_
12. Net tax liability from 2009 Form 38, page 1, line 4. If no return was required for 2009, enter 0. If the amount on this line is less than \$500, 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 2009 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 2009 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.) ..... 18 \_\_\_\_\_
19. Multiply line 15 by line 18. Enter this amount on line 6 above..... 19 \_\_\_\_\_

## 2010 Tax Rate Schedule

### Estate or Trust

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 2,300.....	1.84% of North Dakota taxable income	
2,300	5,350...\$	42.32 + 3.44% of amount over	\$ 2,300
5,350	8,200...	147.24 + 3.81% of amount over	5,350
8,200	11,200...	255.83 + 4.42% of amount over	8,200
11,200	.....	388.43 + 4.86% of amount over	11,200

**Call**

Questions: (701) 328-1247  
Forms: (701) 328-1243

If speech or hearing impaired, call us through Relay North Dakota at 1-800-366-6888.

**E-mail**

Request forms, ask questions, or send messages to us via e-mail at—

**individualltax@nd.gov**

**Web site**

Our Web site address is—

**www.nd.gov/tax**

**Write**

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

**Walk-in assistance**

Stop in to see us in person at our main office in Bismarck. You will find us in the—

Individual Income Tax Section  
State Capitol, 16th Floor  
Monday through Friday (except holidays)  
8:00 a.m. to 5:00 p.m.

**Record of estimated tax payments for 2010 tax year**

<i>Installment number</i>	<i>Payment due date</i> <sup>1</sup>	<i>Date paid</i>	<i>Check or money order number</i>	<i>Amount paid</i>	<i>Amount, if any, applied from 2009 return</i> <sup>2</sup>	<i>Total amount paid</i>
1	April 15, 2010					
2	June 15, 2010					
3	Sept. 15, 2010					
4	Jan. 15, 2011					
Total estimated tax paid for 2010 .....						

<sup>1</sup> 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, 2010, see instructions for applicable due dates.

<sup>2</sup> If a statement was attached to the 2009 North Dakota return electing to apply part or all of the 2009 overpayment to a quarter other than the first quarter of 2010, enter the overpayment on the applicable quarter's line.

**38-ES**

Form North Dakota Office of State Tax Commissioner  
**38-ES Estimated tax payment voucher — estate or trust**



- Calendar year 2010** (Jan. 1 - Dec. 31, 2010)
- Fiscal year:** Begins \_\_\_\_\_, 2010, and ends \_\_\_\_\_, \_\_\_\_\_

Name of estate or trust \_\_\_\_\_

**FEIN** \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

**Amount of Payment \$** \_\_\_\_\_

Mailing address of fiduciary \_\_\_\_\_

For Tax Department use only

City, State and Zip Code \_\_\_\_\_

- Make check or money order payable to "ND State Tax Commissioner."
- Write FEIN and "2010 Form 38-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599

**FID**

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- Fiscal year:** Begins \_\_\_\_\_, 2010, and ends \_\_\_\_\_, \_\_\_\_\_

Name of estate or trust \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

Mailing address of fiduciary \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

FEIN \_\_\_\_\_

Amount of Payment \$ \_\_\_\_\_

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Department  
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- Fiscal year:** Begins \_\_\_\_\_, 2010, and ends \_\_\_\_\_, \_\_\_\_\_

Name of estate or trust \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

Mailing address of fiduciary \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

FEIN \_\_\_\_\_

Amount of Payment \$ \_\_\_\_\_

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- Fiscal year:** Begins \_\_\_\_\_, 2010, and ends \_\_\_\_\_, \_\_\_\_\_

Name of estate or trust \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

Mailing address of fiduciary \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

FEIN \_\_\_\_\_

Amount of Payment \$ \_\_\_\_\_

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