

Purpose

If you are applying for an extension of time to file the 2014 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 return is filed on or before the due date of the return (without extension).
- The balance due is going to be paid after the due date of the return (without extension).
- The payment will be made electronically—see “How to make payment” for payment options.

Any tax paid with the return is subject to extension interest.

How to make payment

If paying by check or money order, make the check or money order payable to “ND State Tax Commissioner,” and write last four digits of federal employer identification number (FEIN) and “2014 38-EXT” on check or money order. 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

Electronic payment option. Instead of paying by check or money order with this payment voucher, the payment may be made electronically through an Automated Clearing House (ACH) credit transaction or online through Fidelity National Information Services (FIS), a national electronic payment service. *If paying electronically, do not use the paper voucher below.*

To pay by means of an ACH transaction, go to www.nd.gov/tax and click on “Fiduciary” on the left-hand side of the page. Then click on “Electronic Payment.”

To pay online through FIS, go to www.nd.gov/tax/make-payment.html. Fidelity National Information Services charges a fee for this service, none of which goes to the State of North Dakota. The amount of the fee will be provided during the transaction with an option to continue or cancel the transaction.

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 2014 tax records

Date of payment: _____

Check number: _____

Amount paid: _____

Do Not use this voucher if paying electronically

Cut along this line to detach.

38-EXT

Form 38-EXT Fiduciary Extension Payment Voucher

North Dakota Office of State Tax Commissioner
28735



2014 Extension Payment (#5)
Due 15th day of 4th month following end of tax year.

- Calendar year: 2014 (Jan. 1 - Dec. 31, 2014)
- Fiscal year: Begins _____, 2014, and ends _____, _____

Name of estate or trust	FEIN
Name and title of fiduciary	Telephone number
Mailing address	Amount of payment
City, state and ZIP code	

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of FEIN and "2014 38-EXT" on check or money order.
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

For Tax Department use only

FID