

**Purpose**

If you are applying for an extension of time to file your 2008 Form ND-1 or 2008 Form ND-2, you may make an extension payment to prepay the tax that you expect to owe to avoid paying extension interest. You may pay by check or credit card—see the separate instructions on this page for the payment procedures under each method. Regardless of how you choose to make the payment, it must be made no later than April 15, 2009, to avoid extension interest.

**Important.** Do not use the voucher below if you:

- Choose to make the extension payment by credit card,
- File your return on or before April 15, 2009, or
- Pay your balance due after April 15, 2009.

Any tax due with your return is subject to extension interest.

**To pay by check**

Complete the voucher below and mail it with your check (or money order) to:

Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

When filling out the voucher:

- Make sure your social security number is correct. We need it to properly credit your account.
- Enter your spouse's social security number if you plan to file a joint return.

Be sure to include the amount of your payment on Form ND-1, line 27, or Form ND-2, line 9, whichever applies.

**To pay by credit card**

If you choose to pay by credit card, do *not* use the voucher below.

You may make your extension payment using your MasterCard®, American Express® Card, Discover® Card, or VISA® Card.

Credit card payments must be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. A fee will be charged to your credit card by Link2Gov Corporation, which is retained by the provider for its services—the State of North Dakota does not receive any part of the fee.

To make your extension payment by credit card, go to Link2Gov Corporation's web site at **www.ndtaxpayment.com** or call them toll free at 1-888-ND-TAXES (1-888-638-2937).

Be sure to include the amount of your payment on Form ND-1, line 27, or Form ND-2, line 9, whichever applies.

**Record of payment**

*Record the payment here and place in your 2008 tax records*

Date of payment: \_\_\_\_\_

Check number: \_\_\_\_\_

Amount paid: \_\_\_\_\_

*Cut carefully along this line to detach.*

**400-EXT**

Form North Dakota Office of State Tax Commissioner  
**400-EXT Individual extension payment voucher**

**2008**  
**Extension Payment (#5)**  
Due April 15, 2009



**DO NOT use this voucher if paying by credit card**

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

If joint estimate, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

Mailing address \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Your social security number \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

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

For Tax  
Department  
use only

- Make check or money order payable to "ND State Tax Commissioner."
- Write social security number(s) and "2008 Form 400-EXT" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58506-5622