

**Form 38-PV Fiduciary Return Payment Voucher**North Dakota Office of State Tax Commissioner  
28749**2015****Do not use this voucher if paying electronically**☐ Calendar year: 2015 (Jan. 1 - Dec. 31, 2015)☐ Fiscal year: Begins \_\_\_\_\_ 2015, and ends \_\_\_\_\_, \_\_\_\_\_

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

- **Due 15th day of 4th month following end of tax year.**
- Write last four digits of FEIN and "2015 38-PV" on check or money order.
- Make check or money order payable to "ND State Tax Commissioner."
- Mail payment and voucher to: Office of State Tax Commissioner  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

For Tax  
Department  
use only**FID**

▲ Detach here and mail with payment ▲

Form North Dakota Office of State Tax Commissioner  
**38-PV Fiduciary Return Payment Voucher****2015****What is Form 38-PV?**

Use this form if submitting a check or money order to pay a tax balance due on a 2015 Form 38 that was filed without payment. Do not use this form if paying electronically—see "How to make payment" for payment options.

*Do not use Form 38-PV to make an extension payment.* Extension payments should be made using the extension payment voucher, Form 38-EXT.

**When is the payment due?**

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

**How to make payment**

If paying by check or money order, make it payable to "ND State Tax Commissioner" and write last four digits of federal employer identification number (FEIN) and "2015 38-PV" on it. Complete the payment voucher, 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

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

**Electronic payment options.** Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways.

***If paying electronically, do not use this voucher.***

- **Online**—A payment may be made online with a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota.
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution.

For more information and to make an electronic payment, go to our website at **[www.nd.gov/tax](http://www.nd.gov/tax)**.

**Need help?**

Phone: 701.328.1258

Speech or hearing impaired—800.366.6888

Email: [individualtax@nd.gov](mailto:individualtax@nd.gov)

**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.