

Purpose

If you are applying for an extension of time to file the 2012 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 due with the return is subject to extension interest.

How to make payment

If paying by paper check or money order, make the check or money order payable to “ND State Tax Commissioner.” Complete the payment voucher below, detach it from this page, and mail it with the paper 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 submitting a paper check or money order with this payment voucher, the balance due may be paid electronically through an Automated Clearing House (ACH) credit transaction or online through Link2Gov Corporation, 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 Link2Gov Corporation, go to **www.ndtaxpayment.com**. Link2Gov charges a fee for its 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.

<p>Record of payment</p> <p><i>Record the payment here and place in 2012 tax records</i></p> <p>Date of payment: _____</p> <p>Check number: _____</p> <p>Amount paid: _____</p>
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Do Not use this voucher if paying electronically

Cut carefully along this line to detach.

38-EXT

Form 38-EXT Fiduciary extension payment voucher
North Dakota Office of State Tax Commissioner
28735



2012 Extension Payment (#5)
Due 15th day of 4th month following end of tax year.

- Calendar year: 2012 (Jan. 1 - Dec. 31, 2012)
- Fiscal year: Begins _____, 2012, and ends _____, _____

Name of estate or trust	FEIN
Name and title of fiduciary	Phone
Mailing address	Amount of Payment
City, state and zip code	

- Make check or money order payable to "ND State Tax Commissioner."
- Write FEIN and "2012 Form 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