

# North Dakota Office of State Tax Commissioner

## Form 101 instructions

---

### Purpose of form

You may use this form to apply for an extension of time to file a North Dakota income or financial institution tax return. However, if you are applying for an extension of time to file your federal income tax return, you do not need to use this form—see **Federal extension** below for the procedures to follow to have the federal extension automatically recognized for North Dakota purposes.

### Federal extension

If you obtain an extension of time to file your federal income tax return, it automatically operates to extend the time to file your North Dakota return. This includes the automatic 2-month extension to June 15 allowed for being outside the United States and Puerto Rico on April 15.

If you obtain a federal extension, you do not have to use Form 101 to apply for a separate North Dakota extension, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota tax return.

See the instructions to your North Dakota return to see if you must attach a copy of your federal extension form to it. If you obtained the federal extension using IRS's computer or credit card option, write down the confirmation number received from the IRS or print out the IRS acknowledgment form for your records. In the case of the automatic 2-month extension for being outside the U.S. and Puerto Rico on April 15, keep a copy of the statement that the IRS requires you to attach to your federal return.

### Extension interest charge

If you file your North Dakota tax return on or before the extended due date, and any tax due on the return is fully paid with the return, no penalty will be charged. However, interest on the tax due will be charged at the rate of 12% per year from the original due date of the return to the earlier of the date the return is filed or the extended due date. You can avoid the interest charge by prepaying the tax you expect to owe by the regular due date of the return—see **Prepayment of tax due** below for more information. *Do not send any payment with Form 101.*

**Prepayment of tax due** below for more information. *Do not send any payment with Form 101.*

### Prepayment of tax due

If you would like to pay the tax you expect to owe before you file your return, submit a check or money order with the applicable extension payment voucher as follows:

Return Type	Use
Form ND-1 or Form ND-EZ (Individual)	Form ND-1EXT
Form 38 (Fiduciary)	Form 38-EXT
Form 58 (Partnership)	Form 58-EXT
Form 40 (C corporation)	Form 40-EXT
Form 60 (S corporation)	Form 60-EXT

*These forms are available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax).*

**Credit card option for individual.** In lieu of using Form ND-1EXT, an individual may make an extension payment electronically using a credit card. To do so, call the toll-free number 1-888-638-2937 or go to the web site of Link2Gov Corporation at **[www.ndtaxpayment.com](http://www.ndtaxpayment.com)**. A convenience fee will be charged to your credit card by Link2Gov Corporation for its services, none of which goes to the State of North Dakota. You will be told what the fee is during the transaction and given the option to continue or cancel the transaction.

**EFT payment option for corporation.** In lieu of using Form 40-EXT, a C corporation may make an extension payment electronically using an Automated Clearing House (ACH) credit procedure. Complete details are available on our web site at **[www.nd.gov/tax/business/elecfile/corp-eft.pdf](http://www.nd.gov/tax/business/elecfile/corp-eft.pdf)**.

**Form 35 filer.** If you are applying for an extension of time to file Form 35, the extension does not operate to extend the time to pay the state general fund portion of the tax. The financial institution must remit this tax along with Form 35PV on or before April 15 of the year in which Form 35 is due.

### When and where to file

Form 101 must be mailed on or before the due date of your North Dakota tax return. Place Form 101 in an envelope marked "Extension Request" and mail to:

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

### Need help?

Phone: (701) 328-1247  
E-mail: [taxinfo@nd.gov](mailto:taxinfo@nd.gov)  
Fax: (701) 328-1942  
Web site: [www.nd.gov/tax](http://www.nd.gov/tax)

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

### General instructions

Complete lines 1 through 7 in Part 1. Do not write in Part 2. We will notify you whether your extension request is granted or rejected. This will be done by returning the Form 101 to you marked "Granted" or "Rejected." If your extension request is rejected, the reason for the rejection will be indicated on the form.

See the instructions to your North Dakota return to see if you must attach a copy of the approved Form 101 to it.

### Specific line instructions

#### Line 1

Enter your name and address on line 1. If you are a married individual filing a joint return, also enter the name of your spouse. (Note: A "blanket" extension covering multiple taxpayers will not be granted.) If you want us to send the processed extension form to someone other than you (the taxpayer), enter the name and mailing address of that person on the additional lines provided on the form.

#### Line 5

If you have already applied for and been granted an extension of time to file your North Dakota tax return using Form 101, and you are completing this form to apply for an additional extension, check the box to indicate that this is a request for an additional extension.

#### Line 6

A North Dakota extension (using Form 101) may be granted only if there is good cause. Provide a detailed explanation of your reason for needing an extension on the lines provided. If additional space is needed, use a separate piece of paper and attach it to Form 101. Good cause generally means that you are unable to file by the due date because of facts and circumstances beyond your control.

#### Line 7

A representative of the taxpayer, such as an attorney or CPA, may sign Form 101 if a properly completed Form 500 is attached to Form 101.