

What is Form ND-1V?

If you file an electronic North Dakota return with a balance due, you must separately submit your payment of the balance due. See *How to make payment* for payment options.

Do not use Form ND-1V to make an extension payment. Extension payments should be made using the extension payment voucher, Form ND-1EXT.

Do not use Form ND-1V if you pay your balance due electronically. See *How to make payment* for payment options.

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. This applies even if you have not received acknowledgement that your electronic North Dakota return was accepted.

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, detach it from this page, and mail it with the paper check or money order to:

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

Electronic payment option. Instead of paying by paper check or money order, the payment may be made electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, the payment may be made by credit or debit card, or by electronic check. To pay electronically:

go to **www.ndtaxpayment.com**, or
call toll-free **1.888.ND.TAXES**
(1.888.638.2937).

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. The amount of the fee will be provided during the transaction with an option to continue or cancel the transaction.

If paying electronically, do not use this payment voucher.

Who to contact for help

Taxpayer Services 701.328.1242