

General information

The purpose of Form 40-EXT, Corporation Extension Payment Voucher, is to provide a corporation that is unable to file its Form 40, Corporation Income Tax Return, by the due date, the means of remitting its tax payment on or before the original due date of the return.

A corporation must prepay its entire state tax liability by the regular due date of the tax return for the taxable year, or interest at the rate of 12% per annum will apply to any payment made after the regular due date of the state tax return.

The extension payment may be made by:

- Check,
- Money Order, or
- Automated Clearing House (ACH) credit procedure of electronic funds transfer.

Regardless of which method of payment is chosen, it must be made no later than the original due date of the return.

To pay by check

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

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

The payment must be accompanied by a completed Form 40-EXT.

To pay electronically

If you choose to pay electronically, **do not** use the voucher below.

For information on how to make your extension payment electronically, go to our Web site at

www.nd.gov/tax. Click on **Corporate Income ► Electronic Payment ► EFT (electronic funds transfer)**. The payment will be made through an Automated Clearing House (ACH) credit transaction.

Do Not Use This Voucher If:

- The extension payment is made using the Automated Clearing House (ACH) credit procedure of electronic funds transfer
- The return is filed on or before the original due date of the return
- The balance due is going to be paid after the original due date of the return
- The corporation files Form 60, Small Business Corporation Income Tax Return
- The corporation files Form 35, Financial Institution Tax Return

Cut along this line to detach.

40-EXT

Form North Dakota Office of State Tax Commissioner
40-EXT Corporation extension payment voucher



☐ Calendar year: **2011**

☐ Fiscal year ending _____, _____

**Due 15th day of 4th month
following end of tax year.**

Name as shown on North Dakota corporation income tax return _____

FEIN _____

Mailing address _____

City, state and zip code _____

Phone number _____

Amount of Payment \$ _____

For Tax
Department
use only

- **Do not use this voucher if paying by means of an Automated Clearing House (ACH) credit**
- Make check or money order payable to "North Dakota State Tax Commissioner"
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

CIT