

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 electronically.

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.

An extension payment may be made electronically using an ACH credit, electronic check, debit card, or credit card. To make an electronic payment or for information regarding an ACH credit, go to the department's web site at www.nd.gov/tax.

Do Not Use This Voucher If:

- The extension payment is made using any type of electronic payment
- 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

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 57-38-32, 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.

Cut along this line to detach.

40-EXT**Form 40-EXT Corporation Extension Payment Voucher**

North Dakota Office of State Tax Commissioner
28718



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

☐ Calendar year: 2016 ☐ Fiscal year ending _____, _____

Name as shown on North Dakota corporation income tax return	Federal employer identification number
Mailing address	Amount of payment
City, state and ZIP code	

- **Do not use this voucher if paying by any electronic means.**
- Make check or money order payable to "ND State Tax Commissioner."
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

For Tax
Department
use only

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