2017 Form 40-UT



Underpayment of Estimated North Dakota Income Tax by Corporations

complete Form 40-UT and attach it to the North Dak 1 Net income tax liability (after any withholding)	·		lling.	·
(If \$5,000 or less, do not complete form)			–	
2 90% of net income tax liability (before withhold	ding) from 2017, Form 4	0, line 20		
3 Prior year's net income tax liability - From 2016	5 Form 40, line 20 <i>(If \$</i>	5,000 or less, do I	not complete form) _	
Enter in columns A through D the installment dates that correspond to the 15th day of the 4th, 6th and 9th months of the taxable year, and the first month of the following year	A	В	c	D
4 Enter 25% of line 2 or line 3, whichever is less, in column A through D. (Or, if the circle in line 10 was filled in, see the line 10 instructions before completing.)				
5 (a) 2016 overpayment credited to 2017 tax				
(b) Amount paid and withheld for each quarter	r			
(c) Overpayments. See line 7(b)	Remaining lines for Column A must be completed before proceeding to Columns B, C and D.			
6 Add lines 5(a), 5(b), and 5(c)				
7 (a) Underpayment. (line 4 less line 6)				
(b) Overpayment. (line 6 less line 4) Enter here and on line 5(c) above, in the following quarter				
8 Interest, calculated at the rate of 12% per annum from the installment due date to the earlier of the date the estimated tax is paid or the due date (without extension) of the return.				
9 Total interest (Add line 8, columns A-D. Enter	on 2017 Form 40 line 2	4h)	(UE)	

▶ 10 ○ Fill in the circle if estimated payments for the federal return were made using the adjusted seasonal installment method or annualized income installment method as provided for in IRC of 1986, as amended, § 6655(e), the amount of each quarterly payment due (for Line 4) is calculated in the same manner as for Federal Form 2220, which must be attached in that situation.