



General instructions

Who must pay estimated tax

If a corporation's estimated state income tax liability (after any withholding) exceeds \$5,000 and previous year's state income tax liability exceeded \$5,000 (before any withholding or estimated payments), the corporation is required to make an estimated tax payment of at least one-fourth of the amount due on each of four prescribed dates.

Where to file

Estimated income tax payments should be mailed to:

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

Which form to use

If payment for estimated income tax is to be made by check or money order, the Form 40-ES voucher must be used to ensure that proper credit for the payment is applied to the correct account.

If payment is to be made electronically, do not use the Form 40-ES voucher.

Time for filing

The first estimated income tax payment is due no later than April 15 following the close of the calendar year. Corporations reporting on a fiscal year basis must pay the first estimated tax installment no later than the 15th day of the fourth month following the close of their fiscal year. No less than one-fourth of the estimated income tax must be paid with the first installment and with each of the three remaining installments on the 15th day of the sixth and ninth months of the taxable year and the first month of the following year.

Estimated payments for short period returns

Estimated payments for short period returns of less than 120 days are not required. For short period returns in excess of 120 days, if the short period ends prior to any remaining due dates for

payment of estimated tax, the final estimated tax payment is due on the 15th day of the last month of the short period.

A corporation filing on a fiscal year basis or on a short period return must enter the tax year beginning and ending dates on the Form 40-ES voucher, otherwise leave blank.

Extension of time to pay estimated tax cannot be granted.

How to pay

Do not comingle estimated income tax payments with any other payment to the North Dakota Office of State Tax Commissioner.

If payment for estimated income tax is to be made by check or money order, make it payable to North Dakota State Tax Commissioner.

Payment for estimated income tax 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 website at www.tax.nd.gov.

Estimated income tax payments can also be made using ACH Debits when filing the 2025 return electronically using the Modernized e-File program. The payment information is entered when completing the 2025 return.

Amendments to estimated income tax

If it is found that the total estimated income tax is more or less than originally determined, adjust the next installment accordingly.

Overpayment of estimated tax

An overpayment of estimated income tax from the prior taxable year may be credited to the current year's estimated payments. The amount of the 2025 overpayment will be applied to the first installment for 2026.

Application of estimated income tax payments

All payments submitted as 2025 estimated income tax and any overpayment credited from the 2024 taxable year must be reported on the 2025 North Dakota Corporation Income Tax Return Form 40.

If any income tax was withheld from oil and gas royalties, unless demonstrated otherwise, one-fourth of the total amount withheld is deemed to have been paid by each quarter's payment due date.

Understatement of estimated income tax

Interest charges will apply if the estimated income tax payment for any quarter (including overpayments from prior quarters) is less than 90% of the quarterly income tax liability or is less than the prior year's North Dakota net tax liability divided by four. If the underpayment interest applies, please see Form 40-UT found on our website at www.tax.nd.gov/forms.

Interest

Our office will notify the taxpayer of any interest owed on any underpayment of estimated income tax. If desired, interest owed may be computed by the taxpayer on Form 40-UT and added to the 2025 corporation income tax liability on Form 40, Page 1. Interest is 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.

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.

Detach here and mail with payment

FORM 40-ES CORPORATION ESTIMATED TAX PAYMENT VOUCHER

2026

North Dakota Office of State Tax Commissioner
SFN 28716 (12-2025)

Do not use this voucher if paying electronically

Name Of Corporation As It Will Appear On Form 40
Mailing Address
City, State, ZIP Code

Federal Employer Identification Number
Tax Year Beginning (mm/dd/yyyy)
Tax Year Ending (mm/dd/yyyy)
Payment Amount \$

Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Make payable to: ND State Tax Commissioner
Write "2026 40-ES" on check



CIT

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