



**CORPORATION RETURN PAYMENT VOUCHER**

OFFICE OF STATE TAX COMMISSIONER  
SFN 28752 (12-2025)

**Form 40-PV**

**2025**

**What is Form 40-PV?**

If you file a North Dakota return with a balance due, you must separately submit your payment of the balance due—see “How to make payment” for your payment options.

**Do not use Form 40-PV to make an extension payment.** Extension payments should be made using the extension payment voucher, Form 40-EXT.

**Do not use Form 40-PV if you pay your balance due electronically—see “How to make payment” for payment options.**

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-PV voucher, otherwise leave blank.

**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.

**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  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

Payment in the form of a check drawn on an international bank, except Canada, cannot be accepted. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard nine digit routing number.

**Electronic payment options.** Payment may be made electronically using an ACH credit, credit card, debit card, or electronic check. Visit our website at **www.tax.nd.gov**. Click on For Businesses/Make a Payment. Note that ACH “debit” payments are allowed on electronically filed returns.

**If paying electronically, do not use this payment voucher.**

**Who to contact for help**

Corporate Income Tax: 701-328-1249

▼ Detach here and mail with payment ▼

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North Dakota Office of State Tax Commissioner  
SFN 28752 (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) . . . . . ▶	
<b>Payment Amount ▶ \$</b>	

- Due 15th day of 4th month following end of tax year
- 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 "2025 40-PV" on check

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