NDTax
NORTH DAKOTA

2025

North Dakota

CORPORATE INCOME TAX

FORM 40 INSTRUCTIONS

tax.nd.gov
corptax@nd.gov

Contents

Special Reminders ..... Current page
New for 2025 ..... Current page
General instructions
- Who must file a return 1
- Due dates 1
- Short period return 1
- Extension of time to file 1
- Payment of tax 2
- Preparer authorization 2
- Overpayment 2
- Interest and penalty 2
- Attachments and incomplete returns 2
- Where to file 2
- Quick refund 3
- Estimated payments 3
- Amended returns 3
- Method of taxation 3
- Water's edge 3

Specific instructions for Form 40 4
Instructions for Schedule SA 7
Instructions for Schedule FACT 9
Instructions for Schedule TC 10
Instructions for Schedule CR 11
Forms or assistance 12

Special Reminders

North Dakota Taxpayer Access Point
The North Dakota Taxpayer Access Point (ND TAP) is the North Dakota Office of State Tax Commissioner's online portal to allow taxpayers to take certain actions on various tax type accounts with our office. Even though corporate income tax return information and filing activities are not currently supported by ND TAP, corporations are able to make free electronic payments through ND TAP.
Visit **tap.tax.nd.gov** and click on Make a Payment.

Federal Due Dates and Extensions
Corporation due dates for the Form 40 are found on page 1 of the instructions. The extension of time to file a federal return is automatically accepted by North Dakota as an extension of time to file the state return for the same period plus one additional month, which for a corporation with a calendar year-end would be November 15th. To extend the due date of the North Dakota return, mark the circle on the return and **attach** a copy of the federal extension. The extension form should **not** be submitted separately from the return.

Filing Attachments
All required schedules and a complete copy of the federal income tax return must be included with the North Dakota return regardless of whether it is filed electronically or on paper. The Modernized efile (MeF) program continues to be available for electronically filing your North Dakota original return. If a required attachment or schedule is not included with the software, it must be attached as a PDF to the return submission. PDF examples might include a Property Tax Clearance Record, North Dakota credit computation schedules, or the Federal Extension Form 7004.

North Dakota Net Operating Loss Merger or Dissolution Considerations
A North Dakota net operating loss (NOL) can only be used by the corporation, as identified by its Federal Employer Identification Number (FEIN), that incurred it, regardless of its North Dakota business activities or filing method.

The North Dakota NOL of the non-surviving corporation in a merger, a liquidation, or a dissolved corporation is forfeited and may not be used as a deduction by the surviving corporation. A corporation that has elected to become a Disregarded Entity (DRE) is not considered a taxpayer and is not allowed to transfer its NOL to another corporation.

New for 2025

Employer Child Care Contribution Income Tax Credit
The 2025 Legislature passed Senate Bill 2282, which created a new income tax credit for certain employer paid child care reimbursements for its employees. Effective beginning with tax year 2025, employers can earn an income tax credit of 50% of the first $1,000 of child care contributions per employee. Contributions include direct payments to employees or to licensed child care providers for the employee's qualifying child care costs. See Schedule ECC and instructions for additional details.

Federal Taxable Income - One Big Beautiful Bill Act (OBBBA)
In July 2025, Congress passed H.R. 1, also known as the OBBBA. Among the changes were extensions of several tax provisions from the Tax Cuts and Jobs Act of 2017, along with several other new changes affecting both individual and business income taxes. The starting point for computing North Dakota taxable income perpetually conforms to the computation for federal taxable income. As a result, the federal changes to income and deductions that impact the computation of federal taxable income are, by default, included in the starting point for computing North Dakota taxable income for all years. Federal changes to federal income tax credits do not have any direct impact on the computation of North Dakota income tax credits.

Contents

General Instructions

Who Must File

Every corporation engaged in business in North Dakota or having income from North Dakota sources must file a North Dakota Corporation Income Tax Return, Form 40.

For example, a North Dakota Form 40 must be filed by:

- Corporations, including business trusts, associations, and joint-stock companies;
- Cooperative corporations distributing their net income through patronage dividends;
- Insurance companies conducting business activities not subject to a gross premiums tax;
- Tax-exempt organizations having unrelated business taxable income (UBTI); **Note** - A tax-exempt fiduciary trust to report UBTI must file North Dakota Form 38.

Except as provided under "Exception for certain S corporations" below, a corporation that files Federal Form 1120S, must file Form 60, North Dakota S Corporation Income Tax Return.

Exception for Certain S Corporations. An S corporation must file Form 40, North Dakota Corporation Income Tax Return, if all the following apply:

- The corporation is a bank or other financial institution that formerly was subject to the North Dakota financial institution tax under North Dakota Century Code (N.D.C.C.) Ch. 57-35.3 and filed Form 35 for tax years prior to 2013.
- The corporation made an election under N.D.C.C. § 57-38-01.35 to be taxed as a C corporation for the 2013 tax year and filed a Form 40 for 2013 through 2024.
- The corporation's North Dakota net tax liability on the 2024 Form 40 (page 1, line 20) is zero and the corporation is not revoking the election, which is done by filing Form 60 for the 2025 year.

If this election is still in effect and the S corporation files a Form 40 for the 2025 tax year, it may not file electronically and must file its return on paper. For more information, see the Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed Under N.D.C.C. § 57-38-01.35.

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.

Upon request from Legislative Management, the Office of State Tax Commissioner is allowed to share the amount of any tax deduction or tax credit claimed or earned by a taxpayer. Disclosure of the taxpayer's name, federal identification number, or other confidential information is not permitted.

Due Dates

- A calendar year filer, due April 15th.
- Fiscal year filer, due 15th day of the fourth month following the close of fiscal year. **Note -** use the 2025 Form 40 for fiscal years that begin in 2025 and end in 2026.
- Cooperative corporation, due the 15th day of the ninth month after the tax year ends. **Note -** answer "Yes" to Question #4 on page two.
- Tax-exempt organizations required to file an income tax return to report UBTI, due the 15th day of the fifth month after the tax year ends.
- Foreign corporations filing Form 1120-F without a permanent office in the US, due the 15th day of the sixth month after the tax year ends. **Note -** answer "Yes" to Question #3 on page two.

Short Period Return

A corporation required to file a federal short period return must file a North Dakota short period return for the same period. The North Dakota return must be filed by April 15th or by the date prescribed by the IRS, whichever is later.

See instructions for the North Dakota Form 40-ES for due dates of estimated payments on short period returns.

A corporation terminating as a Subchapter S Corporation during the year, or a corporation changing its annual accounting period, must annualize its North Dakota taxable income and prorate its state tax liability in the same manner as the federal tax liability is prorated.

Extension of Time for Filing

An extension of time to file a federal return is automatically accepted by North Dakota as an extension of time to file the state return. The state extension is for one month after the due date of the automatic federal extension. Attach a copy of the federal extension Form 7004 (or other applicable form) to the state tax return and mark the extension circle on page one. **The return will be processed as a delinquent return if the circle is not marked and a copy of the federal extension is not attached.**

If a federal extension is not obtained, or if an extension of time beyond the time period covered by a federal extension is needed, a separate North Dakota extension may be obtained by completing and filing North Dakota Form 101 prior to the due date of the return. This form may be obtained by contacting our office.

An extension of time to file a North Dakota return does not extend the time for payment of the tax, and extension interest at the rate of 12% per annum will apply to any payment made after the regular due date of the state tax return. Penalty does not apply to tax paid within the extension period.

Extension payments must be accompanied by Form 40-EXT identifying the name, address, and FEIN of the taxpayer. The form can be found on our website. Alternatively, a letter containing the above information along with a copy of the approved state extension of time to file may be submitted with the prepayment of tax due.

Payment of Tax

If tax due is less than $5.00, payment need not be made. If tax is due, the total payment due must be paid at the time of, or before, the return is filed. Payment made by check should be made payable to the North Dakota Office of State Tax Commissioner and be mailed with payment voucher Form 40PV.

Payment may be made electronically using an ACH debit, ACH credit, credit card, debit card, or electronic check. To pay online, go to **tap.tax.nd.gov** and select "Make a Payment".

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.

Preparer Authorization

If the corporation wants to allow the Office of State Tax Commissioner to discuss its 2025 tax return with the preparer who signed it, mark the circle in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Signature of Preparer" section of the corporation's return. It does not apply to the firm, if any, shown in that section.

If the circle is marked, the corporation is authorizing the Office of State Tax Commissioner to:

- Contact the preparer to answer any questions that are related to the processing of its return.
- Give the Office of State Tax Commissioner any information that is missing from the return;
- Call the Office of State Tax Commissioner about the processing of the return or the status of any related refund or payment(s); and
- Respond to certain Office of State Tax Commissioner notices that the corporation has shared with the preparer about math errors and return preparation. The notices will not be sent to the preparer.

The authorization will automatically end one year after the extended due date for filing the corporation's 2025 tax return.

The corporation is not authorizing the preparer to receive any refund check, bind the corporation to anything (including any additional tax liability), or otherwise represent the corporation before the Office of State Tax Commissioner. If the corporation wants to expand the preparer's authorization, North Dakota Form 500, Authorization to Disclose Tax Information and Designation of Representative, will need to be signed and filed with our office. North Dakota Form 500 can be found on our website at **tax.nd.gov**. Search for Form 500.

Overpayment

Overpayment of income tax may be applied to the 2026 estimated tax (minimum $5) or issued as a refund (minimum $5). If an overpayment is applied to the following year, the amount of overpayment is considered an estimated payment and cannot be refunded or applied against other tax liability until the close of the following year.

Interest and Penalty

The Office of State Tax Commissioner will notify the taxpayer of any interest and penalty owed on tax due. If desired, interest and penalty may be computed by the taxpayer on tax due and entered on the return.

Interest

If the full amount of the tax is not paid by the original due date, the following provisions for interest apply:

- If an extension was obtained, interest on the tax due during the extension period is computed at 12% per annum, through the later of the extended due date or date paid. Beginning with the month thereafter, interest is computed at 1% per month or fraction of a month.
- If an extension was not obtained, interest on the tax due is computed at 1% per month or fraction of a month, except the month in which the tax became due.

Penalty

- If the full amount of tax is not paid by the due date (or extended due date), penalty is equal to 5% of the unpaid tax due or $5.00, whichever is greater.
- If the return is not filed by the due date (or extended due date), a penalty of 5% of the net tax liability or $5.00, whichever is greater, applies for the month in which the return is due, with an additional 5% for each additional month (or a fraction of a month) during which the delinquency continues, not to exceed 25% of the net tax liability.

If there is an overpayment on Form 40, page 1, interest at the rate of 1% per month accrues on the overpayment beginning 45 days after the later of:

- The due date of the return (without extension); or
- The date return is filed and deemed complete.

Attachments and Incomplete Returns

A complete copy of the federal income tax return as filed with the IRS must be attached to Form 40. Attachments consisting of a CD, USB drive, or other similar device cannot be accepted.

All applicable lines on Form 40 must be completed and the return must be signed. A signed Form 40 is a declaration the return is correct and complete.

A return with incomplete lines or schedules or with notations such as "see attached statement" or "available upon audit" is not properly filed and may be returned to the taxpayer.

An incomplete return that is returned will not be considered filed until resubmitted with the required items. For electronically filed returns, any attachments for extension forms or applicable schedules that are not included with the software must be attached as a PDF.

Ratios and Decimals

On all schedules where a ratio or decimal is called for, use six digits after the decimal point.

To File or Obtain Additional Forms and Instructions

Refer to the back cover for mailing completed returns and written requests for information and forms.

Information at the Source

Any corporation doing business in North Dakota that is required to file a Federal Form W-2 or 1099 must also file one with this state. For more information on the requirements and alternatives for satisfying those requirements, contact our office.

Quick Refund

A quick refund of overpaid estimated income tax may be requested by a corporation prior to filing a return if the expected overpayment exceeds five hundred dollars ($500) and the claim for quick refund is filed after the close of the taxable year but before the 15th day of the fourth month thereafter.

The form for the Quick Refund Of Estimated Income Tax For Corporations (Form 40-QR) must be obtained by contacting our office.

Estimated Tax Payments

If a corporation's estimated state income tax liability exceeds five thousand dollars ($5,000) **and** its previous year's state income tax liability exceeded five thousand dollars ($5,000), the corporation is generally required to make an estimated tax payment of at least one-fourth of the amount due on each of four prescribed dates.

Information regarding estimated tax payments is located in the instructions for Form 40-ES.

Amended Returns/Federal Audit Changes

An Amended North Dakota Corporation Income Tax Return, Form 40X, must be filed if:

- North Dakota income is changed when an amended federal income tax return is filed or as a result of a federal audit.
- An error is discovered on a previously filed return.
- The corporation received a refund of federal income tax which was deducted on a previously filed Form 40 for tax years beginning before January 1, 2004.

Information about amended returns can be found in N.D.C.C. §§ 57-38-38 and 57-38-40.

Form 40X and instructions can be obtained by visiting our website at **tax.nd.gov/forms**.

Federalization

The North Dakota income tax law is perpetually "federalized" for the Federal Taxable Income starting point of the North Dakota return.

Method of Corporation Taxation

The North Dakota corporation income tax applies only to that portion of a corporation's taxable income which is derived from or attributable to sources within this state.

North Dakota does not recognize adjustments to federal taxable income for tax treaties between the United States and a foreign country. If the federal taxable income reported on Form 1120-F has been modified to reflect a treaty position, a pro forma 1120 without the effects of the treaty should be prepared.

A nonapportioning corporation, a corporation whose business activity is conducted solely within North Dakota, computes North Dakota taxable income by adjusting its federal taxable income by North Dakota statutory adjustments.

An apportioning corporation, a corporation whose business activity is conducted both within and without North Dakota, computes North Dakota taxable income by adjusting its federal taxable income by North Dakota statutory adjustments and apportioning this adjusted taxable income using Schedule FACT or CR (Part II) of Form 40.

A corporation engaged in a unitary business with one or more corporations (irrespective of the country or countries in which the corporations conduct business) must file using the combined report method.

The starting point for computing North Dakota taxable income is federal taxable income. However, if the combined report excludes any corporation that was included in a federal consolidated return, the starting point for computing North Dakota taxable income is the pro forma federal taxable income amount for the combined group members that were part of the federal consolidated return.

A single, pro forma starting point is not computed to reflect the inclusion of additional nonconsolidated affiliates in a North Dakota combined group. Instead, the federal taxable income as actually reported to the IRS, except for treaty position, for each additional entity is added to the combined group. Federal consolidated return rules are not reapplied to this larger combined group. Also, see Schedule WW (line 4) or Schedule WE (line 2).

A unitary business is a group of corporations which carries on activities, the component parts of which transfer value among themselves through the unities of ownership, operation, and use.

- "Unity of ownership" means the group is under the common control of a single corporation, which is also a member of the group. Control exists when the single corporation owns, directly or indirectly, more than 50% of the voting stock of another corporation;
- "Unity of operation" means the group receives benefits from functional integration or economies of scale;
- "Unity of use" means the group of corporations contributes to or receives benefits from centralized management and policy formation.

Whether a group of corporations is engaged in a unitary business depends on the facts and circumstances of each case. If unity of ownership exists, any of the following facts or circumstances create a presumption that the unities of operation and use exist; therefore, the corporations are engaged in a unitary business if:

- All activities of the group are in the same general line or type of business;
- The activities of the group constitute different steps in a vertically structured enterprise; or
- The group is characterized by centralized management.

Water's Edge Election

A corporation required to file its North Dakota return using the worldwide unitary combined report method may elect to use the water's edge method. The water's edge election must be made on the return as originally filed and is binding for five consecutive tax years. Also see Question #9 on page 2.

If the election is made, all corporations covered by the election will be subject to a 3.5% surtax on their North Dakota taxable income.

Specific Instructions for Form 40, Page 1

Taxpayer Name

If filing a combined return (line 1, circle b or c) the return should be filed using the taxpayer name and FEIN of the specific corporation having activity in North Dakota.

If you previously filed a consolidated return (line 1, circle b1 or c1) as a member of a unitary group and are still a member of that group, use the same taxpayer name and FEIN as previously filed returns. If not, file using the name and FEIN of another affiliate having activity in North Dakota in 2025.

Farming or Ranching Corporation
Answer "yes" if business is registered as a farm or ranch corporation or LLC or an authorized livestock farm corporation or LLC with the North Dakota Secretary of State.

Business Code

Enter the business code from the NAICS list found on our website at **tax.nd.gov** that most closely corresponds to the area from which you derived the majority of your income for the tax year.

Line 1
Income

Mark the circle for the reporting method used to complete the return and enter the income reportable under that method. **Mark ONE circle only.**

a. Single Corporate Entity

The single corporate entity method reports income or loss of only one incorporated business that is not part of a unitary business. (See item "Method of corporation taxation" on page 3.)

If the single corporate entity method is used for both North Dakota and federal purposes, enter the federal taxable income from Federal Form 1120, line 30.

If the single corporate entity method is used for North Dakota purposes and the corporation is included in a consolidated Federal Form 1120, enter the corporation's federal taxable income before consolidating adjustments/ eliminations from:

- A pro forma separate company federal income tax return, line 30; or
- The by-company schedule showing gross income and deductions, which supports the consolidated federal taxable income plus or minus adjustments, if any, to make it a pro forma equivalent.

Cooperatives and other organizations using federal forms other than Federal Form 1120 must enter the federal taxable income from the appropriate form. In disregarding the effect of federal tax treaties, a foreign corporation filing a Form 1120-F must prepare a pro forma amount for its federal taxable income.

b. Combined Report Method

For North Dakota corporation income tax purposes, a "combined report" means an income tax return on which the tax liability is computed using the methods described in N.D.C.C. Ch. 57-38, 57-38.1 and N.D. Admin. Code Chs. 81-03-05.1, 81-03-05.2, 81-03-05.3, and 81-03-09.

- Except for 100% North Dakota corporations required to file a consolidated tax return, it is essential to have a unitary group of corporations before the combined report method can be used. For a discussion of a unitary group of corporations, see item "Method of corporation taxation" on page 3.
- If filing a combined report method return where only one company apportions income to North Dakota (i.e., circle b or c is marked on Form 40, line 1), the answer to Question #8 on page 2 will be "No".
- If filing a consolidated combined report method North Dakota tax return where more than one company apportions income to North Dakota. See Consolidated Return.

Mark the "Combined Report Method" circle if Form 40 includes only one corporation from a unitary business which apportions its income to North Dakota.

The return should be filed using the taxpayer name and federal identification number of the entity having activity in North Dakota.

Complete Schedule WW on page 4 and enter the amount from line 10 on page 1, line 1. Attach the completed Schedule WW to Form 40 when filed.

Answer "No" to Question #8 on page 2.

Consolidated Return

For North Dakota corporation income tax purposes, a North Dakota "consolidated return" means a single corporation income tax return that reports the tax liability of more than one corporation engaged in business or having sources of income from North Dakota.

- If part of the same unitary group, file the return using the same taxpayer name and FEIN as previously filed returns if that entity has activity in North Dakota in 2025. If not, file using the name and FEIN of another affiliate having activity in North Dakota in 2025.
- Only taxpayers who compute their North Dakota tax liability using the combined report method may file a consolidated return.
- Laws and rules governing consolidated returns are found in N.D.C.C. Ch. 57-38, and N.D. Admin. Code Ch. 81-03-05.1.
- If filing a consolidated North Dakota tax return, circle b1 or c1 should be marked on line 1.
- Because a North Dakota consolidated return reports the North Dakota tax liability of more than one corporation, North Dakota Schedule CR, Parts I, II, and III will be completed.
- If filing a consolidated North Dakota tax return (i.e., circle b1 or c1 is marked on Form 40, line 1) the answer to Question #8 on page 2 will be "Yes".

Schedule CR

Schedule CR, Parts I, II, and III will be completed **only** for corporations which:

- Apportion income to North Dakota (i.e., **have** property, payroll, or sales in North Dakota,) or
- Allocate nonbusiness income or loss to North Dakota, or

- Do not apportion or allocate any income or loss to North Dakota, but choose to be disclosed as having filed a North Dakota return.

The factor denominator of the apportionment factor computation on Part II will be the total property, payroll, and sales for all unitary companies in the combined group.

The Schedule CR in this booklet allows for three separate companies to be reported. If more companies are to be reported, photocopy Parts I, II, and III of Schedule CR and continue to complete the additional schedule copies for companies that apportion their income to North Dakota. (See page 11 for specific instructions for Schedule CR.)

b1. Combined Report Method Consolidated Return

Mark the "Combined Report Method Consol. Return" circle if the corporation is filing one consolidated North Dakota return using the combined report method.

Two or more apportioning corporations **may** file one North Dakota consolidated return if the corporations are required to use the combined report method and more than one of the corporations has a filing requirement in North Dakota.

If circle b1 is marked:

1. If part of the same unitary group, file the return using the same taxpayer name and FEIN as previously filed returns if that entity has activity in North Dakota in 2025. If not, file using the name and FEIN of another affiliate having activity in North Dakota in 2025.
2. Complete Schedule WW on page 4 and enter the amount from line 10 on page 1, line 1. Attach the completed Schedule WW to Form 40 when filed.
3. Complete North Dakota Schedule CR, Parts I, II and III.
4. Answer "Yes" to Question #8 on page 2.

c. Water's Edge Method

Mark the "Water's Edge Method" circle if:

- The corporation is a member of a worldwide unitary business group of corporations, and
- The corporation elects to file a North Dakota tax return using the water's edge method, and
- No other corporations in the combined report have a filing requirement in North Dakota, if more than one, see c1 method below.

If circle c is marked:

1. The return should be filed using the taxpayer name and FEIN of the entity having activity in North Dakota.
2. Complete Schedule WE on page 5 and enter the amount from line 12 on page 1, line 1. Attach the completed Schedule WE to Form 40 when filed.
3. Answer "No" to Question #8 on page 2.

c1. Water's Edge Method Consolidated Return

Mark the "Water's Edge Method Consolidated Return" circle if:

- The members of a worldwide unitary business group of corporations elect to file a consolidated tax return using the water's edge method, and
- If two or more apportioning corporations in the combined report have a filing requirement in North Dakota.

If circle c1 is marked:

1. If part of the same unitary group, file the return using the same taxpayer name and FEIN as previously filed returns if that entity has activity in North Dakota in 2025. If not, file using the name and FEIN of another affiliate having activity in North Dakota in 2025.
2. Complete Schedule WE on page 5 and enter the amount from line 12 on page 1, line 1. Attach the completed Schedule WE to Form 40 when filed.
3. Complete North Dakota Schedule CR, Parts I, II, and III.
4. Answer "Yes" to Question #8 on page 2.

d. Other

Mark the "Other" circle if the corporation has received written permission from the Office of State Tax Commissioner to file a North Dakota return using a filing method other than those specified above.

Other filing methods are contained in N.D.C.C. § 57-38.1-18 (for example, separate accounting or a method using an apportionment factor different from that computed on Schedules FACT or CR).

If the circle entitled "Other" is marked:

1. Attach a copy of the letter from the Office of State Tax Commissioner granting permission to use, or requiring the use of, this filing method.
2. Attach a worksheet substantiating and explaining the computation of income.
3. Enter the income from the worksheet on page 1, line 1.

Line 4 North Dakota Apportionable Income

If completing Schedule CR, enter the amount from page 1, line 4 on Schedule CR, Part I, line 4 (enter the same amount for each company) and complete Parts I, II, and III of Schedule CR.

If a North Dakota consolidated tax return is being filed to report the tax liability of more than one corporation engaged in business in or having sources of income from North Dakota:

1. **Do not** complete lines 5-19 on page 1 until Schedule CR has been completed.
2. Complete Schedule CR, Parts I, II, and III on pages 6, 7, and 8 and enter the totals on page 1.
3. Complete Form 40, page 1.
4. Attach the completed Schedule CR to Form 40 when filed.

Line 5 Apportionment Factor

If a corporation has business income from activity solely within this state, enter 1.000000 on this line.

Corporations not filing a consolidated return, enter the apportionment factor from Schedule FACT, line 14 or 16.

Corporations completing Schedule CR must enter the apportionment factor from Schedule CR, Part II, line 14a or 16a.

It is required that the supporting Schedule FACT or CR, Part II, whichever is applicable, be completed, and that the 6-digit factor from the supporting schedule be carried to page 1, line 5.

If the supporting schedule is not completed, the return will be considered incomplete.

Line 7
Income Allocated to North Dakota

Enter nonbusiness or allocable income allocated to North Dakota, less related expenses. Nonbusiness income is allocated to North Dakota if the income is attributable to North Dakota.

Expenses must be attributed to nonbusiness income in a manner which fairly distributes all of the corporation's expenses to its various types of income.

Corporations completing Schedule CR must enter the total nonbusiness income for all corporations having nonbusiness income attributable to North Dakota.

Line 9
Exemption for New and Expanding Business

If the corporation received a new and expanding business exemption from the State Board of Equalization, enter the amount of exempt income computed pursuant to N.D. Admin. Code § 81-03-01.1-06. If line 8, page 1 is negative, do not enter an amount.

Corporations completing Schedule CR must enter the exempt income for each corporation having an exemption.

Attach a schedule showing the computation of exempt income for each corporation and a Property Tax Clearance Record form.

Line 10
Renaissance Zone Income Exemption

If the corporation is claiming exempt income as a result of the Renaissance Zone Act, enter the total amount of exemption from the summary part of Schedule RZ. The amount of exemption cannot exceed the amount of related income assigned to North Dakota. Contact the Office of State Tax Commissioner at **701-328-1243** to obtain Schedule RZ. Attach Schedule RZ and the Property Tax Clearance Record form to the Form 40 when filed.

Line 11
ND Income After Income Exemptions

If the amount on line 11 is a loss, the loss must be carried forward.

Line 12
North Dakota Loss Carryforward

The North Dakota loss carryforward allowed on the Form 40 is the amount of the accumulated North Dakota loss less any previously deducted loss.

North Dakota net operating losses incurred in taxable years beginning after December 31, 2002, cannot be carried back to a previous taxable year. These net operating losses must be carried forward. Capital losses must still be carried back and then carried forward.

Attach a worksheet showing the accumulated loss, by year, less any previously deducted loss carryback or carryforward.

Corporations completing Schedule CR must enter the loss carryforward from all corporations listed on Schedule CR.

Line 14
Gross Proceeds Allocated to North Dakota From Sale of North Dakota Research Tax Credits

Enter on this line the gross proceeds from the sale, assignment, or transfer of unused North Dakota research tax credits. See the 2025 Corporate Income Tax Credits booklet for more information.

Line 15
North Dakota Taxable Income

If line 14 is zero enter the amount from line 13.

If line 13 is zero or less and line 14 is greater than zero, enter the amount from line 14.

If line 13 is greater than zero, enter the total of line 13 and line 14.

Line 21
Tax year 2025 Estimated Income Tax Payments

Enter the total 2025 estimated income tax payments. Also, enter any 2024 overpayment credited to the 2025 taxable year and any payment voluntarily made to the state with an extension of time for filing.

Line 22
North Dakota Income Tax Withheld on Oil and Gas Royalties

Enter the amount of North Dakota income tax withheld on oil and gas royalty payments that were reported to the company on a 2025 Form 1099-MISC. The amount to enter should only be income tax withheld and should not include any production or extraction taxes. Do not enter income tax withheld and reported on a K-1 received from a partnership. Income tax withheld on K-1 distributive income for a corporation is not allowed. In order to substantiate the amount withheld, a copy of the Form 1099-MISC must be attached or credit will not be allowed for the tax withheld.

Enter the amount of tax withheld for the company only if its FEIN is identified as the recipient on the Form 1099-MISC. If this return is a consolidated return, the amount to enter should also include any amount withheld on behalf of any corporation that is included in this return as identified by the recipient's FEIN on the Form 1099-MISC.

Income tax withheld on royalties received by a disregarded entity cannot be claimed. If income tax was withheld on a disregarded entity owned by a corporation, a corrected Form W-9 (to correctly identify the owner of the disregarded entity as the royalty owner) must be provided to the payer, and a corrected Form 1099-MISC identifying the corporate owner must be obtained.

If the company is filing with a tax year end other than a calendar year basis, it will claim withholding on the corporate income tax return for the year following the year of Form 1099-MISC. A taxpayer with a fiscal year end in 2025 will claim the amount withheld as shown on its 2024 Form 1099-MISC, and so on for each subsequent year and return.

Line 24a
Interest and Penalty for Balance Due

The Office of State Tax Commissioner will notify the taxpayer of any interest and penalty owed on tax due. If desired, interest and penalty may be computed by the taxpayer on tax due and entered on the return.

Interest

If the full amount of the tax is not paid by the original due date, the following provisions for interest apply:

- If an extension was obtained, interest on the tax due during the extension period is computed at 12% per annum, through the extended due date. Beginning with the month thereafter, interest is computed at 1% per month or fraction of a month.
- If an extension was not obtained, interest on the tax due is computed at 1% per month or fraction of a month, except the month in which the tax became due.

Penalty

- If the full amount of tax is not paid by the due date (or extended due date), penalty is equal to 5% of the unpaid tax due or $5.00, whichever is greater.
- If the return is not filed by the due date (or extended due date), a penalty of 5% of the net tax liability or $5.00, whichever is greater, applies for the month in which the return is due, with an additional 5% for each additional month (or a fraction of a month) during which the delinquency continues, not to exceed 25% of the net tax liability.

Line 24b
Interest on Underpayment of Estimated Tax

Instructions for making estimated tax payments are found on Form 40-ES. If estimated payments are not timely made or in the correct amount, interest is charged.

The amount of interest due for underpaid or late payments of estimated tax can be computed on North Dakota Form 40-UT. Instructions for Form 40-UT are on the Form 40-UT. Enter the interest from Form 40-UT, line 9 on line 24b. Attach Form 40-UT to Form 40 when filed.

Line 25a
Amount to be Credited to Year 2026

A corporation may elect to have the overpayment credited to their 2026 estimated tax. The overpayment will be credited to the first quarterly installment for 2026.

Specific instructions for Schedule SA

Additions

Line 1
Federal Net Operating Loss Deduction

Enter the amount of federal net operating loss deducted in arriving at federal taxable income, generally as reflected on Federal Form 1120, line 29a. Any North Dakota net operating loss carryover deduction is separately computed and deductible on page 1, line 12 (or Schedule CR, line 12).

Line 2
Special Deductions

Enter the amount of special deductions claimed in arriving at federal taxable income, generally as reflected on Federal Form 1120, line 29b. Even though this amount includes the deduction for foreign derived intangible income, that amount is separately deducted on Schedule SA, line 9 (below).

Line 3
All Taxes Measured by Income Deducted to Arrive at Federal Taxable Income

Enter all taxes measured by income, including income taxes, franchise or privilege taxes measured by income (paid to or withheld by any taxing authority, including a foreign country) to the extent such taxes were deducted to arrive at federal taxable income.

Line 5
Contribution to Endowment Fund Credit Adjustment

Enter the contribution made to an endowment fund that was deducted on your federal income tax return to the extent a credit has been earned.

Line 6
Other Additions

- **Safe Harbor Leases**
  The safe harbor lease provisions in § 168(f)(8) of the IRC of 1954, as amended, are not adopted in North Dakota in those instances where the minimum investment by the lessor is less than 100%. Enter amounts on line 8.
- Seller/Lessee: sale proceeds, rent expense, amortization expense, lease acquisition cost.
- Buyer/Lessor: interest expense, depreciation expense, amortization expense, acquisition cost, loss on sale of property.

  See N.D.C.C. § 57-38-01(5)(a) for more information.
- **Real Estate Investment Trusts**
  Include on this line, the dividends paid deduction allowed by a captive real estate investment trust (REIT) on its federal income tax return and included in the taxpayer's federal taxable income. See N.D.C.C. § 57-38-01.3(1)(l) for further information. The dividends paid should be added back only to the extent they have not otherwise been included in apportionable income.

- **ACRS Depreciation Adjustment**
  Enter the amount of depreciation deducted on the federal return for **all** currently held assets placed in service between January 1, 1981, and the end of the 1982 tax year using methods allowed under the IRC provisions in effect as of December 31, 1980. North Dakota income tax statutes did not allow for the use of ACRS depreciation for assets placed in service for 1981 and 1982 only and federal taxable income must be adjusted for the difference in these two methods. In computing this adjustment, exclude safe harbor lease adjustments.

A worksheet explaining any adjustment on this line must be attached.

Subtractions

Line 8
Tax Refunds Received in Year 2025

Enter all income, franchise, or privilege tax refunds received in 2025, to the extent such taxes were previously included in North Dakota taxable income.

Line 9
Foreign Derived Intangible Income Deduction

Enter the amount of the foreign derived intangible income deduction that was included in the deduction on Federal Form 1120, line 29b, which was also included in the amount entered on Schedule SA, line 2 (above). Because this deduction is allowable in computing North Dakota income but was added back as a special deduction, the deduction is restored by entering on this line.

The amount entered on this line should be the amount from Federal Form 8993, line 28. Attach the form to the return.

Line 10
Interest on United States Obligations

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.

Not all interest income from securities issued by federal government agencies is includable on this line. Examples of interest income not includable on this line are from certain mortgage backed securities of the Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, and interest received from a federal tax refund.

Lines 11 and 12

Allocated Income and Related Expenses

Business Income: N.D. Admin. Code Ch. 81-03-09-03. All income arising from transactions and activity in the regular course of the taxpayer's trade or business operations including income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.

Nonbusiness Income: All income other than business income.

Enter all nonbusiness income on line 11 and enter related expenses on line 12. The method used to attribute expenses to nonbusiness income must fairly distribute all of the corporation's deductions to all of its various types of income.

If an entry is made, all of the following must be attached to Form 40:

- A worksheet showing each type of income or loss item allocated and its amount;
- Documentation showing the state to which the item of income or loss was allocated (a copy of the other state's tax return is preferred); and
- A narrative explaining the reasons for allocating each item of income or loss.

Line 14
IC-DISC Distributions

Enter the actual distributions made by a corporation who elects to be an interest-charge domestic international sales corporation, elects to use intercompany pricing rules under IRC § 994, and is owned by one or more individuals or passthrough entities. Answer "Yes" to Question #4 on page 2.

Line 15
Other Subtractions

Do not include intercompany eliminations on this line when filing a combined report (filing methods b, b1, c, or c1). Report all intercompany eliminations on Schedule WW line 9 or Schedule WE line 5.

- **Eminent Domain Sale or Transfer**
  If the amount on page 1, line 1 includes any gain, either ordinary or capital, from property subjected to eminent domain sale or transfer, such gain is not taxable and must be entered on this line.
- **Safe Harbor Leases**
  The safe harbor lease provisions in § 168(f)(8) of the IRC of 1954, as amended, are not adopted in North Dakota in those instances where the minimum investment by the lessor is less than 100%. Enter amounts on line 15.
- Seller/Lessee: interest income and depreciation expense (for assets placed in service between January 1, 1981, and the end of the 1982 taxable year, use methods allowed under the IRC as of December 30, 1980. For assets placed in service after the 1982 taxable year, use ACRS depreciation).
- Buyer/Lessor: rental income.
- **Regulated Investment Companies**
  Regulated investment companies, as defined by the IRC, will be allowed to subtract on this line certain dividends paid to shareholders. The dividends paid must be attributable to income that is taxable under N.D.C.C. Ch. 57-38 when the regulated investment company earns the income.
- **North Dakota Railway Bonds**
  Enter the amount of interest on bonds issued by a regional railway authority in North Dakota.

- **ACRS depreciation adjustment** Enter the amount of depreciation deducted on the federal return for **all** currently held assets placed in service between January 1, 1981, and the end of the 1982 tax year using methods allowed under the IRC provisions in effect as of December 31, 1980. North Dakota income tax statutes did not allow for the use of ACRS depreciation for assets placed in service for 1981 and 1982 only and federal taxable income must be adjusted for the difference in these two methods. In computing this adjustment, exclude safe harbor lease assets.

A worksheet explaining any adjustment on this line must be attached.

Specific instructions for Schedule FACT

Apportionment factor in general

In general, the apportionment factor is a product of a formula consisting of an equally weighted three-factor (property, payroll, and sales) apportionment. Each factor represents the percentage of the corporation's North Dakota activity compared to its total activity everywhere. Except where a sales factor weighting election is made, the apportionment factor calculation equally weights property, payroll, and sales—see "Sales factor weighting election" below.

If a corporation files under a combined report filing method, the denominator (i.e., the everywhere amount) of each factor must include the amounts for all of the corporations included in the combined report. Exclude from each factor amounts attributable to intercompany transactions between corporations included in the combined report. Also exclude from each factor amounts attributable to allocable income.

If the amount of any factor's denominator is zero, exclude that factor from the calculation. If a corporation owns an interest in a passthrough entity and includes the distributable share of income from the passthrough entity in its apportionable business income, include in the factors the corporation's proportionate share of the passthrough entity's apportionment factors.

Special apportionment rules may apply in the case of certain industries or unique circumstances. For example, special apportionment rules apply to financial institutions, as provided under N.D. Admin. Code Ch. 81-03-09.1. For additional information on the apportionment factor, see N.D. Admin. Code Ch. 81-03-09.

Financial Institutions

For any corporation that meets the definition of a financial institution, special apportionment provisions apply for the property and sales factors. These apportionment provisions are included in N.D. Admin. Code Ch. 81-03-09.1 and are identical to the provisions that existed for financial institutions that were subject to the financial institution tax and filed Form 35 for years prior to 2013. Loans and receivables of a financial institution that are included in the property factor should be reported on the "Other assets" line and a supporting schedule should be attached. Please contact our office if there are questions regarding these special apportionment provisions.

Sales Factor Weighting Election

A corporation has the option to make an election to a 100% weighted sales factor in its apportionment factor. The following provisions apply to a 100% weighted sales factor election:

- The election must be made on an original, timely filed return.
- The election is made by marking the box on Schedule FACT, line 15a or Schedule CR, Part II, line 15a, depending on the filing method.
- The election applies to all companies included in a unitary group and to all companies filing a consolidated North Dakota return. See Schedule CR, Part II, line 15a.
- The election is binding for a term of five consecutive tax years, starting with the year for which the election is made.
- After the fifth tax year of the election, a new election would be applicable for a term of five years (years six through ten).
- After the fifth year of an election, if a new election is not made (for year six), the equally-weighted three-factor apportionment formula must be used for at least three tax years before another election can be made.

The application of special industry apportionment provisions in N.D. Admin. Code Ch. 81-03-09 does not preclude making a sales factor weighting election. If a corporation's apportionment factors include amounts attributable to a passthrough entity, the election applies to the calculation of the corporation's overall apportionment factors, as adjusted to include the passthrough entity amounts. (**Note:** The passthrough entity itself may not make a sales factor weighting election.) For more information on the sales factor weighting election, see N.D. Admin. Code Ch. 81-03-09.2.

An election to use the water's edge filing method is unrelated to the sales factor weighting election.

Specific Line Instructions

The following line instructions apply to either Schedule FACT or Schedule CR, Part II, whichever schedule applies. The line items for the "Everywhere" amounts on the two schedules correspond to each other. If applicable, also see the general instructions for Schedule CR, Part II, on page 11.

If a sales factor weighting election applies, the property and payroll sections are not required.

Property Factor

Lines 1 Through 6 Owned and Rented Property

Enter on the applicable line the average value of real and tangible personal property owned and rented by the corporation. For owned property, this generally means the average of the original cost (before depreciation) used for federal income tax purposes. For rented property, this generally means the amount of rent paid multiplied by eight. Certain property items are subject to special rules.

Do not include amounts related to construction in progress. A corporation's share of a passthrough entity's apportionment factors should be included on line 5.

The average value of owned and rented property is assigned to North Dakota if the property is located in North Dakota. The amount attributable to mobile property is generally assignable to North Dakota based on a ratio of the property's time spent in North Dakota. For more complete information on the property factor, see N.D. Admin. Code §§ 81-03-09-15 through 21 and 33.

Payroll Factor

Line 8

Enter the amount of total compensation paid to employees for the tax year. This includes gross wages, salaries, commissions, and any other form of remuneration paid to the employees. Use the amount before deductions for deferred compensation, flexible spending plans, and other payroll deductions. Do not include amounts paid for employee benefit plans that are not considered taxable wages to the employee. An employee is an individual treated as an employee under the usual common law rules, which generally mirror an individual's status for purposes of unemployment compensation and the Federal Insurance Contribution Act.

Compensation for an employee's services performed entirely within North Dakota is assigned to North Dakota. For an employee whose services are performed in more than one state, compensation is generally assigned to North Dakota based on the amount of compensation reported to North Dakota for unemployment compensation purposes. Whether or not state income tax was withheld from an employee's compensation does not affect where the compensation is assigned for apportionment factor purposes. For more complete information on the payroll factor, see N.D. Admin. Code §§ 81-03-09-22 through 25.

Sales Factor

Line 9
Everywhere Sales

Enter the corporation's total sales or receipts, after returns or allowances, for the tax year. Sales generally means all gross receipts of a corporation. However, the types of sales or gross receipts included in the sales factor depend on the nature of the corporation's regular business activities and may include amounts other than sales reported on Form 1120, line 1. If sales other than Form 1120, line 1 are entered as everywhere sales, attach a schedule listing the sales types and amounts.

Line 10
North Dakota Sales

For sales of tangible property, the sale is assigned to North Dakota if the destination of the property is in North Dakota, regardless of the shipping terms. For sales of other than tangible property, the sale is assigned to North Dakota if the income-producing activity which gave rise to the receipt is performed in North Dakota. For more complete information, see N.D. Admin. Code §§ 81-03-09-26 through 31 and 34.

Line 11
Throwback Sales

Enter the amount of sales shipped from a location in North Dakota that are delivered to the U.S. government or to another state or country where the corporation is not subject to a tax measured by income in that jurisdiction. For more complete information, see N.D. Admin. Code §§ 81-03-09-29 and 30.

Line 14
Apportionment Factor

If making a sales factor weighting election, skip this line and go to line 15.

Otherwise, divide line 13 by the number of factors having an amount greater than zero in column 1 on lines 7, 8, and 12. Enter the result on this line and on page 1, line 5. Do not complete lines 15 and 16.

Sales Factor Weighting Election Apportionment Factor

Line 15

If making a sales factor weighting election, mark the box on line 15a. See "Sales factor weighting election" for more information.

On line 15b, indicate the year within the five-year election period for which this return is being filed by entering a number from 1 to 5. Entering year 2 or 3 does not constitute a new five year election.

Line 16

Enter the amount from line 12, column c.

Specific Instructions for Schedule TC

Lines 1 Through 3
Nonprofit Private School Tax Credits

Tax credits are allowed for contributions to qualifying nonprofit private primary, secondary, and higher education schools located in North Dakota. A separate credit is allowed for each category of school. To qualify, a contribution must be made directly to or specifically designated for the exclusive use of a qualifying school. If a contribution is made to an account, fund, or entity benefiting both qualifying and nonqualifying schools, it qualifies for the credit only if the entity provides the donor with a statement showing the amount specifically designated for the use of the qualifying school or other documentation for non-cash contributions. A list of qualifying schools can be found in the Corporate Income Tax Credit Booklet on our website at **tax.nd.gov/forms**.

If a contribution is made to a qualifying school that provides education in one or more grades in both the primary school category (K through 8th grades) and secondary school category (9th through 12th grades), a separate credit is allowed for the amount contributed to each category of school. Unless the school provides the donor with a statement showing the amount specifically designated for the use of each category of school, one-half of the contribution will be deemed to have been made to each category of school.

A corporation may elect to treat a contribution as having been made during a tax year if made on or before the due date, including extensions, for filing Form 40 for that tax year.

The credit allowed for each category of school equals the lesser of (1) 50% of the contributions made to eligible schools within the category (2) 50% of the corporation's total income tax, or (3) $2,500. Any excess credit may not be carried forward.

Enter on line 1 the credit for nonprofit private colleges. Enter on line 2 the credit for nonprofit private high schools. Enter on line 3 the credit for nonprofit private primary schools.

For each contribution, attach a copy of a receipt from the nonprofit private institution or a copy of a canceled check (front and back) or other documentation for non-cash contributions.

Lines 4-24

Instructions for the following tax credits can be found in the Corporate Income Tax Credit Booklet on our website at **tax.nd.gov/forms**.

Line 4. Geothermal, solar, wind, biomass energy device credits carried forward.

Line 5. Employment of the individuals with developmental disabilities or severe mental illness credit.

Line 6. Research and experimental expenditure credits generated by taxpayer.

Line 7. Research and experimental expenditure credits purchased by taxpayer.

Line 8. Renaissance Zone credits.

Line 9. Biodiesel or green diesel fuel production credit.

Line 10. Soybean and canola crushing equipment costs credit.

Line 11. Seed capital business investment credit.

Line 12. Biodiesel or green diesel fuel blending credit.

Line 13. Biodiesel or green diesel fuel sales equipment costs credit.

Line 14. Agricultural commodity processing facility investment credit.

Line 15. Endowment fund contribution credit.

Line 16. Internship employment credit.

Line 17. Employer child care contribution credit.

Line 18. Workforce recruitment credit.

Line 19. Wages paid to a mobilized military employee credit.

Line 20. Housing incentive fund credit carried forward.

Line 21. Maternity home, child placing agency, or pregnancy help center tax credit.

Line 22. Automation tax credit.

Line 23. Contributions to Rural Leadership ND scholarship program credit.

Line 24. Apprentice tax credit.

If a credit is being claimed on Schedule TC or Schedule CR Part III, line 6–14, 16, 18, or 22, a local tax clearance is required for each county the corporation has 50% or more interest in real property in North Dakota. The tax clearance requirement also applies to any officer(s) responsible for the corporation's state tax filing or payment obligations. The tax incentives listed may not be granted, or claimed by, a taxpayer who is delinquent on property tax owed on real property in North Dakota or is delinquent on any state or local tax obligation.

To satisfy the property tax clearance requirement, a Property Tax Clearance Record form is required for each county in which the corporation or responsible officer(s) holds a 50% or more ownership interest. A new Property Tax Clearance Record form must be obtained and attached to the Form 40 for each year a listed income tax incentive is claimed. The form and instructions are available on our website.

Specific Instructions for Schedule CR

Schedule CR is a worksheet to compute the North Dakota tax liability of multiple nexus companies in one unitary group on one North Dakota "consolidated" return. The tax liabilities are computed for each company apportioning its income to North Dakota, added together, and the total carried to page 1. Before you begin to complete the CR schedules, you must complete lines 1-4, page 1. Each company separately listed on Schedule CR, including those with a zero apportionment factor, will be considered a taxpayer for purposes of having filed a return.

Schedule CR has three parts:

Schedule CR, Part I calculates the tax liability of each company.

- Line 4 - Enter the amount from page 1, line 4 (enter the same amount for each company).

Schedule CR, Part II calculates the North Dakota apportionment factor for each nexus company.

- Each company computes its separate North Dakota apportionment factor using the total everywhere property, payroll, and sales of the entire unitary group for the denominators. Each company uses its own separate North Dakota property, payroll, and sales as the numerator.
- Line 5 - Enter the factor as calculated for each company on Schedule CR, Part II, line 14.

Schedule CR, Part III reports the tax credits available for each company.

- The tax credits are calculated for each company and totaled on Line 25. The total is carried to line 19 of Schedule CR, Part I. After all tax credits are reported on Schedule CR, Part III, each tax credit is totaled for all companies and reported on Schedule TC on page 4.

After Schedule CR has been completed and each separate company that apportions its income to North Dakota has computed its North Dakota tax liability and net income tax due, page 1, lines 5-20 are completed as follows:

1. Copy the apportionment factor from Schedule CR, Part II, line 14a or from line 16a, if the sales factor weighting election is made, to page 1, line 5.
2. Add together all the separate companies' amounts for lines 6 through 19 on Schedule CR, Part I and copy the total of each line for all companies to the corresponding line on page 1.
3. Complete Schedule TC. The total credits for all companies included on Schedule CR must equal the credits reported on Schedule TC.
4. Copy the amount from Schedule CR, Part I, line 20a to page 1, line 20.

Attach the completed Schedule CR to Form 40 when filed.

Need Forms or Assistance?

If you need a North Dakota form or schedule, or if you have a question about preparing your North Dakota return . . .

Call

Questions: 701-328-1249
Forms Requests: 701-328-1243

If speech or hearing impaired, call us through Relay North Dakota: 1-800-366-6888

Visit Our Website

On our website, you will find the following resources:

- Tax forms
- Electronic payment information
- Income tax statutes and regulations
- Calendar of due dates
- Press releases
- Online message service

Our website address is:
tax.nd.gov

Walk-in or Appointment Service

Services are available Monday through Friday from 8:00 am to 5:00 pm, in our Bismarck office located at:

600 E. Boulevard Avenue
Corporate Income Tax Section
State Capitol, 8th Floor

Write

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

Email Us

Request forms, ask us a question, or send a message to us via email at:
corptax@nd.gov

Fax

701-328-1942

Taxpayer Bill of Rights

You may obtain a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our website at **tax.nd.gov**