



GUIDELINES FOR SUBSTITUTE & REPRODUCED TAX FORMS



Revised October 2025

Summary:

The North Dakota Office of State Tax Commissioner will accept substitute or reproduced tax forms. Prior to filing substitute or reproduced forms, vendors must obtain approval from our office. Substitute forms include any form submitted to the department other than the official form. Reproduced forms are direct copies of official department forms. Both substitute and reproduced forms must look like and be able to be processed in the same manner as the official department form. The North Dakota Office of State Tax Commissioner will not accept unapproved forms from the taxpayer/practitioner.

Unless otherwise stated, the term “form” as used in these guidelines includes tax returns, schedules, statements, declarations, and remittance vouchers. The term “vendor” refers to payroll and tax processing software developers, electronic filing processors, computer tax processors, commercial printers, tax form publishers, or any other individual or business that plans to market, distribute, or file substitute or reproduced forms in any manner.

Approval Process:

Any vendor that designs or markets substitute/reproduced forms must first get departmental approval. Tax year specific forms must be reviewed and approved annually. Vendors are expected to maintain current versions of all other department forms that they reproduce. Revision dates must be present on all forms and must use the specified barcode.

It is preferred that forms be submitted for approval prior to distribution to customers. If a form is included in a release of a product without being approved by the department, the form must clearly state it has not been approved for filing and should not be filed as a substitute for the official department form. The department reserves the right to reject any form that has not been approved or does not follow the guidelines specified in this document. Filers of unapproved forms may also be subject to penalties and interest.

Notification of approval will usually be sent within 10 business days. This may be extended during peak processing times. If the form is not approved, you will be notified of the changes needed and resubmission may be required. When resubmitting a form, be sure to mark it as such, as it may be given a higher priority than first-time submissions whenever possible.

Submission Requirements:

The preferred method is a single .PDF with fully filled data fields so the *layout* and *formatting* can be approved. All required fields must be present when submitting a form for approval. An acceptable alternative to sending a .PDF is mailing a paper copy to the address listed below. If barcodes do not read properly from the PDF, a paper copy of the form may be requested by the department. There is no requirement to send in blank copies for approval. The form should be generated from the product that will produce the output to ensure the proper form is approved.

For those forms designed on the 6x10 grid, all variable fields must be in the proper position before approval will be given. If an exact image of the form that will be printed from the software cannot be generated electronically, we request that paper test forms are submitted. Please be sure to turn off all scaling when printing the form so it matches the specifications. Instructions are not shown on gridded forms but will sometimes be included or posted separately on our website. Use 12-point font whenever possible to allow our OCR engines to work efficiently.

The department does not review or approve the logic of specific software programs, confirm any of the calculations provided by the form, or check spelling of the text. The accuracy of the output from the software is the sole responsibility of the vendor.

Specific Guidelines and Requirements:

Paper Requirements:

- White paper is required, using at least 20 lb. or higher for all forms.
- Size of substitute form must match size of official form. All forms listed in this document are 8 ½" x 11" (letter-size) portrait style documents. All payment vouchers are the bottom third of a letter-size document.

Printing Requirements:

- Layouts of substitute forms must match the official form or template provided. It must include all of the same data, allow for same amounts of space, and fields should be in the same order. For those designed on a grid, the placement of fields must match exactly.
- User input fields are shown in red on gridded forms.
- Graphics that are on the official form are not required, but the form name should be prominent on the top of the form.
- Specific fonts are not required, as long as the data is printed in 12-point font.
- Forms may be printed back to back.
- Black ink must be used unless otherwise noted.
- Logo is not required on substitute forms. If the logo is not used, "North Dakota" must precede the text "Office of State Tax Commissioner" in the form title.

Formatting:

- Blank Fields – If a field is blank, leave it blank or enter a single 0. **Do not type "ZERO" or "NONE" in blank numeric fields.**
- Currency fields – Right-justify values. Commas are preferred for larger amounts. Round to nearest whole dollar. No text is allowed in these fields.
- Date Fields – Use the format of MM/DD/YYYY for all date fields.
- Text Fields – Use at least 12-point font wherever possible, specifically in the required fields. This improves the readability during character recognition.
- Checkboxes – please fill in as much of the area as possible.

1-D Barcode Specifications:

- 2of5 Interleave preferred
- Barcode Dimensions – minimum ⅜" x 1 ¼"

For additional specifications, please refer to the [standards](#) on the NACTP website.

North Dakota Software Developer Website: <https://www.tax.nd.gov/developer>

Please send all form approvals and related questions to:

Lucas Asche
Information Processing Manager
lwasche@nd.gov
(701) 328-3129

Form #:	Form Title:	Barcode Value:
28745	2025 Form ND-EZ	3556649626
28702	2025 Form ND-1 (page 1)	5151002767
28702	2025 Form ND-1 (page 2)	2390002769
28707	2025 Form 38	5232156981
28714	2025 Form 40	7990559701
28715	2025 Form 40X	6750477679
28703	2025 Form 58	2450246496
28717	2025 Form 60	8147155562
28258	Form 500 (rev 12/23)	5176469413
28729	Form NDW-R (12/23)	7593390231

Vouchers used for submitting payment with paper returns

28756	2025 Form ND-1PRV	8220349200
28749	2025 Form 38-PV	0857243166
28752	2025 Form 40-PV	6131176971
28750	2025 Form 58-PV	8314640602
28751	2025 Form 60-PV	1550638806

Vouchers used for submitting payment for MeF returns

28729	2025 Form ND-1V	3570000713
28719	2025 Form 38-EPV	6208579850
28725	2025 Form 40-EPV	6962124066
28730	2025 Form 58-EPV	7596084650
28733	2025 Form 60-EPV	9442178724

Vouchers used for making estimated payments for the next tax year

28709	2026 Form ND-1ES	0394306005
28723	2026 Form 38-ES	2608509853
28716	2026 Form 40-ES	3474009805
28734	2026 Form 58-ES	7654441056
28737	2026 Form 60-ES	5446033005

Vouchers used for making extension payments for the current year

28713	2025 Form ND-1EXT	4932240486
28735	2025 Form 38-EXT	0184202287
28718	2025 Form 40-EXT	1986574662
28732	2025 Form 58-EXT	6392605247
28736	2025 Form 60-EXT	5149596526

Forms not listed here can be found on our official website and can be included in your software packages as needed. <https://www.tax.nd.gov/>