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.nd.gov/tax. 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