



General information

The purpose of Form 40-EXT, Corporation Extension Payment Voucher, is to provide a corporation that is unable to file its Form 40, Corporation Income Tax Return, by the due date, the means of remitting its tax payment on or before the original due date of the return.

A corporation must prepay its entire state tax liability by the regular due date of the tax return for the taxable year, or interest at the rate of 12% per annum will apply to any payment made after the regular due date of the state tax return.

The extension payment may be made by check, money order, or electronically.

Regardless of which method of payment is chosen, it must be made no later than the original due date of the return.

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-EXT voucher, otherwise leave blank.

To pay by check

Complete the voucher below and mail it with your check (or money order) to:

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

The payment must be accompanied by a completed Form 40-EXT.

To pay electronically

If you choose to pay electronically, **do not** use the voucher below.

An extension payment 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**.

Do Not Use This Voucher If:

- The extension payment is made using any type of electronic payment
- The return is filed on or before the original due date of the return
- The balance due is going to be paid after the original due date of the return
- The corporation files Form 60, Small Business Corporation Income Tax 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-EXT CORPORATION EXTENSION PAYMENT VOUCHER

2025

North Dakota Office of State Tax Commissioner
SFN 28718 (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 ▶ \$	

- 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-EXT" on check

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