Form
40-EXT

North Dakota Office of State Tax Commissioner

Corporation Extension Payment

2012

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.

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.

For information on how to make your extension payment electronically, go to our Web site at **www.nd.gov/tax**. Click on **Corporate Income ▶ Electronic Payment**.

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
- The corporation files Form 35, Financial Institution Tax Return

Cut along this line to detach.

40-EXT

Form 40-EXT Corporation Extension Payment Voucher

North Dakota Office of State Tax Commissioner
28718

Due 15th day of 4th month following end of tax year.

○ Calendar year: 2012 ○ Fiscal year ending _____, _____

Name as shown on North Dakota corporation income tax return	FEIN
Mailing Address	**Amount of Payment**
City, State and Zip Code	

- **Do not use this voucher if paying by any electronic means.**
- Make check or money order payable to "ND State Tax Commissioner."
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58505-0599

For Tax Department use only

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