

North Dakota
Office of State Tax Commissioner

Ryan Rauschenberger, Tax Commissioner

***Guidelines for
Substitute and Reproduced
Tax Forms***



August 2014

TABLE OF CONTENTS

I. SUMMARY

II. RETURNS

ND-1 Individual Income Tax Return.....7
ND-EZ Individual Income Tax Return.....7
Form 38 Fiduciary Income Tax Return.....7
Form 40 Corporate Income Tax Return8
Form 40X Amended Corporate Income Tax Return8
Form 58 Partnership Income Tax Return.....8
Form 60 Small Business Income Tax Return.....9
Form ST Sales, Use, and Gross Receipts Tax Return9
Form F10 City Lodging and Restaurant Tax Return.....9
Form 306 Income Tax Withholding Tax Return10
Form 307 North Dakota Transmittal of Wage and Tax Statement10
Telecommunications Gross Receipts Tax Return.....10
Form PPD – Prepaid Wireless 911 Fee.....11
Form RWT-941 Royalty Withholding Return.....11

III. SUPPORTING FORMS/SCHEDULES

Schedule ND-1NR Tax Calculation for Nonresidents and Part-Year Residents11
Schedule ND-1FA Calculation of Tax Under 3-Year Averaging Method for Elected Farm Income...12
Schedule ND-1CR Calculation of Credit for Income Tax Paid to Another State12
Schedule ND-1UT Calculation of Interest on Underpayment of Estimated Income Tax.....12
Schedule ND-1SA Statutory Adjustments.....12
Schedule ND-1TC Tax Credits.....13
Schedule ME Credit for Wages Paid to Mobilized Employee13
Schedule ND-1FC Family Care Credit.....13
Schedule ND-1PG Planned Gift Tax Credit.....13
Schedule RZ Schedule for Renaissance Zone Income Exemption and Tax Credits.....14
Schedule WTH North Dakota Income Tax Withheld14
Schedule ND-1QEC Qualified Endowment Fund Tax Credit.....14
Schedule ND-1CS Calculation of Tax on Proceeds from Sale of Income Tax Credit.....14
Schedule ST-Local Local Option Sales, Use, and Gross Receipts Taxes15

IV. VOUCHERS

Form ND-1ES Individual Estimated Payment.....15
Form ND-1EXT Individual Extension Payment.....15
Form ND-1V Electronic Return Payment for Individuals.....15
Form 38-ES Fiduciary Estimated Payment16
Form 38-EXT Fiduciary Extension Payment.....16
Form 38-EPV Electronic Return Payment for Fiduciaries.....16
Form 40-ES Corporation Estimated Payment17
Form 40-EXT Corporation Extension Payment17
Form 40-EPV Electronic Return Payment for Corporations.....17
Form 58-ES Partnership Estimated Payment.....18
Form 58-EXT Partnership Extension Payment18
Form 58-EPV Electronic Return Payment for Partnerships.....18
Form 60-ES S-Corporation Estimated Payment19
Form 60-EXT S-Corporation Extension Payment19
Form 60-EPV Electronic Return Payment for S-corporations19

V. MISCELLANEOUS

Form 21860 Claim for Refund20
Form 21884 Contractor’s Request for Clearance.....20
Form 60576 Declaration of Managers, Members, Governors, Partners, and Corporate Officers20
Form 21944 Claim for Refund Local Sales and Use Tax Paid Beyond Minimum Tax20
Form 21945 One Time Remittance Form.....21
Form 59507 Application to Register for Income Tax Withholding and Sales and Use Tax Permit.....21
Form 301-EF Application for Withholding E-File Tax Participation21
Form NDW-R Reciprocity Exemption from Withholding.....22
Form NDW-M Exemption from Withholding for a Qualifying Spouse of U.S. Servicemember.....22
Form 500 Authorization to Disclose Tax Information and Designation of Representative22
Form PWA Passthrough Withholding Adjustment22
Form PWE Passthrough Entity Withholding23
Form 28249 Request for Copies of Tax Returns.....23
Form 60488 Change of Address Notification for Individuals23
Form 59439 Application to Register for Oil & Gas Taxes23
Form AFI Angel Fund Investment Report.....24

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 the department. The department has established the following guidelines for any vendor which plans to market, distribute, or file substitute or reproduced tax forms. 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 are available. Revision dates must be present on all of these forms and use the proper barcode defined in the 1-D barcode specifications found on the department website.

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.

The department requires neither a letter of intent prior to nor have specific deadlines for submission of substitute tax forms.

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, we will notify you of the changes needed and resubmission may be required. When resubmitting a form, be sure to mark it as such, as it will be given a higher priority than first-time submissions.

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 longer a requirement to send in blank copies for approval.

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 creating an image so it matches the specifications. Instructions are not shown on gridded forms, but will sometimes be posted as separate files on the developer website.

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.

Related Links:

North Dakota Software Developer Web Site
<http://www.nd.gov/tax/vendor/developer.html>

Guidelines for Substitute and Reproduced Tax Forms (this document)
<http://www.nd.gov/tax/vendor/subformguide.pdf>

North Dakota 1-D Barcode Specifications
<http://www.nd.gov/tax/vendor/indiv/forms/1dbarcodespecifications.pdf>

North Dakota 2-D Barcode Specifications
<http://www.nd.gov/tax/vendor/indiv/iitbarcode.html>

All forms needing approval, along with any questions regarding the approval process, should be directed to:

Lucas Asche
Director, Information Management & Technology
North Dakota Office of State Tax Commissioner
600 E Boulevard Ave, Dept 127
Bismarck, ND 58505-0599

lwasche@nd.gov
(701) 328-3129 – phone
(701) 328-1283 – fax

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” portrait style documents unless otherwise noted.

Printing Requirements:

- ❖ Layouts of substitute forms must match the official form. 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, but should be similar to the official form.
- ❖ Forms may be printed back to back.
- ❖ Forms should not be printed on dot matrix printers.
- ❖ Black ink must be used unless otherwise noted.
- ❖ Page anchors are used on the official form but are not required on substitute forms unless specifically stated in these guidelines or in the form’s specifications.

Formatting:

- ❖ Blank Fields – If a field is blank, leave it blank. Do not zero fill or type “zero” in blank fields.
- ❖ Currency fields – Right-justify values. Commas are preferred for larger amounts. Rounding to nearest whole dollar is preferred. When rounding, no decimal should be present.
- ❖ Date Fields – Use the format of MM/DD/YYYY for all date fields.
- ❖ Text Fields – Use 11 or 12 pt. font wherever possible.

1-D Barcode Specifications:

- ❖ 2of5 Interleave
- ❖ Barcode Dimensions – minimum ¾” x 1 ¼”
- ❖ Print barcode numbers directly below the barcode
- ❖ 1-D barcodes are required on most forms listed below and must follow the form specifications for proper placement on the form. Forms not listed in this document may have barcodes on them but they are *not* required.

Instructions for filling out the forms can be found on our web site:

<http://www.nd.gov/tax/vendor/developer.html>

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

2014 Form ND-1 Individual Income Tax Return

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner
PO Box 5621
Bismarck, ND 58506-5621

1-D Barcode: 140101 [pg1]; 140102 [pg2]

Required Fields:

Primary Social Security Number
Primary First and Last Name
Primary Address
Line A – Filing Status (Second SSN required if MFJ or MFS – must be same as federal return)
Line B – School District Code
Line C – Income Source Code
Line D – Federal Adjusted Gross Income
Line 1 – Federal Taxable Income
Line 18 – North Dakota Taxable Income
Line 20 – Tax
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Additional Notes:

Shaded area reserved for 2-D barcode. Error correction level should be set to 4. **2D barcode should fill the specified area.**

2014 Form ND-EZ Individual Income Tax Return

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner
PO Box 5621
Bismarck, ND 58506-5621

1-D Barcode: 140201

Required Fields:

Primary Social Security Number
Primary First and Last Name
Primary Address
Line A – Filing Status (Second SSN required if MFJ or MFS – must be same as federal return)
Line B – School District Code
Line C – Income Source Code
Line D – Federal Adjusted Gross Income
Line 1 – Federal Taxable Income
Line 2 – Tax
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

2014 Form 38 Fiduciary Income Tax Return

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 141001 (first page only)

Required Fields:

Name of estate or trust
Name and title of fiduciary

Mailing address of fiduciary
Federal Employer Identification Number (FEIN)
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

2014 Form 40 Corporate Income Tax Return

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 140801 (first page only)

Required Fields

Name of corporation
Mailing address of corporation
City or town, state, and zip code
Federal Employer Identification Number
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Additional Notes:

Page 1, Line 1 can only have one box checked

2014 Form 40X Amended Corporate Income Tax Return

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 142101

Required Fields

Name of corporation
Mailing address of corporation
City or town, state, and zip code
Federal Employer Identification Number
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Additional Notes:

Page 1, Line 1 can only have one box checked

2014 Form 58 Partnership Income Tax Return

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 141201 (first page only)

Required Fields:

Name of partnership
Mailing address of partnership
City or town, state, and zip code

Federal Employer Identification Number
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

2014 Form 60 Small Business Income Tax Return

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 141301 (first page only)

Required Fields:

Name of small business
Mailing address of small business
City or town, state, and zip code
Federal Employer Identification Number
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Form ST – Sales, Use, and Gross Receipts Tax Return

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623

1-D Barcode: 07132501

Required Fields:

Account Number - This field must accept either:
Streamlined Sales Tax ID (S99999999)
–OR–
ND Permit ID (9999999 or 99999999)

Period Ending
Name/Address
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Revision Date: July 2013

Additional Notes:

Do not attach Schedule ST-Local if there are 10 or less local option taxes to report. If there are more than 10, leave the Local Option Tax detail section blank on Form ST and report all local tax on Schedule ST-Local. Do not show the same information on both the return and the schedule. The schedule should not print unless there is data on it.

When submitting an amended return and asking for a refund, SFN 21860 (Claim for Refund) must accompany the return.

Form F10 City Lodging and Restaurant Tax Return

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623

1-D Barcode: 06092801

Required Fields:

Account Number - This field must accept either:
Streamlined Sales Tax ID (S99999999)
-OR-
ND Permit ID (9999999 or 99999999)
Period Ending
Name/Address

Form Size: 8 ½ x 11; utilizes 6x10 grid

Revision Date: June 2009

Form 306 Income Tax Withholding Return

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5624
Bismarck, ND 58506-5624

1-D Barcode: 01141401

Required Fields:

Account Number
Period Ending
Name/Address
Line 1
Line 4
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Revision Date: January 2014

Form 307 North Dakota Transmittal of Wage and Tax Statement

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5624
Bismarck, ND 58506-5624

1-D Barcode: 06092301

Required Fields

Account Number
Period Ending
Name/Address
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Revision Date: June 2009

2015 Telecommunications Gross Receipts Tax Return

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623

1-D Barcode: 142701

Required Fields

Account Number
Period Ending
Name/Address
NACTP Vendor ID

Form Size: 8 ½ x 11

Form PPD – Prepaid Wireless 911 Fee

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5623
Bismarck, ND 58506-5623

1-D Barcode: 01144201

Required Fields

Account Number
Period Ending
Name/Address
NACTP Vendor ID

Form Size: 8 ½ x 11

Form RWT-941 Royalty Withholding Return

Form should be mailed to the following address by the taxpayer:

Office of State Tax Commissioner
PO Box 5624
Bismarck, ND 58506-5624

1-D Barcode: 01144301

Required Fields

Account Number
Period Ending
Name/Address
NACTP Vendor ID

Form Size: 8 ½ x 11

Schedule ND-1NR Tax Calculation for Nonresidents and Part-Year Residents

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1 (Primary on ND-1 should be primary on ND-1NR)
Social Security Number (Primary on ND-1 should be primary on ND-1NR)
Residency Status (if part-year, dates of residence and other state are required)
NACTP Vendor ID

Form Size: 8 ½ x 11

Additional Notes:

Line 18 must be rounded to 4 decimals, i.e. 0.2010
Line 21 must equal ND-1, Line 20.

Schedule ND-1FA Calculation of Tax Under 3-Year Averaging Method for Elected Farm Income

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number
Line 23
NACTP Vendor ID

Form Size: 8 ½ x 11

Schedule ND-1CR Calculation of Credit for Income Tax Paid to Another State

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number
Name of state to which you paid tax on income that is also taxed by North Dakota
NACTP Vendor ID

Form Size: 8 ½ x 11

Additional Notes:

Lines 3 and 9 must be rounded to 4 decimals, i.e. 0.2010
Line 7 (or 11) must equal ND-1, Line 21.

Schedule ND-1UT Calculation of Interest on Underpayment or Late Payment of Estimated Income Tax for Individuals

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name(s) as shown on return
Social Security number
NACTP Vendor ID

Form Size: 8 ½ x 11

Additional Notes:

Line 17 must equal ND-1, Line 37.

Schedule ND-1SA Statutory Adjustments

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number
NACTP Vendor ID

Form Size: 8 ½ x 11

Additional Notes:

Line 5 must equal ND-1, Line 16

Schedule ND-1TC Tax Credits

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number
NACTP Vendor ID

Form Size: 8 ½ x 11

Additional Notes:

Line 20 must equal ND-1, Line 23

Schedule ME Credit for Wages Paid to Mobilized Employee

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number

Form Size: 8 ½ x 11

Schedule ND-1FC Family Care Credit

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name(s) shown on return
SSN
Form should be completely filled out to get credit
NACTP Vendor ID

Form Size: 8 ½ x 11

Schedule ND-1PG Planned Gift Tax Credit

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name(s) shown on return
SSN
Qualified North Dakota nonprofit organization
NACTP Vendor ID

Form Size: 8 ½ x 11

Schedule RZ – Schedule for Renaissance Zone Income Exemption and Tax Credits

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: Not required.

Required Fields:

Taxpayer's name as shown on tax return
SSN or FEIN
Line 1 – Project Number
Line 2 – Renaissance zone city
Line 3 – Street address of project property
NACTP Vendor ID

Form Size: 8 ½ x 11

Schedule WTH North Dakota Income Tax Withheld

***Must be submitted with ND-1**

1-D Barcode: Not required. NACTP code should be printed in lower left corner of form.

Form Size: 8 ½ x 11

Additional Notes:

This form should be submitted as a supplement to the source withholding documents. This includes W-2s, W-2Gs, 1099s, and North Dakota Schedule K-1s. The North Dakota K-1s are not the same as the federal K-1s but should be coming from the same FEINs as the federal K-1s.

Detailed instructions can be found with the form itself. This form is required for all returns printed from software products.

**Note: It does not replace the requirement of sending in the source withholding documents.*

The only items that should be listed on this form are those that include *North Dakota withholding*.

Schedule ND-1QEC Qualified Endowment Fund Tax Credit

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number

Form Size: 8 ½ x 11

Schedule ND-1CS Calculation of Tax Proceeds from Sale of Income Tax Credit

***Must be submitted with ND-1**

1-D Barcode: Not required.

Required Fields:

Name as shown on ND-1
Social Security Number

Form Size: 8 ½ x 11

Schedule ST-Local Local Option Sales, Use, and Gross Receipts Taxes

***Must be submitted with Form ST**

1-D Barcode: Not required.

Form Size: 8 ½ x 11

Additional Notes:

This form is only to be used when there are more than 10 local option taxes to report. Do not print/attach this schedule if there are 10 or less local option taxes to report.

2015 Form ND-1ES Individual Estimated Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

1-D Barcode: 140301

Required Fields:

Primary Social Security Number
Primary First and Last Name
Mailing Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Additional Notes:

All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

2014 Form ND-1EXT Individual Extension Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

1-D Barcode: 141801

Required Fields:

Primary Social Security Number
Primary First and Last Name
Mailing Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2014 ND-1V Electronic Return Payment Voucher for Individuals

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

1-D Barcode: 140601

Required Fields:

Primary Social Security Number
Primary First and Last Name
Mailing Address, City, State, Zip Code
Amount of payment
Paid Preparer (if used)
Paid Preparer Phone # (if used)
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2015 Form 38-ES Fiduciary Estimated Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 141101

Required Fields:

FEIN
Name of Estate or Trust
Name and title of fiduciary
Mailing Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Additional Notes:

All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

2014 Form 38-EXT Fiduciary Extension Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 141901

Required Fields:

FEIN
Name of Estate or Trust
Name and Title of Fiduciary
Mailing Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2014 Form 38-EPV Fiduciary Electronic Return Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 144101

Required Fields:

FEIN

Name of Estate or Trust

Name and Title of Fiduciary

Mailing Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2015 Form 40-ES Corporation Estimated Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 140901

Required Fields:

FEIN

Name as shown on corporate income tax return

Mailing Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Additional Notes:

All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

2014 Form 40-EXT Corporation Extension Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 142001

Required Fields:

FEIN

Name as shown on corporate income tax return

Mailing Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2014 Form 40-EPV Corporation Electronic Return Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 142201

Required Fields:

FEIN

Name as shown on corporate income tax return

Mailing Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2015 Form 58-ES Partnership Estimated Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 142901

Required Fields:

FEIN

Name

Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Additional Notes:

All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

2014 Form 58-EXT Partnership Extension Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 143001

Required Fields:

FEIN

Name

Address, City, State, Zip Code

Amount of Payment

NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2014 Form 58-EPV Partnership Electronic Return Payment

Form should be mailed to the following address by taxpayer:

Office of State Tax Commissioner

600 E Boulevard Ave, Dept 127

Bismarck, ND 58505-0599

1-D Barcode: 141501

Required Fields:

FEIN

Name

Address, City, State, Zip Code

Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2015 Form 60-ES S-Corporation Estimated Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 143101

Required Fields:

FEIN
Name
Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Additional Notes:

All 4 vouchers need to have the same barcode, even if they are printed on multiple pages

2014 Form 60-EXT S-Corporation Extension Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 143201

Required Fields:

FEIN
Name
Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

2014 Form 60-EPV S-Corporation Electronic Return Payment

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 141601

Required Fields:

FEIN
Name
Address, City, State, Zip Code
Amount of Payment
NACTP Vendor ID

Form Size: 8 ½ x 3 ⅔; utilizes 6x10 grid

Form 21860 Claim for Refund

***Must be submitted with Form ST or Form F10**

1-D Barcode: Not required.

Required Fields:

All fields must be filled out in order to process the refund.

Form Size: 8 ½ x 11

Revision Date: June 2009

Additional Notes:

This form must accompany any amended sales tax/city lodging return that is requesting a refund.

Form 59937 Contractor's Request for Clearance

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 061134NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

FEIN
Name
Mailing Address, City, State, Zip Code
Organization Type
Residency Status

Form Size: 8 ½ x 11

Revision Date: June 2011

Form 60576 Declaration of Managers, Members, Governors, Partners, and Corporate Officers

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 021435NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

FEIN
Rest of form should be filled out completely

Form Size: 8 ½ x 11

Revision Date: February 2014

Form 21944 Claim for Refund - Local Sales and Use Tax Paid Beyond Minimum Tax

Form should be mailed to the following address by taxpayer:

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

1-D Barcode: 011436NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

FEIN/SSN

Rest of form should be filled out completely

Form Size: 8 ½ x 11

Revision Date: January 2014

Form 21945 One Time Remittance Form

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 011426NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

Name, Address, City, State, Zip, Phone

SSN or FEIN

Date of Sale/Purchase

Form Size: 8 ½ x 11

Revision Date: January 2014

Form 59507 Application to Register for Income Tax Withholding and Sales and Use Tax Permit

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 091324NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process application

Form Size: 8 ½ x 11

Revision Date: September 2013

Additional Notes:

Online application is now available on our website. Click on Taxpayer Access Point (TAP) to access.

Form 301-EF Application for Withholding E-File Tax Participation

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 110617NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process application

Form Size: 8 ½ x 11

Revision Date: November 2006

Form NDW-R Reciprocity Exemption from Withholding for Qualifying Minnesota and Montana Residents Working in North Dakota

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 12080701

Required Fields:

All fields must be filled out in order to process
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Revision Date: December 2008

Form NDW-M Exemption from Withholding for a Qualifying Spouse of a U.S. Armed Forces Servicemember

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 06144401

Required Fields:

All fields must be filled out in order to process
NACTP Vendor ID

Form Size: 8 ½ x 11; utilizes 6x10 grid

Revision Date: June 2014

Form 500 Authorization to Disclose Tax Information and Designation of Representative

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 121304NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Revision Date: December 2013

Form PWA Passthrough Withholding Adjustment

1-D Barcode: Not required.

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Form PWE Passthrough Entity Withholding

1-D Barcode: Not required.

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Form 28249 Request for Copies of Tax Returns

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 011037NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Revision Date: January 2010

Form 60488 Change of Address Notification

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 101338NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Revision Date: October 2013

Form 59439 Application to Register for Oil & Gas Taxes

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: 031039NNNN01 (NNNN=NACTP vendor ID)

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11

Revision Date: March 2010

2014 Form AFI Angel Fund Investment Report

Form should be mailed to the following address by the taxpayer:

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

1-D Barcode: Not required.

Required Fields:

All fields must be filled out in order to process

Form Size: 8 ½ x 11