

**FORM 60-EXT S CORPORATION EXTENSION PAYMENT VOUCHER**

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

SFN 28736 (12-2019)

**2019****Purpose**

If an S corporation is applying for an extension of time to file the 2019 Form 60, it may prepay the tax that is expected to be due on it to avoid paying extension interest. The payment must be made no later than the 15th day of the 4th month following the end of the tax year.

**Important:** Do not use this extension payment voucher if:

- The 2019 Form 60 is filed on or before the due date (without extension).
- Any tax due on the 2019 Form 60 is going to be paid after the due date (without extension).
- The payment will be made electronically—see “How to make payment” for payment options.

If the 2019 Form 60 is filed after its due date (without extension), any tax paid with the return is subject to extension interest.

**How to make payment**

If paying by check or money order, make it payable to “ND State Tax Commissioner” and write last four digits of federal employer identification number (FEIN) and

“2019 60-EXT” on it. Complete the payment voucher below, detach it from this page, and mail it with the check or money order to:

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

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

**Electronic payment options.** Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. *If paying electronically, do not use this voucher.*

- **Online**—A payment may be made online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to [www.nd.gov/tax/payment](http://www.nd.gov/tax/payment).

- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at [www.nd.gov/tax](http://www.nd.gov/tax).

**Need help?**

Phone: 701.328.1258

Speech or hearing  
impaired—800.366.6888

Email: [individualtax@nd.gov](mailto:individualtax@nd.gov)

**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, 57-38-01.4, and 57-38-31.1, 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.

**Record of payment**

*Record the payment here and place in 2019 tax records*

Date of payment: \_\_\_\_\_

Check number: \_\_\_\_\_

Amount paid: \_\_\_\_\_

▼ Detach here and mail with payment ▼

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North Dakota Office of State Tax Commissioner

SFN 28736 (12-2019)

**Do not use this voucher if paying electronically**

Name Of Corporation As It Will Appear On Form 60
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 "2019 60-EXT" on check

**SCO**