

**Purpose**

An S corporation may, but is not required to, make estimated tax payments of income tax expected to be due on Form 60. This form is for the 2014 tax year.

**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 below, 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

**Electronic payment option.** Instead of submitting a paper check or money order with this payment voucher, the balance due may be paid electronically through an Automated Clearing House (ACH) credit transaction or online through Link2Gov Corporation, a national electronic payment service. *If paying electronically, do not use the paper voucher below.*

To pay by means of an ACH transaction, go to **www.nd.gov/tax** and click on "S Corp and Partnership" on the left-hand side of the page. Then click on "Electronic Payment."

To pay online through Link2Gov Corporation, go to **www.ndtaxpayment.com**. Link2Gov charges a fee for its service, none of which goes to the State of North Dakota. The amount of the fee will be provided during the transaction with an option to continue or cancel the transaction.

<p><b>Record of payment</b></p> <p><i>Record the payment here and place in 2014 tax records</i></p> <p>Date of payment: _____</p> <p>Check number: _____</p> <p>Amount paid: _____</p>
--

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

*Cut along this line to detach voucher*

**60-ES**

**Form 60-ES S Corporation Estimated Tax Payment Voucher**

North Dakota Office of State Tax Commissioner  
28737

Calendar year: 2014 (Jan. 1 - Dec. 31, 2014)

Fiscal year: Begins \_\_\_\_\_, 2014, and ends \_\_\_\_\_, \_\_\_\_\_



Name as it will appear on North Dakota Form 60	FEIN
Mailing Address	Phone
City, State and Zip Code	Amount of Payment

- Make check or money order payable to "ND State Tax Commissioner."
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599
- Write "2014 Form 60-ES" on check or money order.

For Tax Department use only

**SCOR**