## 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 2018 tax year.

## 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 "2018 60-ES" 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 a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota. To pay online, go to 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.

## Need help?

Phone: 701.328.1258 Speech or hearing impaired—800.366.6888 Email: 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
<i>Record the payment here and place in 2018 tax records</i>
Date of payment:
Check number:
Amount paid:

## Do not use this voucher if paying electronically

▼ Detach here and mail with payment ▼

60-ES Form 60-ES S Corporation Estimated Tax Paymen North Dakota Office of State Tax Commissioner 28737	t Voucher
O Calendar year: 2018 (Jan. 1 - Dec. 31, 2018)	
O Fiscal year: Begins 2018, and ends	
Name as it will appear on North Dakota Form 60 Mailing address	FEIN Telephone number
City, state and ZIP code	Amount of payment
<ul> <li>Make check or money order payable to "ND State Tax Commissioner."</li> <li>Write last four digits of FEIN and "2018 60-ES" on check or money order.</li> <li>Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599</li> </ul>	For Tax Department use only SCOR