

Purpose

If an S corporation is applying for an extension of time to file the 2025 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 2025 Form 60 is filed on or before the due date (without extension).
- Any tax due on the 2025 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 2025 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 “2025 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 with an electronic check, a debit or credit card, or an Automated Clearing House (ACH) credit transaction.

To pay electronically, or for more information, go to www.tax.nd.gov and select “Make A Payment.”

If paying electronically, do not use this payment voucher.

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

Record the payment here and place in 2025 tax records

Date of payment: _____

Check number: _____

Amount paid: _____

▼ *Detach here and mail with payment* ▼

FORM 60-EXT S CORPORATION EXTENSION PAYMENT VOUCHER

North Dakota Office of State Tax Commissioner
 SFN 28736 (12-2025)

2025

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 “2025 60-EXT” on check



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