



S CORPORATION ESTIMATED TAX PAYMENT VOUCHER
OFFICE OF STATE TAX COMMISSIONER
SFN 28737 (12-2025)

Form 60-ES
2026

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 2026 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 "2026 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 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 2026 tax records

Date of payment: _____

Check number: _____

Amount paid: _____

▼ Detach here and mail with payment ▼

FORM 60-ES S CORPORATION ESTIMATED TAX PAYMENT VOUCHER

2026

North Dakota Office of State Tax Commissioner
SFN 28737 (12-2025)

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 ▶ \$

- 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 "2026 60-ES" on check

SCO

