



**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](http://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](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 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**