



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 2022 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 "2022 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 an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit card option, 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
Record the payment here and place in 2022 tax records
Date of payment:
Check number:
Amount paid:

Detach here and mail with payment

FORM 60-ES S CORPORATION ESTIMATED TAX PAYMENT VOUCHER 2022

North Dakota Office of State Tax Commissioner
SFN 28737 (12-2021)

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 "2022 60-ES" on check

SCO

