

**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 2015 tax year.

**How to make payment**

If paying by check or money order, make the check or money order payable to "ND State Tax Commissioner," and write last four digits of federal employer identification number (FEIN) and "2015 60-ES" on check or money order. 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

**Electronic payment option.** Instead of paying by check or money order with this payment voucher, the payment may be made electronically through an Automated Clearing House (ACH) credit transaction or online through Fidelity National Information Services (FIS), a national electronic payment service. ***If paying electronically, do not use the paper voucher below.***

To pay by means of an ACH transaction, go to [www.nd.gov/tax](http://www.nd.gov/tax) and click on "S Corp and Partnership" on the left-hand side of the page. Then click on "Electronic Payment."

To pay online through FIS, go to [www.nd.gov/tax/make-payment.html](http://www.nd.gov/tax/make-payment.html). Fidelity National Information Services charges a fee for its service, none of which goes to the State of North Dakota. The amount of the fee will be provided during the transaction with an option to continue or cancel the transaction.

**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 2015 tax records*

Date of payment: \_\_\_\_\_

Check number: \_\_\_\_\_

Amount paid: \_\_\_\_\_

Do Not use this voucher if paying electronically

*Cut along this line to detach voucher*

60-ES

**Form 60-ES S Corporation Estimated Tax Payment Voucher**

North Dakota Office of State Tax Commissioner  
28737

Calendar year: 2015 (Jan. 1 - Dec. 31, 2015)

Fiscal year: Begins \_\_\_\_\_, 2015, and ends \_\_\_\_\_,



Name as it will appear on North Dakota Form 60	FEIN
Mailing address	Telephone number
City, state and ZIP code	Amount of payment

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of FEIN and "2015 60-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599

For Tax Department use only

**SCOR**