

**Who must pay?**

You must pay estimated North Dakota income tax for 2000 if all four of the following conditions apply:

1. You are required to pay estimated federal income tax for 2000;
2. Your net tax liability for 1999 was \$200 or greater. *If you were not required to file a return for 1999, your net tax liability is zero for this purpose, and no estimated tax payments are required;*
3. You expect to owe (after subtracting any North Dakota income tax withholding) \$200 or more for 2000; and,
4. You expect your North Dakota income tax withholding for 2000 to be less than the smaller of: (a) 90% of your 2000 net tax liability; or, (b) 100% of your 1999 net tax liability. *If you changed your residence to North Dakota during 1999, part (b) of condition 4 does not apply and you must apply condition 4(a).*

**How to determine your estimated tax**

Complete the worksheet on page 2 of this form. For purposes of line 1 of the worksheet, see the instructions to line 1 of the 1999 Form 37-S for what is included in the calculation of the federal income tax liability. The 2000 Federal Form 1040-ES may be helpful in making this estimate.

**Form 37 (Long Form) users.** The worksheet on page 2 of this form is set up only for Form 37-S users. For Form 37

purposes, use a 1999 Form 37 to make an estimate of the tax. Enter tax on line 7 and complete lines 8 through 15 of the worksheet on page 2 of this form.

**How much to pay and when**

In general, one-fourth (25%) of the total estimated tax required to be paid for the year must be paid by each of the following dates:

- 1st installment April 15, 2000
- 2nd installment June 15, 2000
- 3rd installment September 15, 2000
- 4th installment January 15, 2001

If you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current fiscal year and the 1st month of the following fiscal year. If any installment due date falls on a Saturday, Sunday or legal holiday, the installment is due on the next business day.

**Farmers.** If you qualify as a farmer for federal estimated income tax purposes for 2000, you may pay your estimated tax according to the general rules above, or you may pay the full amount of your estimated tax due by January 15, 2001. *Regardless of the option chosen, you have until April 15, 2001, to file your North Dakota income tax return.*

**Part-year requirement.** If you are a nonresident of North Dakota or you changed your residence to North Dakota during 2000, and you do not receive income from North Dakota sources until after April 15, 2000, you must pay the required

estimated tax in equal installments over the number of installments remaining following the receipt of income from North Dakota sources.

**How and where to pay**

Complete the appropriate estimated tax payment voucher and submit it along with your check or money order made payable to: **State Tax Commissioner.** Please write your social security number and "Form 400-ES" on your check or money order.

Mail the payment and voucher to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0511.

**Interest on underpayment or late payment**

Interest may be charged if you do not pay enough estimated tax or if you do not make the payment on time or in the required amount. This may apply even if you have a refund on your return for the year. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the due date (without extension) of Form 37-S or Form 37.

**Need help?**

If you have questions or need forms, call (701)328-3450 or (toll free within North Dakota) 1-800-638-2901. The speech or hearing impaired may call us through Relay North Dakota at 1-800-366-6888 (*ask for 1-800-638-2901*). Or write to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0599.

For 2000 CALENDAR YEAR (Fiscal year filers—see instructions)

<b>Print or type</b>	Your first name and initial	Last name	Your social security number *
	If joint estimate, spouse's first name and initial	Last name	Spouse's social security number *
	Mailing address		<b>1st Installment Due April 15, 2000</b>
	City, state, and zip code		
<b>Amount of payment</b> Pay to: State Tax Commissioner ... ➤ \$		<b>For Tax Department use only "Buy North Dakota Products"</b>	
<b>Mail payment and voucher to:</b> Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0551			



**Estimated income tax worksheet—individuals**

1. Federal income tax liability for tax year 2000—See <b>How to determine your estimated tax</b> on the front page of Form 400-ES .....		1		
2. Estimated federal adjusted gross income .....		2		
3. Allowable adjustments on Form 37-S—See the instructions to the 1999 Adjustment Schedule (Form 37-S) for allowable adjustments .....		3		
4. North Dakota adjusted gross income ( <i>Subtract line 3 from line 2</i> ) .....		4		
5. North Dakota adjusted gross income ratio ( <i>Divide line 4 by line 2. Round to nearest two decimal places. If line 4 equals line 2, enter 1.00</i> ) .....	— . — —	5		
6. Adjusted federal income tax liability ( <i>Multiply line 1 by line 5</i> ) .....		6		
7. North Dakota income tax: Multiply line 6 by 14% (.14) .....		7		
8. Credits—See the instructions to line 3 of the 1999 Form 37-S for allowable credits .....		8		
9. Net tax liability ( <i>Subtract line 8 from line 7</i> ) .....		9		
10. North Dakota income tax withheld (or expected to be withheld) during tax year 2000 .....		10		
11. Estimated tax due ( <i>Subtract line 10 from line 9</i> ) <b>If the amount on this line is less than \$200, stop here; you do not have to pay estimated tax</b> .....		11		
12. Multiply line 9 by 90% (.90) .....		12		
13. Enter net tax liability from 1999 return. If no return was required for 1999, enter -0-. <b>If the amount on this line is less than \$200, stop here; you do not have to pay estimated tax</b> .....		13		
14. Net tax liability threshold ( <i>Enter smaller of line 12 or line 13; however, if you changed your legal residence to North Dakota during 1999, enter the amount from line 12.</i> ) <b>If line 10 is equal to or greater than the amount on this line, stop here; you do not have to pay estimated tax</b> .....		14		
15. Minimum payment ( <i>Subtract line 10 from line 14</i> ). Divide the amount on this line by four to determine the amount due by each installment due date. See <b>How much to pay and when</b> on the front page of Form 400-ES for the due dates and for exceptions to paying in four equal installments .....		15		

**Payment record**

Payment no.	Date paid	Amount paid	Overpayment	Total paid
1				
2				
3				
4				

**Overpayment from 1999**

If you elected to apply an overpayment of income tax from your 1999 return to your estimated income tax for 2000, the amount of the overpayment must be applied to the 1st installment for 2000 unless you elected on your 1999 return to apply the overpayment to your 2nd, 3rd or 4th installment.

\*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's social security number on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code § 57-38-31. A social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.



Form **400-ES** North Dakota Office of State Tax Commissioner **Estimated tax payment voucher** for individuals **2000**

For 2000 CALENDAR YEAR (Fiscal year filers—see instructions)

<b>Print or type</b>	Your first name and initial	Last name	Your social security number *
	If joint estimate, spouse's first name and initial	Last name	Spouse's social security number *
	Mailing address		<b>2nd Installment Due June 15, 2000</b>
	City, state, and zip code		
<b>Amount of payment</b> Pay to: State Tax Commissioner ... ➤ \$		<b>For Tax Department use only "Buy North Dakota Products"</b>	
<b>Mail payment and voucher to:</b> Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0551			

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For 2000 CALENDAR YEAR (Fiscal year filers—see instructions)

<b>Print or type</b>	Your first name and initial	Last name	Your social security number *
	If joint estimate, spouse's first name and initial	Last name	Spouse's social security number *
	Mailing address		<b>3rd Installment Due September 15, 2000</b>
	City, state, and zip code		
<b>Amount of payment</b> Pay to: State Tax Commissioner ... ➤ \$		<b>For Tax Department use only "Buy North Dakota Products"</b>	
<b>Mail payment and voucher to:</b> Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0551			

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For 2000 CALENDAR YEAR (Fiscal year filers—see instructions)

<b>Print or type</b>	Your first name and initial	Last name	Your social security number *
	If joint estimate, spouse's first name and initial	Last name	Spouse's social security number *
	Mailing address		<b>4th Installment Due January 15, 2001</b>
	City, state, and zip code		
<b>Amount of payment</b> Pay to: State Tax Commissioner ... ➤ \$		<b>For Tax Department use only "Buy North Dakota Products"</b>	
<b>Mail payment and voucher to:</b> Office of State Tax Commissioner State Capitol 600 East Boulevard Avenue Bismarck, ND 58505-0551			



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