

B. Payment and Due Dates

1. Form of Payment

Form CD-429, Corporate Estimated Income Tax, is used to pay corporate estimated income tax. The taxpayer may also pay corporate estimated income tax on-line using the Department's website, www.dornc.com.

A corporation that is required to pay its federal estimated income tax by electronic funds transfer must pay its State estimated income tax by electronic funds transfer. For information on payments by electronic funds transfer see subsection G, Electronic Funds Transfer (EFT) Requirement, below and the "General Administration" section.

2. When Due

Declaration returns and payments of tax are due to be filed on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable year.