



60 S corporation income tax return

2009

A This return is filed for: **Calendar year 2009** (Jan. 1 - Dec. 31, 2009)
 Fiscal year: Beginning _____, 2009, and ending _____, 20__

B Corporation's name (legal)			C Federal EIN *	
Doing business as name (if different from legal name)			D Business code no. (see instructions)	
Mailing address		Apt. or Suite No.		
City	State	Zip Code		
G TOTAL number of shareholders ----- ▶ _____			E Date incorporated _____ month _____ day _____ year	
Enter number of —				
Resident individual shareholders ----- ▶ _____	Trust/estate shareholders ----- ▶ _____			
Nonresident individual shareholders ----- ▶ _____	Tax-exempt organization shareholders ----- ▶ _____			

- F Check all that apply:**
- Initial return
 - Final return
 - Farming/ranching corporation Amended return
 - Composite return Extension

H Does this return include a qualified subchapter S subsidiary (QSSS)? ----- Yes No

- **Before completing lines 1 through 11 on this page, complete Schedule FACT, Schedule K, and Schedule KS.**
- **After completing Form 60, complete North Dakota Schedule K-1 (Form 60) for the shareholders.**

1 Tax on excess net passive income and built-in gains, if any (from page 2, Schedule BG, line 8) ----- ▶	1 _____
2 Income tax withheld from nonresident individual shareholders (from page 5, Schedule KS, line 3) ----- ▶	2 _____
3 Composite income tax for electing nonresident individual shareholders (from page 5, Schedule KS, line 4) ----- ▶	3 _____
4 Total taxes due. Add lines 1, 2, and 3 ----- ▶	4 _____
5 Estimated tax paid on 2009 Forms 60-ES and 60-EXT plus any overpayment applied from 2008 return ----- ▶	5 _____
6 Overpayment. If line 5 is more than line 4, subtract line 4 from line 5 and enter result; otherwise, go to line 9. If result is less than \$5.00, enter -0- ----- ▶	6 _____
7 Amount of line 6 to be credited to 2010 estimated tax ----- ▶	7 _____
8 Refund. Subtract line 7 from line 6. If result is less than \$5.00, enter -0- ----- REFUND ▶	8 _____
9 Tax due. If line 4 is more than line 5, subtract line 5 from line 4. If result is less than \$5.00, enter -0- ----- ▶	9 _____
10 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest ---	10 _____
11 Balance due. Add lines 9 and 10 ----- BALANCE DUE	11 _____

- **Attach a complete copy of the 2009 Form 1120S (including Federal Schedule K-1s)**
- **Attach a copy of all North Dakota Schedule K-1s (Form 60)**

I declare that this return is correct and complete to the best of my knowledge and belief.			* Privacy Act - See inside front cover of booklet
Signature of officer		Date	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. For Tax Department Use Only
Print name of officer		Phone	
Paid preparer signature		Date	
Print name of paid preparer	EIN/SSN/PTIN	Phone	

Mail to: Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599



Enter name of corporation _____

FEIN _____

Schedule FACT Calculation of North Dakota apportionment factor

IMPORTANT: All corporations must complete the applicable portions of this schedule as follows:

- **100% ND corporation:** If the corporation conducts all of its business within North Dakota, skip lines 1 through 13, and enter 1.000000 on line 14.
- **Multistate corporation:** If the corporation conducts its business within and without North Dakota, complete lines 1 through 14 of this schedule. However, if all shareholders consist of only North Dakota resident individuals, estates, and trusts, skip lines 1 through 13, enter 1.000000 on line 14, and check this circle

	Column 1 Total	Column 2 North Dakota	Column 3 Factor (Col. 2 ÷ Col. 1)
Property factor			
Average value at original cost of real and tangible personal property used in the business.			
1 Inventories -----	1 _____	_____	Result must be carried to six decimal places
2 Buildings and other fixed depreciable assets -----	2 _____	_____	
3 Depletable assets -----	3 _____	_____	
4 Land -----	4 _____	_____	
5 Other assets (Attach schedule) -----	5 _____	_____	
6 Rented property (Annual rental multiplied by 8) -----	6 _____	_____	
7 Total property (Add lines 1 through 6) ----- ▶	7 _____	▶ _____	
Payroll factor			
8 Wages, salaries, commissions and other compensation of employees reported on Federal Form 1120S (If the amount in Column 2 does not agree with the compensation reported for North Dakota unemployment insurance purposes, attach an explanation) ----- ▶	8 _____	▶ _____	▶ _____
Sales factor			
9 Gross receipts or sales, less returns and allowances (from Federal Form 1120S, page 1, line 1c) -----	9 _____		
10 Sales delivered or shipped to North Dakota destinations -----		10 _____	
11 a Sales shipped from North Dakota to the U.S. Government -----		11a _____	
b Sales shipped from North Dakota to purchasers in a state or foreign country where the corporation does not have a filing requirement -----		11b _____	
12 Total sales. Add lines 9 through 11b ----- ▶	12 _____	▶ _____	▶ _____
13 Sum of factors. Add lines 7, 8, and 12 in Column 3 -----			13 _____
14 Apportionment factor Divide line 13 by 3.0; however, if line 7, 8, or 12 of Column 1 is zero, divide line 13 by the number of factors (on lines 7, 8, and 12) showing an amount greater than zero in Column 1 ----- ▶			▶ 14 _____

Schedule BG Tax on excess passive income and built-in gains

1 Excess net passive income subject to federal tax on Federal Form 1120S ----- ▶	1 _____
2 Built-in gains subject to federal tax on Federal Form 1120S, Schedule D ----- ▶	2 _____
3 Add lines 1 and 2 -----	3 _____
4 Apportionment factor from Schedule FACT, line 14 ----- ▶	4 _____
5 North Dakota apportioned income. Multiply line 3 by line 4 -----	5 _____
6 North Dakota NOL deduction from worksheet in instructions (Attach worksheet) ----- ▶	6 _____
7 North Dakota taxable income. Subtract line 6 from line 5 ----- ▶	7 _____
8 Tax from 2009 Corporation Tax Rate Schedule in instructions. Enter on Form 60, page 1, line 1 ----- ▶	8 _____



Enter name of corporation _____

FEIN _____

Schedule K **Total North Dakota adjustments, credits, and other items distributable to shareholders**
All corporations must complete this schedule

North Dakota subtraction adjustments

- 1 Interest from U.S. obligations 1 _____
- 2 Renaissance zone business or investment income exemption 2 _____
- 3 New or expanding business income exemption 3 _____

North Dakota tax credits

- 4 Renaissance zone credit:
 - a Renaissance zone: Historic property preservation or renovation tax credit 4a _____
 - b Renaissance zone: Renaissance fund organization investment tax credit 4b _____
 - c Renaissance zone: Nonparticipating property owner credit 4c _____
- 5 Seed capital investment tax credit 5 _____
- 6 Agricultural commodity processing facility investment tax credit 6 _____
- 7 Supplier (wholesaler) biodiesel fuel tax credit 7 _____
- 8 Seller (retailer) biodiesel fuel tax credit 8 _____
- 9 Geothermal energy device tax credit - devices installed *after December 31, 2008* 9 _____
- 10 a Employer internship program tax credit 10a _____
 - b Number of eligible interns hired in 2009 10b _____
 - c Total compensation paid to eligible interns in 2009 10c _____
- 11 a Microbusiness tax credit 11a _____
 - b Qualifying new investment 11b _____
 - c Qualifying new employment 11c _____
- 12 a Research expense tax credit 12a _____
 - b Research expense tax credit purchased from another taxpayer 12b _____
- 13 Endowment fund tax credit 13 _____
- 14 a Workforce recruitment credit 14a _____
 - b Number of eligible employees whose 12th month of employment ended in 2008 14b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2008 14c _____
- 15 Credit for wages paid to a mobilized employee 15 _____



Enter name of corporation _____

FEIN _____

Schedule K *continued* . . .

Other items

Line 16 applies only to a multistate corporation— see instructions

- 16 a** Total allocable income from all sources (net of related expenses) ----- **16a** _____
- b** Portion of line 16a that is allocable to North Dakota ----- **16b** _____

Lines 17 through 19 apply to all corporations— see instructions

- 17** For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts — see instructions:
- a** Gross sales price or amount realized ----- **17a** _____
- b** Cost or other basis plus expense of sale ----- **17b** _____
- c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- **17c** _____
- d** I.R.C. Section 179 deduction related to property that was passed through to shareholders ----- **17d** _____
- 18** 2006 real estate taxes on:
- a** Agriculturally-classified property located in North Dakota ----- **18a** _____
- b** Commercially-classified property located in North Dakota ----- **18b** _____
- 19** 2007 real estate taxes on:
- a** Agriculturally-classified property located in North Dakota ----- **19a** _____
- b** Commercially-classified property located in North Dakota ----- **19b** _____



Enter name of corporation _____

FEIN _____

Schedule KS Shareholder information

All corporations must complete this schedule

- Complete Columns 1 through 5 for EVERY shareholder
- Complete Column 6 if shareholder is a nonresident individual
- If applicable, complete Column 7 or Column 8 for nonresident individual shareholder only

Shareholder	All Shareholders			
	Column 1	Column 2	Column 3	Column 4
	Name and address of shareholder <i>If additional lines are needed, attach additional pages</i>	Social Security Number/FEIN	Type of entity <i>(See pg. 8 of instr.)</i>	Ownership %
A	Name _____ Address _____			
B	Name _____ Address _____			
C	Name _____ Address _____			
D	Name _____ Address _____			
E	Name _____ Address _____			
F	Name _____ Address _____			
G	Name _____ Address _____			

Shareholder	All Shareholders	Nonresident Individual Shareholders Only			
	<i>Complete this column for ALL shareholders</i>	<i>Important: Columns 6 through 8 are for nonresident individual shareholders only.</i>			
	Column 5	Column 6	Column 7	Column 8	
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (4.86%)	Form PWA	North Dakota composite income tax (4.86%)
A				<input type="radio"/>	
B				<input type="radio"/>	
C				<input type="radio"/>	
D				<input type="radio"/>	
E				<input type="radio"/>	
F				<input type="radio"/>	
G				<input type="radio"/>	

1 Total for **Column 5** **1**

2 Total for **Column 6** **2**

3 Total for **Column 7**. Enter this amount on Form 60, page 1, line 2 **3**

4 Total for **Column 8**. Enter this amount on Form 60, page 1, line 3 **4**