



40 Corporation income tax return

2010

Mark One: Calendar Year January 1, 2010, through December 31, 2010

Fiscal Year beginning _____, 2010 and ending _____, _____

Is a federal extension attached? Yes <input type="radio"/> No <input type="radio"/>	Name _____	Federal employer identification no. _____
Date of incorporation	Mailing address _____	Is this a farming or ranching corporation? Yes <input type="radio"/> No <input type="radio"/>
Final return Yes <input type="radio"/> No <input type="radio"/>	City, State, Zip Code _____	Phone number _____
		Business code (see instructions) _____

Computation of tax liability

1 Income from (Mark the ONE circle that identifies the filing method - see instructions):	Round off to dollars														
<table border="0"> <tr> <td>a. <input type="radio"/> Single</td> <td>b. <input type="radio"/> Combined</td> <td>b1. <input type="radio"/> 100% ND</td> <td>b2. <input type="radio"/> Apportioning Corp</td> <td>c. <input type="radio"/> Water's Edge</td> <td>c1. <input type="radio"/> Water's Edge Method</td> <td>d. <input type="radio"/> Other</td> </tr> <tr> <td>Corp. Entity</td> <td>Report Method</td> <td>Consol. Return</td> <td>Consol. Return</td> <td>Method</td> <td>Consol. Return</td> <td></td> </tr> </table>	a. <input type="radio"/> Single	b. <input type="radio"/> Combined	b1. <input type="radio"/> 100% ND	b2. <input type="radio"/> Apportioning Corp	c. <input type="radio"/> Water's Edge	c1. <input type="radio"/> Water's Edge Method	d. <input type="radio"/> Other	Corp. Entity	Report Method	Consol. Return	Consol. Return	Method	Consol. Return		
a. <input type="radio"/> Single	b. <input type="radio"/> Combined	b1. <input type="radio"/> 100% ND	b2. <input type="radio"/> Apportioning Corp	c. <input type="radio"/> Water's Edge	c1. <input type="radio"/> Water's Edge Method	d. <input type="radio"/> Other									
Corp. Entity	Report Method	Consol. Return	Consol. Return	Method	Consol. Return										
2 Total additions (Enter amount from Schedule SA, line 8) _____	(LA) 1 _____														
3 Total subtractions (Enter amount from Schedule SA, line 16) _____	(LB) 2 _____														
4 North Dakota apportionable income (Subtract line 3 from the sum of lines 1 and 2) _____	(LC) 3 _____														
5 Apportionment Factor (Factor from Schedule FACT or CR) _____	4 _____														
6 Income apportioned to North Dakota (Line 4 multiplied by line 5) _____	(LE) 5 _____														
7 Income allocated to North Dakota _____ less related expenses _____	6 _____														
8 North Dakota income (Add lines 6 and 7) _____	(LF) 7 _____														
9 Exemption for new and expanding business (Attach worksheet - for consolidated return, amount from Sch. CR) _____	8 _____														
10 Renaissance zone income exemption (Amount from Sch. RZ - for consolidated return, amount from Sch. CR) _____	(CL) 9 _____														
11 North Dakota income after income exemptions (Subtract lines 9 and 10 from ln. 8) _____	(RE) 10 _____														
12 North Dakota loss carryforward (Attach worksheet - for consolidated return, amount from Sch. CR) _____	11 _____														
13 Subtotal (Subtract line 12 from line 11) _____	(LH) 12 _____														
14 Gross proceeds allocated to North Dakota from sale of North Dakota tax credits (See instructions) _____	13 _____														
15 North Dakota taxable income (See instructions) _____	(EF) 14 _____														
16 Income tax due (See rates below) _____	(LI) 15 _____														
17 Surtax on water's edge method election (3.5% of line 15 - Water's edge filers only) _____	(EE) 16 _____														
18 Total income tax due (Add lines 16 and 17) _____	(ST) 17 _____														
	(LJ) 18 _____														

Tax credits

19 Tax credits (Enter amount from Schedule TC, line 23) _____ (AZ) 19 _____

Balance due or overpayment

20 Net income tax liab. (Subtract ln. 19 from ln. 18) (Corp. filing a consol. rtn., enter amt. from Sch. CR, Part 1, ln. 20a) _____ **20**

21 2010 Estimated income tax payments and payment with extension _____ (LN) 21 _____

22 If line 20 is greater than line 21, enter difference as **BALANCE DUE** (Enter \$0 if less than \$5) _____ (LR) 22 _____

a. Interest and penalty for balance due on line 22 _____ (LO) 22a _____

b. Interest and underpayment of estimated tax (Attach Form 40-UT) _____ (UT) 22b _____

c. Total payment due (Add lines 22, 22a, and 22b - Pay to ND State Tax Commissioner) _____ 22c _____

23 If line 21 is greater than line 20, enter difference less line 22b, as **OVERPAYMENT** _____ (LV) 23 _____

(Enter \$0 if less than \$5)

a. Amount of line 23 to be credited to 2011 estimated tax (Minimum \$5) _____ (AI) 23a _____

b. Amount of line 23 to be **REFUNDED** (Subtract line 23a from line 23) (No refund under \$5) _____ 23b _____

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Date: _____ Signature of Officer: _____ Title: _____

Date: _____ Signature of Preparer: _____ Address: _____ FEIN: _____

Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, North Dakota 58505-0599

I authorize the North Dakota Office of State Tax Commissioner to discuss this tax return with the preparer.

Tax Rate Table

\$ 0 to \$ 25,000	2.10% of North Dakota Taxable Income
\$ 25,000 to \$ 50,000	\$ 525.00 + 5.25% of amount over \$ 25,000
\$ Over 50,000	\$ 1,837.50 + 6.40% of amount over \$ 50,000

PLEASE DO NOT WRITE IN THIS SPACE



Name as shown on return

Federal employer I.D.

Schedule SA: Statutory adjustments

This schedule is to be used by all corporations regardless of filing method.

Additions

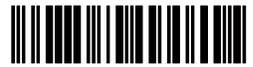
- 1 Federal net operating loss deduction (Federal Form 1120, line 29a) ----- (CA) 1 _____
- 2 Special deductions (Federal Form 1120, line 29b) ----- (CB) 2 _____
- 3 All income taxes, franchise or privilege taxes measured by income, which were deducted to determine federal taxable income ----- (CC) 3 _____
- 4 Interest on state and local obligations (Excluding North Dakota obligations) ----- (CF) 4 _____
- 5 Contribution to endowment fund credit adjustment ----- (CD) 5 _____
- 6 Domestic production activity deduction ----- (CQ) 6 _____
- 7 Other additions (Attach worksheet) ----- (CG) 7 _____
- 8 Total additions (Add lines 1 through 7. Enter amount here and on Form 40, page 1, line 2) ----- 8 _____

Subtractions

- 9 Tax refunds received in 2010 (Attach worksheet) ----- (CH) 9 _____
- 10 Interest on United States obligations (Attach statement regarding obligations) ----- (CI) 10 _____
- 11 Allocable income (Attach worksheet) ----- (LS) 11 _____
- 12 Related expenses (Attach worksheet) ----- (LT) 12 _____
- 13 Balance (Subtract line 12 from line 11) ----- (LD) 13 _____
- 14 IC-DISC distribution to a non-corporate owner (see instructions) ----- (CM) 14 _____
- 15 Others subtractions (Attach worksheet) ----- (CO) 15 _____
- 16 Total subtractions (Add lines 9, 10, 13, 14, and 15. Enter amount here and on Form 40, page 1, line 3) ----- 16 _____

The following questions must be answered

- | | | Yes | No |
|---|------|-------|---------------|
| 1 Has the IRS issued a Final Determination which affects any previously filed North Dakota return? ----- | ➤ 1 | _____ | _____ |
| 2 If the answer to the above question is yes, have all such adjustments been reported to North Dakota? ----- | ➤ 2 | _____ | _____ |
| 3 Is this return for a tax-exempt organization required to report unrelated business taxable income? ----- | ➤ 3 | _____ | _____ |
| 4 Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes? ----- | ➤ 4 | _____ | _____ |
| 5 Does this corporation use the combined report method in any other states? If yes, attach a statement showing all states where the combined report method is used. ----- | ➤ 5 | _____ | _____ |
| 6 Does this corporation file its federal income tax return as a member of a consolidated group? If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed. (AM) _____ | ➤ 6 | _____ | _____ |
| 7 Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state? If yes: ----- | ➤ 7 | _____ | _____ |
| <ul style="list-style-type: none"> ● Filing method circle on page 1, line 1 must have been marked b1, b2, or c1. ● How many corporations are included in the numerator? ➤ _____ ● Complete North Dakota Schedule CR, Parts I, II and III reporting the activities of each company apportioning income to North Dakota. ----- | | | |
| 8 Is this a limited liability company? ----- | ➤ 8 | _____ | _____ |
| 9 Are any single member LLC's included in corporations reporting on this return? (If yes, attach worksheet with names and Federal Employer I.D. Numbers of all single member LLC's) ----- | ➤ 9 | _____ | _____ |
| 10 Is this corporation or any of its affiliates included in this return considered to be a captive real estate investment trust (REIT)? (If yes, attach worksheet with names and Federal I.D. numbers of all captive REITS) ----- | ➤ 10 | _____ | _____ |
| 11 Has this corporation changed names, been involved in a merger, reorganization or takeover during this tax year? If so, provide former name and details of change. ----- ➤ _____ | | | (former name) |



Name as shown on return

Federal employer I.D.

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

This schedule is to be used for corporations not filing a consolidated tax return, i.e., only corporations using filing method a, b, c, or d on page 1, line 1 are to use this schedule.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1, b2, or c1 on page 1, line 1, use Schedule CR, Part II -- do not use this schedule.

Property Factor: Average value at original cost of real and tangible personal property used in the business. <i>(Exclude value of construction in progress)</i>	1. Total	2. North Dakota	3. Factor
			<i>(Use 6-digit decimal only)</i>
1 Inventories _____	1 _____	_____	
2 Buildings and other fixed depreciable assets _____	2 _____	_____	
3 Depletable assets _____	3 _____	_____	<i>(North Dakota divided by Total = Factor)</i>
4 Land _____	4 _____	_____	
5 Other assets <i>(Attach detail)</i> _____	5 _____	_____	
6 Rented property <i>(Annual rental x 8)</i> _____	6 _____	(BL) _____	
7 Total Property <i>(Add lines 1 through 6)</i> _____	(BH) 7 _____	(BA) _____	
 Payroll Factor:			
8 Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120. <i>(If the amount reported in Column (2) does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation)</i> _____	(BJ) 8 _____	(BC) _____	
 Sales Factor:			
9 Gross receipts or sales, less returns and allowances <i>(Federal Form 1120, line 1c)</i> _____	9 _____		
10 Sales delivered or shipped to North Dakota destinations _____		(BM) 10 _____	
11 Sales shipped from North Dakota to:			
(a) The United States Government _____		11a _____	
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax _____		11b _____	
12 Total sales <i>(Add lines 9 through 11)</i> _____	(BK) 12 _____	(BE) _____	
13 Sum of factors <i>(Add lines 7, 8 and 12)</i> _____			13 _____
14 Divide line 13 by the number of factors having an amount greater than zero in column 1, on lines 7, 8 and 12 <i>(Enter factor here and on Form 40, page 1, line 5)</i> _____			14 _____



Name as shown on return

Federal employer I.D.

Schedule TC: Tax credits

This schedule is to be used by all corporations regardless of filing method.

Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1, b2, or c1 on page 1, line 1, report each corporation's separate credits on Schedule CR, Part I, line 19 under each corporation's separate column, and on Schedule CR, Part III - Tax Credits. Report the total credit(s) here.

- 1 Contributions to nonprofit private colleges credit (LK) 1 _____
- 2 Contributions to nonprofit private high schools credit (LL) 2 _____
- 3 Geothermal, solar, wind, biomass energy device credits (attach worksheet) (LM) 3 _____
- 4 Employment of the developmentally disabled or chronically mentally ill credit (LX) 4 _____
- 5 Research and experimental expenditure credits generated by taxpayer (attach worksheet) (LY) 5 _____
- 6 Research and experimental expenditure credits purchased by taxpayer (attach worksheet) (TO) 6 _____
- 7 Wage and Salary credits for a new industry (attach worksheet) (AK) 7 _____
- 8 Payment to a certified nonprofit development corporation credit (AG) 8 _____
- 9 Renaissance Zone credits (Enter amount from Schedule RZ) (RC) 9 _____
- 10 Biodiesel fuel production credit (attach worksheet) (LO) 10 _____
- 11 Soybean and canola crushing equipment costs credit (attach worksheet) (TB) 11 _____
- 12 Seed capital business investment credit (attach worksheet) (TS) 12 _____
- 13 Biodiesel fuel blending credit (attach worksheet) (TD) 13 _____
- 14 Biodiesel fuel sales equipment costs credit (attach worksheet) (TF) 14 _____
- 15 Agricultural commodity processing facility investment credit (attach worksheet) (TE) 15 _____
- 16 Endowment fund contribution credit (attach worksheet) (TG) 16 _____
- 17 Microbusiness investment and employment credit (attach worksheet)
 - a. total amount of new investment (TL) _____ b. total amount of new employment (TM) _____ (TH) 17 _____
- 18 Internship employment credit (attach worksheet) (TI) 18 _____
- 19 Angel fund investment credit (attach worksheet) (TJ) 19 _____
- 20 Workforce recruitment credit (attach worksheet)
 - a. number of qualified employees hired (TT) _____ (TW) 20 _____
- 21 Wages paid to a mobilized military employee credit (attach Schedule ME) (TQ) 21 _____
- 22 Unused property tax credits carried forward from 2007 and 2008 (TP) 22 _____
- 23 Total tax credits (Add lines 1 through 22. Enter amount here and on Form 40, page 1, line 19) 23 _____

Schedule WW: Combined report method income schedule

This schedule is to be used by all corporations using filing methods b, b1 or b2 on Page 1, Line 1.

- 1 Federal taxable income (consolidated Federal Form 1120, line 30) (LP) 1 _____
- 2 Taxable income or loss included on line 1 from **nonunitary** corporations (Attach worksheet) (WN) 2 _____
- 3 Balance (Subtract line 2 from line 1) 3 _____
- 4 Taxable income or loss not included on line 1 from **unitary** corporations required to file a federal income tax return (Attach worksheet) (WU) 4 _____
- 5 Book income before income taxes of unitary foreign corporations (Attach worksheet) 5 _____
- 6 Optional: Book to tax reconciliation (Attach worksheet) 6 _____
- 7 Subtotal (Add lines 5 and 6) (WF) 7 _____
- 8 Income or loss from Interest Charge DISC (Attach worksheet) 8 _____
- 9 Income or loss from Foreign Sales Corporations (Attach worksheet) 9 _____
- 10 Subtotal (Add lines 8 and 9) 10 _____
- 11 Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations 11 _____
- 12 Intercompany eliminations for members of the unitary group (Attach worksheet) 12 _____
- 13 Total income (Add lines 3, 4, 7, 10 and 11 then subtract line 12. Enter amount here and on Form 40, page 1, line 1, and mark circle b, b1, or b2 on Form 40, page 1, line 1) (WW) 13 _____



Name as shown on return

Federal employer I.D.

Schedule WE: Water's edge method income schedule

1 Federal taxable income (Consolidated Federal Form 1120, line 30) -----	(LZ) 1 _____	Worksheets containing details of lines 2, 3, 4 and 5 are required
2 Income or loss not included in line 1 from affiliated corporations required to file a federal income tax return -----	2 _____	
3 Income or loss from Foreign Sales Corporations and Interest Charge DISCs (Attach worksheet) -----	3 _____	
4 Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations (Attach worksheet) -----	4 _____	
5 Reversal of intercompany eliminations between water's edge corporations and non-water's edge corporations (Attach worksheet) -----	5 _____	
6 Intercompany eliminations for water's edge group corporations (Attach worksheet) -----	6 _____	
7 Total foreign dividends included in line 1 (Attach worksheet) -----	7 _____	
8 Taxable income or loss included on lines 1 or 2 from 80/20 corps. (Attach worksheet) -----	8 _____	
9 Balance (Add lines 1-5 then subtract lines 6, 7 and 8) -----	9 _____	
10 Foreign dividends to be included in water's edge income (Multiply line 7 by 30%) (See general definitions) -----	10 _____	
11 Total net book income of 80/20 corporations (Attach worksheet) -----	11 _____	
12 Net book income of 80/20 corporations to be included in water's edge income (Multiply line 11 by 30%) -----	12 _____	
13 Total water's edge income (Add lines 9, 10 and 12. Enter amount here and on Form 40, page 1, line 1, and mark circle c or c1 on Form 40, page 1, line 1) -----	(WE) 13 _____	

Water's edge method election instructions

A corporation required to file its North Dakota return using the worldwide unitary combined report method must do so unless it elects to apportion its income using the water's edge method.

A corporation elects and maintains the water's edge method election by marking the circle entitled "Water's Edge Method" on page 1, line 1, and completing Schedule WE.

A corporation electing the water's edge method must comply with all of the following:

- The election must be made on the return as originally and timely filed;

- The water's edge election is binding for five consecutive taxable years upon making the election. Each subsequent year the water's edge circle is marked does NOT constitute a new five year election; and
- The corporation must file with the Tax Commissioner a domestic disclosure spreadsheet the first year the property, payroll, or sales in foreign countries exceed ten million dollars and total assets exceed two hundred fifty million dollars and every third year thereafter provided the property, payroll, or sales in foreign countries exceed ten million dollars and total assets exceed two hundred fifty million dollars. The

domestic disclosure spreadsheet must be filed by a corporation with its North Dakota income tax return. However, if the information is not available when the return is filed, a corporation may file the spreadsheet within six months after the due date of the return, including any extensions. The form for complying with the spreadsheet requirement must be obtained from the Office of State Tax Commissioner.

A corporation electing the water's edge method must include only the apportionment factors and statutory adjustments of the water's edge group.

Schedule WE general definitions

"Water's edge group" includes affiliated corporations incorporated in the U.S., excluding 80/20 corporations, affiliated corporations incorporated in a possession of the U.S., IC DISCs, FSCs, export trade corporations and foreign affiliated corporations which meet a defined minimum of U.S. activity.

"Affiliated corporation" means a parent corporation and any corporation of which more than fifty percent of the voting stock is owned directly or indirectly by the parent corporation or another member of the water's edge group.

"Reversal of intercompany eliminations between water's edge corporations and 80/20 corporations" means the reversal of eliminations made between water's edge corporations and 80/20 corporations that are included in the federal consolidated return. Dividends, interest, royalties, capital gains and losses, intercompany profit on sales,

etc. between water's edge corporations and 80/20 corporations that have been eliminated in preparing the consolidated federal return must be reversed.

"Intercompany eliminations for water's edge group corporations" are eliminations of intercompany transactions between companies included in line 1 and companies included in line 2.

"80/20 corporation" is a corporation that is incorporated in the U.S., is eligible to be included in the federal consolidated return as defined in N.D.C.C. § 57-38.4-01(5) and has eighty percent or more of its average property and payroll assigned to locations in foreign countries.

"Foreign dividends" means any dividend received by a member of the water's edge group from any affiliated corporation

incorporated outside the fifty states and District of Columbia, including amounts included in income computed under sections 951 through 954 of the Internal Revenue Code (IRC) of 1986, as amended. IRC section 78 gross up is not a foreign dividend.

"Net book income of an 80/20 corporation" means net book income for financial statement purposes. However, a corporation's net book income cannot be offset by a net book loss from another 80/20 corporation.

"Rescission of a water's edge election". A corporation's water's edge election is rescinded if:

- It has had more than 50% of its voting stock acquired by a nonaffiliated corporation;
- It was formed as the result of a reorganization or spinoff and is no longer a member of the water's edge group; or
- It is completely liquidated. The water's edge election of any corporation receiving liquidated assets is not affected.



Name as shown on return

Federal employer I.D.

Schedule CR, Part I: Computation of tax due for corporations included in a North Dakota consolidated return

	Corporation	Name of corporation	Federal Employer I.D.
List only corporations apportioning income to North Dakota (i.e., include only companies having a factor greater than -0- in North Dakota)	A	➤ _____ ➤	_____ ➤
	B	➤ _____ ➤	_____ ➤
	C	➤ _____ ➤	_____ ➤
	Corporation A	Corporation B	Corporation C
	_____	_____	_____
	(name)	(name)	(name)
	_____	_____	_____
	FEIN	FEIN	FEIN
	_____	_____	_____
	Business Code	Business Code	Business Code

4 North Dakota apportionable income (Enter amount in Columns A, B & C from Form 40, page 1, line 4) _____	(CX) 4						
5 Apportionment factor (Enter factor from part II, line 15) _____	(LE) 5						
6 Income apportioned to North Dakota (Line 4 multiplied by line 5) _____	6						
7 Income allocated to North Dakota \$ _____ less related expenses \$ _____	(LF) 7						
8 North Dakota income (Add lines 6 and 7) _____	8						
9 Exemption for new and expanding business (Attach worksheet) _____	(CL) 9						
10 Renaissance zone income exemption _____	(RE) 10						
11 ND income after income exemptions (Subtract lines 9 and 10 from line 8) _____	11						
12 North Dakota loss carryforward (Attach worksheet) _____	(LH) 12						
13 Subtotal (Subtract line 12 from line 11) _____	13						
14 Gross proceeds allocated to ND from sale of ND tax credits (See instr.) _____	(EF) 14						
15 North Dakota taxable income (See instructions) _____	(LI) 15						
16 Income tax due (See tax rate table on Form 40, Page 1) _____	(EE) 16						
17 Surtax on water's edge method election (3.5% of line 15) _____	(ST) 17						
18 Total income tax due (Add lines 16 and 17) _____	(LJ) 18						
19 Tax credits (Enter each company's credits from Schedule CR, Part III, line 23) _____	(AZ) 19						
20 Net income tax liability (Subtract line 19 from line 18) _____	20						
20a Net income tax due (Add amounts on line 20, for all corporations. Enter total here and on Form 40, page 1, line 20 and complete lines 21 through 23, on Form 40) _____	(GA) 20a						

Instructions for consolidated return using the combined report method

All corporations filing a consolidated North Dakota return (i.e. unitary groups including more than one company on this return) must complete the three parts of Schedule CR and attach the completed schedule to Form 40 when filed.

needed for additional corporations having activity within North Dakota, additional copies of Schedule CR can be obtained by photocopying both parts of this original schedule or by printing additional copies from our web site at www.nd.gov/tax.

Schedule CR has been designed so the instructions for Form 40 in the booklet also apply to the line numbers on Schedule CR. For example, the instructions for Form 40, page 1, lines 6-20 also apply to Schedule CR, part I, lines 6-20.

Space has been provided for three corporations (corporations A, B & C) having activity within North Dakota. If space is

Complete Form 40, page 1, lines 1-4 before starting to complete Schedule CR, part I.

After completing Schedule CR, part I, total lines 6, 7, 9, 10, 12, 14, and 16-19 and enter each total on the corresponding line on page 1.



Name as shown on return

Federal employer I.D.

Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method

(Use 6-digit decimal only)

Property Factor:

Average value at original cost of real and tangible personal property used in the business. *(Exclude value of construction in progress)*

Average Property:

Everywhere Average Property of All Corporations Being Combined	North Dakota Average Property		
	Corporation A	Corporation B	Corporation C
	(name)	(name)	(name)
	FEIN	FEIN	FEIN

1 Inventories	1			
2 Buildings and other depreciable assets	2			
3 Depletable assets	3			
4 Land	4			
5 Other assets <i>(Attach detail)</i>	5			
6 Rented property <i>(Annual rental x 8)</i>	6	(BL)		
7 Total average property <i>(Add lines 1 through 6)</i> (BH)	7	(BA)		
7a Property factor <i>(Divide ND total average property by total everywhere average property)</i>	7a			
7b Total property factor <i>(Add amounts on line 7a, columns A, B & C)</i>	7b			

Payroll Factor:

Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120.

Everywhere Payroll All Corporations Being Combined	North Dakota Payroll		
	Corporation A	Corporation B	Corporation C

8 Payroll	(BJ) 8	(BC)		
8a Payroll factor <i>(Divide total ND payroll by total everywhere payroll)</i>	8a			
8b Total payroll factor <i>(Add amounts on line 8a, columns A, B & C)</i>	8b			

Sales Factor:

Gross receipts or sales, less returns and allowances from Federal Form 1120, line 1 (c).

Everywhere Sales All Corporations Being Combined	North Dakota Sales		
	Corporation A	Corporation B	Corporation C

9 Everywhere sales	9			
10 Sales delivered or shipped to North Dakota destinations	(BM) 10			
11 Sales shipped from North Dakota to:				
(a) The United States Government	11a			
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income, or if subject, did not actually pay such tax	11b			
12 Total Sales <i>(Add lines 9 through 11b)</i>	(BK) 12	(BE)		
13a Sales Factor <i>(Divide total ND sales by total everywhere sales)</i>	13a			
13b Sales Factor <i>(Add amounts on line 13a, columns A, B & C)</i>	13b			
14 Sum of the factors <i>(Add lines 7a, 8a and 13a)</i>	14			
15 Apportionment Factor <i>(Divide line 14 by the number of factors having an amount greater than zero in the everywhere column on lines 7, 8 and 12)</i>	15			
15a Total factor <i>(Add amounts on lines 7b, 8b and 13b. Divide the sum by three, and enter the total amount here and on Form 40, page 1, line 5)</i>	15a			



Name as shown on return

Federal employer I.D.

Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method

	Corporation A	Corporation B	Corporation C
	(name)	(name)	(name)
	FEIN	FEIN	FEIN
1 Contributions to nonprofit private colleges credit (LK) 1	_____	_____	_____
2 Contributions to nonprofit private high schools credit (LL) 2	_____	_____	_____
3 Geothermal, solar, wind, biomass energy device credits (<i>attach worksheet</i>) (LM) 3	_____	_____	_____
4 Employment of the developmentally disabled or chronically mentally ill credit (LX) 4	_____	_____	_____
5 Research and experimental expenditure credits generated by taxpayer (<i>attach worksheet</i>) (LY) 5	_____	_____	_____
6 Research and experimental expenditure credits purchased by taxpayer (<i>attach worksheet</i>) (TO) 6	_____	_____	_____
7 Wage and Salary credits for a new industry (<i>attach worksheet</i>) (AK) 7	_____	_____	_____
8 Payment to a certified nonprofit development corporation credit (AG) 8	_____	_____	_____
9 Renaissance Zone credits (<i>Enter amount from Schedule RZ</i>) (RC) 9	_____	_____	_____
10 Biodiesel fuel production credit (<i>attach worksheet</i>) (LO) 10	_____	_____	_____
11 Soybean and canola crushing equipment costs credit (<i>attach worksheet</i>) (TB) 11	_____	_____	_____
12 Seed capital business investment credit (<i>attach worksheet</i>) (TS) 12	_____	_____	_____
13 Biodiesel fuel blending credit (<i>attach worksheet</i>) (TD) 13	_____	_____	_____
14 Biodiesel fuel sales equipment costs credit (<i>attach worksheet</i>) (TF) 14	_____	_____	_____
15 Agricultural commodity processing facility investment credit (<i>attach worksheet</i>) (TE) 15	_____	_____	_____
16 Endowment fund contribution credit (<i>attach worksheet</i>) (TG) 16	_____	_____	_____
17 Microbusiness investment and employment credit (<i>attach worksheet</i>)			
a. total amount of new investment (TL) _____			
b. total amount of new employment (TM) _____	(TH) 17	_____	_____
18 Internship employment credit (<i>attach worksheet</i>) (TI) 18	_____	_____	_____
19 Angel fund investment credit (<i>attach worksheet</i>) (TJ) 19	_____	_____	_____
20 Workforce recruitment credit (<i>attach worksheet</i>)			
a. number of qualified employees hired (TT) _____	(TW) 20	_____	_____
21 Wages paid to a mobilized military employee credit (<i>attach Schedule ME</i>) (TQ) 21	_____	_____	_____
22 Unused property tax credits carried forward from 2007 and 2008 (TP) 22	_____	_____	_____
23 Total tax credits (<i>Add lines 1 through 22. Enter amount here and on Schedule CR, Part I, line 19</i>) 23	_____	_____	_____