



# 60 S corporation income tax return

# 2012

**A** This return is filed for:  **Calendar year 2012** (Jan. 1 - Dec. 31, 2012)  **Fiscal year:** \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20\_\_\_\_\_

<b>B</b> Corporation's name (legal)			<b>C</b> Federal EIN *
Doing business as name (if different from legal name)			<b>D</b> Business code no. (see instructions)
Mailing address		Apt. or Suite No.	<b>E</b> Date incorporated _____ month _____ day _____ year
City	State	Zip Code	<b>F Check all that apply:</b>  <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Farming/ranching corporation <input type="radio"/> Amended return <input type="radio"/> Composite return <input type="radio"/> Extension

**G TOTAL number of shareholders** ----- ▶ \_\_\_\_\_

Enter number of —

Resident individual shareholders ----- ▶ _____	Trust/estate shareholders ----- ▶ _____
Nonresident individual shareholders ----- ▶ _____	Tax-exempt organization ----- ▶ _____

**H** Does this return include a qualified subchapter S subsidiary (QSSS)? If "Yes," attach a statement listing the name(s) and federal employer identification number(s) of each entity -----  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.

<b>1</b> Tax on excess net passive income and built-in gains, if any (from page 2, Schedule BG, line 8) ----- ▶	<b>1</b> _____
<b>2</b> Income tax withheld from nonresident individual shareholders (from page 5, Schedule KS, line 3) ----- ▶	<b>2</b> _____
<b>3</b> Composite income tax for electing nonresident individual shareholders (from page 5, Schedule KS, line 4) ----- ▶	<b>3</b> _____
<b>4</b> Total taxes due. Add lines 1, 2, and 3 ----- ▶	<b>4</b> _____
<b>5</b> Estimated tax paid on 2012 Forms 60-ES and 60-EXT plus any overpayment applied from 2011 return ----- ▶	<b>5</b> _____
<b>6 Overpayment.</b> 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- ----- ▶	<b>6</b> _____
<b>7</b> Amount of line 6 to be credited to 2013 estimated tax ----- ▶	<b>7</b> _____
<b>8 Refund.</b> Subtract line 7 from line 6. If result is less than \$5.00, enter -0- ----- <b>REFUND</b> ▶	<b>8</b> _____
<b>9 Tax due.</b> If line 4 is more than line 5, subtract line 5 from line 4. If result is less than \$5.00, enter -0- ▶	<b>9</b> _____
<b>10</b> Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest	<b>10</b> _____
<b>11 Balance due.</b> Add lines 9 and 10 ----- <b>BALANCE DUE</b>	<b>11</b> _____

- Attach a complete copy of the 2012 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
Signature of officer		Date	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.  <b>For Tax Department Use Only</b>
Print name of officer		Phone	
Paid preparer signature		Date	
Print name of paid preparer	EIN/SSN/PTIN	Phone	

## SCOR

**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. See Schedule FACT instructions beginning on page 4 of the 2012 Form 60 Booklet.**

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

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

<b>1</b> Excess net passive income subject to federal tax on Federal Form 1120S ----- ▶	<b>1</b> _____ ▶
<b>2</b> Built-in gains subject to federal tax on Federal Form 1120S, Schedule D ----- ▶	<b>2</b> _____ ▶
<b>3</b> Add lines 1 and 2 -----	<b>3</b> _____
<b>4</b> Apportionment factor from Schedule FACT, line 14 ----- ▶	<b>4</b> _____ ▶
<b>5</b> North Dakota apportioned income. Multiply line 3 by line 4 -----	<b>5</b> _____
<b>6</b> North Dakota NOL deduction from worksheet in instructions ( <i>Attach worksheet</i> ) ----- ▶	<b>6</b> _____ ▶
<b>7</b> North Dakota taxable income. Subtract line 6 from line 5 ----- ▶	<b>7</b> _____ ▶
<b>8</b> Tax from 2012 Corporation Tax Rate Schedule in instructions. Enter on Form 60, page 1, line 1 ----- ▶	<b>8</b> _____ ▶



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 or green diesel fuel tax credit ..... 7 \_\_\_\_\_
- 8 Seller (retailer) biodiesel or green diesel 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 2012 ..... 10b \_\_\_\_\_
  - c Total compensation paid to eligible interns in 2012 ..... 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 a Endowment fund tax credit ..... 13a \_\_\_\_\_
  - b Contribution amount on which the credit was based ..... 13b \_\_\_\_\_
- 14 a Workforce recruitment credit ..... 14a \_\_\_\_\_
  - b Number of eligible employees whose 12th month of employment ended in 2011 ..... 14b \_\_\_\_\_
  - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2011 ..... 14c \_\_\_\_\_
- 15 Credit for wages paid to a mobilized employee ..... 15 \_\_\_\_\_



Enter name of corporation \_\_\_\_\_

FEIN \_\_\_\_\_

**Schedule K** *continued* . . .

- 16 a** Angel fund investment credit ----- **16a** \_\_\_\_\_  
**b** Angel fund investment credit purchased from another taxpayer in 2012 ----- **16b** \_\_\_\_\_
- 17** Housing incentive fund credit ----- **17** \_\_\_\_\_

**Other items**

*Line 18 applies only to a multistate corporation — see instructions*

- 18 a** Total allocable income from all sources (net of related expenses) ----- **18a** \_\_\_\_\_  
**b** Portion of line 18a that is allocable to North Dakota ----- **18b** \_\_\_\_\_

*Lines 19 applies to all corporations — see instructions*

- 19** 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 ----- **19a** \_\_\_\_\_  
**b** Cost or other basis plus expense of sale ----- **19b** \_\_\_\_\_  
**c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- **19c** \_\_\_\_\_  
**d** I.R.C. Section 179 deduction related to property that was passed through to shareholders ----- **19d** \_\_\_\_\_



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

Shareholder	All Shareholders <i>Complete this column for ALL shareholders</i>	Nonresident Individual Shareholders Only <i>Important: Columns 6 through 8 are for nonresident individual shareholders only.</i>		
	Column 5 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (3.99%)	Column 8 Form PWA North Dakota composite income tax (3.99%)
<b>A</b>				<input type="radio"/>
<b>B</b>				<input type="radio"/>
<b>C</b>				<input type="radio"/>
<b>D</b>				<input type="radio"/>
<b>E</b>				<input type="radio"/>
<b>F</b>				<input type="radio"/>
<b>G</b>				<input type="radio"/>
<b>1</b> Total for <b>Column 5</b> . . . <b>1</b>				
<b>2</b> Total for <b>Column 6</b> . . . . . <b>2</b>				
<b>3</b> Total for <b>Column 7</b> . Enter this amount on Form 60, page 1, line 2 . . . . . <b>3</b>				
<b>4</b> Total for <b>Column 8</b> . Enter this amount on Form 60, page 1, line 3 . . . . . <b>4</b>				