



60 S Corporation Income Tax Return

2015

A Tax year: Calendar year 2015 or Fiscal year beginning _____, 2015, 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. _____

E Date incorporated _____ month _____ day _____ year

City _____ State _____ ZIP code _____

F Check all that apply:

G TOTAL number of shareholders ----- ▶ _____

Enter number of —

Resident individual shareholders ----- ▶ _____

Trust/estate shareholders ----- ▶ _____

Nonresident individual shareholders ----- ▶ _____

Tax-exempt organization ----- ▶ _____

- Initial return
- Final return
- Farming/ranching corporation Amended return
- Composite return Extension

H Does this return include a qualified subchapter S subsidiary (QSSS)? If "Yes," attach a statement listing the name and federal employer identification number of each QSSS ----- Yes No

- Before completing lines 1 through 13 on this page, complete the applicable schedules on pages 2 through 5.
- 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 shareholders (from page 5, Schedule KS, line 3) ----- ▶ **2** _____

3 Composite income tax for electing nonresident shareholders (from page 5, Schedule KS, line 4) ----- ▶ **3** _____

4 Total taxes due. Add lines 1, 2, and 3 ----- ▶ **4** _____

Tax paid

5 North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) ----- ▶ **5** _____

6 Estimated tax paid on 2015 Forms 60-ES and 60-EXT plus any overpayment applied from 2014 return (If an amended return, enter total taxes due from line 4 of previously filed return) ----- ▶ **6** _____

7 Total payments. Add lines 5 and 6 ----- ▶ **7** _____

8 Overpayment. If line 7 is more than line 4, subtract line 4 from line 7 and enter result; otherwise, go to line 11. If result is less than \$5.00, enter 0 ----- ▶ **8** _____

9 Amount of line 8 to be applied to 2016 estimated tax ----- ▶ **9** _____

10 Refund. Subtract line 9 from line 8. If result is less than \$5.00, enter 0 ----- **REFUND** ▶ **10** _____

11 Tax due. If line 7 is less than line 4, subtract line 7 from line 4. If result is less than \$5.00, enter 0 ----- ▶ **11** _____

12 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest **12** _____

13 Balance due. Add lines 11 and 12 ----- **BALANCE DUE** **13** _____

- Attach a complete copy of the 2015 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 Notice - See inside front cover of booklet

Signature of officer _____ Date _____

I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. (See instr.)

Print name of officer _____ Telephone number _____

For Tax Department Use Only

Paid preparer signature _____ Date _____

Print name of paid preparer _____ PTIN _____ Telephone number _____

SCOR

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



Enter name of corporation _____	FEIN _____
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Schedule FACT Calculation of North Dakota apportionment factor

IMPORTANT: All corporations must complete the applicable portions of this schedule. See Schedule FACT instructions in Form 60 booklet.

Property factor

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

**Column 1
Total**

**Column 2
North Dakota**

**Column 3
Factor
(Col. 2 ÷ Col. 1)**

Result must be carried to six decimal places

1 Inventories -----	1 _____	_____	_____
2 Buildings and other fixed depreciable assets -----	2 _____	_____	_____
3 Depletable assets -----	3 _____	_____	_____
4 Land -----	4 _____	_____	_____
5 Other assets (<i>Attach schedule</i>) -----	5 _____	_____	_____
6 Rented property (<i>Annual rental multiplied by 8</i>) -----	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 reported in Column 2 does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation*) ----- ▶

8 _____ ▶	_____ ▶	_____ ▶
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Sales factor

9 Gross receipts or sales, less returns and allowances ---	9 _____	_____	_____
10 Sales delivered/shipped or assignable 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 (<i>Attach worksheet</i>) ----- ▶	6 _____
7 North Dakota taxable income. Subtract line 6 from line 5 ----- ▶	7 _____
8 Tax from 2015 Tax Rate Schedule on page 5 of 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:
 - a For projects approved *before August 1, 2013* 2a _____
 - b For projects approved *after July 31, 2013* 2b _____
- 3 New or expanding business income exemption 3 _____

North Dakota tax credits

- 4 Renaissance zone tax credits:
 - 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 tax credit 4c _____
- 5 Seed capital investment tax credit 5 _____
- 6 Agricultural commodity processing facility investment tax credit 6 _____
- 7 Biodiesel or green diesel fuel blending tax credit 7 _____
- 8 Biodiesel or green diesel fuel sales equipment tax credit 8 _____
- 9 Geothermal energy device tax credit 9 _____
- 10 a Employer internship program tax credit 10a _____
 - b Number of eligible interns hired in 2015 10b _____
 - c Total compensation paid to eligible interns in 2015 10c _____
- 11 a Microbusiness tax credit 11a _____
 - b Qualifying new investment 11b _____
 - c Qualifying new employment 11c _____
- 12 Research expense tax credit 12 _____
- 13 a Endowment fund tax credit 13a _____
 - b Contribution amount on which the credit was based 13b _____
- 14 a Workforce recruitment tax credit 14a _____
 - b Number of eligible employees whose 12th month of employment ended in 2014 14b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2014 14c _____
- 15 Credit for wages paid to a mobilized employee 15 _____
- 16 Angel fund investment tax credit 16 _____
- 17 Housing incentive fund tax credit 17 _____
- 18 Automation tax credit 18 _____



Enter name of corporation	FEIN
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Schedule K *continued* . . .

- 19 Nonprofit private primary school tax credit ----- 19 _____
- 20 Nonprofit private high school tax credit ----- 20 _____
- 21 Nonprofit private college tax credit ----- 21 _____

Other items

Line 22 only applies to a multistate corporation — see instructions

- 22 a Total allocable income from all sources (net of related expenses) ----- 22a _____
- b Portion of line 22a that is allocable to North Dakota ----- 22b _____

Line 23 applies to all corporations — see instructions

- 23 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a Gross sales price or amount realized ----- 23a _____
 - b Cost or other basis plus expense of sale ----- 23b _____
 - c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- 23c _____
 - d I.R.C. Section 179 deduction related to property that was passed through to shareholders ----- 23d _____



Enter name of corporation	FEIN
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Schedule KS Shareholder information

All corporations must complete this schedule. Complete Columns 1 through 5 for all shareholders. Complete Column 6 for a nonresident shareholder. If applicable, complete Column 7 or Column 8 for a nonresident shareholder. See instructions for the definition of a "nonresident shareholder," which includes entities other than individuals.

	All Shareholders			
	Column 1	Column 2	Column 3	Column 4
Shareholder	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 _____ State _____ Zip Code _____			
B	Name _____ Address _____ State _____ Zip Code _____			
C	Name _____ Address _____ State _____ Zip Code _____			
D	Name _____ Address _____ State _____ Zip Code _____			
E	Name _____ Address _____ State _____ Zip Code _____			
F	Name _____ Address _____ State _____ Zip Code _____			
G	Name _____ Address _____ State _____ Zip Code _____			

	All Shareholders <i>Complete Column 5 for ALL shareholders</i>	Nonresident Shareholders Only Important: Columns 6 through 8 are for a NONRESIDENT SHAREHOLDER only. See instructions for which shareholders to include in Columns 6, 7, and 8.			
	Shareholder	Column 5 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (2.90%) Form PWA or Form PWE <i>(Attach copy)</i>	Column 8 North Dakota composite income tax (2.90%)
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					