How to file with North Dakota when income and North Dakota withholding is being reported to a disregarded entity's FEIN on a Form 1099-MISC or North Dakota Schedule K-1.

When you have a disregarded entity that has been issued a Form 1099-MISC or Schedule K-1 showing withholding, you will need to file a North Dakota return with our office based on a "**pro forma**" federal income tax return. A pro forma federal return is a return that is prepared for state purposes only and is not submitted to the IRS, but must be attached with the North Dakota return. A North Dakota return is prepared using the pro forma federal return.

- If the disregarded entity has 1 owner, complete both Federal Form 1120S and North Dakota Form 60 (S-corporation).
- If the disregarded entity has 2 or more owners, complete either; Federal Form 1065 and North Dakota Form 58 (partnership), or Federal Form 1120S and North Dakota Form 60 (S-corporation).

Examples of completed pro forma returns can be found at the end of this document.

a. Write "**pro forma**" across the top of the first page of the federal return.
b. Complete the federal return as if you were filing it with the IRS.
    i. A pro forma federal return must be completed to allow you to prepare the North Dakota income tax return for the disregarded entity that has been issued a Form 1099-MISC and/or a North Dakota Schedule K-1 and has North Dakota income tax withheld. This needs to be done as the North Dakota withholding must be claimed by the recipient whose SSN or FEIN appears on the Form 1099-MISC or North Dakota Schedule K-1.
c. Complete the corresponding North Dakota return (Form 58 for partnerships and Form 60 for S-corporations) per the instructions.

    Be sure to attach any Form 1099-MISC or North Dakota Schedule K-1 that had North Dakota income tax withheld on behalf of the disregarded entity.

How can I correct this going forward?
In accordance with the instructions for Federal Form W-9, the SSN of the owner should be reported when you are a single-member LLC that is disregarded for tax purposes. If the owner of the disregarded entity is a corporation or partnership, they should report the entity's EIN. You will need to complete a new Form W-9 for the issuer of the 1099-MISC or North Dakota Schedule K-1 with the correct information listed on lines 1 and 2, and the correct SSN or FEIN.

Click here for a copy of Form W-9 and the instructions on how to correctly fill out the form.

Click here for an example of a pro forma Partnership return.

Click here for an example of a pro forma S-Corporation return.

If you have questions regarding the preparation of the pro forma or North Dakota returns as described please contact our office at 701.328.1258.

Form North Dakota Office of State Tax Commissioner **WEB**

58 Partnership Income Tax Return 2015

A Tax year: ◯ **Calendar year 2015** or ◯ **Fiscal year** beginning _____, 2015, and ending _____, 20____

B Partnership's name (legal): DISREGARDED ENTITY NAME

C Federal EIN *: 12-3456789

Doing business as name (if different from legal name):

D Business code no. (see instructions):

Mailing address: 123 MAIN STREET

Apt. or Suite No.:

E Date business started: 01-01-2013 (Month Day Year)

City: ANYTOWN | State: MT | ZIP code: 12345

F Check all that apply:
- ● Initial return
- ◯ Final return
- ◯ Farming/ranching
- ◯ Filed by an LLC ◯ Amended return
- ◯ Composite return ◯ Extension

G TOTAL number of partners ▶ 2

Enter number of —
- Resident individual partners ▶ _____
- Nonresident individual partners ▶ 2
- Partnership partners ▶ _____
- Corporation partners ▶ _____
- Other types of partners ▶ _____

H (1) Is this a "professional service partnership" as defined under N.D.C.C. Section 57-38-08.1(3)(a)? ◯ Yes ◯ No

(2) If "Yes," check applicable box: ◯ Accounting ◯ Law ◯ Medicine ◯ Other: _____

I Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? ◯ Yes ◯ No

J Is this partnership a partner (or member) in another partnership or limited liability company? If "Yes," attach a statement listing the name and federal employer identification number of the other entity (entities) ◯ Yes ◯ No

- **Before completing lines 1 through 12 on this page, complete Schedule FACT, Schedule K, and Schedule KP.**
- **After completing Form 58, complete North Dakota Schedule K-1 (Form 58) for the partners.**

1	Income tax withheld from nonresident partners *(from page 5, Schedule KP, line 3)*	1	2,900.00
2	Composite income tax for electing nonresident partners *(from page 5, Schedule KP, line 4)*	2	
3	Total taxes due. Add lines 1 and 2	3	2,900.00
	Tax paid		
4	North Dakota income tax withheld *(Attach Form 1099 and North Dakota Schedule K-1)*	4	2,900.00
5	Estimated tax paid on 2015 Forms 58-ES and 58-EXT plus any overpayment applied from 2014 return (If an amended return, enter total taxes due from line 3 of previously filed return)	5	
6	Total payments. Add lines 4 and 5	6	
7	**Overpayment.** If line 6 is more than line 3, subtract line 3 from line 6 and enter result; otherwise, go to line 10. If result is less than $5.00, enter 0	7	
8	Amount of line 7 to be applied to 2016 estimated tax	8	
9	**Refund.** Subtract line 8 from line 7. If result is less than $5.00, enter 0 **REFUND**	9	
10	**Tax due.** If line 6 is less than line 3, subtract line 6 from line 3. If result is less than $5.00, enter 0	10	
11	Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest	11	
12	**Balance due.** Add lines 10 and 11 **BALANCE DUE**	12	

- **Attach a complete copy of the 2015 Form 1065 or 1065-B (including Federal Schedule K-1s)**
- **Attach a copy of all North Dakota Schedule K-1s (Form 58)**

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 general partner: Signature Required | Date:

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

Print name of general partner: | Telephone number:

For Tax Department Use Only

Paid preparer signature: | Date:

Print name of paid preparer: | PTIN: | Telephone number:

PART

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

North Dakota Office of State Tax Commissioner
2015 Form 58, page 2

Enter name of partnership	FEIN
DISREGARDED ENTITY NAME	12-3456789

Schedule FACT Calculation of North Dakota apportionment factor

IMPORTANT: All partnerships must complete the applicable portions of this schedule. See Schedule FACT instructions in Form 58 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 *(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 1065 *(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	▶	▶

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 partnership 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

North Dakota Office of State Tax Commissioner
2015 Form 58, page 3

Enter name of partnership	FEIN
DISREGARDED ENTITY NAME	12-3456789

Schedule K Total North Dakota adjustments, credits, and other items distributable to partners (All partnerships must complete this schedule)

North Dakota addition adjustments

1 Federally-exempt income from non-North Dakota state and local bonds and foreign securities ..... 1 _____

2 State and local income taxes deducted on federal partnership return in calculating its ordinary income (loss) 2 _____

North Dakota subtraction adjustments

3 Interest from U.S. obligations ..... 3 _____

4 Renaissance zone business or investment income exemption:

a For projects approved ***before August 1, 2013*** ..... 4a _____

b For projects approved ***after July 31, 2013*** ..... 4b _____

5 New or expanding business income exemption ..... 5 _____

6 Gain from eminent domain sale ..... 6 _____

North Dakota tax credits

7 Renaissance zone tax credits:

a Renaissance zone: Historic property preservation or renovation tax credit ..... 7a _____

b Renaissance zone: Renaissance fund organization investment tax credit ..... 7b _____

c Renaissance zone: Nonparticipating property owner tax credit ..... 7c _____

8 Seed capital investment tax credit ..... 8 _____

9 Agricultural commodity processing facility investment tax credit ..... 9 _____

10 Biodiesel/green diesel fuel blending tax credit ..... 10 _____

11 Biodiesel/green diesel fuel sales equipment tax credit ..... 11 _____

12 Energy device tax credits:

a Geothermal energy device tax credit ..... 12a _____

b Biomass, solar, or wind energy device tax credit ..... 12b _____

13 a Employer internship program tax credit ..... 13a _____

b Number of eligible interns hired in 2015 ..... 13b _____

c Total compensation paid to eligible interns in 2015 ..... 13c _____

14 a Microbusiness tax credit ..... 14a _____

b Qualifying new investment ..... 14b _____

c Qualifying new employment ..... 14c _____

15 Research expense tax credit ..... 15 _____

16 a Endowment fund tax credit ..... 16a _____

b Contribution amount on which the credit was based ..... 16b _____

17 a Workforce recruitment tax credit ..... 17a _____

b Number of eligible employees whose 12th month of employment ended in 2014 17b _____

c Total compensation paid during the eligible employees' first 12 months of employment ending in 2014 ..... 17c _____

18 Credit for wages paid to a mobilized employee ..... 18 _____

19 Angel fund investment tax credit ..... 19 _____

20 Housing incentive fund tax credit ..... 20 _____

21 Automation tax credit ..... 21 _____

Enter name of partnership	FEIN
DISREGARDED ENTITY NAME	12-3456789

Schedule K *continued . . .*

22 Nonprofit private primary school tax credit ..... **22** _____

23 Nonprofit private high school tax credit ..... **23** _____

24 Nonprofit private college tax credit ..... **24** _____

Other items

Line 25 only applies to a professional service partnership — see instructions

25 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ..... **25a** _____

b Portion of line 25a paid for services performed everywhere by all partners ..... **25b** _____

c Portion of line 25b paid to nonresident individual partners for services performed in North Dakota ..... **25c** _____

Line 26 only applies to a multistate partnership — see instructions

26 a Total allocable income from all sources (net of related expenses) ..... **26a** _____

b Portion of line 26a that is allocable to North Dakota ..... **26b** _____

Line 27 applies to all partnerships — see instructions

27 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:

a Gross sales price or amount realized ..... **27a** _____

b Cost or other basis plus expense of sale ..... **27b** _____

c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ..... **27c** _____

d I.R.C. Section 179 deduction related to property that was passed through to partners ..... **27d** _____

North Dakota Office of State Tax Commissioner
2015 Form 58, page 5

Enter name of partnership	FEIN
DISREGARDED ENTITY NAME	12-3456789

Schedule KP Partner information

All partnerships must complete this schedule. Complete Columns 1 through 5 for all partners. Complete Column 6 for a nonresident partner and a tax-exempt organization partner. If applicable, complete Column 7 or Column 8 for a nonresident partner only. See instructions for the definition of a "nonresident partner," which includes entities other than individuals.

	All Partners				
	Column 1		Column 2	Column 3	Column 4
Partner	Name and address of partner *If additional lines are needed, attach additional pages*		Social Security Number/FEIN	Type of entity *(See pg. 8 of instr.)*	Ownership %
A	Name JOHN SMITH Address 456 YOUR STREET, CITY	State MT, Zip Code 12345	987-65-4321	I	50
B	Name AMY SMITH Address 789 YOUR STREET, CITY	State CO, Zip Code 45123	234-56-7891	I	50
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			

		Nonresident Partners and Tax-Exempt Organization Partners Important: See instructions for which partners to include in Columns 6, 7, and 8			
	All Partners *Complete Column 5 for ALL partners*	Nonresident Partners/Tax Exempt Organization Partners	Nonresident Partners Only		
	Column 5	Column 6	Column 7		Column 8
Partner	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (2.90%)	Form PWA or Form PWE *(Attach copy)*	North Dakota composite income tax (2.90%)
A	50,000.00	50,000.00	1,450.00	○	
B	50,000.00	50,000.00	1,450.00	○	
C				○	
D				○	
E				○	
F				○	
G				○	
1 Total for **Column 5** . . . 1	100,000.00				
2 Total for **Column 6** 2		100,000.00			
3 Total for **Column 7**. Enter this amount on Form 58, page 1, line 1 3			2,900.00		
4 Total for **Column 8**. Enter this amount on Form 58, page 1, line 2 4					

North Dakota Office of State Tax Commissioner

Schedule K-1 (Form 58) 2015

Partner's Share of North Dakota Income (Loss), Deductions, Adjustments, Credits, and Other Items

▶ **See separate instructions**

○ Final ○ Amended

Partnership's tax year:

○ **Calendar year 2015** (Jan. 1 - Dec. 31, 2015)

○ **Fiscal year:** Beginning _____, 2015, Ending _____, 20____

Part 1 Partnership information

A Partnership's federal EIN

12-3456789

B Partnership's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME

Part 2 Partner information

C Partner's SSN or FEIN (from Federal Schedule K-1)

987-65-4321

D Partner's name, address, city, state, and ZIP code (from Federal Schedule K-1)

JOHN SMITH
456 YOUR STREET
CITY, MT 12345

E What type of entity is this partner? _____

F If partner is an individual, estate, or trust, partner is a:

○ **Full-year resident** of North Dakota ○ **Part-year resident** of North Dakota

● **Full-year nonresident** of North Dakota

G Is this an eligible nonresident partner who elected to be included in a composite filing? ○ Yes ○ No

H Partner's share of profit and loss: (from Federal Schedule K-1)

	Beginning	Ending
Profit	%	%
Loss	%	%

I Partner's ownership percentage: _____ %

Part 3 All partners: ND adjustments and tax credits

1 Federally-exempt income from non-ND state and local bonds and foreign securities _____

2 State and local income taxes deducted in calculating ordinary income (loss) _____

3 Interest from U.S. obligations _____

4 Renaissance zone income exemption:

a For projects approved ***before August 1, 2013*** _____

b For projects approved ***after July 31, 2013*** _____

5 New or expanding business income exemption _____

6 Gain from eminent domain sale _____

7 Renaissance zone:

a Historic property preservation tax credit _____

b Renaissance fund organization tax credit _____

c Nonparticipating property owner tax credit _____

8 Seed capital investment tax credit _____

9 Agricultural commodity processing facility investment tax credit _____

10 Biodiesel/green diesel fuel blending tax credit _____

11 Biodiesel/green diesel fuel sales equipment tax credit _____

12 a Geothermal tax credit _____

b Biomass, solar, or wind device tax credit _____

13 Employer internship program tax credit _____

14 Microbusiness tax credit _____

15 Research expense tax credit _____

16 a Endowment fund tax credit _____

b Endowment fund contribution adjustment _____

17 Workforce recruitment tax credit _____

18 Credit for wages paid to mobilized employee _____

19 Angel fund investment tax credit _____

20 Housing incentive fund tax credit _____

21 Automation tax credit _____

22 Nonprofit private primary school tax credit _____

23 Nonprofit private high school tax credit _____

24 Nonprofit private college tax credit _____

Part 4 Nonresident individual, estate, or trust partner: North Dakota income (loss)

25 Partnership's apportionment factor 1.00

26 Ordinary income (loss) _____

27 Net rental real estate income (loss) _____

28 Other net rental income (loss) _____

29 Guaranteed payments _____

30 Interest income _____

31 Ordinary dividends _____

32 Royalties 57,500.00

33 Net short-term capital gain (loss) _____

34 Net long-term capital gain (loss) _____

35 Net section 1231 gain (loss) _____

36 Other income (loss) _____

37 Section 179 deduction 7,500.00

38 Other deductions _____

39 I.R.C. § 179 property disposition gain (loss) _____

Part 5 Nonresident partner and tax-exempt organization partner

40 ND distributive share of income (loss) 50,000.00

41 North Dakota income tax withheld 1,450.00

42 North Dakota composite income tax _____

Part 6 Partnership or corporation partner

	Property	Payroll	Sales
43 ND			
44 Total			

North Dakota Office of State Tax Commissioner

Schedule K-1 (Form 58) 2015

Partner's Share of North Dakota Income (Loss), Deductions, Adjustments, Credits, and Other Items

▶ **See separate instructions**

○ Final ○ Amended

Partnership's tax year:

○ **Calendar year 2015** (Jan. 1 - Dec. 31, 2015)

○ **Fiscal year:** Beginning _____, 2015, Ending _____, 20____

Part 1 Partnership information

A Partnership's federal EIN

12-3456789

B Partnership's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME

Part 2 Partner information

C Partner's SSN or FEIN (from Federal Schedule K-1)

234-56-7891

D Partner's name, address, city, state, and ZIP code (from Federal Schedule K-1)

AMY SMITH
789YOUR STREET
CITY, CO 45123

E What type of entity is this partner? _____

F If partner is an individual, estate, or trust, partner is a:

○ **Full-year resident** of North Dakota ○ **Part-year resident** of North Dakota

● **Full-year nonresident** of North Dakota

G Is this an eligible nonresident partner who elected to be included in a composite filing? ○ Yes ○ No

H Partner's share of profit and loss: (from Federal Schedule K-1)

	Beginning	Ending
Profit	%	%
Loss	%	%

I Partner's ownership percentage: _____ %

Part 3 All partners: ND adjustments and tax credits

1 Federally-exempt income from non-ND state and local bonds and foreign securities	
2 State and local income taxes deducted in calculating ordinary income (loss)	
3 Interest from U.S. obligations	
4 Renaissance zone income exemption:	
a For projects approved ***before August 1, 2013***	
b For projects approved ***after July 31, 2013***	
5 New or expanding business income exemption	
6 Gain from eminent domain sale	
7 Renaissance zone: **a** Historic property preservation tax credit	
b Renaissance fund organization tax credit	
c Nonparticipating property owner tax credit	
8 Seed capital investment tax credit	
9 Agricultural commodity processing facility investment tax credit	
10 Biodiesel/green diesel fuel blending tax credit	
11 Biodiesel/green diesel fuel sales equipment tax credit	
12 a Geothermal tax credit	
b Biomass, solar, or wind device tax credit	
13 Employer internship program tax credit	
14 Microbusiness tax credit	
15 Research expense tax credit	
16 a Endowment fund tax credit	
b Endowment fund contribution adjustment	
17 Workforce recruitment tax credit	
18 Credit for wages paid to mobilized employee	
19 Angel fund investment tax credit	
20 Housing incentive fund tax credit	
21 Automation tax credit	
22 Nonprofit private primary school tax credit	
23 Nonprofit private high school tax credit	
24 Nonprofit private college tax credit	

Part 4 Nonresident individual, estate, or trust partner: North Dakota income (loss)

25 Partnership's apportionment factor	
26 Ordinary income (loss)	
27 Net rental real estate income (loss)	
28 Other net rental income (loss)	
29 Guaranteed payments	
30 Interest income	
31 Ordinary dividends	
32 Royalties	57,500.00
33 Net short-term capital gain (loss)	
34 Net long-term capital gain (loss)	
35 Net section 1231 gain (loss)	
36 Other income (loss)	
37 Section 179 deduction	7,500.00
38 Other deductions	
39 I.R.C. § 179 property disposition gain (loss)	

Part 5 Nonresident partner and tax-exempt organization partner

40 ND distributive share of income (loss)	50,000.00
41 North Dakota income tax withheld	1,450.00
42 North Dakota composite income tax	

Part 6 Partnership or corporation partner

	Property	Payroll	Sales
43 ND			
44 Total			

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	
Generic Oil Company	$	2015	**Miscellaneous Income**
	2 Royalties $ 115,000 –	Form **1099-MISC**	
	3 Other income $	4 Federal income tax withheld $	**Copy 1 For State Tax Department**
PAYER'S federal identification number: 98-7654321 / RECIPIENT'S identification number: 12-3456789	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name: Disregarded Entity Name	7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	
Street address (including apt. no.): 123 Main St	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
City or town, state or province, country, and ZIP or foreign postal code: Anytown, MT 12345	11	12	
Account number (see instructions) / FATCA filing requirement ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $ / 15b Section 409A income $	16 State tax withheld $ 2900.– $	17 State/Payer's state no. ND	18 State income $ $

Form **1099-MISC** www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

PROFORMA

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2015, or tax year beginning _____, 2015, ending _____, 20_____.
▶ Information about Form 1065 and its separate instructions is at *www.irs.gov/form1065*.

OMB No. 1545-0123
2015

A Principal business activity	Name of partnership: DISREGARDED ENTITY NAME	D Employer identification number: 12-3456789
B Principal product or service	Type or Print — Number, street, and room or suite no. If a P.O. box, see the instructions.: 123 MAIN STREET	E Date business started: 01-01-2013
C Business code number	City or town, state or province, country, and ZIP or foreign postal code: ANYTOWN, MT 12345	F Total assets (see the instructions) $

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return (6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 2

J Check if Schedules C and M-3 are attached ☐

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

Income	1a	Gross receipts or sales	1a			
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	
	2	Cost of goods sold (attach Form 1125-A)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) (attach statement)			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c	
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach statement)			20	
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	
	22	**Ordinary business income (loss).** Subtract line 21 from line 8			22	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

▶ Signature of general partner or limited liability company member manager ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z Form **1065** (2015)

Schedule B Other Information

		Yes	No
1	What type of entity is filing this return? Check the applicable box: a ☐ Domestic general partnership b ☐ Domestic limited partnership c ☐ Domestic limited liability company d ☐ Domestic limited liability partnership e ☐ Foreign partnership f ☐ Other ▶		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		
6	Does the partnership satisfy **all four** of the following conditions?		
a	The partnership's total receipts for the tax year were less than $250,000.		
b	The partnership's total assets at the end of the tax year were less than $1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2015, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶		

Schedule B Other Information *(continued)*

		Yes	No
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) ▶ ☐		
14	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
18a	Did you make any payments in 2015 that would require you to file Form(s) 1099? See instructions		
b	If "Yes," did you or will you file required Form(s) 1099?		
19	Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
20	Enter the number of partners that are foreign governments under section 892. ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶ Identifying number of TMP ▶

If the TMP is an entity, name of TMP representative ▶ Phone number of TMP ▶

Address of designated TMP ▶

Schedule K	Partners' Distributive Share Items			Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss) — 3a		
	b	Expenses from other rental activities (attach statement) — 3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments	4	
	5	Interest income	5	
	6	Dividends: a Ordinary dividends	6a	
		b Qualified dividends — 6b		
	7	Royalties	7	115000
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b	Collectibles (28%) gain (loss) — 9b		
	c	Unrecaptured section 1250 gain (attach statement) — 9c		
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) Type ▶	11	
Deductions	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d	Other deductions (see instructions) Type ▶	13d	15000
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
		Foreign gross income sourced at partnership level		
	d	Passive category ▶ e General category ▶ f Other ▶	16f	
		Deductions allocated and apportioned at partner level		
	g	Interest expense ▶ h Other ▶	16h	
		Deductions allocated and apportioned at partnership level to foreign source income		
	i	Passive category ▶ j General category ▶ k Other ▶	16k	
	l	Total foreign taxes (check one): ▶ Paid ☐ Accrued ☐	16l	
	m	Reduction in taxes available for credit (attach statement)	16m	
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
	c	Other items and amounts (attach statement)		

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l	1	

2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a General partners						
b Limited partners						

Schedule L Balance Sheets per Books

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
	Liabilities and Capital				
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. The partnership may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest $	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation $	
a	Depreciation $		8	Add lines 6 and 7	
b	Travel and entertainment $		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash			b Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books				
4	Other increases (itemize):		8	Add lines 6 and 7	
5	Add lines 1 through 4		9	Balance at end of year. Subtract line 8 from line 5	

Proforma

651113

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2015

For calendar year 2015, or tax year beginning _____, 2015 ending _____, 20 _____

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
12-3456789

B Partnership's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME
123 MAIN STREET
ANYTOWN, MT 12345

C IRS Center where partnership filed return
PROFORMA DISREGARDED ENTITY

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
234-56-7891

F Partner's name, address, city, state, and ZIP code

AMY SMITH
789 YOUR STREET
CITY, MT 12345

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse $ _____
Qualified nonrecourse financing $ _____
Recourse $ _____

L Partner's capital account analysis:

Beginning capital account $ _____
Capital contributed during the year $ _____
Current year increase (decrease) $ _____
Withdrawals & distributions $ ( )
Ending capital account $ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?
☐ Yes ☐ No
If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties 57500		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions 7500	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

Proforma

651113

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2015

For calendar year 2015, or tax year beginning _____, 2015 ending _____, 20 _____

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
12-3456789

B Partnership's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME
123 MAIN STREET
ANYTOWN, MT 12345

C IRS Center where partnership filed return
PROFORMA DISREGARDED ENTITY

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
987-65-4321

F Partner's name, address, city, state, and ZIP code

JOHN SMITH
456 YOUR STREET
CITY, MT 12345

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse $ _____
Qualified nonrecourse financing $ _____
Recourse $ _____

L Partner's capital account analysis:

Beginning capital account $ _____
Capital contributed during the year $ _____
Current year increase (decrease) $ _____
Withdrawals & distributions $ ( )
Ending capital account $ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?
☐ Yes ☐ No
If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties 57500		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions 7500	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

Form 60 North Dakota Office of State Tax Commissioner **WEB**

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)
DISREGARDED ENTITY NAME

C Federal EIN * 12-3456789

Doing business as name (if different from legal name)

D Business code no. (see instructions)

Mailing address
123 MAIN ST

Apt. or Suite No.

E Date incorporated 1 (month) 1 (day) 2013 (year)

City
ANYTOWN

State
MT

ZIP code
12345

F Check all that apply:

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

G TOTAL number of shareholders ▶ 1

Enter number of —

Resident individual shareholders ▶ _____

Trust/estate shareholders ▶ _____

Nonresident individual shareholders ▶ 1

Tax-exempt organization ▶ _____

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 2,900.00
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 2,900.00
	Tax paid	
5	North Dakota income tax withheld *(Attach Form 1099 and North Dakota Schedule K-1)*	5 2,900.00
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 2,900.00
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 0.00
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: Signature Required

Date

Print name of officer

Telephone number

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

Paid preparer signature

Date

Print name of paid preparer

PTIN

Telephone number

For Tax Department Use Only

SCOR

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

Enter name of corporation	FEIN
DISREGARDED ENTITY NAME	12-3456789

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 *(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 reported in Column 2 does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation)* ▶	8	▶	▶	▶

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 1.000000

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 2015 Tax Rate Schedule on page 5 of instructions. Enter on Form 60, page 1, line 1 ▶	8	

Enter name of corporation	FEIN
DISREGARDED ENTITY NAME	12-3456789

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
DISREGARDED ENTITY NAME	12-3456789

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
DISREGARDED ENTITY NAME	12-3456789

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
Share-holder	Name and address of shareholder *If additional lines are needed, attach additional pages*			Social Security Number/FEIN	Type of entity *(See pg. 8 of instr.)*	Ownership %
A	Name JOHN SMITH Address 123 MAIN ST, ANYTOWN	State MT	Zip Code 12345	987-65-4321	I	100
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	Nonresident Shareholders Only			
	Complete Column 5 for ALL shareholders	**Important: Columns 6 through 8 are for a NONRESIDENT SHAREHOLDER only. See instructions for which shareholders to include in Columns 6, 7, and 8.**			
	Column 5	Column 6	Column 7		Column 8
Shareholder	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (2.90%)	Form PWA or Form PWE *(Attach copy)*	North Dakota composite income tax (2.90%)
A	100,000.00	100,000.00	2,900.00	○	
B				○	
C				○	
D				○	
E				○	
F				○	
G				○	

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

North Dakota Office of State Tax Commissioner

Schedule K-1 (Form 60)

2015

○ Final ○ Amended

Corporation's tax year: ○ **Calendar year 2015** (Jan. 1 - Dec. 31, 2015)

○ **Fiscal year:** Beginning _____, 2015

Ending _____, 20 ____

Shareholder's Share of North Dakota Income (Loss), Deductions, Adjustments, Credits, and Other Items

▶ **See separate instructions**

Part 1 Corporation information

A Corporation's federal EIN

12-3456789

B Corporation's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME
123 MAIN ST
ANYTOWN, MT 12345

Part 2 Shareholder information

C Shareholder's SSN or FEIN (from Federal Schedule K-1)

987-65-4321

D Shareholder's name, address, city, state, and ZIP code (from Federal Schedule K-1)

JOHN SMITH
123 MAIN ST
ANYTOWN, MT 12345

E What type of entity is this shareholder? INDIVIDUAL

F If shareholder is an individual, estate, or trust, shareholder is a:

○ **Full-year resident** of North Dakota ○ **Part-year resident** of North Dakota

● **Full-year nonresident** of North Dakota

G Is this an eligible nonresident shareholder who elected to be included in a composite filing? ○ Yes ○ No

H Shareholder's percentage of stock ownership for tax year (from Federal Schedule K-1) : _____ %

Part 3 All shareholders: North Dakota adjustments and tax credits

1 Interest from U.S. obligations _____

2 Renaissance zone income exemption:

a For projects approved ***before August 1, 2013*** _____

b For projects approved ***after July 31, 2013*** _____

3 New or expanding business exemption _____

4 Renaissance zone:

a Historic property preservation tax credit _____

b Renaissance fund organization tax credit _____

c Nonparticipating property owner tax credit _____

5 Seed capital investment tax credit _____

6 Agricultural commodity processing facility investment tax credit _____

7 Biodiesel/green diesel fuel blending tax credit _____

8 Biodiesel/green diesel fuel sales equipment tax credit _____

Part 3 continued . . .

9 Geothermal tax credit _____

10 Employer internship program tax credit _____

11 Microbusiness tax credit _____

12 Research expense tax credit _____

13 a Endowment fund tax credit _____

b Endowment fund contribution adjustment _____

14 Workforce recruitment tax credit _____

15 Credit for wages paid to mobilized employee _____

16 Angel fund investment tax credit _____

17 Housing incentive fund tax credit _____

18 Automation tax credit _____

19 Nonprofit private primary school tax credit _____

20 Nonprofit private high school tax credit _____

21 Nonprofit private college tax credit _____

Part 4 Nonresident individual, estate, or trust shareholder: North Dakota income (loss)

22 Corporation's apportionment factor 1.00

23 Ordinary income (loss) _____

24 Net rental real estate income (loss) _____

25 Other net rental income (loss) _____

26 Interest income _____

27 Ordinary dividends _____

28 Royalties 115,000.00

29 Net short-term capital gain (loss) _____

30 Net long-term capital gain (loss) _____

31 Net section 1231 gain (loss) _____

32 Other income (loss) 15,000.00

33 Section 179 deduction _____

34 Other deductions _____

35 I.R.C. § 179 property disposition gain (loss) _____

Part 5 All nonresident shareholders: North Dakota income tax withheld or composite tax paid

36 North Dakota distributive share of income (loss) 100,000.00

37 North Dakota income tax withheld 2,900.00

38 North Dakota composite income tax _____

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Rents	OMB No. 1545-0115	Miscellaneous Income
Generic Royalty Co	$	2015	
	2 Royalties $ 115,000	Form 1099-MISC	
	3 Other income $	4 Federal income tax withheld $	Copy 1 For State Tax Department
PAYER'S federal identification number: 67-8912345 / RECIPIENT'S identification number: 12-3456789	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name: Disregarded Entity NAME	7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	
Street address (including apt. no.): 123 Main St	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
City or town, state or province, country, and ZIP or foreign postal code: Anytown, MT 12345	11	12	
Account number (see instructions) / FATCA filing requirement ☐	13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $ / 15b Section 409A income $	16 State tax withheld $ 2900.- / $	17 State/Payer's state no. ND	18 State income $ / $

Form **1099-MISC** www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

PRO FORMA

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ Information about Form 1120S and its separate instructions is at *www.irs.gov/form1120s.*

OMB No. 1545-0123

2015

For calendar year 2015 or tax year beginning , 2015, ending , 20

A S election effective date	TYPE OR PRINT — Name: **DIREGARDED ENTITY NAME**	D Employer identification number: **12-3456789**
B Business activity code number (see instructions)	Number, street, and room or suite no. If a P.O. box, see instructions.: **123 MAIN ST**	E Date incorporated: **01-01-2013**
C Check if Sch. M-3 attached ☐	City or town, state or province, country, and ZIP or foreign postal code: **ANYTOWN, MT 12345**	F Total assets (see instructions): $

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a			
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	
	2	Cost of goods sold (attach Form 1125-A)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
	5	Other income (loss) (see instructions—attach statement)			5	
	6	**Total income (loss).** Add lines 3 through 5 ▶			6	
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)			7	
	8	Salaries and wages (less employment credits)			8	
	9	Repairs and maintenance			9	
	10	Bad debts			10	
	11	Rents			11	
	12	Taxes and licenses			12	
	13	Interest			13	
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	
	15	Depletion **(Do not deduct oil and gas depletion.)**			15	
	16	Advertising			16	
	17	Pension, profit-sharing, etc., plans			17	
	18	Employee benefit programs			18	
	19	Other deductions (attach statement)			19	
	20	**Total deductions.** Add lines 7 through 19 ▶			20	
	21	**Ordinary business income (loss).** Subtract line 20 from line 6			21	
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b	Tax from Schedule D (Form 1120S)	22b			
	c	Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a	2015 estimated tax payments and 2014 overpayment credited to 2015	23a			
	b	Tax deposited with Form 7004	23b			
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d	Add lines 23a through 23c			23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			24	
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
	27	Enter amount from line 26 **Credited to 2016 estimated tax** ▶	**Refunded** ▶		27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶
Firm's address ▶			Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H Form **1120S** (2015)

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ b Product or service ▶		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ (ii) Total shares of non-restricted stock ▶		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ (ii) Total shares of stock outstanding if all instruments were executed ▶		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $		
10	Does the corporation satisfy **both** of the following conditions?		
a	The corporation's total receipts (see instructions) for the tax year were less than $250,000		
b	The corporation's total assets at the end of the tax year were less than $250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.		
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction $		
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
13 a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		

Schedule K	Shareholders' Pro Rata Share Items			Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss) — 3a		
	b	Expenses from other rental activities (attach statement) — 3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Interest income	4	
	5	Dividends: a Ordinary dividends	5a	
		b Qualified dividends — 5b		
	6	Royalties	6	115000
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b	Collectibles (28%) gain (loss) — 8b		
	c	Unrecaptured section 1250 gain (attach statement) — 8c		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
	10	Other income (loss) (see instructions) Type ▶	10	
Deductions	11	Section 179 deduction (attach Form 4562)	11	
	12a	Charitable contributions	12a	
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d	15000
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
	f	Biofuel producer credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Passive category	14d	
	e	General category	14e	
	f	Other (attach statement)	14f	
		Deductions allocated and apportioned at shareholder level		
	g	Interest expense	14g	
	h	Other	14h	
		Deductions allocated and apportioned at corporate level to foreign source income		
	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties—gross income	15d	
	e	Oil, gas, and geothermal properties—deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (attach statement if required) (see instructions)	16d	
	e	Repayment of loans from shareholders	16e	

Schedule K	Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a	Investment income	17a
	b	Investment expenses	17b
	c	Dividend distributions paid from accumulated earnings and profits	17c
	d	Other items and amounts (attach statement)	
Reconciliation	18	**Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach statement)				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)				
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $	
			7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year			
2	Ordinary income from page 1, line 21			
3	Other additions			
4	Loss from page 1, line 21	( )		
5	Other reductions	( )	( )	
6	Combine lines 1 through 5			
7	Distributions other than dividend distributions			
8	Balance at end of tax year. Subtract line 7 from line 6			

Pro Forma

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2015

For calendar year 2015, or tax year beginning _____, 2015
ending _____, 20 _____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
12-3456789

B Corporation's name, address, city, state, and ZIP code

DISREGARDED ENTITY NAME
123 MAIN ST
ANYTOWN, MT 12345

C IRS Center where corporation filed return
PROFORMA - DISREGARDED ENTITY

Part II Information About the Shareholder

D Shareholder's identifying number
987-65-4321

E Shareholder's name, address, city, state, and ZIP code

JOHN SMITH
123 MAIN ST
ANYTOWN, MT 12345

F Shareholder's percentage of stock ownership for tax year . . . . . 100 %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties 115000		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions 15000		
		17	Other information

* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	Report on
Passive loss	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (g)
Nonpassive loss	Schedule E, line 28, column (h)
Nonpassive income	Schedule E, line 28, column (j)

2. Net rental real estate income (loss)	See the Shareholder's Instructions
3. Other net rental income (loss)	
Net income	Schedule E, line 28, column (g)
Net loss	See the Shareholder's Instructions
4. Interest income	Form 1040, line 8a
5a. Ordinary dividends	Form 1040, line 9a
5b. Qualified dividends	Form 1040, line 9b
6. Royalties	Schedule E, line 4
7. Net short-term capital gain (loss)	Schedule D, line 5
8a. Net long-term capital gain (loss)	Schedule D, line 12
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions
9. Net section 1231 gain (loss)	See the Shareholder's Instructions

10. Other income (loss)

Code		
A	Other portfolio income (loss)	See the Shareholder's Instructions
B	Involuntary conversions	See the Shareholder's Instructions
C	Sec. 1256 contracts & straddles	Form 6781, line 1
D	Mining exploration costs recapture	See Pub. 535
E	Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction — See the Shareholder's Instructions

12. Other deductions

A	Cash contributions (50%)	See the Shareholder's Instructions
B	Cash contributions (30%)	
C	Noncash contributions (50%)	
D	Noncash contributions (30%)	
E	Capital gain property to a 50% organization (30%)	
F	Capital gain property (20%)	
G	Contributions (100%)	
H	Investment interest expense	Form 4952, line 1
I	Deductions—royalty income	Schedule E, line 19
J	Section 59(e)(2) expenditures	See the Shareholder's Instructions
K	Deductions—portfolio (2% floor)	Schedule A, line 23
L	Deductions—portfolio (other)	Schedule A, line 28
M	Preproductive period expenses	See the Shareholder's Instructions
N	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
O	Reforestation expense deduction	See the Shareholder's Instructions
P	Domestic production activities information	See Form 8903 instructions
Q	Qualified production activities income	Form 8903, line 7b
R	Employer's Form W-2 wages	Form 8903, line 17
S	Other deductions	See the Shareholder's Instructions

13. Credits

A	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
B	Low-income housing credit (other) from pre-2008 buildings	
C	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
D	Low-income housing credit (other) from post-2007 buildings	
E	Qualified rehabilitation expenditures (rental real estate)	
F	Other rental real estate credits	
G	Other rental credits	
H	Undistributed capital gains credit	Form 1040, line 73, box a
I	Biofuel producer credit	See the Shareholder's Instructions
J	Work opportunity credit	
K	Disabled access credit	
L	Empowerment zone employment credit	
M	Credit for increasing research activities	
N	Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
O	Backup withholding	
P	Other credits	

14. Foreign transactions

A	Name of country or U.S. possession	Form 1116, Part I
B	Gross income from all sources	
C	Gross income sourced at shareholder level	
	Foreign gross income sourced at corporate level	
D	Passive category	Form 1116, Part I
E	General category	
F	Other	
	Deductions allocated and apportioned at shareholder level	
G	Interest expense	Form 1116, Part I
H	Other	Form 1116, Part I
	Deductions allocated and apportioned at corporate level to foreign source income	
I	Passive category	Form 1116, Part I
J	General category	
K	Other	
	Other information	
L	Total foreign taxes paid	Form 1116, Part II
M	Total foreign taxes accrued	Form 1116, Part II
N	Reduction in taxes available for credit	Form 1116, line 12
O	Foreign trading gross receipts	Form 8873
P	Extraterritorial income exclusion	Form 8873
Q	Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A	Post-1986 depreciation adjustment	See the Shareholder's Instructions and the Instructions for Form 6251
B	Adjusted gain or loss	
C	Depletion (other than oil & gas)	
D	Oil, gas, & geothermal—gross income	
E	Oil, gas, & geothermal—deductions	
F	Other AMT items	

16. Items affecting shareholder basis

A	Tax-exempt interest income	Form 1040, line 8b
B	Other tax-exempt income	See the Shareholder's Instructions
C	Nondeductible expenses	
D	Distributions	
E	Repayment of loans from shareholders	

17. Other information

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
D	Basis of energy property	See the Shareholder's Instructions
E	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
F	Recapture of low-income housing credit (other)	Form 8611, line 8
G	Recapture of investment credit	See Form 4255
H	Recapture of other credits	See the Shareholder's Instructions
I	Look-back interest—completed long-term contracts	See Form 8697
J	Look-back interest—income forecast method	See Form 8866
K	Dispositions of property with section 179 deductions	See the Shareholder's Instructions
L	Recapture of section 179 deduction	
M	Section 453(l)(3) information	
N	Section 453A(c) information	
O	Section 1260(b) information	
P	Interest allocable to production expenditures	
Q	CCF nonqualified withdrawals	
R	Depletion information—oil and gas	
S	Reserved	
T	Section 108(i) information	
U	Net investment income	
V	Other information	