

North Dakota Filer: _____

North Dakota Domestic Disclosure Spreadsheet

Address: _____

Affiliated Corporations

F.E.I.N. _____

Income Year Ended: _____

(a) No.	(b) Name and Address of Corporation	(c) FEIN	(d) Percentage of Ownership	(e) Corporation Owner (From (a))	(f) Type of Corporation ¹	(g) Country of Incorporation ²	(h) Primary Business Location(s) (Country) ²	(i) Primary Business Activity(s) ²	(j) Date of Acquisition ²	(k) Date of Disposition ²
1.	Common Parent Corporation									

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

¹ Type of Corporation: A = Foreign B = 80/20 C = DISC/FSC
D = Possessions Corporation
E = Domestic Corporation (United States)
² Exception: Required only for members of the water's edge group.

Date: _____ Signature of Officer: _____ Title: _____
28842 Date: _____ Signature of Preparer: _____ Address: _____

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North Dakota Domestic Disclosure Spreadsheet

North Dakota
Schedule DDS-2

Income Year Ended: _____

Summary Schedule Of State Tax Computations

This Schedule is being completed for: _____

(Corporation Name of the Water's Edge Member)

Schedules DDS-2, 2A, 2B and 2C must be completed for each member of the water's edge group, and for each state where the member has a presence, regardless of whether or not that state assesses a tax according to or measured by income.

(a) State	(b) Filer Name ³	(c) Filing Method ⁴	(d) Net Income Before State Adjustments	(e) Net Income After State Adjustments	(f) Nonbusiness Income/Loss Allocated out of the State ⁵	(g) Business Income ⁶	(h) Apportionment Percentage ⁷	(i) Nonbusiness Income/Loss Allocated to the State ⁸	(j) State Income Total ⁹	(k) State Tax Liability	(l) Destination Sales ¹⁰

³ Enter the Filer Name from Schedule DDS-2A, Column (b)
⁴ Enter the Filing Method from Schedule DDS-2A, Column (c)
⁵ Enter amount from Schedule DDS-2C, Column (d)
⁶ Column (e) minus Column (f)

⁷ Enter percentage from Schedule DDS-2B, Column (f)
⁸ Enter amount from Schedule DDS-2C, Column (e)
⁹ [Column (g) times Column (h)] plus Column (i)
¹⁰ Enter amount from Schedule DDS-2C, Column (g)

North Dakota Filer: _____

Income Year Ended: _____

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This Schedule is being completed for: _____

State Reporting Methods

(Corporation Name of the Water's Edge Member)

This Schedule must be completed for each member of the water's edge group.

A combined report is a return in which apportionable income includes more than one corporation.

A consolidated state return is one which reports the state tax liability of more than one corporation liable to file in that state.

(a)	(b)	(c)	(d)	(e)
State	Filer Name	Filing Method ¹¹	Corporations Included in the Combined Return ¹²	If Filing A State Consolidated Return, Corporation Names of Nexus Companies (Taxpayers) Included in the State Consolidated Return ¹²

¹¹ Enter "S" (Separate Company) or a "C" (Combined). Subdesignations, such as "C1", "C2", "C3", etc., are necessary if there are multiple combined filings in one state or different filings between states. (For example: A line of business combination may be "C1" or a combination consisting of nexus companies may be "C2".)

¹² Enter the corporation names from Schedule DDS-1, Column (b) or number from Schedule DDS-1, Column (a).

North Dakota Domestic Disclosure Spreadsheet

Instructions

Who Must File: A corporation electing to use the water's edge method must file a domestic disclosure spreadsheet if the affiliated corporations as a group have property, payroll or sales in foreign countries exceeding ten million dollars and assets everywhere exceeding two hundred fifty million dollars.

Time For Filing: The domestic disclosure spreadsheet must be filed by a corporation with its North Dakota income tax return in the initial year of the water's edge election and every third year thereafter while the election remains in effect.

Extension Of Time For Filing: If the information required to be reported on the domestic disclosure spreadsheet is not available when the return is filed, a corporation may file the domestic disclosure spreadsheet within six months after the due date of the return, including extensions. If the aforementioned time deadlines cannot be met, a corporation must submit a written request for an additional extension of time to the Office of State Tax Commissioner within six months after the due date of

the return, including extensions. The Office of State Tax Commissioner will notify the corporation if the request for additional time is granted; however, this additional extension of time may not exceed one hundred twenty days from six months after the due date of the return, including extensions.

Where To File Or Obtain Additional Forms And Instructions: The completed domestic disclosure spreadsheet, written requests for additional forms and instructions, and written requests for extensions of time should be addressed to the Office of State Tax Commissioner, 600 E. Boulevard Ave., Bismarck, ND 58505-0599.

Additional forms and instructions may also be obtained by calling 701-328-2046.

Failure To File: The water's edge election is not complete until the completed domestic disclosure spreadsheet is filed with the Office of State Tax Commissioner.

Additional Information Regarding The Water's Edge Method And The Domestic Disclosure Spreadsheet Is Contained In North Dakota Century Code ch. 57-38.4 and North Dakota Administrative Code ch. 81-03-05.2.