Form North Dakota Office of State Tax Commissioner

40 Corporation income tax return

2013
WEB

Mark One: ◯ Calendar Year January 1, 2013, through December 31, 2013
◯ Fiscal Year beginning _____, 2013 and ending _____, _____

Have a federal extension? ➤ Yes ◯ No ◯
If yes, must attach

Date of incorporation _____

➤ **Final return** Yes ◯ No ◯

Name _____

Mailing address _____

City, State, Zip Code _____ Phone number _____

Federal employer identification no. ➤ _____

Is this a farming or ranching corporation? ➤ Yes ◯ No ◯

Business code (see instructions) _____

Computation of tax liability

Round off to dollars

1 Income from *(Mark the **ONE** circle that identifies the filing method - see instructions)*:

➤ a. ◯ Single Corp. Entity b. ◯ Combined Report Method b1. ◯ Combined Report Method Consol. Return c. ◯ Water's Edge Method c1. ◯ Water's Edge Method Consol. Return d. ◯ Other

	Income from *(Mark the **ONE** circle that identifies the filing method - see instructions)*:	(LA) 1	
2	Total additions *(Enter amount from Schedule SA, line 9)*	(LB) 2	
3	Total subtractions *(Enter amount from Schedule SA, line 17)*	(LC) 3	
4	North Dakota apportionable income *(Subtract line 3 from the sum of lines 1 and 2)*	4	
5	Apportionment Factor *(Factor from Schedule FACT or CR)*	(LE) 5	
6	Income apportioned to North Dakota *(Line 4 multiplied by line 5)*	6	
7	Income allocated to North Dakota _____ less related expenses _____	(LF) 7	
8	North Dakota income *(Add lines 6 and 7)*	8	
9	Exemption for new and expanding business *(Attach worksheet-for consolidated return, amount from Sch. CR)*	(CL) 9	
10	Renaissance zone income exemption *(Amount from Sch. RZ - for consolidated return, amount from Sch. CR)*	(RE) 10	
11	North Dakota income after income exemptions *(Subtract lines 9 and 10 from line 8)*	11	
12	North Dakota loss carryforward *(Attach worksheet - for consolidated return, amount from Sch. CR)*	(LH) 12	
13	Subtotal *(Subtract line 12 from line 11)*	13	
14	Gross proceeds allocated to North Dakota from sale of research tax credit *(See instructions)*	(EF) 14	
15	North Dakota taxable income *(See instructions)*	(LI) 15	
16	Income tax due *(See rates below)*	(EE) 16	
17	Surtax on water's edge method election *(3.5% of line 15 - **Water's edge filers only**)*	(ST) 17	
18	Total income tax due *(Add lines 16 and 17)*	(LJ) 18	

Tax credits

19	Tax credits *(Enter amount from Schedule TC, line 27)*	(AZ) 19	

Balance due or overpayment

20	Net income tax liab. *(Subtract ln. 19 from ln. 18) (Corp. filing a consol. rtn., enter amt. from Sch. CR, Part 1, ln. 20a)*	20	
21	2012 Estimated income tax payments and payment with extension	(LN) 21	
22	**If line 20 is greater than line 21, enter difference as BALANCE DUE** *(Enter $0 if less than $5)*	(LR) 22	
	a. Interest and penalty for balance due on line 22	(LQ) 22a	
	b. Interest on underpayment of estimated tax *(Attach Form 40-UT)*	(UT) 22b	
	c. Total payment due *(Add lines 22, 22a, and 22b - Pay to ND State Tax Commissioner)*	22c	
23	**If line 21 is greater than line 20, enter difference less line 22b, as OVERPAYMENT** *(Enter $0 if less than $5)*	(LV) 23	
	a. Amount of line 23 to be credited to 2014 estimated tax *(Minimum $5)*	(AI) 23a	
	b. Amount of line 23 to be **REFUNDED** *(Subtract line 23a from line 23) (No refund under $5)*	23b	

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

Date: _____ Signature of Officer: _____ Title: _____

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

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

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

Tax Rate Table

$ 0 to $ 25,000		1.48% of North Dakota Taxable Income
$ 25,000 to $ 50,000	$ 370.00 +	3.73% of amount over $ 25,000
$ Over 50,000	$ 1,302.50 +	4.53% of amount over $ 50,000

➤ **PLEASE DO NOT WRITE IN THIS SPACE**

"Buy North Dakota Products"

CIT ➤

Name as shown on return | Federal employer I.D.

Schedule SA: Statutory adjustments

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

Additions

1 Federal net operating loss deduction *(Federal Form 1120, line 29a)* (CA) 1 _____
2 Special deductions *(Federal Form 1120, line 29b)* (CB) 2 _____
3 All income taxes, franchise or privilege taxes measured by income, which were deducted to determine federal taxable income (CC) 3 _____
4 Interest on state and local obligations *(Excluding North Dakota obligations)* (CF) 4 _____
5 Contribution to endowment fund credit (CD) 5 _____
6 Contribution to housing incentive fund credit adjustment (CE) 6 _____
7 Domestic production activity deduction (CQ) 7 _____
8 Other additions *(Attach worksheet)* (CG) 8 _____
9 Total additions *(Add lines 1 through 8. Enter amount here and on Form 40, page 1, line 2)* 9 _____

Subtractions

10 Tax refunds received in 2013 *(Attach worksheet)* (CH) 10 _____
11 Interest on United States obligations *(Attach statement regarding obligations)* (CI) 11 _____
12 Allocable income *(Attach worksheet)* (LS) 12 _____
13 Related expenses (Attach worksheet) (LT) 13 _____
14 Balance *(Subtract line 13 from line 12)* (LD) 14 _____
15 IC-DISC distribution to a non-corporate owner *(See instructions)* (CM) 15 _____
16 Others subtractions *(Attach worksheet)* (CO) 16 _____
17 Total subtractions *(Add lines 10, 11, 14, 15 and 16. Enter amount here and on Form 40, page 1, line 3)* 17 _____

The following questions must be answered

		Yes	No
1 Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?	➤ 1	☐	☐
2 Is this return for a tax-exempt organization required to report unrelated business taxable income?	➤ 2	☐	☐
3 Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?	➤ 3	☐	☐
4 Is this return for an entity, or does the return include an entity, that filed a Financial Institution Tax return (Form 35) for 2012? If yes, mark the circle to indicate if this is an S corporation. ➤ ◯	➤ 4	☐	☐
5 Does this corporation use the combined report method in any other states? If yes, attach a statement showing all states where the combined report method is used	➤ 5	☐	☐
6 Does this corporation file its federal income tax return as a member of a consolidated group? If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed. (AM) _____	➤ 6	☐	☐
7 Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state? If yes:	➤ 7	☐	☐

- Filing method circle on page 1, line 1 must have been marked b1 or c1.
- How many corporations are included in the numerator? ➤ _____
- Complete North Dakota Schedule CR, Parts I, II and III reporting the activities of each company apportioning income to North Dakota.

8 If this return is filed using the water's edge method, indicate which year of the five-year election this return represents. (List number: 1 through 5) ➤ _____

9 Is this a limited liability company?	➤ 9	☐	☐
10 Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return? *(If yes, attach schedule with names and Federal Employer I.D. Numbers)*	➤ 10	☐	☐
11 Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)? *(If yes, attach schedule with names and Federal I.D. numbers of all captive REITS)*	➤ 11	☐	☐

12 Has this corporation changed names, been involved in a merger, reorganization or takeover during this tax year? If so, provide former name and details of change. ➤ _____
(former name)

Name as shown on return _____ Federal employer I.D. _____

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

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

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

Property Factor: Average value at original cost of real and tangible personal property used in the business. *(Exclude value of construction in progress)*		1. Total	2. North Dakota	3. Factor
1 Inventories		**1**		*(Use 6-digit decimal only)*
2 Buildings and other fixed depreciable assets		**2**		
3 Depletable assets		**3**		*(North Dakota divided by Total = Factor)*
4 Land		**4**		
5 Other assets *(Attach detail)*		**5**		
6 Rented property *(Annual rental x 8)*		**6**	**(BL)**	
7 Total Property *(Add lines 1 through 6)*	**(BH)**	**7**	**(BA)**	

Payroll Factor:				
8 Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120. *(If the amount reported in Column (2) does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation)*	**(BJ)**	**8**	**(BC)**	

Sales Factor:				
9 Gross receipts or sales, less returns and allowances		**9**		
10 Sales delivered or shipped to North Dakota destinations			**(BM) 10**	
11 Sales shipped from North Dakota to:				
(a) The United States Government			**11a**	
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax			**11b**	
12 Total sales *(Add lines 9 through 11)*	**(BK)**	**12**	**(BE)**	

13 Sum of factors *(Add lines 7, 8 and 12)* **13** _____

14 Divide line 13 by the number of factors having an amount greater than zero in column 1, on lines 7, 8 and 12 *(Enter factor here and on Form 40, page 1, line 5)* **14** _____

Name as shown on return | Federal employer I.D.

Schedule TC: Tax credits

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

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

1	Contributions to nonprofit private colleges credit	(LK) 1	
2	Contributions to nonprofit private high schools credit	(LL) 2	
3	Geothermal, solar, wind, biomass energy device credits *(Attach worksheet)*	(LM) 3	
4	Employment of the developmentally disabled or chronically mentally ill credit	(LX) 4	
5	Research and experimental expenditure credits generated by taxpayer *(Attach worksheet)*	(LY) 5	
6	Research and experimental expenditure credits purchased by taxpayer *(Attach worksheet)*	(TO) 6	
7	Wage and Salary credits for a new industry *(Attach worksheet)*	(AK) 7	
8	Payment to a certified nonprofit development corporation credit	(AG) 8	
9	Renaissance Zone credits *(Enter amount from Schedule RZ and attach)*	(RC) 9	
10	Biodiesel or green diesel fuel production credit *(Attach worksheet)*	(LO) 10	
11	Soybean and canola crushing equipment costs credit *(Attach worksheet)*	(TB) 11	
12	Seed capital business investment credit *(Attach documentation)*	(TS) 12	
13	Biodiesel or green diesel fuel blending credit *(Attach worksheet)*	(TD) 13	
14	Biodiesel or green diesel fuel sales equipment costs credit *(Attach worksheet)*	(TF) 14	
15	Agricultural commodity processing facility investment credit *(Attach documentation)*	(TE) 15	
16	Endowment fund contribution credit *(Attach documentation)*	(TG) 16	
17	Microbusiness investment and employment credit (attach worksheet) a. total amount of new investment (TL)_____ b. total amount of new employment (TM)_____	(TH) 17	
18	Internship employment credit *(Attach worksheet)*	(TI) 18	
19	Angel fund investment credit *(Attach documentation)*	(TJ) 19	
20	Angel fund investment credit purchased carried forward by taxpayer *(Attach Form CTS)*	(TR) 20	
21	Workforce recruitment credit *(Attach worksheet)* a. Number of qualified employees hired (TT)_____)	(TW) 21	
22	Wages paid to a mobilized military employee credit *(Attach Schedule ME)*	(TQ) 22	
23	Housing incentive fund credit *(Attach documentation)*	(TU) 23	
24	Automation manufacturing equipment purchase credit *(Attach documentation)*	(TX) 24	
25	Contributions to Rural Leadership ND scholarship tuition program credit	(TY) 25	
26	Unused property tax credits carried forward from 2008 *(Attach worksheet)*	(TP) 26	
27	Total tax credits *(Add lines 1 through 26. Enter amount here and on Form 40, page 1, line 19)*		27

Schedule WW: Combined report method income schedule

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

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

Name as shown on return | Federal employer I.D.

Schedule WE: Water's edge method income schedule

Worksheets containing details of lines 2, 3, 4 and 5 are required

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

Water's edge method election instructions

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

A corporation elects and maintains the water's edge method election by marking the circle entitled "Water's Edge Method" (C or C1) on page 1, line 1, and completing Schedule WE.

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

- The election must be made on the return as originally and timely filed;
- The water's edge election is binding for five consecutive taxable years upon making the election. Each subsequent year the water's edge circle is marked does NOT constitute a new five year election; and
- Any affiliated unitary foreign or domestic corporation that has income from North Dakota sources and is excluded from the water's edge group because it has less than twenty percent of its average property and payroll inside the U.S. must file a North Dakota return as a single entity.

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

Schedule WE general definitions

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

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

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

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

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

"Foreign dividends" means any dividend received by a member of the water's edge group from any affiliated corporation incorporated outside the fifty states and District of Columbia, including amounts included in income computed under sections 951 through 954 of theInternal Revenue Code (IRC) of 1986, as amended. IRC section 78 gross up is not a foreign dividend.

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

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

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

Additional Information Regarding The Water's Edge Method Is Contained In N.D.C.C. ch. 57-38.4 and N.D. Admin. Code ch. 81-03-05.2

Name as shown on return _____ Federal employer I.D. _____

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

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

		Corporation A	Corporation B	Corporation C
		_____ (name)	_____ (name)	_____ (name)
		_____ FEIN	_____ FEIN	_____ FEIN
		➤ _____ Business Code	➤ _____ Business Code	➤ _____ Business Code
4 North Dakota apportionable income *(Enter amount in Columns A, B & C from Form 40, page 1, line 4)*	**(CX) 4**	_____	_____	_____
5 Apportionment factor *(Enter factor from Part II, line 15)*	**(LE) 5**	_____	_____	_____
6 Income apportioned to North Dakota *(Line 4 multiplied by line 5)*	**6**	_____	_____	_____
7 Income allocated to North Dakota $ _____ less related expenses $ _____	**(LF) 7**	_____	_____	_____
8 North Dakota income *(Add lines 6 and 7)*	**8**	_____	_____	_____
9 Exemption for new and expanding business *(Attach worksheet)*	**(CL) 9**	_____	_____	_____
10 Renaissance zone income exemption	**(RE) 10**	_____	_____	_____
11 ND income after income exemptions *(Subtract lines 9 and 10 from line 8)*	**11**	_____	_____	_____
12 North Dakota loss carryforward *(Attach worksheet)*	**(LH) 12**	_____	_____	_____
13 Subtotal *(Subtract line 12 from line 11)*	**13**	_____	_____	_____
14 Gross proceeds allocated to ND from sale of research tax credit *(See instr.)*	**(EF) 14**	_____	_____	_____
15 North Dakota taxable income *(See instructions)*	**(LI) 15**	_____	_____	_____
16 Income tax due *(See tax rate table on Form 40, Page 1)*	**(EE) 16**	_____	_____	_____
17 Surtax on water's edge method election *(3.5% of line 15)*	**(ST) 17**	_____	_____	_____
18 Total income tax due *(Add lines 16 and 17)*	**(LJ) 18**	_____	_____	_____
19 Tax credits *(Enter each company's credits from Schedule CR, Part III, line 27)*	**(AZ) 19**	_____	_____	_____
20 Net income tax liability *(Subtract line 19 from line 18)*	**20**	_____	_____	_____
20a Net income tax due *(Add amounts on line 20, for all corporations. Enter total here and on Form 40, page 1, line 20 and complete lines 21 through 23, on Form 40)*	**(GA) 20a**	_____		

Instructions for consolidated return using the combined report method

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

Space has been provided for three corporations (corporations A, B & C) having activity within North Dakota. If space is needed for additional corporations having activity within North Dakota, additional copies of Schedule CR can be obtained by photocopying both parts of this original schedule or by printing additional copies from our web site at www.nd.gov/tax.

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

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

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

Name as shown on return

Federal employer I.D.

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

(Use 6-digit decimal only)

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

Average Property:

		Everywhere Average Property of All Corporations Being Combined	North Dakota Average Property: Corporation A (name) / FEIN	Corporation B (name) / FEIN	Corporation C (name) / FEIN
1 Inventories	1				
2 Buildings and other depreciable assets	2				
3 Depletable assets	3				
4 Land	4				
5 Other assets *(Attach detail)*	5				
6 Rented property *(Annual rental x 8)*	6		(BL)		
7 Total average property *(Add lines 1 through 6)*	(BH) 7		(BA)		
7a Property factor *(Divide ND total average property by total everywhere average property)*			7a		
7b Total property factor *(Add amounts on line 7a, columns A, B & C)*					7b

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

		Everywhere Payroll All Corporations Being Combined	North Dakota Payroll: Corporation A	Corporation B	Corporation C
8 Payroll	(BJ) 8		(BC)		
8a Payroll factor *(Divide total ND payroll by total everywhere payroll)*			8a		
8b Total payroll factor *(Add amounts on line 8a, columns A, B & C)*					8b

Sales Factor:
Gross receipts or sales, less returns and allowance.

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

Name as shown on return

Federal employer I.D.

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

		Corporation A	Corporation B	Corporation C
		_____ (name)	_____ (name)	_____ (name)
		_____ FEIN	_____ FEIN	_____ FEIN
1 Contributions to nonprofit private colleges credit	**(LK) 1**			
2 Contributions to nonprofit private high schools credit	**(LL) 2**			
3 Geothermal, solar, wind, biomass energy device credits *(Attach worksheet)*	**(LM) 3**			
4 Employment of the developmentally disabled or chronically mentally ill credit	**(LX) 4**			
5 Research and experimental expenditure credits generated by taxpayer *(Attach worksheet)*	**(LY) 5**			
6 Research and experimental expenditure credits purchased by taxpayer *(Attach worksheet)*	**(TO) 6**			
7 Wage and Salary credits for a new industry *(Attach worksheet)*	**(AK) 7**			
8 Payment to a certified nonprofit development corporation credit	**(AG) 8**			
9 Renaissance Zone credits *(Enter amount from Schedule RZ and attach)*	**(RC) 9**			
10 Biodiesel or green diesel fuel production credit *(Attach worksheet)*	**(LO) 10**			
11 Soybean and canola crushing equipment costs credit *(Attach worksheet)*	**(TB) 11**			
12 Seed capital business investment credit *(Attach documentation)*	**(TS) 12**			
13 Biodiesel or green diesel fuel blending credit *(Attach worksheet)*	**(TD) 13**			
14 Biodiesel or green diesel fuel sales equipment costs credit *(Attach worksheet)*	**(TF) 14**			
15 Agricultural commodity processing facility investment credit *(Attach documentation)*	**(TE) 15**			
16 Endowment fund contribution credit *(Attach documentation)*	**(TG) 16**			
17 Microbusiness investment and employment credit *(Attach worksheet)* a. total amount of new investment (TL)_____ b. total amount of new employment (TM)_____	**(TH) 17**			
18 Internship employment credit *(Attach worksheet)*	**(TI) 18**			
19 Angel fund investment credit *(Attach documentation)*	**(TJ) 19**			
20 Angel fund investment credit purchased carried forward by taxpayer *(Attach Form CTS)*	**(TR) 20**			
21 Workforce recruitment credit (A*ttach worksheet)* a. Number of qualified employees hired (TT)_____	**(TW) 21**			
22 Wages paid to a mobilized military employee credit *(Attach Sch. ME)*	**(TQ) 22**			
23 Housing incentive fund credit *(Attach documentation)*	**(TU) 23**			
24 Automation manufacturing equipment purchase credit	**(TX) 24**			
25 Contributions to Rural Leadership North Dakota scholarship tuition program credit	**(TY) 25**			
26 Unused property tax credits carried forward from 2008 *(Attach worksheet)*	**(TP) 26**			
27 Total tax credits *(Add lines 1 through 26. Enter amount here and on Form 40, page 1, line 19)*	**27**			