

Form North Dakota Office of State Tax Commissioner
60 S Corporation Income Tax Return



2016

A Tax year: Calendar year 2016 or Fiscal year beginning _____, 2016, and ending _____, 20_____

B Corporation's name (legal) _____ **C Federal EIN *** _____

Doing business as name (if different from legal name) _____ **D Business code no.** _____
 (see instructions)

Mailing address _____ Apt. or Suite No. _____ **E Date incorporated** _____ month _____ day _____ year

City _____ State _____ ZIP code _____ **F Check all that apply:**

G TOTAL number of shareholders _____ ▶ _____
 Enter number of —
 Resident individual shareholders _____ ▶ _____ Trust/estate shareholders _____ ▶ _____
 Nonresident individual shareholders _____ ▶ _____ Tax-exempt organization _____ ▶ _____

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

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

- Before completing lines 1 through 13 on this page, complete the applicable schedules on pages 2 through 5.
- After completing Form 60, complete North Dakota Schedule K-1 (Form 60) for the shareholders.

1 Tax on excess net passive income and built-in gains, if any (from page 2, Schedule BG, line 8) _____ ▶ **1** _____

2 Income tax withheld from nonresident shareholders (from page 5, Schedule KS, line 3) _____ ▶ **2** _____

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

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

Tax paid

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

6 Estimated tax paid on 2016 Forms 60-ES and 60-EXT plus any overpayment applied from 2015 return (If an amended return, enter total taxes due from line 4 of previously filed return) _____ ▶ **6** _____

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

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

9 Amount of line 8 to be applied to 2017 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 2016 Form 1120S (including Federal Schedule K-1s)
- Attach a copy of all North Dakota Schedule K-1s (Form 60)

I declare that this return is correct and complete to the best of my knowledge and belief. *** Privacy Act Notice - See inside front cover of booklet**

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

Print name of officer _____ Telephone number _____ **For Tax Department Use Only**

Paid preparer signature _____ Date _____

Print name of paid preparer _____ PTIN _____ Telephone number _____

SCOR

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



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

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

Property factor

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

**Column 1
Total**

**Column 2
North Dakota**

**Column 3
Factor
(Col. 2 ÷ Col. 1)**

Result must be carried to six decimal places

1 Inventories -----	1 _____	_____	_____
2 Buildings and other fixed depreciable assets -----	2 _____	_____	_____
3 Depletable assets -----	3 _____	_____	_____
4 Land -----	4 _____	_____	_____
5 Other assets (<i>Attach schedule</i>) -----	5 _____	_____	_____
6 Rented property (<i>Annual rental multiplied by 8</i>) -----	6 _____	_____	_____
7 Total property. Add lines 1 through 6 ▶	7 _____	▶ _____	▶ _____

Payroll factor

8 Wages, salaries, commissions and other compensation of employees reported on Federal Form 1120S (*If the amount reported in Column 2 does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation*) ----- ▶

8 _____	▶ _____	▶ _____	▶ _____
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Sales factor

9 Gross receipts or sales, less returns and allowances --- 9 _____

10 Sales delivered, shipped, or assignable to North Dakota destinations ----- 10 _____

11 Sales shipped from North Dakota to the U.S. Government, or to purchasers in a state or foreign country where the corporation does not have a filing requirement ----- 11 _____

12 Total sales. Add lines 9 through 11 ▶ 12 _____ ▶ _____ ▶ _____

13 Sum of factors. Add lines 7, 8, and 12 in Column 3 ----- 13 _____

14 **Apportionment factor** Divide line 13 by 3.0; however, if line 7, 8, or 12 of Column 1 is zero, divide line 13 by the number of factors (on lines 7, 8, and 12) showing an amount greater than zero in Column 1 ----- ▶ 14 _____

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

1 Excess net passive income subject to federal tax on Federal Form 1120S ----- ▶ 1 _____

2 Built-in gains subject to federal tax on Federal Form 1120S, Schedule D ----- ▶ 2 _____

3 Add lines 1 and 2 ----- 3 _____

4 Apportionment factor from Schedule FACT, line 14 ----- ▶ 4 _____

5 North Dakota apportioned income. Multiply line 3 by line 4 ----- 5 _____

6 North Dakota NOL deduction from worksheet in instructions (*Attach worksheet*) ----- ▶ 6 _____

7 North Dakota taxable income. Subtract line 6 from line 5 ----- ▶ 7 _____

8 Tax from 2016 Tax Rate Schedule on page 5 of instructions. Enter on Form 60, page 1, line 1 ----- ▶ 8 _____



Enter name of corporation _____

FEIN _____

Schedule K Total North Dakota adjustments, credits, and other items distributable to shareholders
All corporations must complete this schedule

North Dakota subtraction adjustments

- 1** Interest from U.S. obligations **1** _____
- 2** Renaissance zone business or investment income exemption:
 - a** For projects approved *before August 1, 2013* **2a** _____
 - b** For projects approved *after July 31, 2013* **2b** _____
- 3** New or expanding business income exemption **3** _____

North Dakota tax credits

- 4** Renaissance zone tax credits:
 - a** Historic property preservation or renovation tax credit **4a** _____
 - b** Renaissance fund organization investment tax credit **4b** _____
 - c** 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 2016 **10b** _____
 - c** Total compensation paid to eligible interns in 2016 **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 2015 **14b** _____
 - c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2015 **14c** _____
- 15** Credit for wages paid to a mobilized employee **15** _____
- 16** Angel fund investment tax credit **16** _____
- 17 a** Housing incentive fund tax credit **17a** _____
 - b** Contribution amount on which the credit was based **17b** _____
- 18** Automation tax credit **18** _____



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

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

Other items

Line 22 only applies to a multistate corporation — see instructions

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

Line 23 applies to all corporations — see instructions

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



Enter name of corporation	FEIN
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Schedule KS Shareholder information

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

	All Shareholders			
	Column 1	Column 2	Column 3	Column 4
Shareholder	Name and address of shareholder <i>If additional lines are needed, attach additional pages</i>	Social Security Number/FEIN	Type of entity <i>(See pg. 9 of instr.)</i>	Ownership %
A	Name _____ Address _____ State _____ Zip Code _____			
B	Name _____ Address _____ State _____ Zip Code _____			
C	Name _____ Address _____ State _____ Zip Code _____			
D	Name _____ Address _____ State _____ Zip Code _____			
E	Name _____ Address _____ State _____ Zip Code _____			
F	Name _____ Address _____ State _____ Zip Code _____			
G	Name _____ Address _____ State _____ Zip Code _____			

	All Shareholders <i>Complete Column 5 for ALL shareholders</i>	Nonresident Shareholders Only Important: Columns 6 through 8 are for a NONRESIDENT SHAREHOLDER only. See instructions for which shareholders to include in Columns 6, 7, and 8.		
	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 <i>(Attach copy)</i>
North Dakota composite income tax (2.90%)				
A				<input type="radio"/>
B				<input type="radio"/>
C				<input type="radio"/>
D				<input type="radio"/>
E				<input type="radio"/>
F				<input type="radio"/>
G				<input type="radio"/>
1 Total for Column 5 . . . 1				
2 Total for Column 6 2				
3 Total for Column 7 . Enter this amount on Form 60, page 1, line 2 3				
4 Total for Column 8 . Enter this amount on Form 60, page 1, line 3 4				