

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



2017

A Tax year: Calendar year 2017 or Fiscal year beginning _____, 2017, 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 2017 Forms 60-ES and 60-EXT plus any overpayment applied from 2016 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 2018 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 2017 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 | <input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. (See instr.) For Tax Department Use Only |
| Print name of officer | | Telephone number | |
| 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 _____ | Federal Employer Identification Number _____ |
|---------------------------------|--|

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 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 2017 Tax Rate Schedule on page 5 of instructions. Enter on Form 60, page 1, line 1 ----- ▶ 8 _____ ▶



Enter name of corporation _____

Federal Employer Identification Number _____

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

Important! All taxpayers must read and, if applicable, complete this section. See instructions for details.

Property tax clearance. If the corporation (1) is claiming a deduction or credit on line 2, 3, 4, 5, 6, 7, 8, 10, 11, 13, 15, 16, or 20 of this schedule and (2) owns real property in North Dakota, the corporation must obtain and attach to Form 60 a property tax clearance record from each North Dakota county in which it holds a 50 percent or more ownership interest in real property. This requirement also applies to any officer responsible for the corporation's tax obligations if that officer holds a 50 percent or more ownership interest in real property in North Dakota.

Does this requirement apply to you or any responsible officer?

No Yes If yes, enter county name(s): _____

Attach to Form 60 the completed Property Tax Clearance Record(s) obtained from each county identified above.

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 2017 10b _____
 - c Total compensation paid to eligible interns in 2017 10c _____
- 11 Research expense tax credit 11 _____
- 12 a Endowment fund tax credit 12a _____
 - b Contribution amount on which the credit was based 12b _____
- 13 a Workforce recruitment tax credit 13a _____
 - b Number of eligible employees whose 12th month of employment ended in 2016 13b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2016 13c _____
- 14 Credit for wages paid to a mobilized employee 14 _____
- 15 **CHANGED!** Angel fund investment tax credit - *only for credits attributable to investments made in angel funds before July 1, 2017* 15 _____



Enter name of corporation

Federal Employer Identification Number

Schedule K *continued* . . .

- 16 Automation tax credit 16 _____
- 17 Nonprofit private primary school tax credit 17 _____
- 18 Nonprofit private high school tax credit 18 _____
- 19 Nonprofit private college tax credit 19 _____
- 20 **NEW!** Angel investor investment tax credit - *only for credits attributable to investments made by angel funds in qualified businesses after June 30, 2017* 20 _____

Other items

Line 21 only applies to a multistate corporation — see instructions

- 21 a Total allocable income from all sources (net of related expenses) 21a _____
- b Portion of line 21a that is allocable to North Dakota 21b _____

Line 22 applies to all corporations — see instructions

- 22 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a Gross sales price or amount realized 22a _____
 - b Cost or other basis plus expense of sale 22b _____
 - c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) 22c _____
 - d I.R.C. Section 179 deduction related to property that was passed through to shareholders 22d _____



| | |
|---------------------------|--|
| Enter name of corporation | Federal Employer Identification Number |
|---------------------------|--|

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 instructions)</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 |
| | 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%) |
| Shareholder | | | | | |
| 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 | | | | | |

What is Form 60-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2017 Form 60. Do not use this form if paying electronically - see "How to make payment" for payment options.

Do not use Form 60-PV to make an extension payment. Extension payments should be made using the extension payment voucher, Form 60-EXT.

When is the payment due?

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

How to make payment

Make check or money order payable to "ND State Tax Commissioner" and write last four digits of federal employer identification number (FEIN) and "2017 Form 60-PV" on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 60 has already been filed, mail payment and voucher to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

Electronic payment options. Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. **If paying electronically, do not use this voucher.**

- **Online**—A payment may be made online with a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota. To pay online, go to **www.nd.gov/tax/payment**.
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at **www.nd.gov/tax**.

Need help?

Phone: 701.328.1258
Speech or hearing impaired—800.366.6888
Email: individualtax@nd.gov

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-38-01.4, and 57-38-31.1, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ Detach here and mail with payment ▼

Form 60-PV S Corporation Return Payment Voucher
North Dakota Office of State Tax Commissioner
28751



2017

Do not use this voucher if paying electronically

- Calendar year: 2017 (Jan. 1 - Dec. 31, 2017)
- Fiscal year: Begins _____, 2017, and ends _____, _____

| | |
|--|--------------------------|
| Name as it will appear on North Dakota Form 60 | FEIN |
| Mailing address | Telephone number |
| City, state and ZIP code | Amount of payment |

- **Due 15th day of 4th month following end of tax year.**
- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of FEIN and "2017 60-PV" on check or money order.
- Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

For Tax
Department
use only

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