

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



2018

A Tax year: Calendar year **2018** or Fiscal year beginning _____, 2018, 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 -----▶ _____			<input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Farming/ranching corporation <input type="radio"/> Amended return <input type="radio"/> Composite return <input type="radio"/> Extension		
Enter number of —					
Resident individual shareholders -----▶ _____		Trust/estate shareholders -----▶ _____			
Nonresident individual shareholders -----▶ _____		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 _____
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 shown on a Form 1099 and/or North Dakota Schedule K-1 received by corporation (Attach Form 1099 and ND Schedule K-1) -----▶	5 _____
6 Estimated tax paid on 2018 Forms 60-ES and 60-EXT plus any overpayment applied from 2017 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 2019 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 copy of 2018 Form 1120S (including Schedule K-1s) and copy of ND Schedule K-1s

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 (<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 (<i>If the amount reported in Column 2 does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation</i>) ----- ▶	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 (<i>Attach worksheet</i>) ----- ▶	6 _____
7 North Dakota taxable income. Subtract line 6 from line 5 ----- ▶	7 _____
8 Tax from 2018 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 this section. If the corporation is claiming a deduction or credit on line 2, 3, 4, 5, 6, 7, 8, 10, 11, 13, or 18 of this schedule, this section must be completed. See "Property tax clearance" in instructions for details.

▶ Does the corporation or any of its officers responsible for state tax matters hold a 50 percent or more ownership interest in real property located in North Dakota? _____ Yes No

If yes, enter below the name of each North Dakota county in which the corporation or any officers responsible for state tax matters hold a 50% or more interest in real property:

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: *(Attach Schedule RZ)*

 - 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 *(Attach documentation)* _____ **3** _____

North Dakota tax credits

- 4** Renaissance zone tax credits: *(Attach Schedule RZ)*

 - 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 *(Attach documentation)* _____ **5** _____
- 6** Agricultural commodity processing facility investment tax credit *(Attach documentation)* _____ **6** _____
- 7** Biodiesel or green diesel fuel blending tax credit *(Attach documentation)* _____ **7** _____
- 8** Biodiesel or green diesel fuel sales equipment tax credit *(Attach documentation)* _____ **8** _____
- 9** Geothermal energy device tax credit *(Attach documentation)* _____ **9** _____
- 10 a** Employer internship program tax credit *(Attach documentation)* _____ **10a** _____

 - b** Number of eligible interns hired in 2018 _____ **10b** _____
 - c** Total compensation paid to eligible interns in 2018 _____ **10c** _____

- 11** Research expense tax credit *(Attach documentation)* _____ **11** _____
- 12 a** Endowment fund tax credit from Schedule QEC, line 7 *(Attach Schedule QEC)* _____ **12a** _____

 - b** Contribution amount from Schedule QEC, line 4 _____ **12b** _____
 - c** Endowment fund tax credit from ND Schedule K-1 *(Attach ND Schedule K-1)* _____ **12c** _____
 - d** Contribution amount from ND Schedule K-1 _____ **12d** _____

- 13 a** Workforce recruitment tax credit *(Attach documentation)* _____ **13a** _____

 - b** Number of eligible employees whose 12th month of employment ended in 2017 _____ **13b** _____
 - c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2017 _____ **13c** _____



Enter name of corporation

Federal Employer Identification Number

Schedule K *continued* . . .

- 14** Credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) ----- **14** _____
- 15** Nonprofit private primary school tax credit (*Attach documentation*) ----- **15** _____
- 16** Nonprofit private high school tax credit (*Attach documentation*) ----- **16** _____
- 17** Nonprofit private college tax credit (*Attach documentation*) ----- **17** _____
- 18** Angel investor investment tax credit - *only for credits attributable to investments made in qualified businesses by angel funds organized and certified after June 30, 2017 (Attach documentation)* ----- **18** _____

Other items

Line 19 only applies to a multistate corporation — see instructions

- 19 a** Total allocable income from all sources (net of related expenses) ----- **19a** _____
- b** Portion of line 19a that is allocable to North Dakota ----- **19b** _____

Line 20 applies to all corporations — see instructions

- 20** For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a** Gross sales price or amount realized ----- **20a** _____
 - b** Cost or other basis plus expense of sale ----- **20b** _____
 - c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- **20c** _____
 - d** I.R.C. Section 179 deduction related to property that was passed through to shareholders ----- **20d** _____



Enter name of corporation	Federal Employer Identification Number
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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					
Shareholder	Column 1		Column 2	Column 3	Column 4
	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 _____				

Shareholder	All Shareholders <i>Complete Column 5 for ALL shareholders</i>	Nonresident Shareholders Only <i>Important: Columns 6 through 8 are for a NONRESIDENT SHAREHOLDER only. See instructions for which shareholders to include in Columns 6, 7, and 8.</i>		
	Column 5 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (2.90%)	Column 8 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				

What is Form 60-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2018 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 "2018 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 an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit card option, 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

2018

North Dakota Office of State Tax Commissioner
SFN 28751

Do not use this voucher if paying electronically

Name of corporation as it will appear on Form 60
Mailing address
City, state, ZIP Code

Federal Employer Identification Number ▶	
Fiscal year filer: Tax year ending (mm/dd/yyyy). . . . ▶	
Payment amount ▶	

- Due 15th day of 4th month following end of tax year
- Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

- Make payable to:
ND State Tax Commissioner
- Write "2018 60-PV" on check

SCO

