



**SCHEDULE K-1 (FORM 60)**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28738 (12-2025)

**2025**

Final  Amended

**Corporation's tax year:**

**Calendar year 2025** (Jan. 1 - Dec. 31, 2025)  
 **Fiscal year:** Beginning \_\_\_\_\_, 20\_\_\_\_\_, Ending \_\_\_\_\_, 20\_\_\_\_\_

**Shareholder's Share of North Dakota Income (Loss),  
Deductions, Adjustments, Credits, and Other Items**

► **See separate instructions**

**Part 1 Corporation information**

**A** Corporation's federal EIN

**B** Corporation's name, address, city, state, and ZIP code

**Part 2 Shareholder information**

**C** Shareholder's SSN or FEIN (from Federal Schedule K-1)

**D** Shareholder's name, address, city, state, and ZIP code  
(from Federal Schedule K-1)

**E** What type of entity is this shareholder? \_\_\_\_\_

**F** If shareholder is an individual, estate, or trust, shareholder is a:

**Full-year resident** of North Dakota  **Part-year resident**  
of North Dakota  
 **Full-year nonresident** of North Dakota

**G** Is this an eligible nonresident shareholder who  
elected to be included in a composite filing?  Yes  No

**H** Shareholder's percentage of stock ownership for tax year  
(from Federal Schedule K-1) : \_\_\_\_\_ %

**Part 3 All shareholders:  
North Dakota adjustments and tax credits**

1. Interest from U.S. obligations \_\_\_\_\_
2. Renaissance zone income exemption \_\_\_\_\_
3. New or expanding business exemption \_\_\_\_\_
4. Renaissance zone tax credits:
  - a. Historic property preservation credit \_\_\_\_\_
  - b. Renaissance fund organization credit \_\_\_\_\_
  - c. Nonparticipating property owner credit \_\_\_\_\_
5. Seed capital investment credit \_\_\_\_\_
6. Agricultural commodity processing  
facility investment credit \_\_\_\_\_
7. Biodiesel/green diesel fuel blending credit \_\_\_\_\_
8. Biodiesel/green diesel fuel sales equipment  
credit \_\_\_\_\_
9. Employer internship program credit \_\_\_\_\_
10. Research expense credit \_\_\_\_\_

11. a. Endowment fund credit (Schedule QEC) \_\_\_\_\_  
b. Contribution amount (Schedule QEC) \_\_\_\_\_  
c. Endowment fund credit (ND Schedule K-1) \_\_\_\_\_  
d. Contribution amount (ND Schedule K-1) \_\_\_\_\_
12. Workforce recruitment credit \_\_\_\_\_
13. Wages paid to mobilized employee credit \_\_\_\_\_
14. Nonprofit private primary school credit \_\_\_\_\_
15. Nonprofit private high school credit \_\_\_\_\_
16. Nonprofit private college credit \_\_\_\_\_
17. Angel investor credit (for investments  
made after June 30, 2017) \_\_\_\_\_
18. Automation credit \_\_\_\_\_
19. Develop. disabled/mentally ill employee credit \_\_\_\_\_
20. Maternity home, child placing agency, or  
pregnancy help center credit \_\_\_\_\_
21. Apprentice tax credit \_\_\_\_\_
22. Employer child care contribution tax credit \_\_\_\_\_

**Part 4 Nonresident individual, estate, or trust  
shareholder: North Dakota income (loss)**

23. Corporation's apportionment factor \_\_\_\_\_
24. Ordinary income (loss) \_\_\_\_\_
25. Net rental real estate income (loss) \_\_\_\_\_
26. Other net rental income (loss) \_\_\_\_\_
27. Interest income \_\_\_\_\_
28. Ordinary dividends \_\_\_\_\_
29. Royalties \_\_\_\_\_
30. Net short-term capital gain (loss) \_\_\_\_\_
31. Net long-term capital gain \_\_\_\_\_
32. Net section 1231 gain (loss) \_\_\_\_\_
33. Other income \_\_\_\_\_
34. Section 179 deduction \_\_\_\_\_
35. Other deductions \_\_\_\_\_
36. I.R.C. § 179 property disposition gain (loss) \_\_\_\_\_

**Part 5 All nonresident shareholders: North Dakota  
income tax withheld or composite tax paid**

37. ND distributive share of income (loss) \_\_\_\_\_
38. North Dakota income tax withheld \_\_\_\_\_
39. North Dakota composite income tax \_\_\_\_\_

## Purpose of form

North Dakota Schedule K-1 (Form 60) is a supplemental schedule provided by an S corporation to its shareholders. It provides information the shareholders may need to complete their North Dakota income tax returns.

**Resident individual, estate, and trust.** If you are a North Dakota resident individual, estate, or trust, your entire distributive share of income from the corporation is subject to North Dakota income tax. You received this schedule only to show your distributive share of the corporation's North Dakota statutory adjustments and tax credits (see Part 3).

**Nonresident individual, estate, or trust.** If you are a nonresident individual, estate, or trust, you are subject to North Dakota income tax on your distributive share of the corporation's income that is apportioned and allocated to North Dakota. You received this schedule to show your distributive share of North Dakota income, gains, losses, and deductions (see Part 4); North Dakota statutory adjustments and tax credits (see Part 3); and North Dakota income tax withheld or paid on your North Dakota distributive share of income (see Part 5).

## General instructions

The instructions for Parts 3 through 5 of this schedule show where to report the information from Schedule K-1 (Form 60) on your North Dakota income tax return.

**Tax year.** References to a North Dakota form and line number contained in these instructions are references to the form in use for the 2025 calendar year. However, if you file your return on a calendar year basis, but the corporation files its return on a fiscal year basis, report the amounts on your return for the year in which the corporation's fiscal year ends. For example, if the corporation has a fiscal year ending in February 2026, report the amounts from the 2025 Schedule K-1 (Form 60) on your 2026 tax return. The corporation's tax year is shown at the top of the schedule.

**Composite filing election.** If you elected to include your North Dakota distributive share of income in a composite filing by the corporation, the information provided on the schedule is only for your information. Retain the schedule for your tax records. The composite income tax paid by the corporation satisfies your North Dakota income tax filing and payment obligations with respect to your North Dakota distributive income from the corporation. If you later choose to revoke your composite filing election and file your own North Dakota income tax return, follow the instructions to Parts 3 through 5 to transfer the amounts from the schedule to your return.

## Amended Schedule K-1 (Form 60).

If you receive an amended North Dakota Schedule K-1 from the corporation, you generally must file an amended North Dakota income tax return to report the revised information. Attach a copy of the amended Schedule K-1 to your amended North Dakota income tax return. If you previously elected to be included in a composite filing, and you are not changing that election, no action is required and you should retain the amended Schedule K-1 for your tax records.

## Specific instructions

### Part 3

#### All shareholders—North Dakota adjustments and tax credits

The following lists show where to enter an amount from Part 3 of Schedule K-1 (Form 60) on the North Dakota income tax return. Use the list corresponding to your return. "Not applicable" in the right-hand column means that the item does not apply and must not be entered on your return.

#### Lines 1–22

##### Form ND-1 filer:

##### Include the amount from this schedule

##### On:

Line 1	Form ND-1, line 5
Line 2	Sch. RZ, Part 1, line 18
Line 3	Form ND-1SA, line 5
Line 4a	Sch. RZ, Part 4, line 7
Line 4b	Sch. RZ, Part 5, line 4
Line 4c	Sch. RZ, Part 6, line 6
Line 5	Sch. ND-1TC, line 4
Line 6	Sch. ND-1TC, line 3
Line 7	Sch. ND-1TC, line 6
Line 8	Sch. ND-1TC, line 7
Line 9	Sch. ND-1TC, line 8a
Line 10	Sch. ND-1TC, line 9a
Line 11a	Sch. ND-1TC, line 15b
Line 11b	See instructions to Form ND-1, line 2
Line 11c	Sch. ND-1TC, line 15b
Line 11d	See instructions to Form ND-1, line 2
Line 12	Sch. ND-1TC, line 11a
Line 13	Sch. ND-1TC, line 13
Line 14	Sch. ND-1PSC, line 4
Line 15	Sch. ND-1PSC, line 13
Line 16	Sch. ND-1PSC, line 22
Line 17	Sch. ND-1TC, line 21
Line 18	Sch. ND-1TC, line 17a
Line 19	Sch. ND-1TC, line 22
Line 20	Sch. MCP, line 3
Line 21	Sch. ND-1TC, line 25a
Line 22	Sch. ND-1TC, line 10

## Form 38 filer:

### Include the amount from this schedule

### On:

Line 1	Form 38, page 2, Part 1, line 4a
Line 2	Sch. RZ, Part 1, line 18
Line 3	Form 38, page 2, Part 1, line 4d
Line 4a	Sch. RZ, Part 4, line 7
Line 4b	Sch. RZ, Part 5, line 4
Line 4c	Sch. RZ, Part 6, line 6
Line 5	Sch. 38-TC, line 3
Line 6	Sch. 38-TC, line 2
Line 7	Sch. 38-TC, line 4
Line 8	Sch. 38-TC, line 5
Line 9	Sch. 38-TC, line 6a
Line 10	Sch. 38-TC, line 7a
Line 11a	Sch. 38-TC, line 12c
Line 11b	Form 38, page 2, Part 1, line 2
Line 11c	Sch. 38-TC, line 12c
Line 11d	Form 38, page 2, Part 1, line 2
Line 12	Sch. 38-TC, line 9a
Line 13	Sch. 38-TC, line 11
Line 14	Sch. 38-TC, line 15
Line 15	Sch. 38-TC, line 16
Line 16	Sch. 38-TC, line 17
Line 17	Not applicable
Line 18	Sch. 38-TC, line 14a
Line 19	Sch. 38-TC, line 18
Line 20	Sch. 38-TC, line 19
Line 21	Sch. 38-TC, line 20a
Line 22	Sch. 38-TC, line 8

## Part 4

#### Nonresident individual, estate, or trust shareholders only—North Dakota income (loss)

#### Line 23

The apportionment factor is used to determine the North Dakota apportioned income.

#### Lines 24–36

If you are a nonresident individual, estate, or trust, lines 24 through 36 of Part 4 show your share of the corporation's North Dakota income, gains, losses, and deductions that you must report on your North Dakota income tax return. Transfer these amounts to your North Dakota income tax return as instructed below based on the type of return you are filing.

If the full amount of any item is not included in your adjusted gross income on your federal income tax return because of limitations on the deductibility of a passive activity loss, capital loss, section 179 deduction, or for any other reason, enter on your North Dakota return only that portion of the item included in your federal adjusted gross income.

**Attach a statement to your North Dakota income tax return explaining any difference between an amount shown on North Dakota Schedule K-1 (Form 60) and the amount reported on your North Dakota income tax return.**

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## Form ND-1 filer (nonresident only):

Include the amount from this schedule	On Schedule ND-1NR, Column B:
Lines 24-26	Line 6
Lines 27-28	Line 2
Line 29	Line 6
Lines 30-32	Line 4
Line 33	Line 8
Lines 34-35	Line 6
Line 36	Line 4

## Form 38 filer (nonresident only):

Include the amount from this schedule	On Tax Computation Schedule, Part 2, Column B:
Lines 24-26	Line 5
Line 27	Line 1
Line 28	Line 2
Line 29	Line 5
Lines 30-31	Line 4
Line 32	Line 4 or 7
Line 33	Line 8
Lines 34-35	Line 5
Line 36	Line 4 or 7

## Part 5 Nonresident shareholders only

### Line 37

This is the net amount of your North Dakota distributive share of income (loss) from the corporation. Do not enter the amount from this line anywhere on your return. **It is for your information only.**

### Line 38

This is the amount of North Dakota income tax withheld by the corporation from your North Dakota distributive share of income. Enter this amount on your return as follows:

- If an individual, enter on Form ND-1, line 26.
- If an estate or trust, enter on Form 38, page 1, line 8.
- If a partnership, enter on Form 58, page 1, line 4.
- If an S corporation, enter on Form 60, page 1, line 5.

Attach a copy of North Dakota Schedule K-1 (Form 60) to your return.

### Line 39

If you elected to include your North Dakota distributive share of income (loss) in a composite filing, this is the amount of North Dakota composite income tax paid on your behalf by the corporation. For more information, see "Composite filing election" on page 1 of these instructions.

**Note:** If you later choose to file your own North Dakota income tax return, you may claim this amount as income tax withholding on your return. Attach a copy of the North Dakota Schedule K-1 (Form 60) to your return to support the amount claimed.