

S CORPORATION INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28717 (12-2021)



2021 FORM 60

A Tax Year:	<input checked="" type="checkbox"/> Calendar Year 2021 (Jan. 1 - Dec. 31, 2021)	
	<input checked="" type="checkbox"/> Fiscal Year Beginning MM/DD/2021 and ending MM/DD/YYYY	
B Corporation's Name (legal)	XX	
Doing Business As Name (if different from legal name)	XX	
Mailing Address	Apt. or Suite No.	E Date Incorporated
XX	XXXXXXXXXXXX	MM/DD/YYYY
City	State	Zip Code
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	99999-9999
G TOTAL number of shareholders -----▶ 9999		
Enter number of:		
Resident individual shareholders -----▶ 9999	Trust/estate shareholders -----▶ 9999	
Nonresident individual shareholders -----▶ 9999	Tax-exempt organization -----▶ 9999	
H Does this return include a qualified subchapter S subsidiary (QSSS)? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If yes, attach a statement listing the name and FEIN of each QSSS	

C Federal EIN*	9999999999999999
D Business Code No. (see instructions)	999999
F Check all that apply:	
<input checked="" type="checkbox"/> Initial return	
<input checked="" type="checkbox"/> Final return	
<input checked="" type="checkbox"/> Farming/ranching corporation	
<input checked="" type="checkbox"/> Composite return	
<input checked="" type="checkbox"/> Amended return	
<input checked="" type="checkbox"/> Extension	

▶ **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 9999999999999999
2 Income tax withheld from nonresident shareholders (from page 5, Schedule KS, line 3) -----	▶ 2 9999999999999999
3 Composite income tax for electing nonresident shareholders (from page 5, Schedule KS, line 4) -----	▶ 3 9999999999999999
4 Total taxes due. Add lines 1, 2, and 3 -----	4 9999999999999999
Tax Paid	
5 North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) -----	5 9999999999999999
6 Estimated tax paid on 2021 Forms 60-ES and 60-EXT plus any overpayment applied from 2020 return (If an amended return, enter total taxes due from line 4 of previously filed return) -----	▶ 6 9999999999999999
7 Total payments. Add lines 5 and 6 -----	7 9999999999999999
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 9999999999999999
9 Amount of line 8 to be applied to 2022 estimated tax -----	▶ 9 9999999999999999
10 Refund. Subtract line 9 from line 8. If result is less than \$5.00, enter 0 -----	REFUND ▶ 10 9999999999999999
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 9999999999999999
12 Penalty ▶ 999999999999 Interest ▶ 999999999999 Enter total penalty and interest -----	12 9999999999999999
13 Balance due. Add lines 11 and 12 -----	BALANCE DUE 13 9999999999999999

▶ **Attach a complete copy of the 2021 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 - See inside front cover of booklet.	
Signature Of Officer	Date	<input checked="" type="checkbox"/>	I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
Print Name Of Officer	Telephone Number	This Space Is For Tax Department Use Only	
Paid Preparer Signature	Date		
Print Name Of Paid Preparer	PTIN	Telephone Number	

▶ **Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127, Bismarck, ND 58505-0599**



S CORPORATION INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28717 (12-2021)



2021 FORM 60

A Tax Year: <input type="checkbox"/> Calendar Year 2021 (Jan. 1 - Dec. 31, 2021)		Fiscal Year Beginning _____ and ending _____	
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. _____	
City _____		State _____	Zip Code _____
G TOTAL number of shareholders _____			F Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Farming/ranching corporation <input type="checkbox"/> Composite return <input type="checkbox"/> Amended return <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a statement listing the name and FEIN of each QSSS			

▶ **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 2021 Forms 60-ES and 60-EXT plus any overpayment applied from 2020 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 2022 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 2021 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.		<i>*Privacy Act - See inside front cover of booklet.</i>	
Signature Of Officer _____		Date _____	
Print Name Of Officer _____		Telephone Number _____	
Paid Preparer Signature _____		Date _____	
Print Name Of Paid Preparer _____	PTIN _____	Telephone Number _____	

I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
This Space Is For Tax Department Use Only

▶ **Mail to: State Tax Commissioner, 600 E Boulevard Ave Dept 127,
 Bismarck, ND 58505-0599**

SCOR

Enter Name Of Corporation	Federal Employer Identification Number
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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	3			
4. Land	4			
5. Other assets (Attach schedule)	5			
6. Rented property (Annual rental x 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			
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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 in 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 2021 Tax Rate Schedule in instructions. Enter on Form 60, page 1, line 1		8	

Enter Name Of Corporation	Federal Employer Identification Number
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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, 4a, 4b, 4c, 5, 6, 7, 8, 9a, 10, 12a or 17 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*) _____ **2** _____
- 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. a. Employer internship program tax credit (*Attach documentation*) _____ **9a** _____
 - b. Number of eligible interns hired in 2021 _____ **9b** _____
 - c. Total compensation paid to eligible interns in 2021 _____ **9c** _____
- 10. Research expense tax credit (*Attach documentation*) _____ **10** _____
- 11. a. Endowment fund tax credit from Schedule QEC, line 7 (*Attach Schedule QEC*) _____ **11a** _____
 - b. Contribution amount from Schedule QEC, line 4 _____ **11b** _____
 - c. Endowment fund tax credit from ND Schedule K-1 (*Attach ND Schedule K-1*) _____ **11c** _____
 - d. Contribution amount from ND Schedule K-1 _____ **11d** _____
- 12. a. Workforce recruitment tax credit (*Attach documentation*) _____ **12a** _____
 - b. Number of eligible employees whose 12th month of employment ended in 2020 _____ **12b** _____
 - c. Total compensation paid for first 12 months of employment to eligible employees included on line 12b _____ **12c** _____

Enter Name Of Corporation	Federal Employer Identification Number
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Schedule K *continued . . .*

- 13.** Credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) **13** _____
- 14.** Nonprofit private primary school tax credit (*Attach documentation*) **14** _____
- 15.** Nonprofit private high school tax credit (*Attach documentation*) **15** _____
- 16.** Nonprofit private college tax credit (*Attach documentation*) **16** _____
- 17.** 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)* **17** _____
- 18.** Automation tax credit - *only for credits attributable to purchases made after December 31, 2018* **18** _____
- 19.** Developmentally disabled/mentally ill employee tax credit **19** _____

Other items

Line 20 only applies to a multistate corporation

- 20. a.** Total allocable income from all sources (net of related expenses) **20a** _____
- b.** Portion of line 20a that is allocable to North Dakota **20b** _____

Line 21 applies to all corporations

- 21.** For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a.** Gross sales price or amount realized **21a** _____
 - b.** Cost or other basis plus expense of sale **21b** _____
 - c.** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) **21c** _____
 - d.** I.R.C. Section 179 deduction related to property that was passed through to partners **21d** _____

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					
		Column 1	Column 2	Column 3	Column 4
Partner		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>
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	NA		NA	
2 Total for Column 6 ----- 2		NA	NA	NA
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				