

**S CORPORATION INCOME TAX RETURN**  
**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**  
**SFN 28717 (12-2025)**



**2025 FORM 60**

**A Tax Year:**  **Calendar Year 2025** (Jan. 1 - Dec. 31, 2025)  
 **Fiscal Year** Beginning **MM/DD/2025** and ending **MM/DD/YYYY**

**B Corporation's Name (legal)**  
XX  
**Doing Business As Name (if different from legal name)**  
XX  
**Mailing Address**  
XX  
**Apt. or Suite No.**  
XXXXXXXXXXXX  
**City**  
XX  
**State**  
XX  
**Zip Code**  
99999-9999

**C Federal EIN\***  
99999999  
**D Business Code No. (see instructions)**  
999999  
**E Date Incorporated**  
MM/DD/YYYY

**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**

**F Check all that apply:**  
 Initial return  
 Final return  
 Farming/ranching corporation  
 Composite return  
 Amended return  
 Extension

**H Does this return include a qualified subchapter S subsidiary (QSSS)?**  Yes  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 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 shown on a Form 1099 and/or North Dakota Schedule K-1 received by corporation (Attach Form 1099 and/or ND Schedule K-1) ..... **5 9999999999999999**  
**6** Estimated tax paid on 2025 Forms 60-ES and 60-EXT plus any overpayment applied from 2024 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 2026 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 copy of 2025 Form 1120-S (including Schedule K-1s) and copy of North Dakota Schedule K-1s**

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. <b>This Space Is For Tax Department Use Only</b>
Print Name Of Officer	Telephone Number	
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 (12-2025)**



**2025 FORM 60**

<b>A</b> Tax Year:	<input type="checkbox"/> <b>Calendar Year 2025</b> (Jan. 1 - Dec. 31, 2025)	<b>Fiscal Year</b> Beginning				<b>C</b> Federal EIN*
						<b>D</b> Business Code No. (see instructions)
<b>B</b> Corporation's Name (legal)						<b>E</b> Date Incorporated
Doing Business As Name (if different from legal name)						
Mailing Address				Apt. or Suite No.		
City	State	Zip Code				
<b>G</b> TOTAL number of shareholders _____						<b>F</b> 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 _____					
<b>H</b> 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.**

<b>1</b> Tax on excess net passive income and built-in gains, if any (from page 2, Schedule BG, line 8) _____	<b>▶ 1</b> _____
<b>2</b> Income tax withheld from nonresident shareholders (from page 5, Schedule KS, line 3) _____	<b>▶ 2</b> _____
<b>3</b> Composite income tax for electing nonresident shareholders (from page 5, Schedule KS, line 4) _____	<b>▶ 3</b> _____
<b>4</b> Total taxes due. Add lines 1, 2, and 3 _____	<b>4</b> _____
<b>Tax Paid</b>	
<b>5</b> North Dakota income tax withheld shown on a Form 1099 and/or North Dakota Schedule K-1 received by corporation (Attach Form 1099 and/or ND Schedule K-1) _____	<b>5</b> _____
<b>6</b> Estimated tax paid on 2025 Forms 60-ES and 60-EXT plus any overpayment applied from 2024 return (If an amended return, enter total taxes due from line 4 of previously filed return) _____	<b>▶ 6</b> _____
<b>7</b> Total payments. Add lines 5 and 6 _____	<b>7</b> _____
<b>8 Overpayment.</b> 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 _____	<b>▶ 8</b> _____
<b>9</b> Amount of line 8 to be applied to 2026 estimated tax _____	<b>▶ 9</b> _____
<b>10 Refund.</b> Subtract line 9 from line 8. If result is less than \$5.00, enter 0 _____	<b>REFUND ▶ 10</b> _____
<b>11 Tax due.</b> If line 7 is LESS than line 4, subtract line 7 from line 4. If result is less than \$5.00, enter 0 _____	<b>▶ 11</b> _____
<b>12</b> Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest _____	<b>12</b> _____
<b>13 Balance due.</b> Add lines 11 and 12 _____	<b>BALANCE DUE 13</b> _____

▶ **Attach copy of 2025 Form 1120-S (including Schedule K-1s) and copy of North Dakota Schedule K-1s**

<i>I declare that this return is correct and complete to the best of my knowledge and belief.</i>			<i>*Privacy Act - See inside front cover of booklet.</i>
Signature Of Officer	Date		I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
Print Name Of Officer	Telephone Number	<b>This Space Is For Tax Department Use Only</b> <input type="checkbox"/>	
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**

**SCOR**

Corporation's Name (legal)	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 -----	<b>1</b>	_____	_____	_____
2. Buildings and other fixed depreciable assets -----	<b>2</b>	_____	_____	_____
3. Depletable -----	<b>3</b>	_____	_____	_____
4. Land -----	<b>4</b>	_____	_____	_____
5. Other assets ( <i>Attach schedule</i> ) -----	<b>5</b>	_____	_____	_____
6. Rented property (Annual rental x 8) -----	<b>6</b>	_____	_____	_____
7. Total property. Add lines 1 through 6 ----- ▶	<b>7</b>	_____ ▶	_____ ▶	_____ ▶

**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> ) ----- ▶	<b>8</b>	_____ ▶	_____ ▶	_____ ▶
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**Sales factor**

9. Gross receipts or sales, less returns and allowances -----	<b>9</b>	_____	_____	_____
10. Sales delivered, shipped, or assignable to North Dakota destinations -----	<b>10</b>	_____	_____	_____
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 -----	<b>11</b>	_____	_____	_____
12. Total sales. Add lines 9 through 11 ----- ▶	<b>12</b>	_____ ▶	_____ ▶	_____ ▶
13. Sum of factors. Add lines 7, 8, and 12 in Column 3 -----	<b>13</b>	_____	_____	_____
14. <b>Apportionment factor</b> - 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 ----- ▶	<b>14</b>	_____ ▶	_____ ▶	_____ ▶

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

1. Excess net passive income subject to federal tax on Federal Form 1120S ----- ▶	<b>1</b>	_____ ▶
2. Built-in gains subject to federal tax on Federal Form 1120S, Schedule D ----- ▶	<b>2</b>	_____ ▶
3. Add lines 1 and 2 ----- ▶	<b>3</b>	_____ ▶
4. Apportionment factor from Schedule FACT, line 14 ----- ▶	<b>4</b>	_____ ▶
5. North Dakota apportioned income. Multiply line 3 by line 4 ----- ▶	<b>5</b>	_____ ▶
6. North Dakota NOL deduction from worksheet in instructions ( <i>Attach worksheet</i> ) ----- ▶	<b>6</b>	_____ ▶
7. North Dakota taxable income. Subtract line 6 from line 5 ----- ▶	<b>7</b>	_____ ▶
8. Tax from 2025 Tax Rate Schedule in instructions. Enter on Form 60, page 1, line 1 ----- ▶	<b>8</b>	_____ ▶

Corporation's Name (legal)	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, 17, 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 the completed Property Tax Clearance Record(s) obtained from each county identified above to the Form 60.**

**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 2025 \_\_\_\_\_ **9b** \_\_\_\_\_
  - c. Total compensation paid to eligible interns in 2025 \_\_\_\_\_ **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 2024 \_\_\_\_\_ **12b** \_\_\_\_\_
  - c. Total compensation paid for first 12 months of employment to eligible employees included on line 12b \_\_\_\_\_ **12c** \_\_\_\_\_

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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 (*Attach approval letter*) ..... **18** \_\_\_\_\_
- 19. Developmentally disabled/mentally ill employee tax credit (*Attach documentation*) ..... **19** \_\_\_\_\_
- 20. Maternity home, child placing agency, or pregnancy help center credit (*Attach documentation*) ..... **20** \_\_\_\_\_
- 21. **a.** Apprentice tax credit (*Attach documentation*) ..... **21a** \_\_\_\_\_
  - b.** Number of eligible apprentices employed in 2025 ..... **21b** \_\_\_\_\_
  - c.** Total compensation paid to eligible apprentices in 2025 ..... **21c** \_\_\_\_\_
- 22. Employer child care contribution tax credit (*Attach Schedule ECC*) ..... **22** \_\_\_\_\_

**Other items**

**Line 23 only applies to a multistate corporation**

- 23. **a.** Total allocable income from all sources (*net of related expenses*) ..... **23a** \_\_\_\_\_
- b.** Portion of line 23a that is allocable to North Dakota ..... **23b** \_\_\_\_\_

**Line 24 applies to all corporations**

- 24. For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
  - a.** Gross sales price or amount realized ..... **24a** \_\_\_\_\_
  - b.** Cost or other basis plus expense of sale ..... **24b** \_\_\_\_\_
  - c.** Depreciation allowed or allowable (*excluding I.R.C. Section 179 deduction*) ..... **24c** \_\_\_\_\_
  - d.** I.R.C. Section 179 deduction related to property that was passed through to partners ..... **24d** \_\_\_\_\_

Corporation's Name (legal)	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 %
<b>A</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>B</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>C</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>D</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>E</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>F</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>G</b>	Name _____ Address _____ State _____ Zip Code _____			

	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	Column 6	Column 7	Column 8
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (2.50%)	Form PWA or Form PWE <i>(Attach copy)</i>
<b>A</b>			<input type="radio"/>	
<b>B</b>			<input type="radio"/>	
<b>C</b>			<input type="radio"/>	
<b>D</b>			<input type="radio"/>	
<b>E</b>			<input type="radio"/>	
<b>F</b>			<input type="radio"/>	
<b>G</b>			<input type="radio"/>	
<b>1</b> Total for <b>Column 5</b> ----- <b>1</b>		<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>2</b> Total for <b>Column 6</b> ----- <b>2</b>			<b>NA</b>	<b>NA</b>
<b>3</b> Total for <b>Column 7</b> . Enter this amount on Form 60, page 1, line 2 ----- <b>3</b>				
<b>4</b> Total for <b>Column 8</b> . Enter this amount on Form 60, page 1, line 3 ----- <b>4</b>				