



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 _____, 2025, 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

- Line 1
- Line 2
- Line 3
- Line 4a
- Line 4b
- Line 4c
- Line 5
- Line 6
- Line 7
- Line 8
- Line 9
- Line 10
- Line 11a
- Line 11b

- Line 11c
- Line 11d

- Line 12
- Line 13
- Line 14
- Line 15
- Line 16
- Line 17
- Line 18
- Line 19
- Line 20
- Line 21
- Line 22

On:

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

Form 38 filer:

Include the amount from this schedule

- Line 1
- Line 2
- Line 3
- Line 4a
- Line 4b
- Line 4c
- Line 5
- Line 6
- Line 7
- Line 8
- Line 9
- Line 10
- Line 11a
- Line 11b

- Line 11c
- Line 11d

- Line 12
- Line 13
- Line 14
- Line 15
- Line 16
- Line 17
- Line 18
- Line 19
- Line 20
- Line 21
- Line 22

On:

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

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.