

North Dakota Office of State Tax Commissioner
Schedule K-1 (Form 60)

2015

**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:
- a** For projects approved **before August 1, 2013** _____
- b** For projects approved **after July 31, 2013** _____
- 3** New or expanding business exemption _____
- 4** Renaissance zone:
- a** Historic property preservation tax credit _____
- b** Renaissance fund organization tax credit _____
- c** Nonparticipating property owner tax credit _____
- 5** Seed capital investment tax credit _____
- 6** Agricultural commodity processing
facility investment tax credit _____
- 7** Biodiesel/green diesel fuel blending tax credit _____
- 8** Biodiesel/green diesel fuel sales equipment
tax credit _____

☐ Final ☐ Amended

Corporation's tax year: ☐ **Calendar year 2015** (Jan. 1 - Dec. 31, 2015)
☐ **Fiscal year:** Beginning _____, 2015
Ending _____, 20 ____

Part 3 continued . . .

- 9** Geothermal tax credit _____
- 10** Employer internship program tax credit _____
- 11** Microbusiness tax credit _____
- 12** Research expense tax credit _____
- 13 a** Endowment fund tax credit _____
- b** Endowment fund contribution adjustment _____
- 14** Workforce recruitment tax credit _____
- 15** Credit for wages paid to mobilized employee _____
- 16** Angel fund investment tax credit _____
- 17** Housing incentive fund tax credit _____
- 18** Automation tax credit _____
- 19** Nonprofit private primary school tax credit _____
- 20** Nonprofit private high school tax credit _____
- 21** Nonprofit private college tax credit _____

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

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

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

- 36** North Dakota distributive share of income
(loss) _____
- 37** North Dakota income tax withheld _____
- 38** North Dakota composite income tax _____