



Form North Dakota Office of State Tax Commissioner

60 S corporation income tax return**2012****A** This return is ☐ **Calendar year 2012** (Jan. 1 - Dec. 31, 2012)
filed for:☐ **Fiscal year:** _____, 2012, and ending _____, 20_____**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.

E Date
incorporated _____ month _____ day _____ year

City

State

Zip Code

G **TOTAL number of shareholders** ----- ▶ _____

Enter number of —

Resident individual
shareholders ----- ▶ _____Trust/estate
shareholders ----- ▶ _____Nonresident individual
shareholders ----- ▶ _____Tax-exempt
organization ----- ▶ _____**F** **Check all that apply:**☐ Initial return☐ Final return☐ Farming/ranching
corporation ☐ Amended return☐ Composite return ☐ Extension**H** Does this return include a qualified subchapter S subsidiary (QSSS)? If "Yes," attach a statement listing the
name(s) and federal employer identification number(s) of each entity ----- ☐ Yes ☐ No● **Before completing lines 1 through 11 on this page, complete Schedule FACT, Schedule K, and Schedule KS.**● **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 individual shareholders (from page 5, Schedule KS, line 3) ----- ▶ **2** _____**3** Composite income tax for electing nonresident individual shareholders (from page 5, Schedule KS,
line 4) ----- ▶ **3** _____**4** Total taxes due. Add lines 1, 2, and 3 ----- ▶ **4** _____**5** Estimated tax paid on 2012 Forms 60-ES and 60-EXT plus any overpayment applied from 2011 return ▶ **5** _____**6** **Overpayment.** If line 5 is more than line 4, subtract line 4 from line 5 and enter result; otherwise,
go to line 9. If result is less than \$5.00, enter -0- ----- ▶ **6** _____**7** Amount of line 6 to be credited to 2013 estimated tax ----- ▶ **7** _____**8** **Refund.** Subtract line 7 from line 6. If result is less than \$5.00, enter -0- ----- **REFUND** ▶ **8** _____**9** **Tax due.** If line 4 is more than line 5, subtract line 5 from line 4. If result is less than \$5.00, enter -0- ▶ **9** _____**10** **Penalty** ▶ _____ **Interest** ▶ _____ Enter total penalty and interest **10** _____**11** **Balance due.** Add lines 9 and 10 ----- **BALANCE DUE** **11** _____● **Attach a complete copy of the 2012 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**

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

Phone

**For Tax
Department
Use Only**

Paid preparer signature

Date

Print name of paid preparer

EIN/SSN/PTIN

Phone

SCOR**Mail to:** Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127,
Bismarck, ND 58505-0599



Enter name of corporation _____

FEIN _____

Schedule FACT Calculation of North Dakota apportionment factor

IMPORTANT: All corporations must complete the applicable portions of this schedule.
See Schedule FACT instructions beginning on page 4 of the 2012 Form 60 Booklet.

Property factor	Column 1 Total	Column 2 North Dakota	Column 3 Factor (Col. 2 ÷ Col. 1) Result must be carried to six decimal places
Average value at original cost of real and tangible personal property used in the business.			
1 Inventories -----	1	_____	
2 Buildings and other fixed depreciable assets -----	2	_____	
3 Depletable assets -----	3	_____	
4 Land -----	4	_____	
5 Other assets (Attach schedule) -----	5	_____	
6 Rented property (Annual rental multiplied by 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 in Column 2 does not agree with the compensation reported for North Dakota unemployment insurance purposes, attach an explanation) ----- ▶	8	_____ ▶	_____ ▶
Sales factor			
9 Gross receipts or sales, less returns and allowances ---	9	_____	
10 Sales delivered or shipped to North Dakota destinations -----	10	_____	
11 a Sales shipped from North Dakota to the U.S. Government -----	11a	_____	
b Sales shipped from North Dakota to purchasers in a state or foreign country where the corporation does not have a filing requirement -----	11b	_____	
12 Total sales. Add lines 9 through 11b ----- ▶	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 on 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 2012 Corporation Tax Rate Schedule in instructions. Enter on Form 60, page 1, line 1 ----- ▶	8	_____



Enter name of corporation _____

FEIN _____

Schedule K **Total North Dakota adjustments, credits, and other items**
distributable to shareholders (All corporations must complete this schedule)

North Dakota subtraction adjustments

- 1** Interest from U.S. obligations _____ **1** _____
- 2** Renaissance zone business or investment income exemption _____ **2** _____
- 3** New or expanding business income exemption _____ **3** _____

North Dakota tax credits

- 4** Renaissance zone credit:
- a** Renaissance zone: Historic property preservation or renovation tax credit _____ **4a** _____
- b** Renaissance zone: Renaissance fund organization investment tax credit _____ **4b** _____
- c** Renaissance zone: Nonparticipating property owner credit _____ **4c** _____
- 5** Seed capital investment tax credit _____ **5** _____
- 6** Agricultural commodity processing facility investment tax credit _____ **6** _____
- 7** Supplier (wholesaler) biodiesel or green diesel fuel tax credit _____ **7** _____
- 8** Seller (retailer) biodiesel or green diesel fuel tax credit _____ **8** _____
- 9** Geothermal energy device tax credit - devices installed *after December 31, 2008* _____ **9** _____
- 10 a** Employer internship program tax credit _____ **10a** _____
- b** Number of eligible interns hired in 2012 _____ **10b** _____
- c** Total compensation paid to eligible interns in 2012 _____ **10c** _____
- 11 a** Microbusiness tax credit _____ **11a** _____
- b** Qualifying new investment _____ **11b** _____
- c** Qualifying new employment _____ **11c** _____
- 12 a** Research expense tax credit _____ **12a** _____
- b** Research expense tax credit purchased from another taxpayer _____ **12b** _____
- 13 a** Endowment fund tax credit _____ **13a** _____
- b** Contribution amount on which the credit was based _____ **13b** _____
- 14 a** Workforce recruitment credit _____ **14a** _____
- b** Number of eligible employees whose 12th month of employment ended in 2011 **14b** _____
- c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2011 _____ **14c** _____
- 15** Credit for wages paid to a mobilized employee _____ **15** _____



Enter name of corporation _____

FEIN _____

Schedule K *continued . . .*

- 16 a** Angel fund investment credit **16a** _____
b Angel fund investment credit purchased from another taxpayer in 2012 **16b** _____
17 Housing incentive fund credit **17** _____

Other items

Line 18 applies only to a multistate corporation — see instructions

- 18 a** Total allocable income from all sources (net of related expenses) **18a** _____
b Portion of line 18a that is allocable to North Dakota **18b** _____

Lines 19 applies to all corporations — see instructions

- 19** For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts — see instructions:
a Gross sales price or amount realized **19a** _____
b Cost or other basis plus expense of sale **19b** _____
c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) **19c** _____
d I.R.C. Section 179 deduction related to property that was passed through to shareholders **19d** _____



Enter name of corporation

FEIN

Schedule KS Shareholder information

All corporations must complete this schedule

- Complete Columns 1 through 5 for EVERY shareholder
- Complete Column 6 if shareholder is a nonresident individual
- If applicable, complete Column 7 or Column 8 for nonresident individual shareholder only

Shareholder	All Shareholders					
	Column 1			Column 2	Column 3	Column 4
	Name and address of shareholder <i>If additional lines are needed, attach additional pages</i>			Social Security Number/FEIN	Type of entity (See pg. 8 of instr.)	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 _____					

Shareholder	All Shareholders	Nonresident Individual Shareholders Only			
	Complete this column for ALL shareholders	Important: Columns 6 through 8 are for nonresident individual shareholders only.			
	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 (3.99%)	Form PWA	North Dakota composite income tax (3.99%)
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					
2 Total for Column 6 2					
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					