



ELECTRONIC FILING (MEF) TEST SCENARIOS FOR S CORPORATION (FORM 60)

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ND Tourism

2021 Tax Year

2022 Processing Year

Electronic Filing Unit

Last Revised: **XXXX** 2021


NORTH DAKOTA
RYAN RAUSCHENBERGER
Tax Commissioner

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Introduction

Thank you for supporting North Dakota e-file. North Dakota accepts electronic returns from any IRS approved software provider.

How to Begin

All participating software developers must:

- Register with our office, prior to submitting test files. The applicable registration forms are located on the state exchange system (Kiteworks) at <https://taxadmin.Kiteworks.com>. For more information, refer to the North Dakota Electronic Filing (MeF) Procedures and Specifications handbook (Publication 1345ND) which can be found on our website at <http://www.nd.gov/tax/user/tax-professionals/software-developers/mef-modernized-efile/>.
- Submit the completed registration forms to our office using one of the two methods below:
 1. E-mail to taxmef@nd.gov
 2. Fax to 701.328.0352
- A confirmation email will be issued to the developers acknowledging receipt of their registration.
- When submitting test files for our review, an email must also be sent to taxmef@nd.gov containing the company name, software product name, NACTP software ID, ETIN, and the North Dakota submission IDs. For tracking purposes, include the company/software name and tax type in the “subject” line of the email.
- We require the NACTP number assigned to the software product to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause the submissions to be rejected.
- Acknowledgements will be generated on all test returns. However, an accepted “ACK” does not mean we have approved the software for release. A software approval email must be received from our office prior to release of the software.
- The Acknowledgement system will also reject the test returns missing required schedules/forms or having mismatched data. Refer to Appendix A of the North Dakota Electronic Filing (MeF) Procedures and Specifications Handbook for a complete list of business rules and associated reject codes. Test returns will need to be corrected and re-transmitted for our review. Any exceptions to the test scenarios must be identified in the email listing the submission IDs, if the software product does not support the missing schedule or form.

Test Scenarios

Please use the corporation names, FEINs and addresses set out in each test scenario. If the software product does not support a foreign address, then substitute a valid US mailing address. If a particular form or schedule is not supported by the software product, please identify such exceptions and what was modified on the test scenario.

North Dakota Test #1

Forms Included: **Form 60, Schedule FACT, Schedule KS (2), ND Schedule K-1 (8), PDF Attachment**

Note to developers: Although withholding is not required to be calculated for shareholders on Schedule KS, Column 7 when the North Dakota income reported on Schedule KS, Column 6 is less than \$1,000, there is no similar threshold for calculating composite income tax in Schedule KS, Column 8. If the return is marked as a composite return, composite tax should be calculated and reported on Schedule KS, Line 8 for each nonresident shareholder, even if ND income is less than \$1,000.

Corporation's Name: **GREAT ATOMIC PYROTECHNICS & DESIGNS INC**
Federal EIN: **15-0000006**

Include a PDF Attachment with this return

Form 60, North Dakota S Corporation Income Tax Return:

Line A (This return is filed for): **(X) FISCAL YEAR: 2/1/2021 to 1/31/2022**

Line B (Corporation's name): **GREAT ATOMIC PYROTECHNICS & DESIGNS INC**

Mailing Address: **PO BOX 1096**

City: **KILLARNEY**

State/Province: **MB**

Country: **CA**

Zip Code: **R0K 1G0**

Line C (Federal EIN): **15-0000006**

Line D (Business code no.): **325110**

Line E (Date incorporated): **1/1/1990**

Line F (Check all that apply): **(X) COMPOSITE RETURN**

Line G (Total number of shareholders): **8**

Line G (Resident individual shareholders): **1**

Line G (Nonresident individual shareholders): **6**

Line G (Trust/estate shareholders): **1**

Line H (Does this return include a qualified subchapter S subsidiary): **(X) NO**

Line 3 (Composite income tax): **563**

Line 4 (Total taxes due): **563**

Line 11 (Tax due): **563**

Line 13 (Balance due): **563**

Authorize to discuss with paid preparer: **(X)**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Property Factor:

Line 2, Column 1 (Total buildings & other fixed depreciable assets): **69,214**

Line 2, Column 2 (North Dakota buildings & other fixed depreciable assets): **10,000**

Line 5, Column 1 (Total other assets): **913**

Line 5, Column 2 (North Dakota other assets): **913**

Line 7, Column 1 (Total property): **70,127**

North Dakota Test #1 continued:

Line 7, Column 2 (North Dakota total property): **10,913**

Line 7, Column 3 (Property factor): **0.155618**

Payroll Factor:

Line 8, Column 1 (Total wages, salaries, commissions): **100,531**

Line 8, Column 2 (North Dakota wages, salaries, commissions): **10,000**

Line 8, Column 3 (Payroll factor): **0.099472**

Sales Factor:

Line 9, Column 1 (Gross receipts or sales): **1,124,560**

Line 10, Column 2 (Sales delivered or shipped to North Dakota): **107,293**

Line 12, Column 1 (Total sales): **1,124,560**

Line 12, Column 2 (North Dakota total sales): **107,293**

Line 12, Column 3 (Sales factor): **0.095409**

Line 13, Column 3 (Sum of the factors): **0.350499**

Line 14, Column 3 (Apportionment factor): **0.116833**

Schedule KS, Shareholder Information

Shareholder A, Column 1 (Name & address): **ISSA SALESBURY
49 ANY ST
ANYTOWN PA 19561**

Shareholder A, Column 2 (Social security number/FEIN): **999-06-0001**

Shareholder A, Column 3 (Type of entity): **I**

Shareholder A, Column 4 (Ownership %): **15.63**

Shareholder A, Column 5 (Federal distributive share of income/loss): **37,770**

Shareholder A, Column 6 (North Dakota distributive share of income/loss): **4,413**

Shareholder A, Column 8 (North Dakota composite income tax): **128**

Shareholder B, Column 1 (Name & address): **DECISION TRUST
45 ANY ST
ANYTOWN NY 10005**

Shareholder B, Column 2 (Social security number/FEIN): **99-9060002**

Shareholder B, Column 3 (Type of entity): **T**

Shareholder B, Column 4 (Ownership %): **15.63**

Shareholder B, Column 5 (Federal distributive share of income/loss): **37,770**

Shareholder B, Column 6 (North Dakota distributive share of income/loss): **4,413**

Shareholder B, Column 8 (North Dakota composite income tax): **128**

Shareholder C, Column 1 (Name & address): **TAXPAYER 1
1920 UTAH DR
BISMARCK ND 58503**

Shareholder C, Column 2 (Social security number/FEIN): **999-06-0003**

Shareholder C, Column 3 (Type of entity): **I**

Shareholder C, Column 4 (Ownership %): **15.63**

Shareholder C, Column 5 (Federal distributive share of income/loss): **37,770**

Shareholder D, Column 1 (Name & address): **TAXPAYER 2
PO BOX 0002
RENO NV 89510**

Shareholder D, Column 2 (Social security number/FEIN): **999-06-0004**

North Dakota Test #1 continued:

Shareholder D, Column 3 (Type of entity): **I**
Shareholder D, Column 4 (Ownership %): **15.63**
Shareholder D, Column 5 (Federal distributive share of income/loss): **37,770**
Shareholder D, Column 6 (North Dakota distributive share of income/loss): **4,413**
Shareholder D, Column 8 (North Dakota composite income tax): **128**
Shareholder E, Column 1 (Name & address): **TAXPAYER 3**
PO BOX 0003
RENO NV 89510
Shareholder E, Column 2 (Social security number/FEIN): **999-06-0005**
Shareholder E, Column 3 (Type of entity): **I**
Shareholder E, Column 4 (Ownership %): **15.63**
Shareholder E, Column 5 (Federal distributive share of income/loss): **37,770**
Shareholder E, Column 6 (North Dakota distributive share of income/loss): **4,413**
Shareholder E, Column 8 (North Dakota composite income tax): **128**
Shareholder F, Column 1 (Name & address): **TAXPAYER 4**
PO BOX 0004
RENO NV 89510
Shareholder F, Column 2 (Social security number/FEIN): **999-06-0006**
Shareholder F, Column 3 (Type of entity): **I**
Shareholder F, Column 4 (Ownership %): **15.63**
Shareholder F, Column 5 (Federal distributive share of income/loss): **37,770**
Shareholder F, Column 6 (North Dakota distributive share of income/loss): **4,413**
Shareholder F, Column 7 (Form PWA): **(X)**
Shareholder G, Column 1 (Name & address): **TAXPAYER 5**
PO BOX 0005
RENO NV 89510
Shareholder G, Column 2 (Social security number/FEIN): **999-06-0007**
Shareholder G, Column 3 (Type of entity): **I**
Shareholder G, Column 4 (Ownership %): **3.16**
Shareholder G, Column 5 (Federal distributive share of income/loss): **7,636**
Shareholder G, Column 6 (North Dakota distributive share of income/loss): **892**
Shareholder G, Column 8 (North Dakota composite income tax): **26**
Shareholder H, Column 1 (Name & address): **TAXPAYER 6**
PO BOX 0006
RENO NV 89510
Shareholder H, Column 2 (Social security number/FEIN): **999-06-0008**
Shareholder H, Column 3 (Type of entity): **I**
Shareholder H, Column 4 (Ownership %): **3.06**
Shareholder H, Column 5 (Federal distributive share of income/loss): **7,395**
Shareholder H, Column 6 (North Dakota distributive share of income/loss): **864**
Shareholder H, Column 8 (North Dakota composite income tax): **25**
Line 1 (Total for Column 5): **241,651**
Line 2 (Total for Column 6): **23,821**
Line 4 (Total for Column 8): **563**

North Dakota Test #1 continued:

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Corporation's federal EIN): **15-0000006**

Part 1, Line B (Corporation's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0001**

Part 2, Line D (Shareholder's name, address): **ISSA SALESBURY
49 ANY ST
ANYTOWN PA 19561**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **5,083**

Part 4, Line 31 (Section 179 deduction): **670**

Part 5, Line 34 (ND distributive share of income/loss): **4,413**

Part 5, Line 36 (ND composite income tax): **128**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **99-9060002**

Part 2, Line D (Shareholder's name, address): **DECISION TRUST
45 ANY ST
ANYTOWN NY 10005**

Part 2, Line E (What type of entity is this shareholder): **T**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **5,083**

Part 4, Line 31 (Section 179 deduction): **670**

Part 5, Line 34 (ND distributive share of income/loss): **4,413**

Part 5, Line 36 (ND composite income tax): **128**

North Dakota Test #1 continued:

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0003**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 1
1920 UTAH DR
BISMARCK ND 58503**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR RESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0004**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 2
PO BOX 0002
RENO NV 89510**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **5,083**

Part 4, Line 31 (Section 179 deduction): **670**

Part 5, Line 34 (ND distributive share of income/loss): **4,413**

Part 5, Line 36 (ND composite income tax): **128**

North Dakota Test #1 continued:

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0005**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 3
PO BOX 0003
RENO NV 89510**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **5,083**

Part 4, Line 31 (Section 179 deduction): **670**

Part 5, Line 34 (ND distributive share of income/loss): **4,413**

Part 5, Line 36 (ND composite income tax): **128**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0006**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 4
PO BOX 0004
RENO NV 89510**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **15.63**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **5,083**

Part 4, Line 31 (Section 179 deduction): **670**

Part 5, Line 34 (ND distributive share of income/loss): **4,413**

North Dakota Test #1 continued:

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0007**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 5
PO BOX 0005
RENO NV 89510**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **3.16**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **1,027**

Part 4, Line 31 (Section 179 deduction): **135**

Part 5, Line 34 (ND distributive share of income/loss): **892**

Part 5, Line 36 (ND composite income tax): **26**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Fiscal year: Beginning 2/1/2021, Ending 1/31/2022**

Part 1, Line A (Shareholder's federal EIN): **15-0000006**

Part 1, Line B (Shareholder's name, address): **GREAT ATOMIC PYROTECHNICS &
DESIGNS INC
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0008**

Part 2, Line D (Shareholder's name, address): **TAXPAYER 6
PO BOX 0006
RENO NV 89510**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) YES**

Part 2, Line H (Shareholder's stock ownership percentage): **3.06**

Part 4, Line 20 (Corporation's apportionment factor): **0.116833**

Part 4, Line 21 (Ordinary income/loss): **995**

Part 4, Line 31 (Section 179 deduction): **131**

Part 5, Line 34 (ND distributive share of income/loss): **864**

Part 5, Line 36 (ND composite income tax): **25**

North Dakota Test #2

Forms Included: **Form 60, Sch FACT, Sch BG, Sch K, Sch KS, ND Schedule K-1 (2), ACH Debit balance due bank information, and ACH Debit TY2022 estimated payments bank information**

Corporation's Name: **WORKNALLDAY INC**
Federal EIN: **15-0000007**

ACH debit for balance due:

Routing number: **091300010**

Account number: **09876543**

Type of account: **Checking**

Date of payment: **April 1, 2022**

ACH debit for TY2022 Estimated Payments:

Include four TY2022 estimated payments of \$250 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.

Form 60, North Dakota S Corporation Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Corporation's name): **WORKNALLDAY INC**

Mailing Address: **11 E BROADWAY STE 101**

City: **WILLISTON**

State: **ND**

Zip Code: **58801-6059**

Line C (Federal EIN): **15-0000007**

Line D (Business code no.): **321920**

Line E (Date business started): **3/8/1992**

Line G (Total number of shareholders): **2**

Line G (Resident individual shareholders): **1**

Line G (Nonresident individual shareholders): **1**

Line H (Does this return include a qualified subchapter S subsidiary): **(X) NO**

Line 1 (Tax on excess net passive income & built-in gains): **530**

Line 2 (Income tax withheld from nonresident individual shareholders): **7,554**

Line 4 (Total taxes due): **8,084**

Line 6 (Estimated tax paid): **500**

Line 7 (Total payments): **500**

Line 11 (Tax due): **7,584**

Line 13 (Balance due): **7,584**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule BG, Tax on Excess Passive Income & Built-In Gains

Line 1 (Excess net passive income subject to federal tax): **30,000**

Line 3 (Add lines 1 and 2): **30,000**

Line 4 (Apportionment factor from Schedule FACT, line 14): **1.000000**

Line 5 (North Dakota apportioned income): **30,000**

North Dakota Test #2 continued:

Line 7 (North Dakota taxable income): **30,000**
Line 8 (Tax from 2021 Corporation Tax Rate Schedule): **530**

Schedule K, Total North Dakota Adjustment Credits, and Other Items

Clearance Requirement?: **(X) YES** County names(s): **CASS**
Line 17 (Angel investor investment tax credit): **2,000**

Schedule KS, Shareholder Information

Shareholder A, Column 1 (Name & address): **CARRIE ORTIZ
55 ANY ST
ANYTOWN WI 53201**

Shareholder A, Column 2 (Social security number/FEIN): **999-06-0006**
Shareholder A, Column 3 (Type of entity): **I**
Shareholder A, Column 4 (Ownership %): **50**
Shareholder A, Column 5 (Federal distributive share of income/loss): **260,490**
Shareholder A, Column 6 (North Dakota distributive share of income/loss): **260,490**
Shareholder A, Column 7 (North Dakota income tax withheld): **7,554**

Shareholder B, Column 1 (Name & address): **BIN XEMPT
1920 UTAH DR
BISMARCK ND 58503**

Shareholder B, Column 2 (Social security number/FEIN): **999-06-0008**
Shareholder B, Column 3 (Type of entity): **I**
Shareholder B, Column 4 (Ownership %): **50**
Shareholder B, Column 5 (Federal distributive share of income/loss): **260,489**

Line 1 (Total for Column 5): **520,979**
Line 2 (Total for Column 6): **260,490**
Line 3 (Total for Column 7): **7,554**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000007**
Part 1, Line B (Corporation's name, address): **WORKNALLDAY INC
11 E BROADWAY STE 101
WILLISTON ND 58801-6059**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0006**
Part 2, Line D (Shareholder's name, address): **CARRIE ORTIZ
55 ANY ST
ANYTOWN WI 53201**

Part 2, Line E (What type of entity is this shareholder): **I**
Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**
Part 2, Line G (Is shareholder included in a composite return): **(X) NO**
Part 2, Line H (Shareholder's stock ownership percentage): **50**
Part 3, Line 17 (Angel investor investment tax credit): **1,000**
Part 4, Line 20 (Corporation's apportionment factor): **1.000000**
Part 4, Line 21 (Ordinary income/loss): **212,059**

North Dakota Test #2 continued:

Part 4, Line 24 (Interest income): **35,574**
Part 4, Line 27 (Net short-term capital gain/loss): **39,325**
Part 4, Line 30 (Other income/loss): **5,000**
Part 4, Line 31 (Section 179 deduction): **31,468**
Part 5, Line 34 (ND distributive share of income/loss): **260,490**
Part 5, Line 35 (ND income tax withheld): **7,554**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items
Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Shareholder's federal EIN): **15-0000007**

Part 1, Line A (Shareholder's name, address): **WORKNALLDAY INC
11 E BROADWAY STE 101
WILLISTON ND 58801-6059**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-0008**

Part 2, Line C (Shareholder's name, address): **BIN XEMPT
1920 UTAH DR
BISMARCK ND 58503**

Part 2, Line D (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR RESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 3, Line 17 (Angel investor investment tax credit): **1,000**

North Dakota Test #3

Forms Included: **Form 60, Schedule FACT, Schedule K, Schedule KS, ND Schedule K-1 (2), Direct Deposit, Schedule RZ**

Corporation's Name: **SCREENVIEWER INC**
Federal EIN: **15-0000009**

Direct Deposit Information:

Routing number: **091300010**
Account number: **09876543**
Type of account: **Checking**

Form 60, North Dakota S Corporation Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Corporation's name): **SCREENVIEWER INC**

Mailing Address: **PO BOX 100**

City: **BISMARCK**

State: **ND**

Zip Code: **58502-0100**

Line C (Federal EIN): **15-0000009**

Line D (Business code no.): **532230**

Line E (Date business started): **2/8/1985**

Line G (Total number of shareholders): **2**

Line G (Nonresident individual shareholders): **2**

Line H (Does this return include a qualified subchapter S subsidiary): **(X) NO**

Line 2 (Income tax withheld from nonresident individual shareholders): **7,290**

Line 4 (Total taxes due): **7,290**

Line 6 (Estimated tax paid): **10,000**

Line 7 (Total payments): **10,000**

Line 8 (Overpayment): **2,710**

Line 9 (Amount credited to estimated tax): **1,000**

Line 10 (Refund): **1,710**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule K, Total North Dakota adjustments, credits, and other items distributable to partners

Clearance Requirement?: **(X) NO**

Line 4b (Renaissance fund credit): **5,000**

Schedule KS, Shareholder Information

Shareholder A, Column 1 (Name & address): **MATT FRANKLIN
55 DOWNTOWN ST
CHICAGO IL 60608**

Shareholder A, Column 2 (Social security number/FEIN): **999-05-4321**

Shareholder A, Column 3 (Type of entity): **I**

Shareholder A, Column 4 (Ownership %): **50**

North Dakota Test #3 continued:

Shareholder A, Column 5 (Federal distributive share of income/loss): **125,690**
Shareholder A, Column 6 (North Dakota distributive share of income/loss): **125,690**
Shareholder A, Column 7 (North Dakota income tax withheld): **3,645**
Shareholder B, Column 1 (Name & address): **JOHN BENJAMIN
1920 UPTOWN DR
CHICAGO IL 60608**
Shareholder B, Column 2 (Social security number/FEIN): **999-09-8765**
Shareholder B, Column 3 (Type of entity): **I**
Shareholder B, Column 4 (Ownership %): **50**
Shareholder B, Column 5 (Federal distributive share of income/loss): **125,690**
Shareholder B, Column 6 (North Dakota distributive share of income/loss): **125,690**
Shareholder B, Column 7 (North Dakota income tax withheld): **3,645**
Line 1 (Total for Column 5): **251,380**
Line 2 (Total for Column 6): **251,380**
Line 3 (Total for Column 7): **7,290**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000009**

Part 1, Line B (Corporation's name, address): **SCREENVIEWER INC
PO BOX 100
BISMARCK ND 58502-0100**

Part 2, Line C (Shareholder's SSN or FEIN): **999-05-4321**

Part 2, Line D (Shareholder's name, address): **MATT FRANKLIN
55 DOWNTOWN ST
CHICAGO IL 60608**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 3, Line 4b (Renaissance fund credit): **2,500**

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**

Part 4, Line 21 (Ordinary income/loss): **124,922**

Part 4, Line 24 (Interest income): **768**

Part 5, Line 34 (ND distributive share of income/loss): **125,690**

Part 5, Line 35 (ND income tax withheld): **3,645**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items

Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000009**

Part 1, Line B (Corporation's name, address): **SCREENVIEWER INC
PO BOX 100
BISMARCK ND 58502-0100**

Part 2, Line C (Shareholder's SSN or FEIN): **999-09-8765**

North Dakota Test #3 continued:

Part 2, Line D (Shareholder's name, address): **JOHN BENJAMIN
1920 UPTOWN DR
CHICAGO IL 60608**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 3, Line 4b (Renaissance fund credit): **2,500**

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**

Part 4, Line 21 (Ordinary income/loss): **124,922**

Part 4, Line 24 (Interest income): **768**

Part 5, Line 34 (ND distributive share of income/loss): **125,690**

Part 5, Line 35 (ND income tax withheld): **3,645**

Schedule RZ, Schedule for Renaissance Zone Income Exemption and Tax Credits

Your name: **SCREENVIEWER INC**

FEIN: **15-0000009**

Part 5, Line 1 (Renaissance zone city): **FARGO**

Part 5, Line 2 (Amount invested in RFO): **10,000**

Part 5, Line 3 (Multiply by 50%): **5,000**

Part 5, Line 6 (Total available credit): **5,000**

Part 5, Line 7 (Credit for 2021 tax year): **5,000**

Part 7, Line 5 (Renaissance fund organization investment tax credit): **5,000**

Part 7, Line 7 (Total renaissance zone credit): **5,000**

North Dakota Test #4

Forms Included: **Form 60, Schedule FACT, Schedule KS, ND Schedule K-1 (2), Form 1099-MISC, Form 1099-NEC, Schedule ND K-1 (Received) (3)**

NOTE: If 1099-NEC is not supported, please enter 1099-MISC information as follows:

Box 2 (Royalty): **35000**

Box 15 (State tax withheld): **1050**

Box 17 (State income): **3500**

Corporation's Name: **TREE FIXR UPPER INC**

Federal EIN: **15-0000010**

Form 60, North Dakota S Corporation Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Corporation's name): **TREE FIXR UPPER INC**

Mailing Address: **100 W MAIN ST**

City: **MANDAN**

State: **ND**

Zip Code: **58554-3140**

Line C (Federal EIN): **15-0000010**

Line D (Business code no.): **532230**

Line E (Date business started): **2/8/1985**

Line G (Total number of shareholders): **2**

Line G (Nonresident individual shareholders): **2**

Line H (Does this return include a qualified subchapter S subsidiary): **(X) NO**

Line 2 (Income tax withheld from nonresident individual shareholders): **5,510**

Line 4 (Total taxes due): **5,510**

Line 5 (North Dakota income tax withheld): **5,545**

Line 7 (Total payments): **5,545**

Line 8 (Overpayment): **35**

Line 10 (Refund): **35**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule KS, Shareholder Information

Shareholder A, Column 1 (Name & address): **ROSE B. TRIM
57 ANY ST
ANYTOWN, PA 17201**

Shareholder A, Column 2 (Social security number/FEIN): **000-00-0014**

Shareholder A, Column 3 (Type of entity): **I**

Shareholder A, Column 4 (Ownership %): **50**

Shareholder A, Column 5 (Federal distributive share of income/loss): **95,000**

Shareholder A, Column 6 (North Dakota distributive share of income/loss): **95,000**

Shareholder A, Column 7 (North Dakota income tax withheld): **2,755**

Shareholder B, Column 1 (Name & address): **LYLE L. ACK
59 ANY ST
ANYTOWN, PA 17201**

North Dakota Test #4 continued:

Shareholder B, Column 2 (Social security number/FEIN): **000-00-0015**
Shareholder B, Column 3 (Type of entity): **I**
Shareholder B, Column 4 (Ownership %): **50**
Shareholder B, Column 5 (Federal distributive share of income/loss): **95,000**
Shareholder B, Column 6 (North Dakota distributive share of income/loss): **95,000**
Shareholder B, Column 7 (North Dakota income tax withheld): **2,755**
Line 1 (Total for Column 5): **190,000**
Line 2 (Total for Column 6): **190,000**
Line 3 (Total for Column 7): **5,510**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items
Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000010**

Part 1, Line B (Corporation's name, address): **TREE FIXR UPPER INC**
100 W MAIN ST
MANDAN ND 58554-3140

Part 2, Line C (Shareholder's SSN or FEIN): **000-00-0014**

Part 2, Line D (Shareholder's name, address): **ROSE B. TRIM**
57 ANY ST
ANYTOWN, PA 17201

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**

Part 4, Line 21 (Ordinary income/loss): **77,500**

Part 4, Line 26 (Royalties): **17,500**

Part 5, Line 34 (ND distributive share of income/loss): **95,000**

Part 5, Line 35 (ND income tax withheld): **2,755**

North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items
Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000010**

Part 1, Line B (Corporation's name, address): **TREE FIXR UPPER INC**
100 W MAIN ST
MANDAN ND 58554-3140

Part 2, Line C (Shareholder's SSN or FEIN): **000-00-0015**

Part 2, Line D (Shareholder's name, address): **LYLE L. ACK**
59 ANY ST
ANYTOWN, PA 17201

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

North Dakota Test #4 continued:

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**
Part 4, Line 21 (Ordinary income/loss): **77,500**
Part 4, Line 26 (Royalties): **17,500**
Part 5, Line 34 (ND distributive share of income/loss): **95,000**
Part 5, Line 35 (ND income tax withheld): **2,755**

Form 1099-MISC:

Payer's name, address, and zip code:

**ROYALTIES LLC
PO BOX 100
BISMARCK, ND 58502-0100**

Payer's identification number: **45-0123456**

Recipient's identification number: **15-0000010**

Recipient's name: **TREE FIXR UPPER INC**
Recipient's address and zip code: **100 W MAIN ST
MANDAN ND 58554-3140**

Box 2 (Royalty): **17,500**
Box 15 (State tax withheld): **525**
Box 16 (State/Payer's state number): **ND 45-0123456**
Box 17 (State income): **17,500**

Form 1099-NEC:

Payer's name, address, and zip code:

**ROYALTIES LLC
PO BOX 100
BISMARCK, ND 58502-0100**

Payer's identification number: **45-0123456**

Recipient's identification number: **15-0000010**

Recipient's name: **TREE FIXR UPPER INC**
Recipient's address and zip code: **100 W MAIN ST
MANDAN ND 58554-3140**

Box 1 (Nonemployee compensation): **17,500**
Box 5 (State tax withheld): **525**
Box 6 (State/Payer's state number): **ND 45-0123456**
Box 7 (State income): **17,500**

Schedule ND K-1 (Received) (1)

FEIN: **45-0000001**

Passthrough Name: **PARTNERSHIP 1**

Taxpayer FEIN/ID: **15-0000010**

North Dakota distributive share of income: **45,000**

North Dakota income tax withheld: **1,305**

Schedule ND K-1 (Received) (2)

FEIN: **45-0000002**

Passthrough Name: **PARTNERSHIP 2**

North Dakota Test #4 continued:

Taxpayer FEIN/ID: **15-0000010**

North Dakota distributive share of income: **50,000**

North Dakota income tax withheld: **1,450**

Schedule ND K-1 (Received) (3)

FEIN: **45-0000003**

Passthrough Name: **PARTNERSHIP 3**

Taxpayer FEIN/ID: **15-0000010**

North Dakota distributive share of income: **60,000**

North Dakota income tax withheld: **1,740**

North Dakota Test #5

Forms Included: **Form 60 (Amended), Schedule FACT, Schedule KS, ND Schedule K-1 (2)**

NOTE: If amended returns are not supported, please submit return as original.

Form 60, North Dakota S Corporation Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2021**

Line B (Corporation's name): **POSH HOSPITALITY**

Mailing Address: **PO BOX 180**

City: **BISMARCK**

State: **ND**

Zip Code: **58501-0180**

Line C (Federal EIN): **15-0000111**

Line D (Business code no.): **721110**

Line E (Date business started): **01/01/2015**

Line G (Total number of shareholders): **2**

Line G (Nonresident individual shareholders): **2**

Line F (Check all that apply): **(X) AMENDED RETURN**

Line H (Does this return include a qualified subchapter S subsidiary): **(X) NO**

Line 2 (Income tax withheld from nonresident individual shareholders): **2,200**

Line 4 (Total taxes due): **2,200**

Line 11 (Tax due): **2,200**

Line 13 (Balance due): **2,200**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule KS, Shareholder Information

Shareholder A, Column 1 (Name & address): **FANCY POSH
709 CALYPSO DR
PHOENIX AZ 58032**

Shareholder A, Column 2 (Social security number/FEIN): **999-06-8675**

Shareholder A, Column 3 (Type of entity): **I**

Shareholder A, Column 4 (Ownership %): **50**

Shareholder A, Column 5 (Federal distributive share of income/loss): **37,929**

Shareholder A, Column 6 (North Dakota distributive share of income/loss): **37,929**

Shareholder A, Column 7 (North Dakota income tax withheld): **1,100**

Shareholder B, Column 1 (Name & address): **RICH POSH
206 SALMON ST
PHOENIX AZ 58032**

Shareholder B, Column 2 (Social security number/FEIN): **999-06-3091**

Shareholder B, Column 3 (Type of entity): **I**

Shareholder B, Column 4 (Ownership %): **50**

Shareholder B, Column 5 (Federal distributive share of income/loss): **37,929**

Shareholder B, Column 6 (North Dakota distributive share of income/loss): **37,929**

North Dakota Test #5 continued:

Shareholder B, Column 7 (North Dakota income tax withheld): **1,100**
Line 1 (Total for Column 5): **75858**
Line 2 (Total for Column 6): **75858**
Line 3 (Total for Column 7): **2200**

**North Dakota Schedule K-1, Shareholder's Share of North Dakota Income (Loss), & Other Items
(X) AMENDED**

Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Corporation's federal EIN): **15-0000111**

Part 1, Line B (Corporation's name, address): **POSH HOSPITALITY
PO BOX 180
BISMARCK ND 58501-0180**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-8675**

Part 2, Line D (Shareholder's name, address): **FANCY POSH
709 CALYPSO DR
PHOENIX AZ 85032**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**

Part 4, Line 21 (Ordinary income/loss): **7,697**

Part 4, Line 24 (Interest income): **356**

Part 4, Line 26 (Royalties): **29,876**

Part 5, Line 34 (ND distributive share of income/loss): **37,929**

Part 5, Line 35 (ND income tax withheld): **1,100**

**North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items
(X) AMENDED**

Corporation's tax year: **(X) Calendar year 2021**

Part 1, Line A (Shareholder's federal EIN): **15-0000111**

Part 1, Line A (Shareholder's name, address): **POSH HOSPITALITY
PO BOX 180
BISMARCK ND 58501-0180**

Part 2, Line C (Shareholder's SSN or FEIN): **999-06-3091**

Part 2, Line C (Shareholder's name, address): **RICH POSH
206 SALMON ST
PHOENIX AZ 85032**

Part 2, Line E (What type of entity is this shareholder): **I**

Part 2, Line F (If an individual, estate, or trust, shareholder is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is shareholder included in a composite return): **(X) NO**

Part 2, Line H (Shareholder's stock ownership percentage): **50**

Part 4, Line 20 (Corporation's apportionment factor): **1.000000**

Part 4, Line 21 (Ordinary income/loss): **7,697**
Part 4, Line 24 (Interest income): **356**
Part 4, Line 26 (Royalties): **29,876**
Part 5, Line 34 (ND distributive share of income/loss): **37,929**
Part 5, Line 35 (ND income tax withheld): **1,100**