



ELECTRONIC
FILING (MEF)
TEST SCENARIOS
FOR CORPORATIONS
(FORM 40)

TAX YEAR 8

PROCESSING YEAR 9

NDTax
NORTH DAKOTA

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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 40, Schedule SA, Schedule FACT, Schedule WE, Form 40-UT, 1099-MISC, Foreign Address, ACH Debit balance due bank information, and ACH Debit TY2018 estimated payments bank information**

NOTE: There has been a policy change to estimated corporate tax payments. Consistent with the policy for individual income tax, the installment dates on the Form 40-UT, line 3, will no longer be adjusted for weekends or holidays.

Corporation's Name: **HELP FOR ALL INC**
Federal EIN: **11-0000001**

ACH debit for balance due:

Routing number: **091300010**

Account number: **09876543**

Type of account: **Checking**

Date of payment: **April 15, 2019**

ACH debit for TY2019 Estimated Payments:

Include four TY2019 estimated payments of \$1,800,000 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.

Form 40, North Dakota Corporation Income Tax Return:

Mark One: **(X) Calendar Year January 1, 2018, through December 31, 2018**

Have a federal extension?: **(X) No**

Date of incorporation: **05/30/1983**

Final return: **(X) No**

Name: **HELP FOR ALL INC**

Mailing Address: **PO BOX 96**

City, State, Zip Code: **KILLARNEY MANITOBA CANADA R0K 1G0**

Phone Number: **703-555-1515**

Federal EIN: **11-0000001**

Is this a farming and ranching corporation?: **(X) No**

Business code: **111110**

Line 1 (Filing method): **(X) Water's Edge Method**

Line 1 (Income): **138,938,859**

Line 2 (Total additions): **10,000**

Line 3 (Total subtractions): **1,000**

Line 4 (North Dakota apportionable income): **138,947,859**

Line 5 (Apportionment Factor): **0.751764**

Line 6 (Income apportioned to North Dakota): **104,455,998**

Line 8 (North Dakota income): **104,455,998**

Line 11 (North Dakota income after income exemptions): **104,455,998**

Line 12 (North Dakota loss carryforward): **25,000**

Line 13 (Subtotal): **104,430,998**

Line 15 (North Dakota taxable income): **104,430,998**

North Dakota Test #1 continued:

Line 16 (Income tax due): **4,500,061**
Line 17 (Surtax on water's edge method election): **3,655,085**
Line 18 (Total income tax due): **8,155,146**
Line 20 (Net income tax liab.): **8,155,146**
Line 21 (2018 Estimated income tax payments and payment with extension): **5,250,000**
Line 22 (North Dakota income tax withheld on oil and gas royalties): **1,950,000**
Line 23 (Total payments and amount withheld): **7,200,000**
Line 24 (BALANCE DUE): **955,146**
Line 24b (Interest on underpayment of estimated tax): **11,171**
Line 24c (Total payment due): **966,317**
Authorize to discuss with paid preparer: **(X)**

Schedule SA: Statutory adjustments

Line 3 (All income taxes, franchise or privilege taxes measured by income): **10,000**
Line 7 (Total additions): **10,000**
Line 10 (Interest on United States obligations): **1,000**
Line 16 (Total subtractions): **1,000**

The following questions must be answered

Line 1 (Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?): **(X) No**
Line 2 (Is this return for a tax-exempt organization required to report unrelated business taxable income?): **(X) No**
Line 3 (Is this return for a foreign corporation filing Federal Form 1120-F?): **(X) No**
Line 4 (Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?): **(X) No**
Line 5 (Is this return for an entity, or does the return include an entity, that filed a Financial Institution Tax return (Form 35) for 2012?): **(X) No**
Line 6 (Does this corporation use the combined report method in any other states?): **(X) No**
Line 7 (Does this corporation file its federal income tax return as a member of a consolidated group?): **(X) Yes**
Line 7 (If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed): **11-0000004**
Line 8 (Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state?): **(X) No**
Line 9 (If this return is filed using the water's edge method, indicate which year of the five-year election this return represents): **1**
Line 10 (Is this a limited liability company?): **(X) No**
Line 11 (Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return?): **(X) No**
Line 12 (Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)?): **(X) No**

North Dakota Test #1 continued:

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

Property Factor:

Line 1, Column 1 (Total Inventories): **85,223**

Line 1, Column 2 (North Dakota Inventories): **40,000**

Line 2, Column 1 (Total buildings & other fixed depreciable assets): **333,314,547**

Line 2, Column 2 (North Dakota buildings & other fixed depreciable assets): **250,000,000**

Line 7, Column 1 (Total property): **333,399,770**

Line 7, Column 2 (North Dakota total property): **250,040,000**

Line 7, Column 3 (Property factor): **0.749971**

Payroll Factor:

Line 8, Column 1 (Total wages, salaries, commissions): **7,850,528**

Line 8, Column 2 (North Dakota wages, salaries, commissions): **5,500,450**

Line 8, Column 3 (Payroll factor): **0.700647**

Sales Factor:

Line 9, Column 1 (Gross receipts or sales): **310,684,525**

Line 10, Column 2 (Sales delivered or shipped to North Dakota destinations): **550,000**

Line 11b Column 2 (Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax): **249,450,000**

Line 12, Column 1 (Total sales): **310,684,525**

Line 12, Column 2 (North Dakota total sales): **250,000,000**

Line 12, Column 3 (Sales factor): **0.804675**

Line 13, Column 3 (Sum of the factors): **2.255293**

Line 14, Column 3 (Apportionment factor): **0.751764**

Schedule WE: Water's edge method income schedule

Line 1 (Federal taxable income): **138,938,859**

Line 8 (Balance): **138,938,859**

Line 12 (Total water's edge income): **138,938,859**

2018 Form 40-UT

For the tax year beginning: **January 1, 2018**

And ending: **December 31, 2018**

Line 1 (Net income tax liability (after any withholding) from 2018, Form 40, line 20 less line 22):
6,205,146

Line 2 (90% of net income tax liability (before withholding) from 2018, Form 40, line 20): **7,339,631**

Line 3 (Prior year's net income tax liability before WTH – Form 40 line 20): **8,250,000**

Line 3, Column A (Installment dates): **04/15/2018**

Line 3, Column B (Installment dates): **06/15/2018**

Line 3, Column C (Installment dates): **09/15/2018**

Line 3, Column D (Installment dates): **01/15/2019**

Line 4, Column A (Enter 25% of line 2 or line 3, whichever is less): **1,834,908**

Line 4, Column B (Enter 25% of line 2 or line 3, whichever is less): **1,834,908**

Line 4, Column C (Enter 25% of line 2 or line 3, whichever is less): **1,834,908**

Line 4, Column D (Enter 25% of line 2 or line 3, whichever is less): **1,834,908**

Line 5b, Column A (Amount paid or withheld for each quarter): **1,800,000**

North Dakota Test #1 continued:

Line 5b, Column B (Amount paid or withheld for each quarter): **1,800,000**
Line 5b, Column C (Amount paid or withheld for each quarter): **1,800,000**
Line 5b, Column D (Amount paid or withheld for each quarter): **1,800,000**
Line 6, Column A (Add lines 5(a), 5(b), and 5(c)): **1,800,000**
Line 6, Column B (Add lines 5(a), 5(b), and 5(c)): **1,800,000**
Line 6, Column C (Add lines 5(a), 5(b), and 5(c)): **1,800,000**
Line 6, Column D (Add lines 5(a), 5(b), and 5(c)): **1,800,000**
Line 7a, Column A (Underpayment): **34,908**
Line 7a, Column B (Underpayment): **34,908**
Line 7a, Column C (Underpayment): **34,908**
Line 7a, Column D (Underpayment): **34,908**
Line 8, Column A (Interest): **4,189**
Line 8, Column B (Interest): **3,491**
Line 8, Column C (Interest): **2,444**
Line 8, Column D (Interest): **1,047**
Line 9 (Total interest): **11,171**

Form 1099-MISC:

Payer's name, address, and zip code:

**ROYALTIES LLC
PO BOX 100
BISMARCK, ND 58504**

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

Recipient's identification number: **11-0000001**

Recipient's name: **HELP FOR ALL INC**

Recipient's address and zip code: **PO BOX 96
KILLARNEY MANITOBA CANADA R0K 1G0**

Box 2 (Royalty): **39,000,000**

Box 16 (State tax withheld): **1,950,000**

Box 17 (State/Payer's state number): **ND 45-0123456**

Box 18 (State income): **39,000,000**

North Dakota Test #2

Forms Included: **Form 40, Schedule SA, Questions, Schedule TC, Schedule WW, Schedule CR, Part I, II, & III**

Corporation's Name: **HIDE N SEEK FOODS INC**
Federal EIN: **11-0000002**

Form 40, North Dakota Corporation Income Tax Return:

Mark One: **(X) Calendar Year January 1, 2018, through December 31, 2018**

Have a federal extension?: **(X) No**

Date of incorporation: **06/15/1979**

Final return: **(X) No**

Name: **HIDE N SEEK FOODS INC**

Mailing Address: **PO BOX 100**

City, State, Zip Code: **Bismarck ND 58502-0100**

Phone Number: **301-555-1212**

Federal EIN: **11-0000002**

Is this a farming and ranching corporation?: **(X) No**

Business code: **111110**

Line 1 (Filing method): **(X) Combined Report Method Consol. Return**

Line 1 (Income): **82,973,434**

Line 2 (Total additions): **20,000**

Line 4 (North Dakota apportionable income): **82,993,434**

Line 5 (Apportionment Factor): **0.006214**

Line 6 (Income apportioned to North Dakota): **515,721**

Line 8 (North Dakota income): **515,721**

Line 11 (North Dakota income after income exemptions): **515,721**

Line 13 (Subtotal): **515,721**

Line 15 (North Dakota taxable income): **515,721**

Line 16 (Income tax due): **18,568**

Line 18 (Total income tax due): **18,568**

Line 19 (Tax credits): **300**

Line 20 (Net income tax liab.): **18,268**

Line 21 (2018 Estimated income tax payments and payment with extension): **30,000**

Line 23 (Total Payments): **30,000**

Line 25 (OVERPAYMENT): **11,732**

Line 25b (to be REFUNDED): **11,732**

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

Schedule SA: Statutory adjustments

Line 3 (All income taxes, franchise or privilege taxes measured by income): **20,000**

Line 7 (Total additions): **20,000**

The following questions must be answered

Line 1 (Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?): **(X) Yes**

North Dakota Test #2 continued:

Line 2 (Is this return for a tax-exempt organization required to report unrelated business taxable income?): **(X) No**

Line 3 (Is this return for a foreign corporation filing Federal Form 1120-F?): **(X) No**

Line 4 (Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?): **(X) No**

Line 5 (Is this return for an entity, or does the return include an entity that filed a Financial Institution Tax return (Form 35) for 2012?): **(X) No**

Line 6 (Does this corporation use the combined report method in any other states?): **(X) Yes**

Line 7 (Does this corporation file its federal income tax return as a member of a consolidated group?): **(X) No**

Line 8 (Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state?): **(X) Yes**

Line 8 (How many corporations are included in the numerator?): **4**

Line 9 (If this return is filed using the water's edge method, indicate which year of the five-year election this return represents): **(X) No**

Line 10 (Is this a limited liability company?): **(X) No**

Line 11 (Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return?): **(X) No**

Line 12 (Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)?): **(X) No**

Schedule TC: Tax credits

Clearance Requirement?: **(X) YES** County Name(s): **CASS**

Line 18 (Angel fund investment credit): **300**

Line 25 (Total tax credits): **300**

Schedule WW: Combined report method income schedule

Line 1 (Federal taxable income): **33,412,043**

Line 3 (Balance): **33,412,043**

Line 4 (Taxable income or loss not included on line 1 from unitary corporations required to file a federal income tax return): **49,666,655**

Line 5 (Book income before income taxes of unitary foreign corporations): **2,198,777**

Line 7 (Subtotal): **2,198,777**

Line 9 (Intercompany eliminations for members of the unitary group): **2,304,041**

Line 10 (Total income): **82,973,434**

Schedule CR, Part 1: Computation of tax due for corporations included in a North Dakota consolidated return

Line A (Name of corporation): **Corporation A**

Line A (Federal Employer I.D.): **11-0000003**

Line B (Name of corporation): **Corporation B**

Line B (Federal Employer I.D.): **11-0000004**

Line C (Name of corporation): **Corporation C**

Line C (Federal Employer I.D.): **11-0000005**

Line D (Name of corporation): **Corporation D**

North Dakota Test #2 continued:

Line D (Federal Employer I.D.): **11-0000006**
Corporation A (name): **Corporation A**
Corporation B (name): **Corporation B**
Corporation C (name): **Corporation C**
Corporation D (name): **Corporation D**
Corporation A (FEIN): **11-0000003**
Corporation B (FEIN): **11-0000004**
Corporation C (FEIN): **11-0000005**
Corporation D (FEIN): **11-0000006**
Corporation A (Business Code): **111110**
Corporation B (Business Code): **111110**
Corporation C (Business Code): **111110**
Corporation D (Business Code): **111110**
Line 4, Corporation A (North Dakota apportionable income): **82,993,434**
Line 4, Corporation B (North Dakota apportionable income): **82,993,434**
Line 4, Corporation C (North Dakota apportionable income): **82,993,434**
Line 4, Corporation D (North Dakota apportionable income): **82,993,434**
Line 5, Corporation A (Apportionment factor): **0.000995**
Line 5, Corporation B (Apportionment factor): **0.000946**
Line 5, Corporation C (Apportionment factor): **0.002578**
Line 5, Corporation D (Apportionment factor): **0.001695**
Line 6, Corporation A (Income apportioned to North Dakota): **82,578**
Line 6, Corporation B (Income apportioned to North Dakota): **78,512**
Line 6, Corporation C (Income apportioned to North Dakota): **213,957**
Line 6, Corporation D (Income apportioned to North Dakota): **140,674**
Line 8, Corporation A (North Dakota income): **82,578**
Line 8, Corporation B (North Dakota income): **78,512**
Line 8, Corporation C (North Dakota income): **213,957**
Line 8, Corporation D (North Dakota income): **140,674**
Line 11, Corporation A (ND income after income exemptions): **82,578**
Line 11, Corporation B (ND income after income exemptions): **78,512**
Line 11, Corporation C (ND income after income exemptions): **213,957**
Line 11, Corporation D (ND income after income exemptions): **140,674**
Line 13, Corporation A (Subtotal): **82,578**
Line 13, Corporation B (Subtotal): **78,512**
Line 13, Corporation C (Subtotal): **213,957**
Line 13, Corporation D (Subtotal): **140,674**
Line 15, Corporation A (North Dakota taxable income): **82,578**
Line 15, Corporation B (North Dakota taxable income): **78,512**
Line 15, Corporation C (North Dakota taxable income): **213,957**
Line 15, Corporation D (North Dakota taxable income): **140,674**
Line 16, Corporation A (Income tax due): **2,644**
Line 16, Corporation B (Income tax due): **2,469**
Line 16, Corporation C (Income tax due): **8,307**
Line 16, Corporation D (Income tax due): **5,148**

North Dakota Test #2 continued:

Line 18, Corporation A (Total income tax due): **2,644**
Line 18, Corporation B (Total income tax due): **2,469**
Line 18, Corporation C (Total income tax due): **8,307**
Line 18, Corporation D (Total income tax due): **5,148**
Line 19, Corporation A (Tax credits): **100**
Line 19, Corporation B (Tax credits): **100**
Line 19, Corporation C (Tax credits): **100**
Line 20, Corporation A (Net income tax liability): **2,544**
Line 20, Corporation B (Net income tax liability): **2,369**
Line 20, Corporation C (Net income tax liability): **8,207**
Line 20, Corporation D (Net income tax liability): **5,148**
Line 20a (Net income tax due): **18,268**

Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method

Property Factor:

Corporation A (name): **Corporation A**
Corporation B (name): **Corporation B**
Corporation C (name): **Corporation C**
Corporation D (name): **Corporation D**
Corporation A (FEIN): **11-0000003**
Corporation B (FEIN): **11-0000004**
Corporation C (FEIN): **11-0000005**
Corporation D (FEIN): **11-0000006**
Line 1, Everywhere (Inventories): **113,841,781**
Line 1, Corporation A (Inventories): **10,000**
Line 1, Corporation B (Inventories): **10,000**
Line 2, Everywhere (Buildings and other depreciable assets): **357,396,082**
Line 2, Corporation A (Buildings and other depreciable assets): **250,000**
Line 2, Corporation B (Buildings and other depreciable assets): **100,000**
Line 2, Corporation C (Buildings and other depreciable assets): **1,000,000**
Line 4, Everywhere (Land): **3,052,720**
Line 4, Corporation C (Land): **5,000**
Line 6, Everywhere (Rented property): **27,788,720**
Line 6, Corporation A (Rented property): **8,000**
Line 6, Corporation B (Rented property): **25,000**
Line 6, Corporation D (Rented property): **250,000**
Line 7, Everywhere (Total average property): **502,079,303**
Line 7, Corporation A (Total average property): **268,000**
Line 7, Corporation B (Total average property): **135,000**
Line 7, Corporation C (Total average property): **1,005,000**
Line 7, Corporation D (Total average property): **250,000**
Line 7a, Corporation A (Property factor): **0.000534**
Line 7a, Corporation B (Property factor): **0.000269**
Line 7a, Corporation C (Property factor): **0.002002**

North Dakota Test #2 continued:

Line 7a, Corporation D (Property factor): **0.000498**

Line 7b, (Total property factor): **0.003303**

Payroll Factor:

Line 8, Everywhere (Payroll): **98,463,355**

Line 8, Corporation A (Payroll): **10,000**

Line 8, Corporation B (Payroll): **25,000**

Line 8a, Corporation A (Payroll factor): **0.000102**

Line 8a, Corporation B (Payroll factor): **0.000254**

Line 8b, (Total payroll factor): **0.000356**

Sales Factor:

Line 9, (Everywhere sales): **436,249,199**

Line 10, Corporation A (Sales delivered or shipped to North Dakota destinations): **1,000,000**

Line 10, Corporation B (Sales delivered or shipped to North Dakota destinations): **1,000,000**

Line 10, Corporation C (Sales delivered or shipped to North Dakota destinations): **2,500,000**

Line 10, Corporation D (Sales delivered or shipped to North Dakota destinations): **2,000,000**

Line 11, Corporation A (United States Government Sales): **25,000**

Line 11, Corporation B (United States Government Sales): **10,000**

Line 11, Corporation D (United States Government Sales): **1,000**

Line 12, Everywhere (Total Sales): **436,249,199**

Line 12, Corporation A (Total Sales): **1,025,000**

Line 12, Corporation B (Total Sales): **1,010,000**

Line 12, Corporation C (Total Sales): **2,500,000**

Line 12, Corporation D (Total Sales): **2,001,000**

Line 12a, Corporation A (Sales Factor): **0.002350**

Line 12a, Corporation B (Sales Factor): **0.002315**

Line 12a, Corporation C (Sales Factor): **0.005731**

Line 12a, Corporation D (Sales Factor): **0.004587**

Line 12b, (Sales Factor): **0.014983**

Line 13, Corporation A (Sum of the factors): **0.002986**

Line 13, Corporation B (Sum of the factors): **0.002838**

Line 13, Corporation C (Sum of the factors): **0.007733**

Line 13, Corporation D (Sum of the factors): **0.005085**

Line 14, Corporation A (Apportionment Factor): **0.000995**

Line 14, Corporation B (Apportionment Factor): **0.000946**

Line 14, Corporation C (Apportionment Factor): **0.002578**

Line 14, Corporation D (Apportionment Factor): **0.001695**

Line 14a, (Total factor): **0.006214**

Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method

Corporation A (name): **Corporation A**

Corporation B (name): **Corporation B**

Corporation C (name): **Corporation C**

Corporation D (name): **Corporation D**

North Dakota Test #2 continued:

Corporation A (FEIN): **11-0000003**

Corporation B (FEIN): **11-0000004**

Corporation C (FEIN): **11-0000005**

Corporation D (FEIN): **11-0000006**

Line 18, Corporation A (Angel fund investment credit): **100**

Line 18, Corporation B (Angel fund investment credit): **100**

Line 18, Corporation C (Angel fund investment credit): **100**

Line 25, Corporation A (Total tax credits): **100**

Line 25, Corporation B (Total tax credits): **100**

Line 25, Corporation C (Total tax credits): **100**

North Dakota Test #3

Forms Included: **Form 40, Schedule SA, Questions, Schedule TC, Schedule WW, Schedule CR, Part I, II, & III**

Corporation's Name: **HNS FOODS INC & SUBS**
Federal EIN: **11-0000003**

Form 40, North Dakota Corporation Income Tax Return:

Mark One: **(X) Calendar Year January 1, 2018, through December 31, 2018**

Have a federal extension?: **(X) No**

Date of incorporation: **06/15/1979**

Final return: **(X) No**

Name: **HNS FOODS INC & SUBS**

Mailing Address: **PO BOX 100**

City, State, Zip Code: **Bismarck ND 58502-0100**

Phone Number: **301-555-1212**

Federal EIN: **11-0000003**

Is this a farming and ranching corporation?: **(X) No**

Business code: **111110**

Line 1 (Filing method): **(X) Combined Report Method Consol. Return**

Line 1 (Income): **82,973,434**

Line 2 (Total additions): **20,000**

Line 4 (North Dakota apportionable income): **82,993,434**

Line 5 (Apportionment Factor): **0.011696**

Line 6 (Income apportioned to North Dakota): **970,691**

Line 8 (North Dakota income): **970,691**

Line 11 (North Dakota income after income exemptions): **970,691**

Line 13 (Subtotal): **970,691**

Line 15 (North Dakota taxable income): **970,691**

Line 16 (Income tax due): **38,177**

Line 18 (Total income tax due): **38,177**

Line 19 (Tax credits): **300**

Line 20 (Net income tax liab.): **37,877**

Line 21 (2018 Estimated income tax payments and payment with extension): **40,000**

Line 23 (Total Payments): **40,000**

Line 25 (OVERPAYMENT): **2,123**

Line 25b (to be REFUNDED): **2,123**

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

Schedule SA: Statutory adjustments

Line 3 (All income taxes, franchise or privilege taxes measured by income): **20,000**

Line 7 (Total additions): **20,000**

The following questions must be answered

Line 1 (Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?): **(X) No**

North Dakota Test #3 continued:

Line 2 (Is this return for a tax-exempt organization required to report unrelated business taxable income?): **(X) No**

Line 3 (Is this return for a foreign corporation filing Federal Form 1120-F?): **(X) No**

Line 4 (Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?): **(X) No**

Line 5 (Is this return for an entity, or does the return include an entity that filed a Financial Institution Tax return (Form 35) for 2012?): **(X) No**

Line 6 (Does this corporation use the combined report method in any other states?): **(X) No**

Line 7 (Does this corporation file its federal income tax return as a member of a consolidated group?): **(X) Yes** Federal Employer I.D. **11-0000003**

Line 8 (Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state?): **(X) Yes**

Line 8 (How many corporations are included in the numerator?): **4**

Line 9 (If this return is filed using the water's edge method, indicate which year of the five-year election this return represents): **(X) No**

Line 10 (Is this a limited liability company?): **(X) No**

Line 11 (Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return?): **(X) No**

Line 12 (Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)?): **(X) No**

Schedule TC: Tax credits

Line 1 (Contributions to nonprofit private college credit): **300**

Line 25 (Total tax credits): **300**

Schedule WW: Combined report method income schedule

Line 1 (Federal taxable income): **33,412,043**

Line 3 (Balance): **33,412,043**

Line 4 (Taxable income or loss not included on line 1 from unitary corporations required to file a federal income tax return): **49,666,655**

Line 5 (Book income before income taxes of unitary foreign corporations): **2,198,777**

Line 7 (Subtotal): **2,198,777**

Line 9 (Intercompany eliminations for members of the unitary group): **2,304,041**

Line 10 (Total income): **82,973,434**

Schedule CR, Part 1: Computation of tax due for corporations included in a North Dakota consolidated return

Line A (Name of corporation): **Corporation A**

Line A (Federal Employer I.D.): **11-0000003**

Line B (Name of corporation): **Corporation B**

Line B (Federal Employer I.D.): **11-0000004**

Line C (Name of corporation): **Corporation C**

Line C (Federal Employer I.D.): **11-0000005**

Line D (Name of corporation): **Corporation D**

Line D (Federal Employer I.D.): **11-0000006**

North Dakota Test #3 continued:

Corporation A (name): **Corporation A**
Corporation B (name): **Corporation B**
Corporation C (name): **Corporation C**
Corporation D (name): **Corporation D**
Corporation A (FEIN): **11-0000003**
Corporation B (FEIN): **11-0000004**
Corporation C (FEIN): **11-0000005**
Corporation D (FEIN): **11-0000006**
Corporation A (Business Code): **111110**
Corporation B (Business Code): **111110**
Corporation C (Business Code): **111110**
Corporation D (Business Code): **111110**
Line 4, Corporation A (North Dakota apportionable income): **82,993,434**
Line 4, Corporation B (North Dakota apportionable income): **82,993,434**
Line 4, Corporation C (North Dakota apportionable income): **82,993,434**
Line 4, Corporation D (North Dakota apportionable income): **82,993,434**
Line 5, Corporation A (Apportionment factor): **0.001842**
Line 5, Corporation B (Apportionment factor): **0.001802**
Line 5, Corporation C (Apportionment factor): **0.004549**
Line 5, Corporation D (Apportionment factor): **0.003503**
Line 6, Corporation A (Income apportioned to North Dakota): **152,874**
Line 6, Corporation B (Income apportioned to North Dakota): **149,554**
Line 6, Corporation C (Income apportioned to North Dakota): **377,537**
Line 6, Corporation D (Income apportioned to North Dakota): **290,726**
Line 8, Corporation A (North Dakota income): **152,874**
Line 8, Corporation B (North Dakota income): **149,554**
Line 8, Corporation C (North Dakota income): **377,537**
Line 8, Corporation D (North Dakota income): **290,726**
Line 11, Corporation A (ND income after income exemptions): **152,874**
Line 11, Corporation B (ND income after income exemptions): **149,554**
Line 11, Corporation C (ND income after income exemptions): **377,537**
Line 11, Corporation D (ND income after income exemptions): **290,726**
Line 13, Corporation A (Subtotal): **152,874**
Line 13, Corporation B (Subtotal): **149,554**
Line 13, Corporation C (Subtotal): **377,537**
Line 13, Corporation D (Subtotal): **290,726**
Line 15, Corporation A (North Dakota taxable income): **152,874**
Line 15, Corporation B (North Dakota taxable income): **149,554**
Line 15, Corporation C (North Dakota taxable income): **377,537**
Line 15, Corporation D (North Dakota taxable income): **290,726**
Line 16, Corporation A (Income tax due): **5,674**
Line 16, Corporation B (Income tax due): **5,531**
Line 16, Corporation C (Income tax due): **15,357**
Line 16, Corporation D (Income tax due): **11,615**
Line 18, Corporation A (Total income tax due): **5,674**

North Dakota Test #3 continued:

Line 18, Corporation B (Total income tax due): **5,531**
Line 18, Corporation C (Total income tax due): **15,357**
Line 18, Corporation D (Total income tax due): **11,615**
Line 19, Corporation A (Tax credits): **100**
Line 19, Corporation B (Tax credits): **100**
Line 19, Corporation C (Tax credits): **100**
Line 20, Corporation A (Net income tax liability): **5,674**
Line 20, Corporation B (Net income tax liability): **5,531**
Line 20, Corporation C (Net income tax liability): **15,357**
Line 20, Corporation D (Net income tax liability): **11,615**
Line 20a (Net income tax due): **38,177**

Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method

Property Factor:

Corporation A (name): **Corporation A**
Corporation B (name): **Corporation B**
Corporation C (name): **Corporation C**
Corporation D (name): **Corporation D**
Corporation A (FEIN): **11-0000003**
Corporation B (FEIN): **11-0000004**
Corporation C (FEIN): **11-0000005**
Corporation D (FEIN): **11-0000006**
Line 1, Everywhere (Inventories): **113,841,781**
Line 1, Corporation A (Inventories): **10,000**
Line 1, Corporation B (Inventories): **10,000**
Line 2, Everywhere (Buildings and other depreciable assets): **357,396,082**
Line 2, Corporation A (Buildings and other depreciable assets): **250,000**
Line 2, Corporation B (Buildings and other depreciable assets): **100,000**
Line 2, Corporation C (Buildings and other depreciable assets): **1,000,000**
Line 4, Everywhere (Land): **3,052,720**
Line 4, Corporation C (Land): **5,000**
Line 6, Everywhere (Rented property): **27,788,720**
Line 6, Corporation A (Rented property): **8,000**
Line 6, Corporation B (Rented property): **25,000**
Line 6, Corporation D (Rented property): **250,000**
Line 7, Everywhere (Total average property): **502,079,303**
Line 7, Corporation A (Total average property): **268,000**
Line 7, Corporation B (Total average property): **135,000**
Line 7, Corporation C (Total average property): **1,005,000**
Line 7, Corporation D (Total average property): **250,000**
Line 7a, Corporation A (Property factor): **0.000534**
Line 7a, Corporation B (Property factor): **0.000269**
Line 7a, Corporation C (Property factor): **0.002002**
Line 7a, Corporation D (Property factor): **0.000498**

North Dakota Test #3 continued:

Line 7b, (Total property factor): **0.003303**

Payroll Factor:

Line 8, Everywhere (Payroll): **98,249,199**

Line 8, Corporation A (Payroll): **10,000**

Line 8, Corporation B (Payroll): **25,000**

Line 8a, Corporation A (Payroll factor): **0.000102**

Line 8a, Corporation B (Payroll factor): **0.000254**

Line 8b, (Total payroll factor): **0.000356**

Sales Factor:

Line 9, (Everywhere sales): **436,249,199**

Line 10, Corporation A (Sales delivered or shipped to North Dakota destinations): **1,000,000**

Line 10, Corporation B (Sales delivered or shipped to North Dakota destinations): **1,000,000**

Line 10, Corporation C (Sales delivered or shipped to North Dakota destinations): **2,500,000**

Line 10, Corporation D (Sales delivered or shipped to North Dakota destinations): **2,000,000**

Line 11, Corporation A (United States Government Sales): **25,000**

Line 11, Corporation B (United States Government Sales): **10,000**

Line 11, Corporation D (United States Government Sales): **1,000**

Line 12, Everywhere (Total Sales): **436,249,199**

Line 12, Corporation A (Total Sales): **1,025,000**

Line 12, Corporation B (Total Sales): **1,010,000**

Line 12, Corporation C (Total Sales): **2,500,000**

Line 12, Corporation D (Total Sales): **2,001,000**

Line 12a, Corporation A (Sales Factor): **0.002350**

Line 12a, Corporation B (Sales Factor): **0.002315**

Line 12a, Corporation C (Sales Factor): **0.005731**

Line 12a, Corporation D (Sales Factor): **0.004587**

Line 12b, (Sales Factor): **0.014983**

Line 13, Corporation A (Sum of the factors): **0.002986**

Line 13, Corporation B (Sum of the factors): **0.002838**

Line 13, Corporation C (Sum of the factors): **0.007733**

Line 13, Corporation D (Sum of the factors): **0.005085**

Line 15a, (Sales Factor Weighting Elections): **(X) Yes**

Line 15b, (Year of Election Period): **1**

Line 16, Corporation A (Apportionment Factor): **0.001842**

Line 16, Corporation B (Apportionment Factor): **0.001802**

Line 16, Corporation C (Apportionment Factor): **0.004549**

Line 16, Corporation D (Apportionment Factor): **0.003503**

Line 16a, (Total factor): **0.011696**

Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method

Corporation A (name): **Corporation A**

Corporation B (name): **Corporation B**

Corporation C (name): **Corporation C**

Corporation D (name): **Corporation D**

North Dakota Test #3 continued:

Corporation A (FEIN): **11-0000003**

Corporation B (FEIN): **11-0000004**

Corporation C (FEIN): **11-0000005**

Corporation D (FEIN): **11-0000006**

Line 1, Corporation A (Contributions to nonprofit private colleges credit): **100**

Line 1, Corporation B (Contributions to nonprofit private colleges credit): **100**

Line 1, Corporation C (Contributions to nonprofit private colleges credit): **100**

Line 25, Corporation A (Total tax credits): **100**

Line 25, Corporation B (Total tax credits): **100**

Line 25, Corporation C (Total tax credits): **100**

North Dakota Test #4

Forms Included: **Form 40, Schedule SA, Questions, Schedule FACT**

Corporation's Name: **HELP FOR ALL INC**
Federal EIN: **11-0000004**

Form 40, North Dakota Corporation Income Tax Return:

Mark One: **(X) Calendar Year January 1, 2018, through December 31, 2018**

Have a federal extension?: **(X) No**

Date of incorporation: **05/30/1983**

Final return: **(X) No**

Name: **HELP FOR ALL INC & SUBS**

Mailing Address: **PO BOX 100**

City, State, Zip Code: **Bismarck ND 58502-0100**

Phone Number: **703-555-1515**

Federal EIN: **11-0000004**

Is this a farming and ranching corporation?: **(X) No**

Business code: **111110**

Line 1 (Filing method): **(X) Combined Report Method**

Line 1 (Income): **138,938,859**

Line 2 (Total additions): **10,000**

Line 3 (Total subtractions): **1,000**

Line 4 (North Dakota apportionable income): **138,947,859**

Line 5 (Apportionment Factor): **0.784834**

Line 6 (Income apportioned to North Dakota): **109,051,004**

Line 8 (North Dakota income): **109,051,004**

Line 11 (North Dakota income after income exemptions): **109,051,004**

Line 12 (North Dakota loss carryforward): **100,000,000**

Line 13 (Subtotal): **9,051,004**

Line 15 (North Dakota taxable income): **9,051,004**

Line 16 (Income tax due): **389,183**

Line 18 (Total income tax due): **389,183**

Line 20 (Net income tax liab.): **389,183**

Line 21 (2018 Estimated income tax payments and payment with extension): **400,000**

Line 23 (Total payments and amount withheld): **400,000**

Line 25 (OVERPAYMENT): **10,817**

Line 25b (to be REFUNDED): **10,817**

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

Schedule SA: Statutory adjustments

Line 3 (All income taxes, franchise or privilege taxes measured by income): **10,000**

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

Line 10 (Interest on United States obligations): **1,000**

Line 16 (Total subtractions): **1,000**

North Dakota Test #4 continued:

The following questions must be answered

Line 1 (Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?): **(X) No**

Line 2 (Is this return for a tax-exempt organization required to report unrelated business taxable income?): **(X) No**

Line 3 (Is this return for a foreign corporation filing Federal Form 1120-F?): **(X) No**

Line 4 (Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?): **(X) No**

Line 5 (Is this return for an entity, or does the return include an entity, that filed a Financial Institution Tax return (Form 35) for 2012?): **(X) No**

Line 6 (Does this corporation use the combined report method in any other states?): **(X) No**

Line 7 (Does this corporation file its federal income tax return as a member of a consolidated group?): **(X) Yes**

Line 7 (If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed):
11-0000004

Line 8 (Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state?): **(X) No**

Line 10 (Is this a limited liability company?): **(X) No**

Line 11 (Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return?): **(X) No**

Line 12 (Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)?): **(X) No**

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

Property Factor:

Line 1, Column 1 (Total Inventories): **85,223**

Line 1, Column 2 (North Dakota Inventories): **40,000**

Line 2, Column 1 (Total buildings & other fixed depreciable assets): **333,314,547**

Line 2, Column 2 (North Dakota buildings & other fixed depreciable assets): **250,000,000**

Line 7, Column 1 (Total property): **333,399,770**

Line 7, Column 2 (North Dakota total property): **250,040,000**

Line 7, Column 3 (Property factor): **0.749971**

Payroll Factor:

Line 8, Column 1 (Total wages, salaries, commissions): **7,850,528**

Line 8, Column 2 (North Dakota wages, salaries, commissions): **5,500,450**

Line 8, Column 3 (Payroll factor): **0.700647**

Sales Factor:

Line 9, Column 1 (Gross receipts or sales): **310,684,525**

Line 10, Column 2 (Sales delivered or shipped to North Dakota destinations): **550,000**

Line 11, (United States Government Sales): **249,450,000**

Line 12, Column 1 (Total sales): **310,684,525**

Line 12, Column 2 (North Dakota total sales): **250,000,000**

North Dakota Test #4 continued:

Line 12, Column 3 (Sales factor): **0.804675**

Line 13, Column 3 (Sum of the factors): **2.255293**

Line 15a, (Sales factor weighting election): **(X) Yes**

Line 15b, (Year of election): **1**

Line 16, (Apportionment factor): **0.784834**

Schedule WW: Combined report method income schedule

Line 1 (Federal taxable income): **138,938,859**

Line 3 (Balance): **138,938,859**

Line 10 (Total income): **138,938,859**

North Dakota Test #5

Forms Included: **Form 40, Questions, Schedule FACT, Schedule TC, Schedule RZ, Direct Deposit**

NOTE: Schedule RZ is optional. If the software product does not support Schedule RZ, submit the test with Line 20 as 5,997, line 25 as 1,003, and line 25b as 703.

Corporation's Name: **ANYWORK FINANCE INC**
Federal EIN: **11-0000005**

Direct Deposit Information:

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

Form 40, North Dakota Corporation Income Tax Return:

Mark One: **(X) Fiscal Year beginning February 1, 2018 and ended January 31, 2019**

Have a federal extension?: **(X) No**

Date of incorporation: **08/01/1985**

Final return: **(X) No**

Name: **ANYWORK FINANCE INC**

Mailing Address: **PO BOX 100**

City, State, Zip Code: **Bismarck ND 58502-0100**

Phone Number: **888-555-1212**

Federal EIN: **11-0000005**

Is this a farming and ranching corporation?: **(X) No**

Business code: **111110**

Line 1 (Filing method): **(X) Single Corp. Entity**

Line 1 (Income): **43,714,092**

Line 4 (North Dakota apportionable income): **43,714,092**

Line 5 (Apportionment Factor): **1.000000**

Line 6 (Income apportioned to North Dakota): **43,714,092**

Line 8 (North Dakota income): **43,714,092**

Line 11 (North Dakota income after income exemptions): **43,714,092**

Line 12 (North Dakota loss carryforward): **43,553,716**

Line 13 (Subtotal): **160,376**

Line 15 (North Dakota taxable income): **160,376**

Line 16 (Income tax due): **5,997**

Line 18 (Total income tax due): **5,997**

Line 19 (Tax credits): **5,000**

Line 20 (Net income tax liab.): **997**

Line 21 (2018 Estimated income tax payments and payment with extension): **7,000**

Line 23 (Total payments): **7,000**

Line 25 (OVERPAYMENT): **6,003**

Line 25a (to be credited to 2019 estimated tax): **300**

Line 25b (to be REFUNDED): **5,703**

North Dakota Test #5 continued:

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

The following questions must be answered

Line 1 (Has the IRS issued a Final Determination that affects a previously filed North Dakota return that has not been reported to North Dakota?): **(X) No**

Line 2 (Is this return for a tax-exempt organization required to report unrelated business taxable income?): **(X) No**

Line 3 (Is this return for a foreign corporation filing Federal Form 1120-F?): **(X) No**

Line 4 (Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes?): **(X) No**

Line 5 (Is this return for an entity, or does the return include an entity, that filed a Financial Institution Tax return (Form 35) for 2012?): **(X) No**

Line 6 (Does this corporation use the combined report method in any other states?): **(X) No**

Line 7 (Does this corporation file its federal income tax return as a member of a consolidated group?): **(X) No**

Line 8 (Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state?): **(X) No**

Line 9 (If this return is filed using the water's edge method, indicate which year of the five-year election this return represents): **(X) No**

Line 10 (Is this a limited liability company?): **(X) No**

Line 11 (Are any single member LLC's with business activity or apportionment factors in North Dakota included in this return?): **(X) No**

Line 12 (Is this corporation or any of its affiliates included in this return a captive real estate investment trust (REIT)?): **(X) No**

Schedule FACT: Apportionment factor for corporations not filing a consolidated state return

Line 14 (Apportionment factor): **1.000000**

Schedule TC: Tax credits

Clearance Requirement?: **(X) Yes** County name(s): **Cass**

Line 9 (Renaissance Zone credits): **5,000**

Line 25 (Total tax credits): **5,000**

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

Taxpayer's name as shown on tax return: **ANYWORK FINANCE INC**

FEIN: **11-0000005**

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 tax year): **5,000**

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

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