

Form North Dakota Office of State Tax Commissioner  
**58 Partnership Income Tax Return**



**2016**

**A Tax year:**  Calendar year 2016 or  Fiscal year beginning \_\_\_\_\_, 2016, and ending \_\_\_\_\_, 20\_\_\_\_\_

<b>B</b> Partnership's name (legal)			<b>C</b> Federal EIN *		
Doing business as name (if different from legal name)			<b>D</b> Business code no. (see instructions)		
Mailing address		Apt. or Suite No.	<b>E</b> Date business started _____ Month Day Year		
City	State	ZIP code	<b>F Check all that apply:</b>		
<b>G TOTAL number of partners</b> _____ ▶			<input type="radio"/> Initial return		
Enter number of —			<input type="radio"/> Final return		
Resident individual partners ▶ _____		Partnership partners ▶ _____	<input type="radio"/> Farming/ranching		
Nonresident individual partners ▶ _____		Corporation partners ▶ _____	<input type="radio"/> Filed by an LLC <input type="radio"/> Amended return		
		Other types of partners ▶ _____	<input type="radio"/> Composite return <input type="radio"/> Extension		

**H (1)** Is this a "professional service partnership" as defined under N.D.C.C. Section 57-38-08.1(3)(a)? \_\_\_\_\_  Yes  No  
**(2)** If "Yes," check applicable box:  Accounting  Law  Medicine  Other: \_\_\_\_\_  
**I** Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? \_\_\_\_\_  Yes  No  
**J** Is this partnership a partner (or member) in another partnership or limited liability company? If "Yes," attach a statement listing the name and federal employer identification number of the other entity (entities) \_\_\_\_\_  Yes  No

- Before completing lines 1 through 12 on this page, complete Schedule FACT, Schedule K, and Schedule KP.
- After completing Form 58, complete North Dakota Schedule K-1 (Form 58) for the partners.

1 Income tax withheld from nonresident partners (from page 5, Schedule KP, line 3) _____ ▶	1 _____
2 Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) _____ ▶	2 _____
3 Total taxes due. Add lines 1 and 2 _____	3 _____
<b>Tax paid</b>	
4 North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) _____	4 _____
5 Estimated tax paid on 2016 Forms 58-ES and 58-EXT plus any overpayment applied from 2015 return (If an amended return, enter total taxes due from line 3 of previously filed return) _____ ▶	5 _____
6 Total payments. Add lines 4 and 5 _____	6 _____
7 <b>Overpayment.</b> If line 6 is more than line 3, subtract line 3 from line 6 and enter result; otherwise, go to line 10. If result is less than \$5.00, enter 0 _____ ▶	7 _____
8 Amount of line 7 to be applied to 2017 estimated tax _____ ▶	8 _____
9 <b>Refund.</b> Subtract line 8 from line 7. If result is less than \$5.00, enter 0 _____ <b>REFUND</b> ▶	9 _____
10 <b>Tax due.</b> If line 6 is less than line 3, subtract line 6 from line 3. If result is less than \$5.00, enter 0 _____ ▶	10 _____
11 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest _____	11 _____
12 <b>Balance due.</b> Add lines 10 and 11 _____ <b>BALANCE DUE</b> 12 _____	12 _____

- Attach a complete copy of the 2016 Form 1065 or 1065-B (including Federal Schedule K-1s)
- Attach a copy of all North Dakota Schedule K-1s (Form 58)

I declare that this return is correct and complete to the best of my knowledge and belief.			<b>* Privacy Act Notice-See inside front cover of booklet</b>		
Signature of general partner		Date	<input type="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. (See instr.)  <b>For Tax Department Use Only</b>		
Print name of general partner		Telephone number			
Paid preparer signature		Date			
Print name of paid preparer	PTIN	Telephone number			

**PART**

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



Enter name of partnership _____	FEIN _____
---------------------------------	------------

**Schedule FACT Calculation of North Dakota apportionment factor**

**IMPORTANT: All partnerships must complete the applicable portions of this schedule. See Schedule FACT instructions in Form 58 booklet.**

**Property factor**

Average value at original cost of real and tangible personal property used in the business. Exclude construction in progress.

**Column 1  
Total**

**Column 2  
North Dakota**

**Column 3  
Factor  
(Col. 2 ÷ Col. 1)**

**Result must be carried to six decimal places**

1 Inventories -----	1 _____	_____	_____
2 Buildings and other fixed depreciable assets -----	2 _____	_____	_____
3 Depletable assets -----	3 _____	_____	_____
4 Land -----	4 _____	_____	_____
5 Other assets <i>(Attach schedule)</i> -----	5 _____	_____	_____
6 Rented property <i>(Annual rental x 8)</i> -----	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 1065 *(If the amount reported in Column 2 does not agree with the total 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, shipped, or assignable to North Dakota destinations ----- 10 \_\_\_\_\_

11 Sales shipped from North Dakota to the U.S. Government, or to purchasers in a state or foreign country where the partnership does not have a filing requirement ----- 11 \_\_\_\_\_

12 Total sales. Add lines 9 through 11 ----- ▶ 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 \_\_\_\_\_ ▶



Enter name of partnership \_\_\_\_\_

FEIN \_\_\_\_\_

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

**North Dakota addition adjustments**

- 1 Federally-exempt income from non-North Dakota state and local bonds and foreign securities ----- 1 \_\_\_\_\_
- 2 State and local income taxes deducted on federal partnership return in calculating its ordinary income (loss) 2 \_\_\_\_\_

**North Dakota subtraction adjustments**

- 3 Interest from U.S. obligations ----- 3 \_\_\_\_\_
- 4 Renaissance zone business or investment income exemption:
  - a For projects approved *before August 1, 2013* ----- 4a \_\_\_\_\_
  - b For projects approved *after July 31, 2013* ----- 4b \_\_\_\_\_
- 5 New or expanding business income exemption ----- 5 \_\_\_\_\_
- 6 Gain from eminent domain sale ----- 6 \_\_\_\_\_

**North Dakota tax credits**

- 7 Renaissance zone tax credits:
  - a Historic property preservation or renovation tax credit ----- 7a \_\_\_\_\_
  - b Renaissance fund organization investment tax credit ----- 7b \_\_\_\_\_
  - c Nonparticipating property owner tax credit ----- 7c \_\_\_\_\_
- 8 Seed capital investment tax credit ----- 8 \_\_\_\_\_
- 9 Agricultural commodity processing facility investment tax credit ----- 9 \_\_\_\_\_
- 10 Biodiesel/green diesel fuel blending tax credit ----- 10 \_\_\_\_\_
- 11 Biodiesel/green diesel fuel sales equipment tax credit ----- 11 \_\_\_\_\_
- 12 Energy device tax credits:
  - a Geothermal energy device tax credit ----- 12a \_\_\_\_\_
  - b Biomass, solar, or wind energy device tax credit ----- 12b \_\_\_\_\_
- 13 a Employer internship program tax credit ----- 13a \_\_\_\_\_
  - b Number of eligible interns hired in 2016 ----- 13b \_\_\_\_\_
  - c Total compensation paid to eligible interns in 2016 ----- 13c \_\_\_\_\_
- 14 a Microbusiness tax credit ----- 14a \_\_\_\_\_
  - b Qualifying new investment ----- 14b \_\_\_\_\_
  - c Qualifying new employment ----- 14c \_\_\_\_\_
- 15 Research expense tax credit ----- 15 \_\_\_\_\_
- 16 a Endowment fund tax credit ----- 16a \_\_\_\_\_
  - b Contribution amount on which the credit was based ----- 16b \_\_\_\_\_
- 17 a Workforce recruitment tax credit ----- 17a \_\_\_\_\_
  - b Number of eligible employees whose 12th month of employment ended in 2015 17b \_\_\_\_\_
  - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2015 ----- 17c \_\_\_\_\_
- 18 Credit for wages paid to a mobilized employee ----- 18 \_\_\_\_\_
- 19 Angel fund investment tax credit ----- 19 \_\_\_\_\_
- 20 a Housing incentive fund tax credit ----- 20a \_\_\_\_\_
  - b Contribution amount on which the credit was based ----- 20b \_\_\_\_\_
- 21 Automation tax credit ----- 21 \_\_\_\_\_



Enter name of partnership	FEIN
---------------------------	------

**Schedule K** *continued . . .*

- 22 Nonprofit private primary school tax credit ----- 22 \_\_\_\_\_
- 23 Nonprofit private high school tax credit ----- 23 \_\_\_\_\_
- 24 Nonprofit private college tax credit ----- 24 \_\_\_\_\_

**Other items**

*Line 25 only applies to a professional service partnership — see instructions*

- 25 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ---- 25a \_\_\_\_\_
- b Portion of line 25a paid for services performed everywhere by all partners --- 25b \_\_\_\_\_
- c Portion of line 25b paid to nonresident individual partners for services performed in  
North Dakota ----- 25c \_\_\_\_\_

*Line 26 only applies to a multistate partnership — see instructions*

- 26 a Total allocable income from all sources (net of related expenses) ----- 26a \_\_\_\_\_
- b Portion of line 26a that is allocable to North Dakota ----- 26b \_\_\_\_\_

*Line 27 applies to all partnerships — see instructions*

- 27 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
- a Gross sales price or amount realized ----- 27a \_\_\_\_\_
- b Cost or other basis plus expense of sale ----- 27b \_\_\_\_\_
- c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- 27c \_\_\_\_\_
- d I.R.C. Section 179 deduction related to property that was passed through to partners ----- 27d \_\_\_\_\_



Enter name of partnership	FEIN
---------------------------	------

**Schedule KP Partner information**

**All partnerships must complete this schedule.** Complete Columns 1 through 5 for all partners. Complete Column 6 for a nonresident partner and a tax-exempt organization partner. If applicable, complete Column 7 or Column 8 for a nonresident partner only. See instructions for the definition of a "nonresident partner," which includes entities other than individuals.

All Partners					
Partner	Column 1		Column 2	Column 3	Column 4
	Name and address of partner <i>If additional lines are needed, attach additional pages</i>		Social Security Number/FEIN	Type of entity <i>(See pg. 9 of instr.)</i>	Ownership %
<b>A</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>B</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>C</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>D</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>E</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>F</b>	Name _____ Address _____ State _____ Zip Code _____				
<b>G</b>	Name _____ Address _____ State _____ Zip Code _____				

**Nonresident Partners and Tax-Exempt Organization Partners**  
 Important: See instructions for which partners to include in Columns 6, 7, and 8

Partner	All Partners <i>Complete Column 5 for ALL partners</i>	Nonresident Partners/Tax Exempt Organization Partners	Nonresident Partners 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 (2.90%)	Form PWA or Form PWE <i>(Attach copy)</i>
<b>A</b>				<input type="radio"/>
<b>B</b>				<input type="radio"/>
<b>C</b>				<input type="radio"/>
<b>D</b>				<input type="radio"/>
<b>E</b>				<input type="radio"/>
<b>F</b>				<input type="radio"/>
<b>G</b>				<input type="radio"/>

<b>1</b> Total for <b>Column 5</b> . . . . . <b>1</b>				
<b>2</b> Total for <b>Column 6</b> . . . . . <b>2</b>				
<b>3</b> Total for <b>Column 7</b> . Enter this amount on Form 58, page 1, line 1 . . . . . <b>3</b>				
<b>4</b> Total for <b>Column 8</b> . Enter this amount on Form 58, page 1, line 2 . . . . . <b>4</b>				