



58 Partnership Income Tax Return

2017

A Tax year: Calendar year 2017 or Fiscal year beginning _____, 2017, and ending _____, 20_____

B Partnership's name (legal)			C Federal EIN *		
Doing business as name (if different from legal name)			D Business code no. (see instructions)		
Mailing address		Apt. or Suite No.	E Date business started _____ Month Day Year		
City	State	ZIP code	F Check all that apply:		
G TOTAL number of partners _____ ▶			<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 _____
Tax paid	
4 North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) _____	4 _____
5 Estimated tax paid on 2017 Forms 58-ES and 58-EXT plus any overpayment applied from 2016 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 Overpayment. 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 2018 estimated tax _____ ▶	8 _____
9 Refund. Subtract line 8 from line 7. If result is less than \$5.00, enter 0 _____ REFUND ▶	9 _____
10 Tax due. 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 Balance due. Add lines 10 and 11 _____ BALANCE DUE _____	12 _____

- Attach a complete copy of the 2017 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.			* Privacy Act Notice-See inside front cover of booklet		
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.) For Tax Department Use Only		
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 _____	Federal Employer Identification Number _____
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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	_____ ▶	_____ ▶	_____ ▶
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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 _____

Federal Employer Identification Number _____

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

Important! All taxpayers must read and, if applicable, complete this section. See instructions for details.

Property tax clearance. If the partnership (1) is claiming a deduction or credit on line 4, 5, 7, 8, 9, 10, 11, 13, 14, 16, 18, 19, or 23 of this schedule and (2) owns real property in North Dakota, the partnership must obtain and attach to Form 58 a property tax clearance record from each North Dakota county in which it holds a 50 percent or more ownership interest in real property. This requirement also applies to any partner responsible for the partnership's tax obligations if that partner holds a 50 percent or more ownership interest in real property in North Dakota.

Does this requirement apply to you or any responsible partner?

No Yes If yes, enter county name(s): _____

Attach to Form 58 the completed Property Tax Clearance Record(s) obtained from each county identified above.

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 2017 ----- 13b _____
 - c Total compensation paid to eligible interns in 2017 ----- 13c _____
- 14 Research expense tax credit ----- 14 _____
- 15 a Endowment fund tax credit ----- 15a _____
 - b Contribution amount on which the credit was based ----- 15b _____
- 16 a Workforce recruitment tax credit ----- 16a _____
 - b Number of eligible employees whose 12th month of employment ended in 2016 16b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2016 ----- 16c _____
- 17 Credit for wages paid to a mobilized employee ----- 17 _____



Enter name of partnership	Federal Employer Identification Number
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Schedule K *continued* . . .

- 18 **Changed!** Angel fund investment tax credit - *only for credits attributable to investments made in angel funds before July 1, 2017* ----- 18 _____
- 19 Automation tax credit ----- 19 _____
- 20 Nonprofit private primary school tax credit ----- 20 _____
- 21 Nonprofit private high school tax credit ----- 21 _____
- 22 Nonprofit private college tax credit ----- 22 _____
- 23 **NEW!** Angel investor investment tax credit - *only for credits attributable to investments made by angel funds in qualified businesses after June 30, 2017* ----- 23 _____

Other items

Line 24 only applies to a professional service partnership — see instructions

- 24 **a** Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ----- 24a _____
- b** Portion of line 24a paid for services performed everywhere by all partners --- 24b _____
- c** Portion of line 24b paid to nonresident individual partners for services performed in North Dakota ----- 24c _____

Line 25 only applies to a multistate partnership — see instructions

- 25 **a** Total allocable income from all sources (net of related expenses) ----- 25a _____
- b** Portion of line 25a that is allocable to North Dakota ----- 25b _____

Line 26 applies to all partnerships — see instructions

- 26 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a** Gross sales price or amount realized ----- 26a _____
 - b** Cost or other basis plus expense of sale ----- 26b _____
 - c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- 26c _____
 - d** I.R.C. Section 179 deduction related to property that was passed through to partners ----- 26d _____



Enter name of partnership _____ Federal Employer Identification Number _____

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 instructions)</i>	Ownership %
A	Name _____				
	Address _____	State _____ Zip Code _____			
B	Name _____				
	Address _____	State _____ Zip Code _____			
C	Name _____				
	Address _____	State _____ Zip Code _____			
D	Name _____				
	Address _____	State _____ Zip Code _____			
E	Name _____				
	Address _____	State _____ Zip Code _____			
F	Name _____				
	Address _____	State _____ Zip Code _____			
G	Name _____				
	Address _____	State _____ Zip Code _____			

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 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (2.90%)	Column 8 North Dakota composite income tax (2.90%)
A				<input type="radio"/>
B				<input type="radio"/>
C				<input type="radio"/>
D				<input type="radio"/>
E				<input type="radio"/>
F				<input type="radio"/>
G				<input type="radio"/>

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

What is Form 58-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2017 Form 58. Do not use this form if paying electronically - see "How to make payment" for payment options.

Do not use Form 58-PV to make an extension payment. Extension payments should be made using the extension payment voucher, Form 58-EXT.

When is the payment due?

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

How to make payment

Make check or money order payable to "ND State Tax Commissioner" and write last four digits of federal employer identification number (FEIN) and "2017 58-PV" on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 58 has already been filed, mail payment and voucher to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

Electronic payment options. Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. *If paying electronically, do not use this voucher.*

- **Online**—A payment may be made online with a debit or credit card or electronic check. North Dakota contracts with a national payment service to provide this option. There is a fee for this service, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at www.nd.gov/tax.

Need help?

Phone: 701.328.1258
Speech or hearing impaired—800.366.6888
Email: individualtax@nd.gov

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-38-31.1, and 57-38-42, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ Detach here and mail with payment ▼

Form 58-PV Partnership Return Payment Voucher
North Dakota Office of State Tax Commissioner
28750



2017

Do not use this voucher if paying electronically

- Calendar year: 2017 (Jan. 1 - Dec. 31, 2017)
- Fiscal year: Begins _____, 2017, and ends _____, _____

Name as it will appear on North Dakota Form 58	FEIN
Mailing address	Telephone number
City, state and ZIP code	Amount of payment

- **Due 15th day of 4th month following end of tax year.**
- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of FEIN and "2017 58-PV" on check or money order.
- Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

For Tax Department use only

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