



PARTNERSHIP INCOME TAX RETURN
 OFFICE OF STATE TAX COMMISSIONER
 SFN 28703 (12-2025)



Form 58

2025

A Tax year: <input type="radio"/> Calendar year 2025 or <input type="radio"/> Fiscal year beginning _____, 2025, 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	E Date business started Month Day Year
City	State	ZIP Code	
G TOTAL number of partners ►			F Check all that apply:
Enter number of —			<input type="radio"/> Initial return <input type="radio"/> Amended return
Partnership partners ►			<input type="radio"/> Final return <input type="radio"/> Extension
Resident individual partners ►			<input type="radio"/> Farming/ranching
Corporation partners ►			<input type="radio"/> Filed by an LLC
Nonresident individual partners ►			<input type="radio"/> Composite return
H (1) Is this a "professional service partnership" as defined under N.D.C.C. Section 57-38-08.1(3)(a)? _____			<input type="radio"/> Yes <input type="radio"/> No
(2) If "Yes," check applicable box: <input type="radio"/> Accounting <input type="radio"/> Law <input type="radio"/> Medicine <input type="radio"/> Other: _____			
I Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? _____			<input type="radio"/> Yes <input type="radio"/> 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) _____			<input type="radio"/> Yes <input type="radio"/> 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 shown on a Form 1099 and/or North Dakota Schedule K-1 received by partnership (**Attach Form 1099 and/or ND Schedule K-1**) ► 4 _____
5. Estimated tax paid on 2025 Forms 58-ES and 58-EXT plus any overpayment applied from 2024 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 2026 estimated tax ► 8 _____
9. **Refund.** Subtract line 8 from line 7. If result is less than \$5.00, enter 0 ► 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 copy of 2025 Form 1065 (including Schedules K-1) and copy of ND Schedules K-1**

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.)
Print Name Of General Partner		Telephone Number	
Paid Preparer Signature		Date	For Tax Department Use Only
Print Name Of Paid Preparer	PTIN	Telephone Number	

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

PART



Partnership's Name (legal)

Federal Employer Identification Number

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 _____ 2 _____
3. Depletable _____ 3 _____
4. Land _____ 4 _____
5. Other assets (Attach schedule) _____ 5 _____
6. Rented property (Annual rental x 8) _____ 6 _____

7. Total property. Add lines 1 through 6 ► 7 _____ ► _____ ► _____

Payroll factor

8. Wages, salaries, commissions and other compensation of employees reported on Federal Form 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 _____



Partnership's Name (legal)

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 this section. If the partnership is claiming a deduction or credit on line 4, 5, 7a, 7b, 7c, 8, 9, 10, 11, 12a, 13, 15a, 20, or 21 of this schedule, this section must be completed. See "Property tax clearance" in instructions for details.

► Does the partnership or any of its partners responsible for state tax matters hold a 50 percent or more ownership interest in real property located in North Dakota? _____ Yes No

If yes, enter below the name of each North Dakota county in which the partnership or any partners responsible for state tax matters hold a 50% or more interest in real property:

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

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 (*Attach Schedule RZ*) _____ 4 _____
5. New or expanding business income exemption (*Attach documentation*) _____ 5 _____
6. Gain from eminent domain sale (*Attach documentation*) _____ 6 _____

North Dakota tax credits

7. Renaissance zone tax credits: (*Attach Schedule RZ*)
 - 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 (*Attach documentation*) _____ 8 _____
9. Agricultural commodity processing facility investment tax credit (*Attach documentation*) _____ 9 _____
10. Biodiesel/green diesel fuel blending tax credit (*Attach documentation*) _____ 10 _____
11. Biodiesel/green diesel fuel sales equipment tax credit (*Attach documentation*) _____ 11 _____
12. a. Employer internship program tax credit (*Attach documentation*) _____ 12a _____
 - b. Number of eligible interns hired in 2025 _____ 12b _____
 - c. Total compensation paid to eligible interns in 2025 _____ 12c _____
13. Research expense tax credit (*Attach documentation*) _____ 13 _____
14. a. Endowment fund tax credit from Schedule QEC, line 7 (*Attach Schedule QEC*) _____ 14a _____
 - b. Contribution amount from Schedule QEC, line 4 _____ 14b _____
 - c. Endowment fund tax credit from ND Schedule K-1 (*Attach ND Schedule K-1*) _____ 14c _____
 - d. Contribution amount from ND Schedule K-1 _____ 14d _____
15. a. Workforce recruitment tax credit (*Attach documentation*) _____ 15a _____
 - b. Number of eligible employees whose 12th month of employment ended in 2024 _____ 15b _____
 - c. Total compensation paid for first 12 months of employment to eligible employees included on line 15b _____ 15c _____



Partnership's Name (legal)

Federal Employer Identification Number

Schedule K continued . . .

16. Credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) 16 _____

17. Nonprofit private primary school tax credit (*Attach documentation*) 17 _____

18. Nonprofit private high school tax credit (*Attach documentation*) 18 _____

19. Nonprofit private college tax credit (*Attach documentation*) 19 _____

20. Angel investor investment tax credit - only for credits attributable to investments made in qualified businesses by angel funds organized and certified after June 30, 2017 (*Attach documentation*) 20 _____

21. Automation tax credit (*Attach Approval Letter*) 21 _____

22. Developmentally disabled/mentally ill employee tax credit (*Attach documentation*) 22 _____

23. Maternity home, child placing agency, or pregnancy help center (*Attach Schedule MCP*) 23 _____

24. a. Apprentice tax credit (*Attach documentation*) 24a _____
 b. Number of eligible apprentices employed in 2025 24b _____
 c. Total compensation paid to eligible apprentices in 2025 24c _____

25. Employer child care contribution tax credit (*Attach Schedule ECC*) 25 _____

Other items**Line 26 only applies to a professional service partnership**

26. a. Guaranteed payments from Federal Form 1065, Schedule K 26a _____
 b. Portion of line 26a paid for services performed everywhere by all partners 26b _____
 c. Portion of line 26b paid to nonresident individual partners for services performed in North Dakota 26c _____

Line 27 only applies to a multistate partnership

27. a. Total allocable income from all sources (*net of related expenses*) 27a _____
 b. Portion of line 27a that is allocable to North Dakota 27b _____

Line 28 applies to all partnerships

28. For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:

a. Gross sales price or amount realized 28a _____
 b. Cost or other basis plus expense of sale 28b _____
 c. Depreciation allowed or allowable (*excluding I.R.C. Section 179 deduction*) 28c _____
 d. I.R.C. Section 179 deduction related to property that was passed through to partners 28d _____



Partnership's Name (legal)

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		If additional lines are needed, attach additional pages	Social Security Number/FEIN	Type of entity (See instructions)	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 Complete Column 5 for ALL partners	Nonresident Partners/Tax-Exempt Organization Partners	Nonresident Partners Only		
	Column 5	Column 6	Column 7	Column 8	
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	NA	NA	NA	NA
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				