



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



**Form 58**  
**2025**

<b>A Tax year:</b> <input type="radio"/> Calendar year <b>2025</b> or <input type="radio"/> Fiscal year beginning _____, 2025, and ending _____, 20____			
<b>B Partnership's Name (legal)</b>			<b>C Federal EIN *</b>
Doing Business As Name (If Different From Legal Name)			<b>D Business code no.</b> (see instructions)
Mailing Address		Apt. Or Suite	<b>E Date business started</b> Month _____ Day _____ Year _____
City	State	ZIP Code	<b>F Check all that apply:</b> <input type="radio"/> Initial return <input type="radio"/> Amended return <input type="radio"/> Final return <input type="radio"/> Extension <input type="radio"/> Farming/ranching <input type="radio"/> Filed by an LLC <input type="radio"/> Composite return
<b>G TOTAL number of partners</b> _____ ▶			
Enter number of — Partnership partners ▶ _____			
Resident individual partners ▶ _____ Corporation partners ▶ _____			
Nonresident individual partners ▶ _____ Other types of partners ▶ _____			
<b>H (1)</b> 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			
<b>(2)</b> If "Yes," check applicable box: <input type="radio"/> Accounting <input type="radio"/> Law <input type="radio"/> Medicine <input type="radio"/> Other: _____			
<b>I</b> Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? _____ <input type="radio"/> Yes <input type="radio"/> No			
<b>J</b> 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.**

<b>1.</b> Income tax withheld from nonresident partners (from page 5, Schedule KP, line 3) _____ ▶	<b>1</b> _____
<b>2.</b> Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) _____ ▶	<b>2</b> _____
<b>3.</b> Total taxes due. Add lines 1 and 2 _____	<b>3</b> _____
<b>Tax paid</b>	
<b>4.</b> North Dakota income tax withheld shown on a Form 1099 and/or North Dakota Schedule K-1 received by partnership ( <b>Attach Form 1099 and/or ND Schedule K-1</b> ) _____	<b>4</b> _____
<b>5.</b> 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) ▶	<b>5</b> _____
<b>6.</b> Total payments. Add lines 4 and 5 _____	<b>6</b> _____
<b>7. 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 _____ ▶	<b>7</b> _____
<b>8.</b> Amount of line 7 to be applied to 2026 estimated tax _____ ▶	<b>8</b> _____
<b>9. Refund.</b> Subtract line 8 from line 7. If result is less than \$5.00, enter 0 _____ <b>REFUND</b> ▶	<b>9</b> _____
<b>10. 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 _____ ▶	<b>10</b> _____
<b>11.</b> Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest <b>11</b> _____	
<b>12. Balance due.</b> Add lines 10 and 11 _____ <b>BALANCE DUE</b> <b>12</b> _____	

● **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.			<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.)	
Print Name Of General Partner		Telephone Number	<b>For Tax Department Use Only</b>	
Paid Preparer Signature		Date		
Print Name Of Paid Preparer	PTIN	Telephone Number		

**PART**

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



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. <b>Apportionment factor</b> - 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
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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.

Partner	All Partners					
	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
	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (2.50%)	Form PWA or Form PWE (Attach copy)	North Dakota composite income tax (2.50%)
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					