



SCHEDULE K-1 (FORM 58)
OFFICE OF STATE TAX COMMISSIONER
SFN 28722 (12-2025)

2025

☐ Final ☐ Amended

Partnership's tax year:

- ☐ **Calendar year 2025** (Jan. 1 - Dec. 31, 2025)
☐ **Fiscal year:** Beginning _____, 2025, Ending _____, 20____

**Partner's Share of North Dakota Income (Loss),
Deductions, Adjustments, Credits, and Other Items**

► **See separate instructions**

Part 1 Partnership information

A Partnership's federal EIN _____

B Partnership's name, address, city, state, and ZIP code _____

Part 2 Partner information

C Partner's SSN or FEIN (from Federal Schedule K-1) _____

D Partner's name, address, city, state, and ZIP code
(from Federal Schedule K-1) _____

E What type of entity is this partner? _____

F If partner is an individual, estate, or trust, partner is a:

- ☐ **Full-year resident** of North Dakota ☐ **Part-year resident** of North Dakota
☐ **Full-year nonresident** of North Dakota

G Is this an eligible nonresident partner who elected to be included in a composite filing? ☐ Yes ☐ No

H Partner's share of profit and loss:
(from Federal Schedule K-1)

	Beginning	Ending
Profit	%	%
Loss	%	%

I Partner's ownership percentage: _____ %

Part 3 All partners: ND adjustments and tax credits

1. Income from non-ND bonds and securities _____
2. State and local income taxes deducted _____
3. Interest from U.S. obligations _____
4. Renaissance zone income exemption _____
5. New or expanding business income exemption _____
6. Gain from eminent domain sale _____
7. Renaissance zone tax credits:
 a. Historic property preservation credit _____
 b. Renaissance fund organization investment tax credit _____
 c. Nonparticipating property owner credit _____
8. Seed capital investment credit _____
9. Agricultural commodity processing facility investment credit _____
10. Biodiesel/green diesel fuel blending credit _____
11. Biodiesel/green diesel fuel sales equipment credit _____
12. Employer internship program credit _____

13. Research expense credit _____
14. **a.** Endowment fund credit (Schedule QEC) _____
 b. Contribution amount (Schedule QEC) _____
 c. Endowment fund credit (ND Schedule K-1) _____
 d. Contribution amount (ND Schedule K-1) _____
15. Workforce recruitment credit _____
16. Wages paid to mobilized employee credit _____
17. Nonprofit private primary school credit _____
18. Nonprofit private high school credit _____
19. Nonprofit private college credit _____
20. Angel investor credit (for investments made after June 30, 2017) _____
21. Automation credit _____
22. Develop. disabled/mentally ill employee credit _____
23. Maternity home, child placing agency, or pregnancy help center credit _____
24. Apprentice tax credit _____
25. Employer child care contribution tax credit _____

Part 4 Nonresident individual, estate, or trust partner: North Dakota income

26. Partnership's apportionment factor _____
27. Ordinary income (loss) _____
28. Net rental real estate income (loss) _____
29. Other net rental income (loss) _____
30. Total guaranteed payments _____
31. Interest income _____
32. Ordinary dividends _____
33. Royalties _____
34. Net short-term capital gain (loss) _____
35. Net long-term capital gain _____
36. Net section 1231 gain (loss) _____
37. Other income _____
38. Section 179 deduction _____
39. Other deductions _____
40. I.R.C. § 179 property disposition gain (loss) _____

Part 5 Nonresident partner and tax-exempt organization partner

41. ND distributive share of income (loss) _____
42. North Dakota income tax withheld _____
43. North Dakota composite income tax _____

Part 6 Partnership or corporation partner

	Property	Payroll	Sales
44. ND			
45. Total			

Purpose of form

North Dakota Schedule K-1 (Form 58) is a supplemental schedule provided by a partnership to its partners. It provides information the partners may need to complete their North Dakota income tax returns.

Resident individual, estate, and trust.

If you are a North Dakota resident individual, estate, or trust, your entire distributive share of income from the partnership is subject to North Dakota income tax. You received this schedule only to show your distributive share of the partnership's North Dakota statutory adjustments and tax credits (see Part 3).

Nonresident individual, estate, or trust.

If you are a nonresident individual, estate, or trust, you are subject to North Dakota income tax on your distributive share of the partnership's income that is apportioned and allocated to North Dakota. You received this schedule to show your distributive share of North Dakota income, gains, losses, and deductions (see Part 4); North Dakota statutory adjustments and tax credits (see Part 3); and North Dakota income tax withheld or paid on your North Dakota distributive share of income (see Part 5).

Business entity. If you are a business entity, such as a partnership, corporation, or limited liability company, see the instructions to the applicable North Dakota income tax return for filing and payment requirements. You received this schedule to show your distributive share of the partnership's North Dakota statutory adjustments and tax credits (see Part 3) and your distributive share of the partnership's property, payroll, and sales apportionment factors (see Part 6). If you are a passthrough entity, such as a partnership or S corporation, and your commercial domicile is located outside North Dakota, the schedule will also show your North Dakota distributive share of income and any North Dakota income tax withheld or paid on it (see Part 5).

Tax-exempt organization. If you are a tax-exempt organization, you received this schedule to show your North Dakota distributive share of income, which is subject to federal income tax if it is subject to federal income tax (see Part 5). It also shows your distributive share of North Dakota statutory adjustments and tax credits, which may apply if you have income subject to North Dakota income tax (see Part 3).

General instructions

The instructions for Parts 3 through 6 of this schedule show where to report the information from Schedule K-1 (Form 58) on your North Dakota income tax return.

Tax year. References to a North Dakota form and line number contained in these instructions are references to the form in use for the 2025 calendar year. However, if you file your return on a calendar year basis, but the partnership files its return on a fiscal year basis, report the amounts on your return for the year in which the partnership's fiscal year ends. For example, if the partnership has a fiscal year ending in February 2026, report the amounts from the 2025 Schedule K-1 (Form 58) on your 2026 tax return. The partnership's tax year is shown at the top of the schedule.

Composite filing election. If you elected to include your North Dakota distributive share of income in a composite filing by the partnership, the information provided on the schedule is only for your information. Retain the schedule for your tax records. The composite income tax paid by the partnership satisfies your North Dakota income tax filing and payment obligations with respect to your North Dakota distributive share of income from the partnership. If you later choose to revoke your composite filing election and file your own North Dakota income tax return, follow the instructions to Parts 3 through 6 to transfer the amounts from the schedule to your return.

Amended Schedule K-1 (Form 58).

If you receive an amended North Dakota Schedule K-1 from the partnership, you generally must file an amended North Dakota income tax return to report the revised information. Attach a copy of the amended Schedule K-1 to your amended North Dakota income tax return. If you previously elected to be included in a composite filing, and you are not changing that election, no action is required and you should retain the amended Schedule K-1 for your tax records.

Specific instructions

Part 3

All partners—North Dakota adjustments and tax credits

The following lists show where to enter an amount from Part 3 of Schedule K-1 (Form 58) on the North Dakota income tax return. Use the list corresponding to your return. "Not applicable" in the right-hand column means that the item does not apply and must not be entered on your return.

Lines 1-25

Form ND-1 filer:

Include the amount from this schedule:

On:

Lines 1-2	Not applicable
Line 3	Form ND-1, line 5
Line 4	Sch. RZ, Part 1, line 18
Line 5	Form ND-1SA, line 5
Line 6	Not applicable
Line 7a	Sch. RZ, Part 4, line 7
Line 7b	Sch. RZ, Part 5, line 4
Line 7c	Sch. RZ, Part 6, line 6
Line 8	Sch. ND-1TC, line 4
Line 9	Sch. ND-1TC, line 3
Line 10	Sch. ND-1TC, line 6
Line 11	Sch. ND-1TC, line 7
Line 12	Sch. ND-1TC, line 8a
Line 13	Sch. ND-1TC, line 9a
Line 14a	Sch. ND-1TC, line 15b
Line 14b	See instructions to Form ND-1, line 2
Line 14c	Sch. ND-1TC, line 15b
Line 14d	See instructions to Form ND-1, line 2
Line 15	Sch. ND-1TC, line 11a
Line 16	Sch. ND-1TC, line 13
Line 17	Sch. ND-1PSC, line 4
Line 18	Sch. ND-1PSC, line 13
Line 19	Sch. ND-1PSC, line 22
Line 20	Sch. ND-1TC, line 21
Line 21	Sch. ND-1TC, line 17a
Line 22	Sch. ND-1TC, line 22
Line 23	Sch. MCP, line 3
Line 24	Sch. ND-1TC, line 25a
Line 25	Sch. ND-1TC, line 10

Form 38 filer:

Include the amount from this schedule:

On:

Lines 1-2	Not applicable
Line 3	Form 38, page 2, Part 1, line 4a
Line 4	Sch. RZ, Part 1, line 18
Line 5	Form 38, page 2, Part 1, line 4d
Line 6	Not applicable
Line 7a	Sch. RZ, Part 4, line 7
Line 7b	Sch. RZ, Part 5, line 4
Line 7c	Sch. RZ, Part 6, line 6
Line 8	Sch. 38-TC, line 3
Line 9	Sch. 38-TC, line 2
Line 10	Sch. 38-TC, line 4
Line 11	Sch. 38-TC, line 5
Line 12	Sch. 38-TC, line 6a
Line 13	Sch. 38-TC, line 7a
Line 14a	Sch. 38-TC, line 12c
Line 14b	Form 38, page 2, Part 1, line 2
Line 14c	Sch. 38-TC, line 12c
Line 14d	Form 38, page 2, Part 1, line 2
Line 15	Sch. 38-TC, line 9a
Line 16	Sch. 38-TC, line 11
Line 17	Sch. 38-TC, line 15
Line 18	Sch. 38-TC, line 16
Line 19	Sch. 38-TC, line 17
Line 20	Not applicable
Line 21	Sch. 38-TC, line 14a
Line 22	Sch. 38-TC, line 18
Line 23	Sch. 38-TC, line 19
Line 24	Sch. 38-TC, line 20a
Line 25	Sch. 38-TC, line 8

2025 Schedule K-1 Instructions for Partner

SFN 28722 (12-2025), Page 3

Form 40 filer:

Include the amount from this schedule

On:

Line 1	Sch. SA, line 4
Line 2	Sch. SA, line 3
Line 3	Sch. SA, line 10
Line 4	Sch. RZ, Part 1, line 18
Line 5	Form 40, page 1, line 9
Line 6	Sch. SA, line 15
Line 7a	Sch. RZ, Part 4, line 7
Line 7b	Sch. RZ, Part 5, line 4
Line 7c	Sch. RZ, Part 6, line 6
Line 8	Sch. TC, line 11
Line 9	Sch. TC, line 14
Line 10	Sch. TC, line 12
Line 11	Sch. TC, line 13
Line 12	Sch. TC, line 16
Line 13	Sch. TC, line 6
Line 14a	Sch. TC, line 15
Line 14b	Sch. SA, line 5
Line 14c	Sch. TC, line 15
Line 14d	Sch. SA, line 5
Line 15	Sch. TC, line 18
Line 16	Sch. TC, line 19
Line 17	Sch. TC, line 3
Line 18	Sch. TC, line 2
Line 19	Sch. TC, line 1
Line 20	Not applicable
Line 21	Sch. TC, line 22
Line 22	Sch. TC, line 5
Line 23	Sch. TC, line 21
Line 24	Sch. TC, line 24
Line 25	Sch. TC, line 17

Form 60 filer:

Include the amount from this schedule:

On:

Lines 1-2	Not applicable
Line 3	Sch. K, line 1
Line 4	Sch. RZ, Part 1, line 18
Line 5	Sch. K, line 3
Line 6	Not applicable
Line 7a	Sch. RZ, Part 4, line 7
Line 7b	Sch. RZ, Part 5, line 4
Line 7c	Sch. RZ, Part 6, line 6
Line 8	Sch. K, line 5
Line 9	Sch. K, line 6
Line 10	Sch. K, line 7
Line 11	Sch. K, line 8
Line 12	Sch. K, line 9a
Line 13	Sch. K, line 10
Line 14a	Sch. K, line 11c
Line 14b	Sch. K, line 11d
Line 14c	Sch. K, line 11c
Line 14d	Sch. K, line 11d
Line 15	Sch. K, line 12a
Line 16	Sch. K, line 13
Line 17	Sch. K, line 14
Line 18	Sch. K, line 15
Line 19	Sch. K, line 16
Line 20	Not applicable
Line 21	Sch. K, line 18
Line 22	Sch. K, line 19
Line 23	Sch. K, line 20
Line 24	Sch. K, line 21
Line 25	Sch. K, line 22

Form 58 filer:

Include the amount from this schedule:

On:

Lines 1-19	Corresponding lines of Sch. K, lines 1-19
Line 20	Not applicable
Lines 21-25	Corresponding lines of Sch. K, lines 21-25

Part 4

Nonresident individual, estate, or trust partners only– North Dakota income (loss)

Line 26

The apportionment factor is used to determine the North Dakota apportioned income.

Lines 27-40

If you are a nonresident individual, estate, or trust, lines 27 through 40 of Part 4 show your share of the partnership's North Dakota income, gains, losses, and deductions that you must report on your North Dakota income tax return. Transfer these amounts to your North Dakota income tax return as instructed below based on the type of return you are filing.

If the full amount of any item is not included in your adjusted gross income on your federal income tax return because of limitations on the deductibility of a passive activity loss, capital loss, section 179 deduction, or for any other reason, enter on your North Dakota return only that portion of the item included in your federal adjusted gross income.

Attach a statement to your North Dakota income tax return explaining any difference between an amount shown on North Dakota Schedule K-1 (Form 58) and the amount reported on your North Dakota income tax return.

Form ND-1 filer (nonresident only):

Include the amount from this schedule

On Schedule ND-1NR, Column B:

Lines 27-30	Line 6
Lines 31-32	Line 2
Line 33	Line 6
Lines 34-36	Line 4
Line 37	Line 8
Lines 38-39	Line 6
Line 40	Line 4

Form 38 filer (nonresident only):

Include the amount from this schedule

On Tax Computation Schedule, Part 2, Column B:

Lines 27-30	Line 5
Line 31	Line 1
Line 32	Line 2
Line 33	Line 5
Lines 34-35	Line 4
Line 36	Line 4 or 7
Line 37	Line 8
Lines 38-39	Line 5
Line 40	Line 4 or 7

Part 5

Nonresident partner or tax-exempt organization partner only

Line 41

This is the net amount of your North Dakota distributive share of income (loss) from the partnership. Do not enter the amount from this line anywhere on your return. **It is for your information only.**

Tax-exempt organization only. If part or all of your distributive share of income from the partnership is taxable under federal income tax law, the North Dakota portion of that taxable income is taxable under North Dakota income tax law. If this applies, you must file a North Dakota income tax return (using Form 40) to report the income and pay any tax due on it.

Line 42

This is the amount of North Dakota income tax withheld by the partnership from your North Dakota distributive share of income. Enter this amount on your return as follows:

- If an individual, enter on Form ND-1, line 26.
- If a trust, enter on Form 38, page 1, line 8.
- If a partnership, enter on Form 58, page 1, line 4.
- If an S corporation, enter on Form 60, page 1, line 5.

Attach a copy of North Dakota Schedule K-1 (Form 58) to your return.

Line 43

If you elected to include your North Dakota distributive share of income (loss) in a composite filing, this is the amount of North Dakota composite income tax paid on your behalf by the partnership. For more information, see "Composite filing election" on page 2 of these instructions.

Note: If you later choose to file your own North Dakota income tax return, you may claim this amount as an income tax withholding on your return. Attach a copy of the North Dakota Schedule K-1 (Form 58) to your return to support the amount claimed.

Part 6

Partnership or corporation partner only

If you are a partnership, corporation, or other entity treated like a partnership or corporation, the factor information shown in Part 6, lines 44 and 45, will affect the preparation of your North Dakota income tax return if you are required to complete Schedule FACT (or Schedule CR, Part II, in the case of certain corporations filing Form 40). See the instructions to Schedule FACT of your return for more information on where to include the factor information from this schedule.