**PARTNERSHIP INCOME TAX RETURN**
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28703 (12-2021)

2021 FORM 58

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**A Tax Year:** ✔ Calendar Year 2021 (Jan. 1 - Dec. 31, 2021) 
X Fiscal Year Beginning MM/DD/2021 and ending MM/DD/YYYY

**B Partnership’s Name (legal)**

**C Federal EIN**

**D Business Code No. (see instructions)**

**E Date Business Started**

**F Check all that apply:**

- ✔ Initial return
- ✔ Final return
- ✔ Farming/Ranching
- ✔ Filed by an LLC
- ✔ Composite return
- ✔ Amended return
- ✔ Extension

---

**G TOTAL number of partners**

Enter number of:

- Resident individual partners...
- Nonresident individual partners...
- Partnership partners...
- Corporation partners...
- Other types of partners...

---

**H (1) Is this a "professional service partnership" as defined under N.D.C.C. Section 57-38-08.1(3)(a)?**

- ✔ Yes
- ✗ No

**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(s) and federal employer identification number(s) of the other entity (entities).**

- ✔ Yes
- ✗ No

---

**After completing lines 1 through 12 on this page, complete Schedule FACT, Schedule K, and Schedule KP.**

---

**ATTACHMENT**

- Attach a complete copy of the 2021 Form 1065 or 1065-B (including Federal Schedule K-1s)
- Attach a copy of all North Dakota Schedule K-1s (Form 58) for the partners.

---

**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.*

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

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NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28703 (12-2021)

### A Tax Year:
- **Calendar Year 2021** (Jan. 1 - Dec. 31, 2021)
- **Fiscal Year** Beginning and ending

### B Partnership's Name (legal)
- **Doing Business As Name (if different from legal name)**

### C Federal EIN*

### D Business Code No. (see instructions)

### E Date Business Started

### F Check all that apply:
- Initial return
- Final return
- Farming/Ranching
- Filed by an LLC
- Composite return
- Amended return
- Extension

### G TOTAL number of partners

<table>
<thead>
<tr>
<th>Enter number of:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident individual partners</td>
<td></td>
</tr>
<tr>
<td>Nonresident individual partners</td>
<td></td>
</tr>
<tr>
<td>Partnership partners</td>
<td></td>
</tr>
<tr>
<td>Corporation partners</td>
<td></td>
</tr>
<tr>
<td>Other types of partners</td>
<td></td>
</tr>
</tbody>
</table>

### 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(s) and federal employer identification number(s) 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.**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income tax withheld from nonresident partners (from page 5, Schedule KP, line 3)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Total taxes due. Add lines 1 and 2.</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1)</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Estimated tax paid on 2021 Forms 58-ES and 58-EXT plus any overpayment applied from 2020 return (If an amended return, enter total taxes due from line 3 of previously filed return)</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Total payments. Add lines 4 and 5.</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>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.</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Amount of line 7 to be applied to 2021 estimated tax.</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Refund. Subtract line 8 from line 7. If result is less than $5.00, enter 0.</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>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.</td>
<td>10</td>
</tr>
</tbody>
</table>
| 11   | Penalty  
| 12   | Balance due. Add lines 10 and 11.                                           | 12          |

**Attach a complete copy of the 2021 Form 1065 or 1065-B (including Federal Schedule K-1s)**

**Attach a copy of all North Dakota Schedule K-1s (Form 58)**

---

<table>
<thead>
<tr>
<th>Signature Of General Partner</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Print Name Of General Partner</td>
<td>Telephone Number</td>
</tr>
<tr>
<td>Paid Preparer Signature</td>
<td>Date</td>
</tr>
<tr>
<td>Print Name Of Paid Preparer</td>
<td>PTIN</td>
</tr>
</tbody>
</table>

---

*Privacy Act Notice - See inside front cover of booklet.*

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

<table>
<thead>
<tr>
<th></th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>North Dakota</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Inventories</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2.</td>
<td>Buildings and other fixed depreciable</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>Depletable</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>4.</td>
<td>Land</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>5.</td>
<td>Other assets (Attach schedule)</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>6.</td>
<td>Rented property (Annual rental x 8)</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>7.</td>
<td>Total property. Add lines 1 through 6</td>
<td>7</td>
<td>7</td>
</tr>
</tbody>
</table>

**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.)*  

**Sales factor**

9. Gross receipts or sales, less returns and allowances  
10. Sales delivered, shipped, or assignable to North Dakota destinations  
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  
12. Total sales. Add lines 9 through 11  
13. Sum of factors. Add lines 7, 8, and 12 in Column 3  
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.
### 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, 13a, 14, 16a 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 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:  
   (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)

11. Biodiesel/green diesel fuel sales equipment tax credit  
    (Attach documentation)

12. Wind energy device tax credit - only for wind devices for which the installation commenced before January 1, 2015, and was completed before January 1, 2017

13. a. Employer internship program tax credit  
    (Attach documentation)

   b. Number of eligible interns hired in 2021
   
   13b

   c. Total compensation paid to eligible interns in 2021
   
   13c

14. Research expense tax credit  
    (Attach documentation)

15. a. Endowment fund tax credit from Schedule QEC, line 7  
    (Attach Schedule QEC)

   b. Contribution amount from Schedule QEC, line 4
   
   15b

   c. Endowment fund tax credit from ND Schedule K-1  
    (Attach ND Schedule K-1)

   d. Contribution amount from ND Schedule K-1
   
   15d
## Schedule K continued . . .

16. a. Workforce recruitment tax credit (Attach documentation) 16a

   b. Number of eligible employees whose 12th month of employment ended in 2020 16b

   c. Total compensation paid for first 12 months of employment to eligible employees included on line 16b 16c

17. Credit for wages paid to a mobilized employee (Attach Schedule ME or ND Schedule K-1) 17

18. Nonprofit private primary school tax credit (Attach documentation) 18

19. Nonprofit private high school tax credit (Attach documentation) 19

20. Nonprofit private college tax credit (Attach documentation) 20

21. 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) 21

22. Automation tax credit - only for credits attributable to purchases made after December 31, 2018 22

23. Developmentally disabled/mentally ill employee tax credit 23

### Other items

**Line 24 only applies to a professional service partnership**

24. a. Guaranteed payments from Federal Form 1065, 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**

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

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
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.

<table>
<thead>
<tr>
<th>A</th>
<th>Name</th>
<th>Address</th>
<th>State</th>
<th>Zip Code</th>
<th>Social Security Number/FEIN</th>
<th>Type of entity (see instructions)</th>
<th>Ownership %</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Name</td>
<td>Address</td>
<td>State</td>
<td>Zip Code</td>
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<td></td>
</tr>
<tr>
<td>C</td>
<td>Name</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Partner</th>
<th>All Partners Complete Column 5 for ALL partners</th>
<th>Nonresident Partners/Tax-Exempt Organization Partners</th>
<th>Nonresident Partners Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
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<tr>
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</tbody>
</table>

1. Total for Column 5
2. Total for Column 6
3. Total for Column 7
4. Total for Column 8

Important: See instructions for which partners to include in Columns 6, 7, and 8.