

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



2025 FORM 58

A Tax Year: [X] Calendar Year 2025 (Jan. 1 - Dec. 31, 2025)
[X] Fiscal Year Beginning MM/DD/2025 and ending MM/DD/YYYY

B Partnership's Name (legal)
XX
Doing Business As Name (if different from legal name)
XX
Mailing Address
XX
City State Zip Code
XXXXXXXXXXXXXXXXXX XX 99999-9999

C Federal EIN*
999999999
D Business Code No. (see instructions)
999999
E Date Business Started
MM/DD/YYYY

G TOTAL number of partners 9999
Enter number of:
Resident individual partners 9999
Nonresident individual partners 9999
Partnership partners 9999
Corporation partners 9999
Other types of partners 9999

F Check all that apply:
[X] Initial return
[X] Final return
[X] Farming/Ranching
[X] Filed by an LLC
[X] Composite return
[X] Amended return
[X] Extension

H (1) Is this a "professional service partnership" as defined under N.D.C.C. Section 57-38-08.1(3)(a)? [X] Yes [X] No
(2) If "Yes", check applicable box: [X] Accounting [X] Law [X] Medicine [X] Other: XXXXXXXXXXXXXXXXXXXX

I Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? [X] Yes [X] 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). [X] Yes [X] 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 9999999999999999
2 Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) 2 9999999999999999
3 Total taxes due. Add lines 1 and 2 3 9999999999999999
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 North Dakota Schedule K-1) 4 9999999999999999
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 9999999999999999
6 Total payments. Add lines 4 and 5 6 9999999999999999
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 9999999999999999
8 Amount of line 7 to be applied to 2026 estimated tax 8 9999999999999999
9 Refund. Subtract line 8 from line 7. If result is less than \$5.00, enter 0 REFUND 9 9999999999999999
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 9999999999999999
11 Penalty 999999999999 Interest 999999999999 Enter total penalty and interest 11 9999999999999999
12 Balance due. Add lines 10 and 11 BALANCE DUE 12 9999999999999999

Attach copy of 2025 Form 1065 (including Schedule K-1s) and copy of North Dakota Schedule K-1s.

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
Print Name Of General Partner Telephone Number
Paid Preparer Signature Date
Print Name Of Paid Preparer PTIN Telephone Number
I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.
This Space Is For Tax Department Use Only

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

NACTP PART

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



2025 FORM 58

A Tax Year: <input type="checkbox"/> Calendar Year 2025 (Jan. 1 - Dec. 31, 2025) 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: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Farming/Ranching <input type="checkbox"/> Filed by an LLC <input type="checkbox"/> Composite return <input type="checkbox"/> Amended return <input type="checkbox"/> Extension	
G TOTAL number of partners _____ Enter number of: Resident individual partners _____ Partnership partners _____ Nonresident individual 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
(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.**

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 North Dakota 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 _____	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 copy of 2025 Form 1065 (including Schedule K-1s) and copy of North Dakota Schedule K-1s.**

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 _____	I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. This Space Is For Tax Department Use Only <input type="checkbox"/>
Print Name Of General Partner _____		Telephone Number _____	
Paid Preparer Signature _____		Date _____	
Print Name Of Paid Preparer _____	PTIN _____	Telephone Number _____	

► **Mail to: 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 <small>If additional lines are needed, attach additional pages</small>			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				○	
B				○	
C				○	
D				○	
E				○	
F				○	
G				○	
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					