

North Dakota Schedule K-1 (Form 58)

2012



Final Amended

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 partner included in a composite return? Yes No

H Partner's share of profit and loss:

Table with columns: Beginning, Ending, Profit, Loss. Rows: Profit, Loss.

I Partner's ownership percentage: %

Part 3 All partners - ND adjustments and tax credits

- 1 Federally-exempt income from non-ND state and local bonds and foreign securities
2 State and local income taxes deducted in calculating ordinary income (loss)
3 Interest from U.S. obligations
4 Renaissance zone income exemption
5 New or expanding business exemption
6 Gain from eminent domain sale
7 a Renaissance zone: Historic property preservation/renovation tax credit
b Renaissance zone: Renaissance fund organization investment tax credit
c Renaissance zone: Nonparticipating property owner credit
8 Seed capital investment tax credit
9 Agricultural commodity processing facility investment tax credit
10 Supplier biodiesel or green diesel fuel tax credit
11 Seller biodiesel or green diesel fuel tax credit

Partnership's tax year:

Calendar year 2012 (Jan. 1 - Dec. 31, 2012)

Fiscal year: Beginning, 2012, Ending, 20

- 12 a Geothermal credit - after 12/31/08
b Geothermal credit - before 1/1/09
c Biomass, solar, or wind device credit
13 Certified North Dakota nonprofit development corporation investment tax credit
14 Employer internship program tax credit
15 Microbusiness tax credit
16 Research expense tax credit
17 a Endowment fund tax credit
b Endowment fund contribution adjustment
18 Workforce recruitment credit
19 Credit for wages paid to mobilized employee
20 a Angel fund investment credit
b Angel fund investment credit purchased
21 Housing incentive fund credit

Part 4 Nonresident individual, estate or trust partner only - North Dakota income (loss)

- 22 Partnership's apportionment factor
23 Ordinary income (loss)
24 Net rental real estate income (loss)
25 Other net rental income (loss)
26 Guaranteed payments
27 Interest income
28 Ordinary dividends
29 Royalties
30 Net short-term capital gain (loss)
31 Net long-term capital gain (loss)
32 Net section 1231 gain (loss)
33 Other income (loss)
34 Section 179 deduction
35 Other deductions
36 I.R.C. Section 179 property disposition gain (loss)

Part 5 Nonresident individual partner only

- 37 ND distributive share of income (loss)
38 North Dakota income tax withheld
39 North Dakota composite income tax

Part 6 Partnership or corporation partner only

Table with columns: Property, Payroll, Sales. Rows: 40 ND, 41 Total

2012

Partner's Instructions for North Dakota Schedule K-1 (Form 58)

Purpose of schedule

North Dakota Schedule K-1 (Form 58) is provided to you by the partnership to show your share of the income, gains, losses, deductions, and other items from the partnership that you need to complete your North Dakota income tax return. These instructions will assist you in transferring the amounts from the schedule to your North Dakota income tax return.

Partnership or corporation partner. If you are a partnership, corporation, or other entity treated like a partnership or corporation, you have received North Dakota Schedule K-1 to show your share of the partnership's North Dakota statutory adjustments or tax credits. You have also received the North Dakota Schedule K-1 to show your share of the partnership's apportionment factor that may affect the preparation of your North Dakota income tax return. See Instructions to Part 3 and Part 6.

Resident individual, estate, or trust partner. If you are a North Dakota resident individual, estate, or trust, you must report to North Dakota your entire share of the partnership's income, gains, losses, and deductions that are included in your federal taxable income. You have received North Dakota Schedule K-1 only to show your share of the partnership's North Dakota statutory adjustments or tax credits that may affect the preparation of your North Dakota income tax return. See the instructions to Part 3.

Nonresident individual, estate, or trust partner. If you are a nonresident individual, estate, or trust, you must report to North Dakota your share of the partnership's income, gains, losses, and deductions that are apportioned and allocated to North Dakota based on the partnership's activity in North Dakota. These items are shown in Part 4 of North Dakota Schedule K-1. Unless you are a nonresident individual who elected to include your share of these items in a composite return filed on your behalf by the partnership, you must file a North Dakota income tax return to report and pay the required income tax on them.

Composite return election. If you are a nonresident individual who elected to include your share of the partnership's North Dakota income, gains, losses, and deductions in a composite return filed by the partnership, you are not required to file a North Dakota individual income tax return. If this applies to you, you received North Dakota Schedule K-1 to show your share of these items and the composite income tax paid on them. If you later choose to file your own North Dakota individual income tax return, follow the instructions below to transfer the amounts from North Dakota Schedule K-1 to your return.

Amended Schedule K-1 (Form 58). If you received an amended North Dakota Schedule K-1 (Form 58) from the partnership, and you previously filed a North Dakota income tax return, you must file an amended North Dakota income tax return to report the changes in income, gains, losses, and deductions. You also must attach a copy of the amended North Dakota Schedule K-1 (Form 58) to your amended North Dakota income tax return.

Note: Any reference to another North Dakota form and line number contained in these instructions is a reference to the form to be used for the 2012 tax year. Therefore, report the amounts from the 2012 North Dakota Schedule K-1 on your 2012 North Dakota return. However, if you and the partnership do not have the same tax year, enter the amounts on the North Dakota return that you file for the tax year in which the partnership's tax year ends. For example, if you file on a calendar year basis, and the partnership's tax year ends in February 2013, report the amounts on your 2013 return.

Part 3 All partners—North Dakota adjustments and tax credits

Note: Wherever you see "Not applicable" in the right-hand column of the following lists, it means that the item does not apply to the return being completed; do not enter the item on the return.

Lines 1-21

Form ND-1 filer:
Include the amount from this schedule:

Lines 1-2	On:
Line 3	Not applicable
Line 4	Form ND-1, line 7
Line 5	Sch. RZ, Part 1, line 14
Line 6	Form ND-1SA, line 2
Line 7a	Not applicable
Line 7b	Sch. RZ, Part 4, line 7
Line 7c	Sch. RZ, Part 5, line 4
Line 8	Sch. RZ, Part 6, line 6
Line 9	Sch. ND-1TC, line 4
Line 10	Sch. ND-1TC, line 3
Line 11	Sch. ND-1TC, line 6
Line 12a	Sch. ND-1TC, line 7
Lines 12b-13	Sch. ND-1TC, line 14b
Line 14	Not applicable
Line 15	Sch. ND-1TC, line 8a
Line 16	Sch. ND-1TC, line 9a
	Sch. ND-1TC, line 10a

Line 17a	Sch. ND-1TC, line 12
Line 17b	See instructions to ND-1, line 4a
Line 18	Sch. ND-1TC, line 13a
Line 19	Sch. ND-1TC, line 15
Line 20a	Sch. ND-1TC, line 11a
Line 20b	Sch. ND-1TC, line 11b
Line 21	Sch. ND-1TC, line 19

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

Form 35 filer:

Include the amount from this schedule:

Line 1	On:
Line 2	Sch. SA, line 4
Line 3	Sch. SA, line 3
Line 4	Not applicable
Line 5-6	Sch. RZ, Part 1, line 14
Line 7a	Not applicable
Line 7b	Sch. RZ, Part 4, line 7
Line 7c	Sch. RZ, Part 5, line 4
Line 8-16	Sch. RZ, Part 6, line 6
Line 17a	Not applicable
Line 17b	Form 35, page 1, line 24
Line 18-20b	Sch. SA, line 5
Line 21	Not applicable
	Form 35, page 1, line 25

Form 60 filer:

Include the amount from this schedule:

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

Form 58 filer: Include the amounts from lines 1-21 of this schedule on the applicable lines of Schedule K of Form 58.

**Part 4
Nonresident individual,
estate, or trust partners
only— North Dakota income
(loss)**

Line 22

Enter the partnership’s apportionment factor from Schedule FACT, line 14.

Lines 23-36

If you are a nonresident individual, estate, or trust, lines 23 through 36 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 23-26	Line 6
Lines 27-28	Line 2
Line 29	Line 6
Lines 30-32	Line 4
Line 33	Line 8
Lines 34-35	Line 6
Line 36	Line 4

Form 38 filer (nonresident only):

Include the amount from this schedule:	On Tax Computation Schedule, Part 2, Column B:
Lines 23-26	Line 5
Line 27	Line 1
Line 28	Line 2
Line 29	Line 5
Lines 30-31	Line 4
Line 32	Line 4 or 7
Line 33	Line 8
Lines 34-35	Line 5
Line 36	Line 4 or 7

**Part 5
Nonresident individual
partner only**

Lines 37 through 39 apply only to a nonresident individual partner.

Line 37

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.***

If you have a North Dakota distributive share of income of \$1,000 or more, the partnership was required to withhold North Dakota income tax from it at the rate of 3.99% unless you elected to include it in a composite return filed by the partnership.

Line 38

If applicable, the amount shown on this line is the amount of North Dakota income tax withheld by the partnership from your North Dakota distributive share of income. Include this amount on Form ND-1, line 28. **Attach a copy of North Dakota Schedule K-1 (Form 58) to your return.**

Line 39

If you elected to include your North Dakota distributive share of income (loss) in a composite return, the amount shown on this line is the amount of North Dakota composite income tax paid on your behalf by the partnership. If you made this election, you are not required to file your own North Dakota individual income tax return. ***This is for your information only.***

Note: *If you later choose to file your own North Dakota individual income tax return, you may claim this amount as a tax payment on Form ND-1, line 28. Attach a copy of the North Dakota Schedule K-1 (Form 58) to your return to support the amount claimed.*

**Part 6
Partnership and corporation
partner only**

Lines 40 and 41 apply only to a partner that is a partnership, corporation, or other entity treated like a partnership or corporation.

Form 40 filer:

Include the amount from this schedule:
Line 40-41
On:
Sch. FACT, or
Sch. CR, Part II

Form 35 filer:

Include the amount from this schedule:
Line 40-41
On:
Sch. FACT

Form 60 filer:

Include the amount from this schedule:
Line 40-41
On:
See instructions to
Form 60, Sch. FACT

Form 58 filer:

Include the amount from this schedule:
Line 40-41
On:
See instructions to
Form 58, Sch. FACT