

North Dakota Schedule K-1 (Form 58)

2013



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 for Profit and Loss with percentage indicators.

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 Renaissance zone: Historic property preservation/renovation tax 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 2013 (Jan. 1 - Dec. 31, 2013)

Fiscal year: Beginning, 2013, Ending, 20

- 12 Geothermal credit - after 12/31/08
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 Endowment fund tax credit
18 Workforce recruitment tax credit
19 Credit for wages paid to mobilized employee
20 Angel fund investment tax credit
21 Housing incentive fund tax credit
22 Automation tax credit

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

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

Part 5 Nonresident individual or tax-exempt organization partner only

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

Part 6 Partnership or corporation partner only

Table with columns: Property, Payroll, Sales. Rows for 41 ND and 42 Total.

2013

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, tax credits, 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 and tax credits. It also shows your share of the partnership's apportionment factors that may affect the preparation of your North Dakota income tax return.

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 and tax credits that may affect the preparation of your North Dakota income tax return.

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.

Tax-exempt organization. If you are a tax-exempt organization, you have received North Dakota Schedule K-1 to show your North Dakota distributive share of income. It also shows your share of the partnership's North Dakota statutory adjustments and tax credits that may affect the preparation of the North Dakota income tax return, if you are required to file one. See the instructions to Part 5, line 38, of these instructions for more information on whether or not you have to file a North Dakota return.

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. North Dakota Schedule K-1 shows 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, see the remainder of these instructions for how 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, deductions, and other items. 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 generally refers to the form to be used for the 2013 tax year. Therefore, report the amounts from the 2013 North Dakota Schedule K-1 on your 2013 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 2014, report the amounts on your 2014 return.

Part 3 All partners—North Dakota adjustments and tax credits

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

Lines 1-22

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

Lines 1-2	On:
Line 3	Not applicable
Line 4a	Form ND-1, line 7
Line 4b	Sch. RZ, Part 1, line 19a
Line 5	Sch. RZ, Part 1, line 19b
Line 5	Form ND-1SA, line 2

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 12a	Sch. ND-1TC, line 14b
Lines 12b-13	Not applicable
Line 14	Sch. ND-1TC, line 8a
Line 15	Sch. ND-1TC, line 9a
Line 16	Sch. ND-1TC, line 10a
Line 17a	Sch. ND-1TC, line 12
Line 17b	See instructions to Form ND-1, line 4a
Line 18	Sch. ND-1TC, line 13a
Line 19	Sch. ND-1TC, line 15
Line 20	Sch. ND-1TC, line 11a
Line 21	Sch. ND-1TC, line 19
Line 22	Sch. ND-1TC, line 20

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 4a	Sch. RZ, Part 1, line 19a
Line 4b	Sch. RZ, Part 1, line 19b
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, page 2, Part 1, line 2
Lines 18-22	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 4a	Sch. RZ, Part 1, line 19a
Line 4b	Sch. RZ, Part 1, line 19b
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 20	Sch. TC, line 19
Line 21	Sch. TC, line 23
Line 22	Sch. TC, line 24

Form 60 filer:

Include the amount from this schedule:

Lines 1-2	Not applicable
Line 3	Sch. K, line 1
Line 4a	Sch. K, line 2a
Line 4b	Sch. K, line 2b
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 20	Sch. K, line 16
Line 21	Sch. K, line 17
Line 22	Sch. K, line 18

Form 58 filer: Include the amounts from lines 1-22 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 23
Enter the partnership’s apportionment factor from Schedule FACT, line 14.

Lines 24-37

If you are a nonresident individual, estate, or trust, lines 24 through 37 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 24-27	Line 6
Lines 28-29	Line 2
Line 30	Line 6
Lines 31-33	Line 4
Line 34	Line 8
Lines 35-36	Line 6
Line 37	Line 4

Form 38 filer (nonresident only):

Include the amount from this schedule:	On Tax Computation Schedule, Part 2, Column B:
Lines 24-27	Line 5
Line 28	Line 1
Line 29	Line 2
Line 30	Line 5
Lines 31-32	Line 4
Line 33	Line 4 or 7
Line 34	Line 8
Lines 35-36	Line 5
Line 37	Line 4 or 7

**Part 5
Nonresident individual or tax-exempt organization partner only**

Line 38
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.*

Nonresident individual 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 3.22% unless you elected to include it in a composite return filed by the partnership.

Tax-exempt organization only. The North Dakota distributive share of income shown on this line includes your share of the partnership’s income, gains, losses, and deductions that are apportioned and allocated to North Dakota. 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 you have North Dakota taxable income, you must file a North Dakota income tax return (using Form 40) to report the income and pay any tax due on it.

**Line 39
Nonresident individual only**

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 40
Nonresident individual only**

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**

If you are a partnership, corporation, or other entity treated like a partnership or corporation, the factor information shown in Part 6, lines 41 and 42, 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 (or Schedule CR, Part II, if applicable) of your return for more information on where to include the factor information from this schedule.