



Schedule K-1 (Form 58) 2016

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?

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

Table with columns: Beginning, Ending, Profit, Loss and rows for %

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:
8 Seed capital investment tax credit
9 Agricultural commodity processing facility investment tax credit
10 Biodiesel/green diesel fuel blending tax credit
11 Biodiesel/green diesel fuel sales equipment tax credit
12 a Geothermal tax credit
b Biomass, solar, or wind device tax credit

Final Amended

Partnership's tax year:

Calendar year 2016 (Jan. 1 - Dec. 31, 2016)

Fiscal year: Beginning, 2016, Ending, 20

- 13 Employer internship program tax credit
14 Microbusiness tax credit
15 Research expense tax credit
16 a Endowment fund tax credit
b Endowment fund contribution adjustment
17 Workforce recruitment tax credit
18 Wages paid to mobilized employee credit
19 Angel fund investment tax credit
20 a Housing incentive fund (HIF) tax credit
b HIF contribution adjustment
21 Automation tax credit
22 Nonprofit private primary school tax credit
23 Nonprofit private high school tax credit
24 Nonprofit private college tax credit

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

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

Part 5 Nonresident partner and tax-exempt organization partner

- 40 ND distributive share of income (loss)
41 North Dakota income tax withheld
42 North Dakota composite income tax

Part 6 Partnership or corporation partner

Table with columns: Property, Payroll, Sales and rows: 43 ND, 44 Total

2016

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

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 North Dakota 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 2016 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 2017, report the amounts from the 2016 Schedule K-1 (Form 58) on your 2017 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 to your return.

Lines 1-24

Form ND-1 filer:

Include the amount

from this schedule:

Lines 1-2

Line 3

Line 4a

Line 4b

Line 5

On:

Not applicable

Form ND-1, line 7

Sch. RZ, Part 1, line 19a

Sch. RZ, Part 1, line 19b

Form ND-1SA, line 2

Line 6

Line 7a

Line 7b

Line 7c

Line 8

Line 9

Line 10

Line 11

Line 12a

Line 12b

Line 13

Line 14

Line 15

Line 16a

Line 16b

Line 17

Line 18

Line 19

Line 20a

Line 20b

Line 21

Line 22

Line 23

Line 24

Form 38 filer:

Include the amount from this schedule:

Lines 1-2

Line 3

Line 4a

Line 4b

Line 5

Line 6

Line 7a

Line 7b

Line 7c

Lines 8-11

Lines 12a-12b

Lines 13-15

Line 16a

Line 16b

Lines 17-20a

Line 20b

Lines 21-24

Form 40 filer:

Include the amount from this schedule:

Line 1

Line 2

Line 3

Line 4a

Line 4b

Line 5

Not applicable

Sch. RZ, Part 4, line 7

Sch. RZ, Part 5, line 4

Sch. RZ, Part 6, line 6

Sch. ND-1TC, line 4

Sch. ND-1TC, line 3

Sch. ND-1TC, line 6

Sch. ND-1TC, line 7

Sch. ND-1TC, line 14b

Not applicable

Sch. ND-1TC, line 8a

Sch. ND-1TC, line 9a

Sch. ND-1TC, line 10a

Sch. ND-1TC, line 12

See instructions to

Form ND-1, line 4a

Sch. ND-1TC, line 13a

Sch. ND-1TC, line 15

Sch. ND-1TC, line 11a

Sch. ND-1TC, line 18

See instructions to

Form ND-1, line 4b

Sch. ND-1TC, line 19

Sch. ND-1TC, line 20

Sch. ND-1TC, line 21

Sch. ND-1TC, line 22

On:

Not applicable

Form 38, page 2, Part 1, line 4a

Sch. RZ, Part 1, line 19a

Sch. RZ, Part 1, line 19b

Form 38, page 2, Part 1, line 4d

Not applicable

Sch. RZ, Part 4, line 7

Sch. RZ, Part 5, line 4

Sch. RZ, Part 6, line 6

Form 38, page 1, line 3

Not applicable

Form 38, page 1, line 3

Form 38, page 1, line 3

See instructions to

Form 38, page 2, Part 1,

line 2

Form 38, page 1, line 3

See instructions to

Form 38, page 2, Part 1,

line 2

Form 38, page 1, line 3

On:

Sch. SA, line 4

Sch. SA, line 3

Sch. SA, line 11

Sch. RZ, Part 1, line 19a

Sch. RZ, Part 1, line 19b

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 14
Line 9	Sch. TC, line 17
Line 10	Sch. TC, line 15
Line 11	Sch. TC, line 16
Lines 12a-12b	Sch. TC, line 4
Line 13	Sch. TC, line 20
Line 14	Sch. TC, line 19
Line 15	Sch. TC, line 7
Line 16a	Sch. TC, line 18
Line 16b	See instructions to Sch. SA, line 5
Line 17	Sch. TC, line 23
Line 18	Sch. TC, line 24
Line 19	Sch. TC, line 21
Line 20a	Sch. TC, line 25
Line 20b	See instructions to Sch. SA, line 6
Line 21	Sch. TC, line 26

Form 60 filer:

Include the amount from this schedule:

On:	
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
Line 12b	Not applicable
Line 13	Sch. K, line 10a
Line 14	Sch. K, line 11a
Line 15	Sch. K, line 12
Line 16a	Sch. K, line 13a
Line 16b	Sch. K, line 13b
Line 17	Sch. K, line 14a
Line 18	Sch. K, line 15
Line 19	Sch. K, line 16
Line 20a	Sch. K, line 17a
Line 20b	Sch. K, line 17b
Line 21	Sch. K, line 18
Line 22	Sch. K, line 19
Line 23	Sch. K, line 20
Line 24	Sch. K, line 21

Form 58 filer: Include the amounts from lines 1-24 of this schedule on the corresponding lines of Form 58, Schedule K.

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

Line 25

This is for the North Dakota Office of State Tax Commissioner’s information only.

Lines 26-39

If you are a nonresident individual, estate, or trust, lines 26 through 39 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 26-29	Line 6
Lines 30-31	Line 2
Line 32	Line 6
Lines 33-35	Line 4
Line 36	Line 8
Lines 37-38	Line 6
Line 39	Line 4

Form 38 filer (nonresident only):

Include the amount from this schedule:	On Tax Computation Schedule, Part 2, Column B:
Lines 26-29	Line 5
Line 30	Line 1
Line 31	Line 2
Line 32	Line 5
Lines 33-34	Line 4
Line 35	Line 4 or 7
Line 36	Line 8
Lines 37-38	Line 5
Line 39	Line 4 or 7

Part 5 Nonresident partner or tax-exempt organization partner only

Line 40

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 41

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 42

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” on page 3 of these instructions.

Note: *If you later choose to file your own North Dakota income tax return, you may claim this amount as a tax payment 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 43 and 44, 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.