



Form North Dakota Office of State Tax Commissioner

58 Partnership income tax return**2011**

A This return is filed for: ☐ **Calendar year 2011** (Jan. 1 - Dec. 31, 2011)
☐ **Fiscal year:** Beginning _____, 2011, and ending _____, 20____

B Partnership's name (legal)			C Federal EIN *		
Doing business as name (if different from legal name)			D Business code no. (see instructions)		
Mailing address			E Date business started _____ Month Day Year		
City		State	Apt. or Suite No. Zip Code		

G TOTAL number of partners ----- ▶ _____			F Check all that apply: <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Farming/ranching <input type="radio"/> Filed by an LLC <input type="radio"/> Amended return <input type="radio"/> Composite return <input type="radio"/> Extension		
Enter number of --- Partnership partners --- ▶ _____					
Resident individual partners --- ▶ _____ Corporation partners --- ▶ _____					
Nonresident individual 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 each entity ----- ☐ Yes ☐ No

- **Before completing lines 1 through 10 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 individual partners (from page 5, Schedule KP, line 3) ----- ▶	1 _____
2 Composite income tax for electing nonresident individual partners (from page 5, Schedule KP, line 4) ----- ▶	2 _____
3 Total taxes due. Add lines 1 and 2 -----	3 _____
4 Estimated tax paid on 2011 Forms 58-ES and 58-EXT plus any overpayment applied from 2010 return ----- ▶	4 _____
5 Overpayment. If line 4 is more than line 3, subtract line 3 from line 4 and enter result; otherwise, go to line 8. If result is less than \$5.00, enter -0- ----- ▶	5 _____
6 Amount of line 5 to be credited to 2012 estimated tax ----- ▶	6 _____
7 Refund. Subtract line 6 from line 5. If result is less than \$5.00, enter -0- ----- REFUND ▶	7 _____
8 Tax due. If line 3 is more than line 4, subtract line 4 from line 3. If result is less than \$5.00, enter -0- ----- ▶	8 _____
9 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest ---	9 _____
10 Balance due. Add lines 8 and 9 ----- BALANCE DUE	10 _____

- **Attach a complete copy of the 2011 Form 1065 or 1065-B (including Federal Schedule K-1s)**
- **Attach a copy of all North Dakota Schedule K-1s (Form 58)**

I declare that this return is correct and complete to the best of my knowledge and belief.

Signature of general partner		Date
Print name of general partner		Phone
Paid preparer signature		Date
Print name of paid preparer	EIN/SSN/PTIN	Phone

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

☐ I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.

For Tax Department Use Only

Mail to: Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599



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Enter name of partnership

FEIN

Schedule FACT Calculation of North Dakota Apportionment Factor

IMPORTANT: All partnerships must complete the applicable portions of this schedule.
 See Schedule FACT instructions beginning on page 5 of the 2011 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 assets -----	2 _____	_____	
3 Depletable assets -----	3 _____	_____	
4 Land -----	4 _____	_____	
5 Other assets (Attach schedule) -----	5 _____	_____	
6 Rented property (Annual rental multiplied by 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 _____	► _____	► _____
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Sales factor

9 Gross receipts or sales, less returns and allowances (from Federal Form 1065, page 1, line 1e) -----	9 _____		
10 Sales delivered or shipped to North Dakota destinations -----	10 _____		
11 a Sales shipped from North Dakota to the U.S. Government -----	11a _____		
b Sales shipped from North Dakota to purchasers in a state or foreign country where the partnership does not have a filing requirement -----	11b _____		
12 Total sales (Add lines 9 through 11b) ----- ►	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 _____		



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Enter name of partnership

FEIN

Schedule K **Total North Dakota adjustments, credits, and other items**
distributable to partners (All partnerships must complete this schedule)

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 ----- **4** _____
- 5** New or expanding business income exemption ----- **5** _____
- 6** Gain from eminent domain sale ----- **6** _____

North Dakota tax credits

- 7** Renaissance zone credit:
- a** Renaissance zone: Historic property preservation or renovation tax credit ----- **7a** _____
- b** Renaissance zone: Renaissance fund organization investment tax credit ----- **7b** _____
- c** Renaissance zone: Nonparticipating property owner credit ----- **7c** _____
- 8** Seed capital investment tax credit ----- **8** _____
- 9** Agricultural commodity processing facility investment tax credit ----- **9** _____
- 10** Supplier (wholesaler) biodiesel or green diesel fuel tax credit ----- **10** _____
- 11** Seller (retailer) biodiesel or green diesel fuel tax credit ----- **11** _____
- 12** Energy device tax credits:
- a** Geothermal energy device tax credit - devices installed *after December 31, 2008* ----- **12a** _____
- b** Geothermal energy device tax credit - devices installed *before January 1, 2009* ----- **12b** _____
- c** Biomass, solar, or wind energy device tax credit ----- **12c** _____
- 13** Certified North Dakota nonprofit development corporation tax credit ----- **13** _____
- 14 a** Employer internship program tax credit ----- **14a** _____
- b** Number of eligible interns hired in 2011 ----- **14b** _____
- c** Total compensation paid to eligible interns in 2011 ----- **14c** _____
- 15 a** Microbusiness tax credit ----- **15a** _____
- b** Qualifying new investment ----- **15b** _____
- c** Qualifying new employment ----- **15c** _____
- 16 a** Research expense tax credit ----- **16a** _____
- b** Research expense tax credit purchased from another taxpayer ----- **16b** _____
- 17 a** Endowment fund tax credit ----- **17a** _____
- b** Contribution amount on which the credit was based ----- **17b** _____
- 18 a** Workforce recruitment credit ----- **18a** _____
- b** Number of eligible employees whose 12th month of employment ended in 2010 ----- **18b** _____
- c** Total compensation paid during the eligible employees' first 12 months of employment
 ending in 2010 ----- **18c** _____
- 19** Credit for wages paid to a mobilized employee ----- **19** _____



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Enter name of partnership

FEIN

Schedule K *continued* . . .

- 20 a Angel fund investment credit 20a _____
b Angel fund investment credit purchased from another taxpayer in 2011 20b _____
21 Housing incentive fund credit 21 _____

Other items

Line 22 only applies to a professional service partnership — see instructions

- 22 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K 22a _____
b Portion of line 22a paid for services performed everywhere by all partners 22b _____
c Portion of line 22b paid to nonresident individual partners for services performed in North Dakota 22c _____

Line 23 applies only to a multistate partnership — see instructions

- 23 a Total allocable income from all sources (net of related expenses) 23a _____
b Portion of line 23a that is allocable to North Dakota 23b _____

Line 24 applies to all partnerships — see instructions

- 24 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts — see instructions:
a Gross sales price or amount realized 24a _____
b Cost or other basis plus expense of sale 24b _____
c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) 24c _____
d I.R.C. Section 179 deduction related to property that was passed through to partners 24d _____



Enter name of partnership

FEIN

Schedule KP Partner information

All partnerships must complete this schedule

- Complete Columns 1 through 5 for EVERY partner
- Complete Column 6 if partner is a nonresident individual
- If applicable, complete Column 7 or Column 8 for a nonresident individual partner only

All Partners						
Partner	Column 1			Column 2	Column 3	Column 4
	Name and address of partner <i>If additional lines are needed, attach additional pages</i>			Social Security Number/FEIN	Type of entity <i>(See pg. 8 of instr.)</i>	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 _____			

Partner	All Partners <i>Complete this column for ALL partners</i>	Nonresident Individual Partners Only <i>Important: Columns 6 through 8 are for nonresident individual partners only.</i>		
	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 (3.99%) Form PWA	North Dakota composite income tax (3.99%)
A			<input type="radio"/>	
B			<input type="radio"/>	
C			<input type="radio"/>	
D			<input type="radio"/>	
E			<input type="radio"/>	
F			<input type="radio"/>	
G			<input type="radio"/>	
1 Total for Column 5 1				
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				