



Form North Dakota Office of State Tax Commissioner

58 Partnership income tax return**2012**

A This return is ☐ **Calendar year 2012** (Jan. 1 - Dec. 31, 2012)
 filed for: ☐ **Fiscal year:** Beginning _____, 2012, and ending _____, 20____

B Partnership's name (legal) _____

Doing business as name (if different from legal name) _____

Mailing address _____ Apt. or Suite No. _____

City _____ State _____ Zip Code _____

C Federal EIN * _____

D Business code no. (see instructions) _____

E Date business started _____ Month _____ Day _____ Year _____

F Check all that apply:

☐ Initial return
☐ Final return
☐ Farming/ranching
☐ Filed by an LLC ☐ Amended return
☐ Composite return ☐ Extension

G TOTAL number of partners _____

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 2012 Forms 58-ES and 58-EXT plus any overpayment applied from 2011 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 2013 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 2012 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

PART

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



North Dakota Office of State Tax Commissioner
2012 Form 58, page 2

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 2012 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 _____ ▶ _____ ▶ _____

Sales factor

9 Gross receipts or sales, less returns and allowances ---	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 _____		



North Dakota Office of State Tax Commissioner
2012 Form 58, page 3

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 2012 ----- 14b _____
- c Total compensation paid to eligible interns in 2012 ----- 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 2011 ----- 18b _____
- c Total compensation paid during the eligible employees' first 12 months of employment ending in 2011 ----- 18c _____
- 19 Credit for wages paid to a mobilized employee ----- 19 _____



North Dakota Office of State Tax Commissioner
2012 Form 58, page 4

Enter name of partnership	FEIN
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Schedule K *continued* . . .

- 20 a Angel fund investment credit 20a _____
b Angel fund investment credit purchased from another taxpayer in 2012 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
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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				