



Form North Dakota Office of State Tax Commissioner  
**58 Partnership income tax return**

**2013**  
WEB

**A** This return is ☐ **Calendar year 2013** (Jan. 1 - Dec. 31, 2013)  
 filed for: ☐ **Fiscal year:** Beginning \_\_\_\_\_, 2013, 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 and federal employer identification number of the other entity (entities) \_\_\_\_\_ ☐ 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 2013 Forms 58-ES and 58-EXT plus any overpayment applied from 2012 return (If an amended return, enter total taxes due from line 3 of previously filed 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 applied to 2014 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 2013 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 Notice-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



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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 2013 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 \_\_\_\_\_



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:
- a For projects approved **before August 1, 2013** ----- 4a \_\_\_\_\_
- b For projects approved **after July 31, 2013** ----- 4b \_\_\_\_\_
- 5 New or expanding business income exemption ----- 5 \_\_\_\_\_
- 6 Gain from eminent domain sale ----- 6 \_\_\_\_\_

**North Dakota tax credits**

- 7 Renaissance zone tax credits:
- 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 tax 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 2013 ----- 14b \_\_\_\_\_
- c Total compensation paid to eligible interns in 2013 ----- 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 tax credit ----- 18a \_\_\_\_\_
- b Number of eligible employees whose 12th month of employment ended in 2012 18b \_\_\_\_\_
- c Total compensation paid during the eligible employees' first 12 months of employment ending in 2012 ----- 18c \_\_\_\_\_
- 19 Credit for wages paid to a mobilized employee ----- 19 \_\_\_\_\_



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

- 20 Angel fund investment tax credit ..... 20 \_\_\_\_\_
- 21 Housing incentive fund tax credit ..... 21 \_\_\_\_\_
- 22 **NEW!** Automation tax credit ..... 22 \_\_\_\_\_

**Other items**

*Line 23 only applies to a professional service partnership — see instructions*

- 23 **a** Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ---- **23a** \_\_\_\_\_
- b** Portion of line 23a paid for services performed everywhere by all partners --- **23b** \_\_\_\_\_
- c** Portion of line 23b paid to nonresident individual partners for services performed in  
North Dakota ..... **23c** \_\_\_\_\_

*Line 24 applies only to a multistate partnership — see instructions*

- 24 **a** Total allocable income from all sources (net of related expenses) ..... **24a** \_\_\_\_\_
- b** Portion of line 24a that is allocable to North Dakota ..... **24b** \_\_\_\_\_

*Line 25 applies to all partnerships — see instructions*

- 25 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
- a** Gross sales price or amount realized ..... **25a** \_\_\_\_\_
- b** Cost or other basis plus expense of sale ..... **25b** \_\_\_\_\_
- c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ..... **25c** \_\_\_\_\_
- d** I.R.C. Section 179 deduction related to property that was passed through to partners ..... **25d** \_\_\_\_\_



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 or tax-exempt organization
- If applicable, complete Column 7 or Column 8 for a nonresident individual partner only

All Partners				
Partner	Column 1 Name and address of partner <i>If additional lines are needed, attach additional pages</i>	Column 2 Social Security Number/FEIN	Column 3 Type of entity (See pg. 8 of instr.)	Column 4 Ownership %
<b>A</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>B</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>C</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>D</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>E</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>F</b>	Name _____ Address _____ State _____ Zip Code _____			
<b>G</b>	Name _____ Address _____ State _____ Zip Code _____			

Partner	All Partners <i>Complete this column for ALL partners</i>	Nonresident Individuals and Tax Exempt Organizations	Nonresident Individual Partners Only	
	Column 5 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (3.22%) Form PWA (attach copy)	Column 8 North Dakota composite income tax (3.22%)
<b>A</b>				<input type="radio"/>
<b>B</b>				<input type="radio"/>
<b>C</b>				<input type="radio"/>
<b>D</b>				<input type="radio"/>
<b>E</b>				<input type="radio"/>
<b>F</b>				<input type="radio"/>
<b>G</b>				<input type="radio"/>
<b>1</b> Total for <b>Column 5</b> . . . . . <b>1</b>				
<b>2</b> Total for <b>Column 6</b> . . . . . <b>2</b>				
<b>3</b> Total for <b>Column 7</b> . Enter this amount on Form 58, page 1, line 1 . . . . . <b>3</b>				
<b>4</b> Total for <b>Column 8</b> . Enter this amount on Form 58, page 1, line 2 . . . . . <b>4</b>				