

**58 Partnership Income Tax Return****2015****A Tax year:** ☐ Calendar year **2015** or ☐ Fiscal year beginning _____, 2015, 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

Apt. or Suite No.

E Date business started _____
Month Day Year

City

State

ZIP code

F Check all that apply:**G TOTAL number of partners** _____ ▶

Enter number of —

Partnership partners ▶

Resident individual partners ▶

Corporation partners ▶

Nonresident individual partners ▶

Other types of partners ▶

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

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 12 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 partners (from page 5, Schedule KP, line 3) _____ ▶ **1** _____**2** Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) _____ ▶ **2** _____**3** Total taxes due. Add lines 1 and 2 _____ ▶ **3** _____**Tax paid****4** North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) _____ ▶ **4** _____**5** Estimated tax paid on 2015 Forms 58-ES and 58-EXT plus any overpayment applied from 2014 return (If an amended return, enter total taxes due from line 3 of previously filed return) _____ ▶ **5** _____**6** Total payments. Add lines 4 and 5 _____ ▶ **6** _____**7 Overpayment.** If line 6 is more than line 3, subtract line 3 from line 6 and enter result; otherwise, go to line 10. If result is less than \$5.00, enter 0 _____ ▶ **7** _____**8** Amount of line 7 to be applied to 2016 estimated tax _____ ▶ **8** _____**9 Refund.** Subtract line 8 from line 7. If result is less than \$5.00, enter 0 _____ **REFUND** ▶ **9** _____**10 Tax due.** If line 6 is less than line 3, subtract line 6 from line 3. If result is less than \$5.00, enter 0 _____ ▶ **10** _____**11** Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest **11** _____**12 Balance due.** Add lines 10 and 11 _____ **BALANCE DUE** **12** _____● **Attach a complete copy of the 2015 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.

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

Signature of general partner

Date

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

Print name of general partner

Telephone number

For Tax Department Use Only

Paid preparer signature

Date

Print name of paid preparer

PTIN

Telephone number

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 in 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/shipped or assignable 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:
- 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 Biodiesel/green diesel fuel blending tax credit ----- 10 _____
- 11 Biodiesel/green diesel fuel sales equipment tax credit ----- 11 _____
- 12 Energy device tax credits:
- a Geothermal energy device tax credit ----- 12a _____
- b Biomass, solar, or wind energy device tax credit ----- 12b _____
- 13 a Employer internship program tax credit ----- 13a _____
- b Number of eligible interns hired in 2015 ----- 13b _____
- c Total compensation paid to eligible interns in 2015 ----- 13c _____
- 14 a Microbusiness tax credit ----- 14a _____
- b Qualifying new investment ----- 14b _____
- c Qualifying new employment ----- 14c _____
- 15 Research expense tax credit ----- 15 _____
- 16 a Endowment fund tax credit ----- 16a _____
- b Contribution amount on which the credit was based ----- 16b _____
- 17 a Workforce recruitment tax credit ----- 17a _____
- b Number of eligible employees whose 12th month of employment ended in 2014 17b _____
- c Total compensation paid during the eligible employees' first 12 months of employment ending in 2014 ----- 17c _____
- 18 Credit for wages paid to a mobilized employee ----- 18 _____
- 19 Angel fund investment tax credit ----- 19 _____
- 20 Housing incentive fund tax credit ----- 20 _____
- 21 Automation tax credit ----- 21 _____



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

- 22 Nonprofit private primary school tax credit ----- 22 _____
- 23 Nonprofit private high school tax credit ----- 23 _____
- 24 Nonprofit private college tax credit ----- 24 _____

Other items

Line 25 only applies to a professional service partnership — see instructions

- 25 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ---- 25a _____
- b Portion of line 25a paid for services performed everywhere by all partners --- 25b _____
- c Portion of line 25b paid to nonresident individual partners for services performed in
North Dakota ----- 25c _____

Line 26 only applies to a multistate partnership — see instructions

- 26 a Total allocable income from all sources (net of related expenses) ----- 26a _____
- b Portion of line 26a that is allocable to North Dakota ----- 26b _____

Line 27 applies to all partnerships — see instructions

- 27 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
- a Gross sales price or amount realized ----- 27a _____
- b Cost or other basis plus expense of sale ----- 27b _____
- c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- 27c _____
- d I.R.C. Section 179 deduction related to property that was passed through to partners ----- 27d _____



Enter name of partnership

FEIN

Schedule KP Partner information

All partnerships must complete this schedule. Complete Columns 1 through 5 for all partners. Complete Column 6 for a nonresident partner and a tax-exempt organization partner. If applicable, complete Column 7 or Column 8 for a nonresident partner only. See instructions for the definition of a "nonresident partner," which includes entities other than individuals.

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 (See pg. 8 of instr.)	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 _____			

Nonresident Partners and Tax-Exempt Organization Partners Important: See instructions for which partners to include in Columns 6, 7, and 8

Partner	All Partners Complete Column 5 for ALL partners	Nonresident Partners/Tax Exempt Organization Partners	Nonresident Partners Only		
	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 (2.90%)	Form PWA or Form PWE (Attach copy)	North Dakota composite income tax (2.90%)
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