



PARTNERSHIP INCOME TAX RETURN
OFFICE OF STATE TAX COMMISSIONER
SFN 28703 (12-2020)



Form 58
2020

| | | | |
|--|-------|---------------|--|
| A Tax year: <input type="radio"/> Calendar year 2020 or <input type="radio"/> Fiscal year beginning _____, 2020, 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 | E Date business started Month _____ Day _____ Year _____ |
| City | State | ZIP Code | F Check all that apply: <input type="radio"/> Initial return <input type="radio"/> Amended return <input type="radio"/> Final return <input type="radio"/> Extension <input type="radio"/> Farming/ranching <input type="radio"/> Filed by an LLC <input type="radio"/> Composite return |
| 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)? _____ <input type="radio"/> Yes <input type="radio"/> No | | | |
| (2) If "Yes," check applicable box: <input type="radio"/> Accounting <input type="radio"/> Law <input type="radio"/> Medicine <input type="radio"/> Other: _____ | | | |
| I Is this a publicly traded partnership as defined under I.R.C. Section 7704(b)? _____ <input type="radio"/> Yes <input type="radio"/> 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) _____ <input type="radio"/> Yes <input type="radio"/> 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 shown on a Form 1099 and/or North Dakota Schedule K-1 received by partnership (Attach Form 1099 and ND Schedule K-1) _____ | 4 _____ |
| 5. Estimated tax paid on 2020 Forms 58-ES and 58-EXT plus any overpayment applied from 2019 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 2021 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 copy of 2020 Form 1065 (including Schedule K-1s) and copy of ND Schedule K-1s**

| | | | | |
|--|------|------------------|---|--|
| 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 | <input type="radio"/> 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



Enter Name Of Partnership

Federal Employer Identification Number

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 | 2 | _____ | _____ | |
| 3. Depletable | 3 | _____ | _____ | |
| 4. Land | 4 | _____ | _____ | |
| 5. Other assets (Attach schedule) | 5 | _____ | _____ | |
| 6. Rented property (Annual rental x 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. Sales shipped from North Dakota to the U.S. Government, or to purchasers in a state or foreign country where the partnership does not have a filing requirement | 11 | _____ | | |
| 12. Total sales. Add lines 9 through 11 | 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

Federal Employer Identification Number

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

Important! All taxpayers must read this section. If the partnership is claiming a deduction or credit on line 4, 5, 7a, 7b, 7c, 8, 9, 10, 11, 13a, 14, 16a or 21 of this schedule, this section must be completed. See "Property tax clearance" in instructions for details.

- Does the partnership or any of its partners responsible for state tax matters hold a 50 percent or more ownership interest in real property located in North Dakota? _____ ☐ Yes ☐ No
- If yes, enter below the name of each North Dakota county in which the partnership or any partners responsible for state tax matters hold a 50% or more interest in real property:
- _____

Attach to Form 58 the completed Property Tax Clearance Record(s) obtained from each county identified above.

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: (Attach Schedule RZ) _____ **4** _____
5. New or expanding business income exemption (Attach documentation) _____ **5** _____
6. Gain from eminent domain sale (Attach documentation) _____ **6** _____

North Dakota tax credits

7. Renaissance zone tax credits: (Attach Schedule RZ)
- a. Historic property preservation or renovation tax credit _____ **7a** _____
- b. Renaissance fund organization investment tax credit _____ **7b** _____
- c. Nonparticipating property owner tax credit _____ **7c** _____
8. Seed capital investment tax credit (Attach documentation) _____ **8** _____
9. Agricultural commodity processing facility investment tax credit (Attach documentation) _____ **9** _____
10. Biodiesel/green diesel fuel blending tax credit (Attach documentation) _____ **10** _____
11. Biodiesel/green diesel fuel sales equipment tax credit (Attach documentation) _____ **11** _____
12. Wind energy device tax credit - only for wind devices for which the installation commenced before January 1, 2015, and was completed before January 1, 2017 _____ **12** _____
13. a. Employer internship program tax credit (Attach documentation) _____ **13a** _____
- b. Number of eligible interns hired in 2020 _____ **13b** _____
- c. Total compensation paid to eligible interns in 2020 _____ **13c** _____
14. Research expense tax credit (Attach documentation) _____ **14** _____
15. a. Endowment fund tax credit from Schedule QEC, line 7 (Attach Schedule QEC) _____ **15a** _____
- b. Contribution amount from Schedule QEC, line 4 _____ **15b** _____
- c. Endowment fund tax credit from ND Schedule K-1 (Attach ND Schedule K-1) _____ **15c** _____
- d. Contribution amount from ND Schedule K-1 _____ **15d** _____



Enter Name Of Partnership

Federal Employer Identification Number

Schedule K continued . . .

- 16. a.** Workforce recruitment tax credit (*Attach documentation*) ----- **16a** _____
- b.** Number of eligible employees whose 12th month of employment ended in 2019 ----- **16b** _____
- c.** Total compensation paid for first 12 months of employment to eligible employees included on line 16b ----- **16c** _____
- 17.** Credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) ----- **17** _____
- 18.** Nonprofit private primary school tax credit (*Attach documentation*) ----- **18** _____
- 19.** Nonprofit private high school tax credit (*Attach documentation*) ----- **19** _____
- 20.** Nonprofit private college tax credit (*Attach documentation*) ----- **20** _____
- 21.** Angel investor investment tax credit - *only for credits attributable to investments made in qualified businesses by angel funds organized and certified after June 30, 2017 (Attach documentation)* ----- **21** _____
- 22.** Automation tax credit - *only for credits attributable to purchases made after December 31, 2018* ----- **22** _____
- 23.** Developmentally disabled/mentally ill employee tax credit ----- **23** _____

Other items**Line 24 only applies to a professional service partnership — see instructions**

- 24. a.** Guaranteed payments from Federal Form 1065, Schedule K ----- **24a** _____
- b.** Portion of line 24a paid for services performed everywhere by all partners **24b** _____
- c.** Portion of line 24b paid to nonresident individual partners for services performed in North Dakota ----- **24c** _____

Line 25 only applies to a multistate partnership — see instructions

- 25. a.** Total allocable income from all sources (net of related expenses) ----- **25a** _____
- b.** Portion of line 25a that is allocable to North Dakota ----- **25b** _____

Line 26 applies to all partnerships — see instructions

- 26.** For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
- a.** Gross sales price or amount realized ----- **26a** _____
- b.** Cost or other basis plus expense of sale ----- **26b** _____
- c.** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- **26c** _____
- d.** I.R.C. Section 179 deduction related to property that was passed through to partners ----- **26d** _____



Enter Name Of Partnership

Federal Employer Identification Number

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 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 instructions) | Column 4 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 Federal distributive share of income (loss) | Column 6 North Dakota distributive share of income (loss) | Column 7 North Dakota income tax withheld (2.90%) | Column 8 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 | | | | |



What is Form 58-PV?

Use this form if submitting a paper check or money order to pay a tax balance due on a 2020 Form 58. Do not use this form if paying electronically - see "How to make payment" for payment options.

Do not use Form 58-PV to make an extension payment. Extension payments should be made using the extension payment voucher, Form 58-EXT.

When is the payment due?

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

How to make payment

Make check or money order payable to "ND State Tax Commissioner" and write last four digits of federal employer identification number (FEIN) and "2020 58-PV" on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 58 has already been filed, mail payment and voucher to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

Electronic payment options. Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. ***If paying electronically, do not use this voucher.***

- **Online**—A payment may be made online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to **www.nd.gov/tax/payment**.
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at **www.nd.gov/tax**.

Need help?

Phone: 701.328.1258
Speech or hearing impaired—800.366.6888
Email: individualtax@nd.gov

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-38-31.1, and 57-38-42, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ Detach here and mail with payment ▼

FORM 58-PV PARTNERSHIP RETURN PAYMENT VOUCHER

2020

North Dakota Office of State Tax Commissioner
SFN 28750 (12-2020)

Do not use this voucher if paying electronically

| |
|--|
| Name Of Partnership As It Will Appear On Form 58 |
| Mailing Address |
| City, State, ZIP Code |

| | |
|--|--|
| Federal Employer Identification Number . . . ▶ | |
| Tax Year Beginning (mm/dd/yyyy) ▶ | |
| Tax Year Ending (mm/dd/yyyy) ▶ | |
| Payment Amount ▶ \$ | |

- Due 15th day of 4th month following end of tax year
- Mail payment and voucher to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

- Make payable to:
ND State Tax Commissioner
- Write "2020 58-PV" on check



PRT