



58 Partnership income tax return

2007

A This return is **Calendar year 2007** (Jan. 1 - Dec. 31, 2007) filed for: **Fiscal year:** Beginning _____, 2007, 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.	
City	State	Zip Code	
			E Date business started _____ Month Day Year

G TOTAL number of partners ----- ▶ _____

Enter number of ---

Resident individual partners --- ▶ _____	Partnership partners --- ▶ _____
Nonresident individual partners ▶ _____	Corporation partners --- ▶ _____
	Other types of partners ▶ _____

F Check all that apply:

Initial return

Final return

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 57-38-01.8(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 (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 2007 Forms 58-ES and 58-EXT plus an overpayment applied from 2006 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 2008 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 2007 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 - See inside front cover of booklet
Signature of general partner		Date	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer. For Tax Department Use Only
Print name of general partner		Phone	
Paid preparer signature		Date	
Print name of paid preparer	EIN/SSN/PTIN	Phone	

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



Enter name of partnership _____

FEIN _____

Schedule FACT Calculation of North Dakota Apportionment Factor

IMPORTANT: All partnerships must complete the applicable portions of this schedule as follows:

- **100% ND partnership:** If the partnership conducts all of its business within North Dakota, skip lines 1 through 13, and enter 1.000000 on line 14.
- **Multistate partnership:** If the partnership conducts its business within and without North Dakota, complete lines 1 through 14 of this schedule. However, if all of the partners consist of only North Dakota resident individuals, estates, and trusts, skip lines 1 through 13, enter 1.000000 on line 14, and check this box

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**

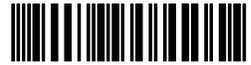
1 Inventories -----	1	_____	_____	
2 Buildings and other fixed depreciable assets -----	2	_____	_____	
3 Depletable assets -----	3	_____	_____	
4 Land -----	4	_____	_____	
5 Other assets (Attach schedule) -----	5	_____	_____	
6 Rented property (Annual rental multiplied by 8) -----	6	_____	_____	
7 Total 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 1c) -----	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 _____
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**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 Beginning farmer deductions:
 - a Gain from sale of land to a qualified beginning farmer ----- 6a _____
 - b Interest income from contract for sale of land to a qualified beginning farmer ----- 6b _____
 - c Rental income (less related expenses) from lease of land to a qualified beginning farmer ----- 6c _____
- 7 Rental income (less related expenses) from lease of a business to a qualified beginning entrepreneur ----- 7 _____
- 8 Gain from eminent domain sale ----- 8 _____

North Dakota tax credits

- 9 Renaissance zone: Historic property preservation or renovation tax credit ----- 9 _____
- 10 Renaissance zone: Renaissance fund organization investment tax credit ----- 10 _____
- 11 Seed capital investment tax credit ----- 11 _____
- 12 Agricultural commodity processing facility investment tax credit ----- 12 _____
- 13 Supplier (wholesaler) biodiesel fuel tax credit ----- 13 _____
- 14 Seller (retailer) biodiesel fuel tax credit ----- 14 _____
- 15 a Biomass, geothermal, solar, or wind energy device tax credit ----- 15a _____
- b Biomass, geothermal, solar, or wind energy device tax credit purchased from another taxpayer ----- 15b _____
- 16 Certified North Dakota nonprofit development corporation tax credit ----- 16 _____
- 17 a Employer internship program tax credit ----- 17a _____
- b Number of eligible interns hired in 2007 ----- 17b _____
- c Total compensation paid to eligible interns in 2007 ----- 17c _____
- 18 a Microbusiness tax credit ----- 18a _____
- b Qualifying new investment ----- 18b _____
- c Qualifying new employment ----- 18c _____
- 19 a Research expense tax credit ----- 19a _____
- b Research expense tax credit purchased from another taxpayer ----- 19b _____
- 20 Endowment fund tax credit ----- 20 _____

Other items

Line 21 only applies to a professional service partnership — see instructions

- 21 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ----- 21a _____
- b Portion of line 21a paid for services performed everywhere by all partners ----- 21b _____
- c Portion of line 21b paid to nonresident individual partners for services performed in North Dakota ----- 21c _____



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

Line 22 applies only to a multistate partnership — see instructions

- 22 a Total allocable income from all sources (net of related expenses) ----- 22a _____
- b Portion of line 22a that is allocable to North Dakota ----- 22b _____

Line 23 applies to all partnerships — see instructions

- 23 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 ----- 23a _____
 - b Cost or other basis plus expense of sale ----- 23b _____
 - c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- 23c _____
 - d I.R.C. Section 179 deduction related to property that was passed through to partners ----- 23d _____

Line 24 applies to all partnerships — see instructions

- 24 a Total 2006 real estate taxes and 2007 mobile home taxes paid on all directly owned commercial properties located in North Dakota ----- 24a _____
- b Partnership's share of 2006 real estate taxes and 2007 mobile home taxes on North Dakota commercial property paid by another passthrough entity in which the partnership held an interest ----- 24b _____



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. 7 of instr.)</i>	Ownership %
A	Name _____ Address _____			
B	Name _____ Address _____			
C	Name _____ Address _____			
D	Name _____ Address _____			
E	Name _____ Address _____			
F	Name _____ Address _____			
G	Name _____ Address _____			

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 (5.54%) Form PWA	North Dakota composite income tax (5.54%)
A			<input type="checkbox"/>	
B			<input type="checkbox"/>	
C			<input type="checkbox"/>	
D			<input type="checkbox"/>	
E			<input type="checkbox"/>	
F			<input type="checkbox"/>	
G			<input type="checkbox"/>	
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				