



# 58 Partnership income tax return

# 2008

**A** This return is filed for:  **Calendar year 2008** (Jan. 1 - Dec. 31, 2008)  
 **Fiscal year:** Beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_, 20\_\_\_\_\_

<b>B</b> Partnership's name (legal)			<b>C</b> Federal EIN *		
Doing business as name (if different from legal name)			<b>D</b> Business code no. (see instructions)		
Mailing address		Apt. or Suite No.	<b>E</b> Date business started		
City		State	Zip Code	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

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(s) and federal employer identification number(s) of each entity \_\_\_\_\_  Yes  No

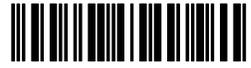
- Before completing lines 1 through 10 on this page, complete Schedule FACT, Schedule K, and Schedule KP.
- After completing Form 58, complete North Dakota Schedule K-1 (58) for the partners.

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 2008 Forms 58-ES and 58-EXT plus any overpayment applied from 2007 return _____ ▶	4	
5 <b>Overpayment.</b> 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 2009 estimated tax _____ ▶	6	
7 <b>Refund.</b> Subtract line 6 from line 5. If result is less than \$5.00, enter -0- _____ <b>REFUND</b> ▶	7	
8 <b>Tax due.</b> 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 <b>Balance due.</b> Add lines 8 and 9 _____ <b>BALANCE DUE</b>	10	

- Attach a complete copy of the 2008 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="radio"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.  <b>For Tax Department Use Only</b>		
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 circle

**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 \_\_\_\_\_

**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 2008 ----- **17b** \_\_\_\_\_
- c** Total compensation paid to eligible interns in 2008 ----- **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** \_\_\_\_\_
- 21 a** Workforce recruitment credit ----- **21a** \_\_\_\_\_
- b** Number of eligible employees whose 12th month of employment ended in 2007 ----- **21b** \_\_\_\_\_
- c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2007 ----- **21c** \_\_\_\_\_



Enter name of partnership

FEIN

**Schedule K** *continued . . .*

**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** \_\_\_\_\_

*Lines 24 and 25 apply 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** \_\_\_\_\_
- 25 a** Total 2007 real estate taxes and 2008 mobile home taxes paid on all directly owned commercial properties located in North Dakota \_\_\_\_\_ **25a** \_\_\_\_\_
- b** Partnership's share of 2007 real estate taxes and 2008 mobile home taxes on North Dakota commercial property paid by another passthrough entity in which the partnership held an interest \_\_\_\_\_ **25b** \_\_\_\_\_



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

<b>All Partners</b>				
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
<b>Partner</b>	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 %
<b>A</b>	Name ----- Address -----			
<b>B</b>	Name ----- Address -----			
<b>C</b>	Name ----- Address -----			
<b>D</b>	Name ----- Address -----			
<b>E</b>	Name ----- Address -----			
<b>F</b>	Name ----- Address -----			
<b>G</b>	Name ----- Address -----			

	<b>All Partners</b> <i>Complete this column for ALL partners</i>	<b>Nonresident Individual Partners Only</b> <i>Important: Columns 6 through 8 are for nonresident individual partners only.</i>			
	<b>Column 5</b>	<b>Column 6</b>	<b>Column 7</b>	<b>Column 8</b>	
	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%)
<b>Partner</b>					
<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>					