



58 Partnership income tax return

2009

A This return is filed for: **Calendar year 2009** (Jan. 1 - Dec. 31, 2009) **Fiscal year:** Beginning _____, 2009, 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: <input type="radio"/> Initial return <input type="radio"/> Final return <input type="radio"/> Farming/ranching <input type="radio"/> Filed by an LLC <input type="radio"/> Amended return <input type="radio"/> Composite return <input type="radio"/> Extension

G TOTAL number of partners _____ ▶

Enter number of —

Resident individual partners --- ▶ Partnership partners --- ▶

Nonresident individual partners ▶ Corporation 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(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 2009 Forms 58-ES and 58-EXT plus any overpayment applied from 2008 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 2010 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 _____	9 _____
10 Balance due. Add lines 8 and 9 _____ BALANCE DUE 10 _____	10 _____

- Attach a complete copy of the 2009 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. 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 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 Gain from eminent domain sale ----- 6 _____

North Dakota tax credits

- 7 Renaissance zone credit:
 - 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 credit ----- 7c _____
- 8 Seed capital investment tax credit ----- 8 _____
- 9 Agricultural commodity processing facility investment tax credit ----- 9 _____
- 10 Supplier (wholesaler) biodiesel fuel tax credit ----- 10 _____
- 11 Seller (retailer) biodiesel 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 2009 ----- 14b _____
 - c Total compensation paid to eligible interns in 2009 ----- 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 Endowment fund tax credit ----- 17 _____
- 18 a Workforce recruitment credit ----- 18a _____
 - b Number of eligible employees whose 12th month of employment ended in 2008 ----- 18b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2008 ----- 18c _____
- 19 Credit for wages paid to a mobilized employee ----- 19 _____



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

Other items

Line 20 only applies to a professional service partnership — see instructions

- 20 a Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K _____ **20a** _____
- b Portion of line 20a paid for services performed everywhere by all partners _____ **20b** _____
- c Portion of line 20b paid to nonresident individual partners for services performed in North Dakota _____ **20c** _____

Line 21 applies only to a multistate partnership — see instructions

- 21 a Total allocable income from all sources (net of related expenses) _____ **21a** _____
- b Portion of line 21a that is allocable to North Dakota _____ **21b** _____

Lines 22 through 24 apply to all partnerships — see instructions

- 22 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 _____ **22a** _____
 - b Cost or other basis plus expense of sale _____ **22b** _____
 - c Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) _____ **22c** _____
 - d I.R.C. Section 179 deduction related to property that was passed through to partners _____ **22d** _____
- 23 2006 real estate taxes on:
 - a Agriculturally-classified property located in North Dakota _____ **23a** _____
 - b Commercially-classified property located in North Dakota _____ **23b** _____
- 24 2007 real estate taxes on:
 - a Agriculturally-classified property located in North Dakota _____ **24a** _____
 - b Commercially-classified property located in North Dakota _____ **24b** _____



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

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

	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 (4.86%)	Form PWA
Partner				
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				