



# 58 Partnership income tax return

# 2010

**A** This return is filed for:  **Calendar year 2010** (Jan. 1 - Dec. 31, 2010)  **Fiscal year:** Beginning \_\_\_\_\_, 2010, 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 _____ Month Day Year
City	State	Zip Code	<b>F Check all that apply:</b> <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) _____	▶	<b>1</b> _____
2 Composite income tax for electing nonresident individual partners (from page 5, Schedule KP, line 4) _____	▶	<b>2</b> _____
3 Total taxes due. Add lines 1 and 2 _____		<b>3</b> _____
4 Estimated tax paid on 2010 Forms 58-ES and 58-EXT plus any overpayment applied from 2009 return _____	▶	<b>4</b> _____
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- _____	▶	<b>5</b> _____
6 Amount of line 5 to be credited to 2011 estimated tax _____	▶	<b>6</b> _____
7 <b>Refund.</b> Subtract line 6 from line 5. If result is less than \$5.00, enter -0- _____	▶	<b>7</b> _____ <b>REFUND</b>
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- _____	▶	<b>8</b> _____
9 Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest ---		<b>9</b> _____
10 <b>Balance due.</b> Add lines 8 and 9 _____		<b>BALANCE DUE 10</b> _____

- Attach a complete copy of the 2010 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.			<b>* Privacy Act - See inside front cover of booklet</b>		
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**

<b>1</b> Inventories -----	<b>1</b> _____	_____	
<b>2</b> Buildings and other fixed depreciable assets -----	<b>2</b> _____	_____	
<b>3</b> Depletable assets -----	<b>3</b> _____	_____	
<b>4</b> Land -----	<b>4</b> _____	_____	
<b>5</b> Other assets ( <i>Attach schedule</i> ) -----	<b>5</b> _____	_____	
<b>6</b> Rented property ( <i>Annual rental multiplied by 8</i> ) -----	<b>6</b> _____	_____	
<b>7</b> Total property ( <i>Add lines 1 through 6</i> ) ----- ▶	<b>7</b> _____ ▶	_____ ▶	_____ ▶

**Payroll factor**

<b>8</b> Wages, salaries, commissions and other compensation of employees reported on Federal Form 1065 ( <i>If the amount reported in Column 2 does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation.</i> ) ----- ▶	<b>8</b> _____ ▶	_____ ▶	_____ ▶
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**Sales factor**

<b>9</b> Gross receipts or sales, less returns and allowances (from Federal Form 1065, page 1, line 1c) -----	<b>9</b> _____		
<b>10</b> Sales delivered or shipped to North Dakota destinations -----		<b>10</b> _____	
<b>11 a</b> Sales shipped from North Dakota to the U.S. Government -----		<b>11a</b> _____	
<b>b</b> Sales shipped from North Dakota to purchasers in a state or foreign country where the partnership does not have a filing requirement -----		<b>11b</b> _____	
<b>12</b> Total sales ( <i>Add lines 9 through 11b</i> ) ----- ▶	<b>12</b> _____ ▶	_____ ▶	_____ ▶
<b>13</b> Sum of factors ( <i>Add lines 7, 8, and 12 in Column 3</i> ) -----			<b>13</b> _____
<b>14</b> 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 ----- ▶			<b>14</b> _____ ▶



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 2010 ----- **14b** \_\_\_\_\_
  - c** Total compensation paid to eligible interns in 2010 ----- **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 a** Endowment fund tax credit ----- **17a** \_\_\_\_\_
  - b** Contribution amount on which the credit was based ----- **17b** \_\_\_\_\_
- 18 a** Workforce recruitment credit ----- **18a** \_\_\_\_\_
  - b** Number of eligible employees whose 12th month of employment ended in 2009 ----- **18b** \_\_\_\_\_
  - c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2009 ----- **18c** \_\_\_\_\_
- 19** Credit for wages paid to a mobilized employee ----- **19** \_\_\_\_\_



Enter name of partnership

FEIN

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

*Line 22 applies 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** \_\_\_\_\_



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 %
<b>A</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>B</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>C</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>D</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>E</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>F</b>	Name _____					
	Address _____		State _____ Zip Code _____			
<b>G</b>	Name _____					
	Address _____		State _____ Zip Code _____			

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 (4.86%) Form PWA	North Dakota composite income tax (4.86%)
<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 Column 5 . . . . . <b>1</b>				
<b>2</b> Total for Column 6 . . . . . <b>2</b>				
<b>3</b> Total for Column 7. Enter this amount on Form 58, page 1, line 1 . . . . . <b>3</b>				
<b>4</b> Total for Column 8. Enter this amount on Form 58, page 1, line 2 . . . . . <b>4</b>				