Form North Dakota Office of State Tax Commissioner

58 Partnership income tax return 2012

A This return is filed for: ◯ **Calendar year 2012** (Jan. 1 - Dec. 31, 2012)
◯ **Fiscal year:** Beginning _____, 2012, 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:
◯ Initial return
◯ Final return
◯ Farming/ranching
◯ Filed by an LLC ◯ Amended return
◯ Composite return ◯ Extension

G TOTAL number of partners ▶ _____

Enter number of —
Resident individual partners ▶ _____
Nonresident individual partners ▶ _____
Partnership 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 (Form 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 2012 Forms 58-ES and 58-EXT plus any overpayment applied from 2011 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 2013 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 2012 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.

Signature of general partner | Date

Print name of general partner | Phone

Paid preparer signature | Date

Print name of paid preparer | EIN/SSN/PTIN | Phone

* **Privacy Act - See inside front cover of booklet**

◯ I authorize the ND Office of State Tax Commissioner to discuss this return with the paid preparer.

For Tax Department Use Only

PART

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. See Schedule FACT instructions beginning on page 5 of the 2012 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 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	▶	▶

Sales factor

9 Gross receipts or sales, less returns and allowances	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 or green diesel fuel tax credit 10 _____

11 Seller (retailer) biodiesel or green diesel 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 2012 14b _____

c Total compensation paid to eligible interns in 2012 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 2011 18b _____

c Total compensation paid during the eligible employees' first 12 months of employment ending in 2011 18c _____

19 Credit for wages paid to a mobilized employee 19 _____

Enter name of partnership	FEIN

Schedule K *continued . . .*

20 **a** Angel fund investment credit ..... **20a** _____

b Angel fund investment credit purchased from another taxpayer in 2012 ..... **20b** _____

21 Housing incentive fund credit ..... **21** _____

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** _____

Line 24 applies 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** _____

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			
	Column 1	Column 2	Column 3	Column 4
Partner	Name and address of partner — *If additional lines are needed, attach additional pages*	Social Security Number/FEIN	Type of entity *(See pg. 8 of instr.)*	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			

	All Partners *Complete this column for ALL partners*	Nonresident Individual Partners Only *Important: Columns 6 through 8 are for nonresident individual partners only.*			
	Column 5	Column 6	Column 7		Column 8
Partner	Federal distributive share of income (loss)	North Dakota distributive share of income (loss)	North Dakota income tax withheld (3.99%)	Form PWA	North Dakota composite income tax (3.99%)
A				○	
B				○	
C				○	
D				○	
E				○	
F				○	
G				○	

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**