



Form North Dakota Office of State Tax Commissioner
58 Partnership income tax return

2013
WEB

A This return is **Calendar year 2013** (Jan. 1 - Dec. 31, 2013) filed for:
 Fiscal year: Beginning _____, 2013, 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
			F Check all that apply:

G TOTAL number of partners _____ ▶

Enter number of —

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

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 and federal employer identification number of the other entity (entities) _____ 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 2013 Forms 58-ES and 58-EXT plus any overpayment applied from 2012 return (If an amended return, enter total taxes due from line 3 of previously filed 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 applied to 2014 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 2013 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 Notice-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 <div style="font-size: 2em; font-weight: bold; text-align: center;">PART</div>		
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
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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 2013 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 <i>(Attach schedule)</i> -----	5	_____	_____	_____
6 Rented property <i>(Annual rental multiplied by 8)</i> -----	6	_____	_____	_____
7 Total property <i>(Add lines 1 through 6)</i> ----- ▶	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 --- 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:
 - a For projects approved **before August 1, 2013** ----- 4a _____
 - b For projects approved **after July 31, 2013** ----- 4b _____
- 5 New or expanding business income exemption ----- 5 _____
- 6 Gain from eminent domain sale ----- 6 _____

North Dakota tax credits

- 7 Renaissance zone tax credits:
 - 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 tax 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 2013 ----- 14b _____
 - c Total compensation paid to eligible interns in 2013 ----- 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 tax credit ----- 18a _____
 - b Number of eligible employees whose 12th month of employment ended in 2012 18b _____
 - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2012 ----- 18c _____
- 19 Credit for wages paid to a mobilized employee ----- 19 _____



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

- 20 Angel fund investment tax credit ----- 20 _____
- 21 Housing incentive fund tax credit ----- 21 _____
- 22 **NEW!** Automation tax credit ----- 22 _____

Other items

Line 23 only applies to a professional service partnership — see instructions

- 23 **a** Guaranteed payments from Federal Form 1065 (or 1065-B), Schedule K ---- **23a** _____
- b** Portion of line 23a paid for services performed everywhere by all partners --- **23b** _____
- c** Portion of line 23b paid to nonresident individual partners for services performed in
North Dakota ----- **23c** _____

Line 24 applies only to a multistate partnership — see instructions

- 24 **a** Total allocable income from all sources (net of related expenses) ----- **24a** _____
- b** Portion of line 24a that is allocable to North Dakota ----- **24b** _____

Line 25 applies to all partnerships — see instructions

- 25 For disposition(s) of I.R.C. Section 179 property, enter the North Dakota apportioned amounts:
 - a** Gross sales price or amount realized ----- **25a** _____
 - b** Cost or other basis plus expense of sale ----- **25b** _____
 - c** Depreciation allowed or allowable (excluding I.R.C. Section 179 deduction) ----- **25c** _____
 - d** I.R.C. Section 179 deduction related to property that was passed through to partners ----- **25d** _____



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 or tax-exempt organization
 - 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. 8 of instr.)</i>	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 _____					

Partner	All Partners <i>Complete this column for ALL partners</i>	Nonresident Individuals and Tax Exempt Organizations	Nonresident Individual Partners Only	
	Column 5 Federal distributive share of income (loss)	Column 6 North Dakota distributive share of income (loss)	Column 7 North Dakota income tax withheld (3.22%)	Column 8 Form PWA (attach copy) North Dakota composite income tax (3.22%)
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				