

Form North Dakota Office of State Tax Commissioner  
**58 Partnership Income Tax Return**



**2018**

**A Tax year:**  Calendar year **2018** or  Fiscal year beginning \_\_\_\_\_, 2018, 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>		
<b>G TOTAL number of partners</b> _____ ▶			<input type="radio"/> Initial return		
Enter number of —			<input type="radio"/> Final return		
Resident individual partners ▶ _____		Partnership partners ▶ _____	<input type="radio"/> Farming/ranching		
Nonresident individual partners ▶ _____		Corporation partners ▶ _____	<input type="radio"/> Filed by an LLC <input type="radio"/> Amended return		
		Other types of partners ▶ _____	<input type="radio"/> Composite return <input type="radio"/> 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 12 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.

<b>1</b> Income tax withheld from nonresident partners (from page 5, Schedule KP, line 3) _____ ▶	<b>1</b> _____
<b>2</b> Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) _____ ▶	<b>2</b> _____
<b>3</b> Total taxes due. Add lines 1 and 2 _____	<b>3</b> _____
<b>Tax paid</b>	
<b>4</b> North Dakota income tax withheld shown on a Form 1099 and/or North Dakota Schedule K-1 received by partnership (Attach Form 1099 and ND Schedule K-1) _____	<b>4</b> _____
<b>5</b> Estimated tax paid on 2018 Forms 58-ES and 58-EXT plus any overpayment applied from 2017 return (If an amended return, enter total taxes due from line 3 of previously filed return) _____ ▶	<b>5</b> _____
<b>6</b> Total payments. Add lines 4 and 5 _____	<b>6</b> _____
<b>7 Overpayment.</b> If line 6 is more than line 3, subtract line 3 from line 6 and enter result; otherwise, go to line 10. If result is less than \$5.00, enter 0 _____ ▶	<b>7</b> _____
<b>8</b> Amount of line 7 to be applied to 2019 estimated tax _____ ▶	<b>8</b> _____
<b>9 Refund.</b> Subtract line 8 from line 7. If result is less than \$5.00, enter 0 _____ <b>REFUND</b> ▶	<b>9</b> _____
<b>10 Tax due.</b> If line 6 is less than line 3, subtract line 6 from line 3. If result is less than \$5.00, enter 0 _____ ▶	<b>10</b> _____
<b>11</b> Penalty ▶ _____ Interest ▶ _____ Enter total penalty and interest _____	<b>11</b> _____
<b>12 Balance due.</b> Add lines 10 and 11 _____ <b>BALANCE DUE</b> <b>12</b> _____	

- Attach copy of 2018 Form 1065 (including Schedule K-1s) and copy of ND Schedule K-1s

I declare that this return is correct and complete to the best of my knowledge and belief.			<b>* Privacy Act Notice-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. (See instr.)  <b>For Tax Department Use Only</b>		
Print name of general partner		Telephone number			
Paid preparer signature		Date			
Print name of paid preparer	PTIN	Telephone number			

**PART**

**Mail to:** Office of State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599



Enter name of partnership	Federal Employer Identification Number
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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 in 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**

<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 x 8</i> ) -----	<b>6</b> _____			
<b>7</b> Total property. Add lines 1 through 6 ----- ▶	<b>7</b> _____ ▶	_____ ▶	_____ ▶	_____

**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.*) ----- ▶

<b>8</b> _____				
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**Sales factor**

**9** Gross receipts or sales, less returns and allowances --- **9** \_\_\_\_\_

**10** Sales delivered, shipped, or assignable to North Dakota destinations ----- **10** \_\_\_\_\_

**11** Sales shipped from North Dakota to the U.S. Government, or to purchasers in a state or foreign country where the partnership does not have a filing requirement ----- **11** \_\_\_\_\_

**12** Total sales. Add lines 9 through 11 ----- ▶ **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 \_\_\_\_\_

Federal Employer Identification Number \_\_\_\_\_

**Schedule K Total North Dakota adjustments, credits, and other items distributable to partners (All partnerships must complete this schedule)**

**Important! All taxpayers must read this section.** If the partnership is claiming a deduction or credit on line 4, 5, 7, 8, 9, 10, 11, 13, 14, 16, or 21 of this schedule, this section must be completed. See "Property tax clearance" in instructions for details.

- ▶ Does the partnership or any of its partners responsible for state tax matters hold a 50 percent or more ownership interest in real property located in North Dakota? \_\_\_\_\_  Yes  No
- If yes, enter below the name of each North Dakota county in which the partnership or any partners responsible for state tax matters hold a 50% or more interest in real property:

\_\_\_\_\_

**Attach to Form 58 the completed Property Tax Clearance Record(s) obtained from each county identified above.**

**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: (*Attach Schedule RZ*)
  - 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 (*Attach documentation*) ----- **5** \_\_\_\_\_
- 6** Gain from eminent domain sale (*Attach documentation*) ----- **6** \_\_\_\_\_

**North Dakota tax credits**

- 7** Renaissance zone tax credits: (*Attach Schedule RZ*)
  - a** Historic property preservation or renovation tax credit ----- **7a** \_\_\_\_\_
  - b** Renaissance fund organization investment tax credit ----- **7b** \_\_\_\_\_
  - c** Nonparticipating property owner tax credit ----- **7c** \_\_\_\_\_
- 8** Seed capital investment tax credit (*Attach documentation*) ----- **8** \_\_\_\_\_
- 9** Agricultural commodity processing facility investment tax credit (*Attach documentation*) ----- **9** \_\_\_\_\_
- 10** Biodiesel/green diesel fuel blending tax credit (*Attach documentation*) ----- **10** \_\_\_\_\_
- 11** Biodiesel/green diesel fuel sales equipment tax credit (*Attach documentation*) ----- **11** \_\_\_\_\_
- 12** Energy device tax credits: (*Attach documentation*)
  - a** Geothermal energy device tax credit ----- **12a** \_\_\_\_\_
  - b** Biomass, solar, or wind energy device tax credit ----- **12b** \_\_\_\_\_
- 13 a** Employer internship program tax credit (*Attach documentation*) ----- **13a** \_\_\_\_\_
  - b** Number of eligible interns hired in 2018 ----- **13b** \_\_\_\_\_
  - c** Total compensation paid to eligible interns in 2018 ----- **13c** \_\_\_\_\_
- 14** Research expense tax credit (*Attach documentation*) ----- **14** \_\_\_\_\_
- 15 a** Endowment fund tax credit from Schedule QEC, line 7 (*Attach Schedule QEC*) ----- **15a** \_\_\_\_\_
  - b** Contribution amount from Schedule QEC, line 4 ----- **15b** \_\_\_\_\_
  - c** Endowment fund tax credit from ND Schedule K-1 (*Attach ND Schedule K-1*) ----- **15c** \_\_\_\_\_
  - d** Contribution amount from ND Schedule K-1 ----- **15d** \_\_\_\_\_



Enter name of partnership	Federal Employer Identification Number
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**Schedule K** *continued* . . .

- 16 a** Workforce recruitment tax credit (*Attach documentation*) ----- **16a** \_\_\_\_\_
- b** Number of eligible employees whose 12th month of employment ended in 2017 **16b** \_\_\_\_\_
- c** Total compensation paid during the eligible employees' first 12 months of employment ending in 2017 ----- **16c** \_\_\_\_\_
- 17** Credit for wages paid to a mobilized employee (*Attach Schedule ME or ND Schedule K-1*) ----- **17** \_\_\_\_\_
- 18** Nonprofit private primary school tax credit (*Attach documentation*) ----- **18** \_\_\_\_\_
- 19** Nonprofit private high school tax credit (*Attach documentation*) ----- **19** \_\_\_\_\_
- 20** Nonprofit private college tax credit (*Attach documentation*) ----- **20** \_\_\_\_\_
- 21** Angel investor investment tax credit - *only for credits attributable to investments made in qualified businesses by angel funds organized and certified after June 30, 2017 (Attach documentation)* ----- **21** \_\_\_\_\_

**Other items**

**Line 22 only applies to a professional service partnership — see instructions**

- 22 a** Guaranteed payments from Federal Form 1065, 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 only applies 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:
- 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	Federal Employer Identification Number
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**Schedule KP Partner information**

**All partnerships must complete this schedule.** Complete Columns 1 through 5 for all partners. Complete Column 6 for a nonresident partner and a tax-exempt organization partner. If applicable, complete Column 7 or Column 8 for a nonresident partner only. See instructions for the definition of a "nonresident partner," which includes entities other than individuals.

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 instructions)</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 _____			

**Nonresident Partners and Tax-Exempt Organization Partners**  
 Important: See instructions for which partners to include in Columns 6, 7, and 8

Partner	All Partners <i>Complete Column 5 for ALL partners</i>	Nonresident Partners/Tax-Exempt Organization Partners	Nonresident Partners Only	
	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 (2.90%)	Form PWA or Form PWE <i>(Attach copy)</i>
<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>				

**What is Form 58-PV?**

Use this form if submitting a paper check or money order to pay a tax balance due on a 2018 Form 58. Do not use this form if paying electronically - see "How to make payment" for payment options.

**Do not use Form 58-PV to make an extension payment.** Extension payments should be made using the extension payment voucher, Form 58-EXT.

**When is the payment due?**

The payment must be made on or before the 15th day of the 4th month following the end of the tax year to avoid any late payment penalty or interest.

**How to make payment**

Make check or money order payable to "ND State Tax Commissioner" and write last four digits of federal employer identification number (FEIN) and "2018 58-PV" on it. Complete the payment voucher, detach it from this page, and enclose it with payment and return. If Form 58 has already been filed, mail payment and voucher to:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.

**Electronic payment options.** Instead of paying by check or money order with this payment voucher, the payment may be made electronically in one of the following ways. *If paying electronically, do not use this voucher.*

- **Online**—A payment may be made online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to [www.nd.gov/tax/payment](http://www.nd.gov/tax/payment).
- **Electronic funds transfer**—A payment may be made by means of an Automated Clearing House (ACH) credit transaction that the taxpayer initiates through its banking institution. For more information, go to our website at [www.nd.gov/tax](http://www.nd.gov/tax).

**Need help?**

Phone: 701.328.1258  
Speech or hearing impaired—800.366.6888  
Email: [individualtax@nd.gov](mailto:individualtax@nd.gov)

**Privacy Act Notification.** In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-38-31.1, and 57-38-42, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ *Detach here and mail with payment* ▼

**Form 58-PV - Partnership Return Payment Voucher**

**2018**

North Dakota Office of State Tax Commissioner  
SFN 28750

**Do not use this voucher if paying electronically**

Name of partnership as it will appear on Form 58
Mailing address
City, state, ZIP Code

Federal Employer Identification Number . . . . ▶	
Fiscal year filer: Tax year ending (mm/dd/yyyy). . . . ▶	
<b>Payment amount . . . . ▶</b>	

- Due 15th day of 4th month following end of tax year
- Mail payment and voucher to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

- Make payable to:  
ND State Tax Commissioner
- Write "2018 58-PV" on check

**PRT**

