



# 58 Partnership Income Tax Return

# 2014

**A Tax year:**  Calendar year 2014 or  Fiscal year beginning \_\_\_\_\_, 2014, 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:**

**G TOTAL number of partners** \_\_\_\_\_  
 Enter number of — Partnership partners \_\_\_\_\_  
 Resident individual partners \_\_\_\_\_ Corporation partners \_\_\_\_\_  
 Nonresident individual 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 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.

**1** Income tax withheld from nonresident partners (from page 5, Schedule KP, line 3) \_\_\_\_\_ **1** \_\_\_\_\_

**2** Composite income tax for electing nonresident partners (from page 5, Schedule KP, line 4) \_\_\_\_\_ **2** \_\_\_\_\_

**3** Total taxes due. Add lines 1 and 2 \_\_\_\_\_ **3** \_\_\_\_\_

**Tax paid**

**4** North Dakota income tax withheld (Attach Form 1099 and North Dakota Schedule K-1) \_\_\_\_\_ **4** \_\_\_\_\_

**5** Estimated tax paid on 2014 Forms 58-ES and 58-EXT plus any overpayment applied from 2013 return (If an amended return, enter total taxes due from line 3 of previously filed return) \_\_\_\_\_ **5** \_\_\_\_\_

**6** Total payments. Add lines 4 and 5 \_\_\_\_\_ **6** \_\_\_\_\_

**7 Overpayment.** 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 \_\_\_\_\_ **7** \_\_\_\_\_

**8** Amount of line 7 to be applied to 2015 estimated tax \_\_\_\_\_ **8** \_\_\_\_\_

**9 Refund.** Subtract line 8 from line 7. If result is less than \$5.00, enter 0 \_\_\_\_\_ **REFUND** **9** \_\_\_\_\_

**10 Tax due.** If line 6 is less than line 3, subtract line 6 from line 3. If result is less than \$5.00, enter 0 \_\_\_\_\_ **10** \_\_\_\_\_

**11** Penalty  \_\_\_\_\_ Interest  \_\_\_\_\_ Enter total penalty and interest **11** \_\_\_\_\_

**12 Balance due.** Add lines 10 and 11 \_\_\_\_\_ **BALANCE DUE** **12** \_\_\_\_\_

- Attach a complete copy of the 2014 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. (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	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. 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 --- 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 Biodiesel/green diesel fuel blending tax credit ----- 10 \_\_\_\_\_
- 11 Biodiesel/green diesel fuel sales equipment tax credit ----- 11 \_\_\_\_\_
- 12 Energy device tax credits:
  - a Geothermal energy device tax credit ----- 12a \_\_\_\_\_
  - b Biomass, solar, or wind energy device tax credit ----- 12b \_\_\_\_\_
- 13 a Employer internship program tax credit ----- 13a \_\_\_\_\_
  - b Number of eligible interns hired in 2014 ----- 13b \_\_\_\_\_
  - c Total compensation paid to eligible interns in 2014 ----- 13c \_\_\_\_\_
- 14 a Microbusiness tax credit ----- 14a \_\_\_\_\_
  - b Qualifying new investment ----- 14b \_\_\_\_\_
  - c Qualifying new employment ----- 14c \_\_\_\_\_
- 15 Research expense tax credit ----- 15 \_\_\_\_\_
- 16 a Endowment fund tax credit ----- 16a \_\_\_\_\_
  - b Contribution amount on which the credit was based ----- 16b \_\_\_\_\_
- 17 a Workforce recruitment tax credit ----- 17a \_\_\_\_\_
  - b Number of eligible employees whose 12th month of employment ended in 2013 17b \_\_\_\_\_
  - c Total compensation paid during the eligible employees' first 12 months of employment ending in 2013 ----- 17c \_\_\_\_\_
- 18 Credit for wages paid to a mobilized employee ----- 18 \_\_\_\_\_
- 19 Angel fund investment tax credit ----- 19 \_\_\_\_\_



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

- 20 Housing incentive fund tax credit ----- 20 \_\_\_\_\_
- 21 Automation tax 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 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	FEIN
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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 may include an entity other than an individual for tax years 2014 and after.

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 %
<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 (3.22%)	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>				