



ELECTRONIC
FILING (MEF)
TEST SCENARIOS FOR
PARTNERSHIP (58)

TAX YEAR 8

PROCESSING YEAR 9



Table of Contents

Introduction.....	1
North Dakota Test #1.....	2
Form 58	
Schedule FACT	
Schedule KP (2)	
ND Schedule K-1 (8)	
PDF Attachment	
Foreign Address	
North Dakota Test #2.....	10
Form 58	
Schedule FACT	
Schedule K	
Schedule KP	
ND Schedule K-1 (3)	
ACH Debit balance due bank information	
ACH Debit estimated payments bank information	
North Dakota Test #3.....	14
Form 58	
Schedule FACT	
Schedule K	
Schedule KP	
ND Schedule K-1 (2)	
Direct Deposit	
Schedule RZ	
North Dakota Test #4.....	17
Form 58	
Schedule FACT	
Schedule KP	
ND Schedule K-1 (2)	
Form 1099-MISC	
ND Schedule K-1 (Received) (3)	

Introduction

Thank you for supporting North Dakota e-file. North Dakota accepts electronic returns from any IRS approved software provider.

How to Begin

All participating software developers must:

- Register with our office, prior to submitting test files. The applicable registration forms are located on the state exchange system (Kiteworks) at <https://taxadmin.Kiteworks.com>. For more information, refer to the North Dakota Electronic Filing (MeF) Procedures and Specifications handbook (Publication 1345ND) which can be found on our website at <http://www.nd.gov/tax/user/tax-professionals/software-developers/mef-modernized-e-file/>.
- Submit the completed registration forms to our office using one of the two methods below:
 1. E-mail to taxmef@nd.gov
 2. Fax to 701.328.0352
- A confirmation email will be issued to the developers acknowledging receipt of their registration.
- When submitting test files for our review, an email must also be sent to taxmef@nd.gov containing the company name, software product name, NACTP software ID, ETIN, and the North Dakota submission IDs. For tracking purposes, include the company/software name and tax type in the “subject” line of the email.
- We require the NACTP number assigned to the software product to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause the submissions to be rejected.
- Acknowledgements will be generated on all test returns. However, an accepted “ACK” does not mean we have approved the software for release. A software approval email must be received from our office prior to release of the software.
- The Acknowledgement system will also reject the test returns missing required schedules/forms or having mismatched data. Refer to Appendix A of the North Dakota Electronic Filing (MeF) Procedures and Specifications Handbook for a complete list of business rules and associated reject codes. Test returns will need to be corrected and re-transmitted for our review. Any exceptions to the test scenarios must be identified in the email listing the submission IDs, if the software product does not support the missing schedule or form.

Test Scenarios

Please use the partnership names, FEINs and addresses set out in each test scenario. If the software product does not support a foreign address, then substitute a valid US mailing address. If a particular form or schedule is not supported by the software product, please identify such exceptions and what was modified on the test scenario.

North Dakota Test #1

Forms Included: **Form 58, Schedule FACT, Schedule KP (2), ND Schedule K-1 (8), PDF Attachment**

Partnership's Name: **SAM STARLING LLP**
Federal EIN: **69-0000001**

Include a PDF Attachment with this return

Form 58, North Dakota Partnership Income Tax Return:

Line A (This return is filed for): **(X) FISCAL YEAR: 2/1/2018 to 1/31/2019**

Line B (Partnership's name): **SAM STARLING LLP**

Mailing Address: **PO BOX 1096**

City: **KILLARNEY**

State/Province: **MB**

Country: **CA**

Zip Code: **R0K 1G0**

Line C (Federal EIN): **69-0000001**

Line D (Business code no.): **541110**

Line E (Date business started): **10/1/1977**

Line G (Total number of partners): **8**

Line G (Resident individual partners): **1**

Line G (Nonresident individual partners): **4**

Line G (Partnership partners): **1**

Line G (Corporation partners): **1**

Line G (Other types of partners): **1**

Line H (Professional service partnership): **(X) No**

Line I (Publicly traded partnership): **(X) No**

Line J (Partner in another partnership): **(X) No**

Line 1 (Income tax withheld): **38,000**

Line 3 (Total taxes due): **38,000**

Line 10 (Tax due): **38,000**

Line 12 (Balance due): **38,000**

Authorize to discuss with paid preparer: **(X)**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Property Factor:

Line 2, Column 1 (Total buildings & other fixed depreciable assets): **72,035,772**

Line 2, Column 2 (North Dakota buildings & other fixed depreciable assets): **10,000,000**

Line 5, Column 1 (Total other assets): **14,161,449**

Line 5, Column 2 (North Dakota other assets): **1,910,473**

Line 7, Column 1 (Total property): **86,197,221**

Line 7, Column 2 (North Dakota total property): **11,910,473**

Line 7, Column 3 (Property factor): **0.138177**

Payroll Factor:

Line 8, Column 1 (Total wages, salaries, commissions): **110,535,025**

Line 8, Column 2 (North Dakota wages, salaries, commissions): **100,000**

Line 8, Column 3 (Payroll factor): **0.000905**

North Dakota Test #1 continued:

Sales Factor:

Line 9, Column 1 (Gross receipts or sales): **323,455,613**
Line 10, Column 2 (Sales delivered or shipped to North Dakota): **1,000,000**
Line 12, Column 1 (Total sales): **323,455,613**
Line 12, Column 2 (North Dakota total sales): **1,000,000**
Line 12, Column 3 (Sales factor): **0.003092**
Line 13, Column 3 (Sum of the factors): **0.142174**
Line 14, Column 3 (Apportionment factor): **0.047391**

Schedule KP, Partner Information

Partner A, Column 1 (Name & address): **BARTON & JENKINS ENTERPRISE
RR 510 W
ANCHORAGE AK 99502**

Partner A, Column 2 (Social security number/FEIN): **69-1000001**

Partner A, Column 3 (Type of entity): **P**

Partner A, Column 4 (Ownership %): **45**

Partner A, Column 5 (Federal distributive share of income/loss): **55,065,903**

Partner A, Column 6 (North Dakota distributive share of income/loss): **690,766**

Partner A, Column 7 (North Dakota income tax withheld): **20,032**

Partner B, Column 1 (Name & address): **SAM STARLING
PO BOX 0001
RENO NV 89510**

Partner B, Column 2 (Social security number/FEIN): **000-00-0022**

Partner B, Column 3 (Type of entity): **I**

Partner B, Column 4 (Ownership %): **25**

Partner B, Column 5 (Federal distributive share of income/loss): **8,097,718**

Partner B, Column 6 (North Dakota distributive share of income/loss): **389,310**

Partner B, Column 7 (North Dakota income tax withheld): **11,290**

Partner C, Column 1 (Name & address): **TAXPAYER 1
1920 UTAH DR
BISMARCK ND 58503**

Partner C, Column 2 (Social security number/FEIN): **990-00-0001**

Partner C, Column 3 (Type of entity): **I**

Partner C, Column 4 (Ownership %): **5**

Partner C, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner D, Column 1 (Name & address): **TAXPAYER 2
PO BOX 0002
RENO NV 89510**

Partner D, Column 2 (Social security number/FEIN): **001-06-1001**

Partner D, Column 3 (Type of entity): **I**

Partner D, Column 4 (Ownership %): **5**

Partner D, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner D, Column 6 (North Dakota distributive share of income/loss): **76,752**

Partner D, Column 7 (North Dakota income tax withheld): **2,226**

North Dakota Test #1 continued:

Partner E, Column 1 (Name & address): **TAXPAYER 3**
PO BOX 0003
RENO NV 89510

Partner E, Column 2 (Social security number/FEIN): **001-06-1002**

Partner E, Column 3 (Type of entity): **I**

Partner E, Column 4 (Ownership %): **5**

Partner E, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner E, Column 6 (North Dakota distributive share of income/loss): **76,752**

Partner E, Column 7 (Form PWA): **(X)**

Partner F, Column 1 (Name & address): **STARLING INC**
PO BOX 0004
RENO NV 89510

Partner F, Column 2 (Social security number/FEIN): **69-1000002**

Partner F, Column 3 (Type of entity): **S**

Partner F, Column 4 (Ownership %): **5**

Partner F, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner F, Column 6 (North Dakota distributive share of income/loss): **76,752**

Partner F, Column 7 (North Dakota income tax withheld): **2,226**

Partner G, Column 1 (Name & address): **TAXPAYER 4**
PO BOX 0005
RENO NV 89510

Partner G, Column 2 (Social security number/FEIN): **001-06-1003**

Partner G, Column 3 (Type of entity): **I**

Partner G, Column 4 (Ownership %): **5**

Partner G, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner G, Column 6 (North Dakota distributive share of income/loss): **76,752**

Partner G, Column 7 (Form PWA): **(X)**

Partner H, Column 1 (Name & address): **TEST TRUST**
PO BOX 0006
RENO NV 89510

Partner H, Column 2 (Social security number/FEIN): **69-1000003**

Partner H, Column 3 (Type of entity): **T**

Partner H, Column 4 (Ownership %): **5**

Partner H, Column 5 (Federal distributive share of income/loss): **1,619,544**

Partner H, Column 6 (North Dakota distributive share of income/loss): **76,752**

Partner H, Column 7 (North Dakota income tax withheld): **2,226**

Line 1 (Total for Column 5): **72,880,885**

Line 2 (Total for Column 6): **1,463,836**

Line 3 (Total for Column 7): **38,000**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X)** Fiscal year: **Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

North Dakota Test #1 continued:

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **69-1000001**

Part 2, Line D (Partner's name, address): **BARTON & JENKINS ENTERPRISE
RR 510 W
ANCHORAGE AK 99502**

Part 2, Line E (What type of entity is this partner): **P**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 45%**

Part 2, Line H (Partner's share of profit): **Ending 45%**

Part 2, Line H (Partner's share of loss): **Beginning 45%**

Part 2, Line H (Partner's share of loss): **Ending 45%**

Part 2, Line I (Partner's ownership percentage): **45%**

Part 5, Line 37 (ND distributive share of income/loss): **690,766**

Part 5, Line 38 (ND income tax withheld): **20,032**

Part 6, Line 40 (ND Property): **5,359,713**

Part 6, Line 40 (ND Payroll): **45,000**

Part 6, Line 40 (ND Sales): **450,000**

Part 6, Line 41 (Total Property): **38,788,749**

Part 6, Line 41 (Total Payroll): **49,740,761**

Part 6, Line 41 (Total Sales): **145,555,026**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **000-00-0022**

Part 2, Line D (Partner's name, address): **SAM STARLING
PO BOX 0001
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 25%**

Part 2, Line H (Partner's share of profit): **Ending 25%**

Part 2, Line H (Partner's share of loss): **Beginning 25%**

Part 2, Line H (Partner's share of loss): **Ending 25%**

Part 2, Line I (Partner's ownership percentage): **25%**

Part 4, Line 22 (Partnership's apportionment factor): **0.047391**

Part 4, Line 23 (Ordinary income/loss): **387,908**

North Dakota Test #1 continued:

Part 4, Line 24 (Net rental real estate income): **963**
Part 4, Line 27 (Interest income): **439**
Part 5, Line 37 (ND distributive share of income/loss): **389,310**
Part 5, Line 38 (ND income tax withheld): **11,290**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items
Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**
Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **990-00-0001**
Part 2, Line D (Partner's name, address): **TAXPAYER 1
1920 UTAH DR
BISMARCK ND 58503**

Part 2, Line E (What type of entity is this partner): **I**
Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR RESIDENT**
Part 2, Line G (Is partner included in a composite return): **(X) NO**
Part 2, Line H (Partner's share of profit): **Beginning 5%**
Part 2, Line H (Partner's share of profit): **Ending 5%**
Part 2, Line H (Partner's share of loss): **Beginning 5%**
Part 2, Line H (Partner's share of loss): **Ending 5%**
Part 2, Line I (Partner's ownership percentage): **5%**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items
Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**
Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **001-06-1001**
Part 2, Line D (Partner's name, address): **TAXPAYER 2
PO BOX 0002
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **I**
Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**
Part 2, Line G (Is partner included in a composite return): **(X) NO**
Part 2, Line H (Partner's share of profit): **Beginning 5%**
Part 2, Line H (Partner's share of profit): **Ending 5%**
Part 2, Line H (Partner's share of loss): **Beginning 5%**
Part 2, Line H (Partner's share of loss): **Ending 5%**
Part 2, Line I (Partner's ownership percentage): **5%**
Part 4, Line 22 (Partnership's apportionment factor): **0.047391**

North Dakota Test #1 continued:

Part 4, Line 23 (Ordinary income/loss): **76,471**
Part 4, Line 24 (Net rental real estate income): **193**
Part 4, Line 27 (Interest income): **88**
Part 5, Line 37 (ND distributive share of income/loss): **76,752**
Part 5, Line 38 (ND income tax withheld): **2,226**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **001-06-1002**

Part 2, Line D (Partner's name, address): **TAXPAYER 3
PO BOX 0003
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 5%**

Part 2, Line H (Partner's share of profit): **Ending 5%**

Part 2, Line H (Partner's share of loss): **Beginning 5%**

Part 2, Line H (Partner's share of loss): **Ending 5%**

Part 2, Line I (Partner's ownership percentage): **5%**

Part 4, Line 22 (Partnership's apportionment factor): **0.047391**

Part 4, Line 23 (Ordinary income/loss): **76,471**

Part 4, Line 24 (Net rental real estate income): **193**

Part 4, Line 27 (Interest income): **88**

Part 5, Line 37 (ND distributive share of income/loss): **76,752**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **69-1000002**

Part 2, Line D (Partner's name, address): **STARLING INC
PO BOX 0004
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **S**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

North Dakota Test #1 continued:

Part 2, Line H (Partner's share of profit): **Beginning 5%**
Part 2, Line H (Partner's share of profit): **Ending 5%**
Part 2, Line H (Partner's share of loss): **Beginning 5%**
Part 2, Line H (Partner's share of loss): **Ending 5%**
Part 2, Line I (Partner's ownership percentage): **5%**
Part 5, Line 37 (ND distributive share of income/loss): **76,752**
Part 5, Line 48 (ND income tax withheld): **2,226**
Part 6, Line 40 (ND Property): **595,524**
Part 6, Line 40 (ND Payroll): **5,000**
Part 6, Line 40 (ND Sales): **50,000**
Part 6, Line 41 (Total Property): **4,309,861**
Part 6, Line 41 (Total Payroll): **5,526,751**
Part 6, Line 41 (Total Sales): **16,172,781**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **001-06-1003**

Part 2, Line D (Partner's name, address): **TAXPAYER 4
PO BOX 0005
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 5%**

Part 2, Line H (Partner's share of profit): **Ending 5%**

Part 2, Line H (Partner's share of loss): **Beginning 5%**

Part 2, Line H (Partner's share of loss): **Ending 5%**

Part 2, Line I (Partner's ownership percentage): **5%**

Part 4, Line 22 (Partnership's apportionment factor): **0.047391**

Part 4, Line 23 (Ordinary income/loss): **76,471**

Part 4, Line 24 (Net rental real estate income): **193**

Part 4, Line 27 (Interest income): **88**

Part 5, Line 37 (ND distributive share of income/loss): **76,752**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2018, Ending 1/31/19**

Part 1, Line A (Partnership's federal EIN): **69-0000001**

North Dakota Test #1 continued:

Part 1, Line B (Partnership's name, address): **SAM STARLING LLP
PO BOX 1096
KILLARNEY MB R0K 1G0
CANADA**

Part 2, Line C (Partner's SSN or FEIN): **69-1000003**

Part 2, Line D (Partner's name, address): **TEST TRUST
PO BOX 0006
RENO NV 89510**

Part 2, Line E (What type of entity is this partner): **T**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 5%**

Part 2, Line H (Partner's share of profit): **Ending 5%**

Part 2, Line H (Partner's share of loss): **Beginning 5%**

Part 2, Line H (Partner's share of loss): **Ending 5%**

Part 2, Line I (Partner's ownership percentage): **5%**

Part 4, Line 22 (Partnership's apportionment factor): **0.047391**

Part 4, Line 23 (Ordinary income/loss): **76,471**

Part 4, Line 24 (Net rental real estate income): **193**

Part 4, Line 27 (Interest income): **88**

Part 5, Line 37 (ND distributive share of income/loss): **76,752**

Part 5, Line 38 (ND income tax withheld): **2,226**

North Dakota Test #2

Forms Included: **Form 58, Schedule FACT, Schedule K, Schedule KP, ND Schedule K-1 (3), ACH Debit balance due bank information, and ACH Debit estimated payments bank information.**

Note to developers: Although withholding is not required to be calculated for shareholders on Schedule KP, Column 7 when the North Dakota income reported on Schedule KP, Column 6 is less than \$1,000, there is no similar threshold for calculating composite income tax in Schedule KP, Column 8. If the return is marked as a composite return, composite tax should be calculated and reported on Schedule KP, Line 8 for each nonresident shareholder, even if ND income is less than \$1,000.

Partnership's Name: **EASTLAND QUARRIES**
Federal EIN: **69-0000004**

ACH debit for balance due:

Routing number: **091300010**
Account number: **09876543**
Type of account: **Checking**
Date of payment: **April 1, 2019**

ACH debit for TY2019 Estimated Payments:

Include four TY2019 estimated payments of \$250 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.

Form 58, North Dakota Partnership Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2018**
Line B (Partnership's name): **EASTLAND QUARRIES**
Mailing Address: **11 E BROADWAY STE 101**
City: **WILLISTON**
State: **ND**
Zip Code: **58801-6059**
Line C (Federal EIN): **69-0000004**
Line D (Business code no.): **212311**
Line E (Date business started): **3/29/2002**
Line F (Check all that apply): **(X) COMPOSITE RETURN**
Line G (Total number of partners): **3**
Line G (Resident individual partners): **1**
Line G (Nonresident individual partners): **2**
Line H (Professional service partnership): **(X) NO**
Line I (Publicly traded partnership): **(X) NO**
Line J (Partner in another partnership): **(X) NO**
Line 2 (Composite income tax): **1,867**
Line 3 (Total taxes due): **1,867**
Line 5 (Estimated tax paid): **500**
Line 6 (Total payments): **500**
Line 10 (Tax due): **1,367**
Line 12 (Balance due): **1,367**

North Dakota Test #2 continued:

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule K, Total North Dakota Adjustment Credits, and Other Items

Clearance Requirement?: **(X) YES** County name(s): **CASS**

Line 21 (Angel investor investment tax credit): **750**

Schedule KP, Partner Information

Partner A, Column 1 (Name & address): **JONATHAN TEAK
48 ADAMS AVE
PORTLAND OR 97208**

Partner A, Column 2 (Social security number/FEIN): **000-30-0003**

Partner A, Column 3 (Type of entity): **I**

Partner A, Column 4 (Ownership %): **90**

Partner A, Column 5 (Federal distributive share of income/loss): **63,671**

Partner A, Column 6 (North Dakota distributive share of income/loss): **63,671**

Partner A, Column 8 (North Dakota composite income tax): **1,846**

Partner B, Column 1 (Name & address): **JOSEPH SPRUCE
5421 N 2100 S
PORTLAND OR 97208**

Partner B, Column 2 (Social security number/FEIN): **000-30-0002**

Partner B, Column 3 (Type of entity): **I**

Partner B, Column 4 (Ownership %): **1**

Partner B, Column 5 (Federal distributive share of income/loss): **707**

Partner B, Column 6 (North Dakota distributive share of income/loss): **707**

Partner B, Column 8 (North Dakota composite income tax): **21**

Partner C, Column 1 (Name & address): **PETER TEAK
1920 UTAH DR
BISMARCK ND 58503**

Partner C, Column 2 (Social security number/FEIN): **000-30-0001**

Partner C, Column 3 (Type of entity): **I**

Partner C, Column 4 (Ownership %): **9**

Partner C, Column 5 (Federal distributive share of income/loss): **6,367**

Line 1 (Total for Column 5): **70,745**

Line 2 (Total for Column 6): **64,378**

Line 4 (Total for Column 8): **1,867**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000004**

Part 1, Line B (Partnership's name, address): **EASTLAND QUARRIES
11 E BROADWAY STE 101
WILLISTON ND 58801-6059**

Part 2, Line C (Partner's SSN or FEIN): **000-30-0003**

North Dakota Test #2 continued:

Part 2, Line D (Partner's name, address): **JONATHAN TEAK
48 ADAMS AVE
PORTLAND OR 97208**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) YES**

Part 2, Line H (Partner's share of profit): **Beginning 90%**

Part 2, Line H (Partner's share of profit): **Ending 90%**

Part 2, Line H (Partner's share of loss): **Beginning 90%**

Part 2, Line H (Partner's share of loss): **Ending 90%**

Part 2, Line I (Partner's ownership percentage): **90%**

Part 3, Line 21 (Angel investor investment tax credit): **675**

Part 4, Line 22 (Partnership's apportionment factor): **1.000000**

Part 4, Line 23 (Ordinary income/loss): **66,420**

Part 4, Line 27 (Interest income): **675**

Part 4, Line 30 (Net short-term capital gain/loss): **56**

Part 4, Line 31 (Net long-term capital gain/loss): **(75)**

Part 4, Line 32 (Net section 1231 gain/loss): **(3,405)**

Part 5, Line 37 (ND distributive share of income/loss): **63,671**

Part 5, Line 39 (ND composite income tax): **1,846**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000004**

Part 1, Line B (Partnership's name, address): **EASTLAND QUARRIES
11 E BROADWAY STE 101
WILLISTON ND 58801-6059**

Part 2, Line C (Partner's SSN or FEIN): **000-30-0002**

Part 2, Line D (Partner's name, address): **JOSEPH SPRUCE
5421 N 2100 S
PORTLAND OR 97208**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) YES**

Part 2, Line H (Partner's share of profit): **Beginning 1%**

Part 2, Line H (Partner's share of profit): **Ending 1%**

Part 2, Line H (Partner's share of loss): **Beginning 1%**

Part 2, Line H (Partner's share of loss): **Ending 1%**

Part 2, Line I (Partner's ownership percentage): **1%**

Part 3, Line 21 (Angel investor investment tax credit): **8**

Part 4, Line 22 (Partnership's apportionment factor): **1.000000**

Part 4, Line 23 (Ordinary income/loss): **738**

Part 4, Line 27 (Interest income): **8**

Part 4, Line 30 (Net short-term capital gain/loss): **1**

Part 4, Line 31 (Net long-term capital gain/loss): **(1)**

North Dakota Test #2 continued:

Part 4, Line 32 (Net section 1231 gain/loss): **(39)**
Part 5, Line 37 (ND distributive share of income/loss): **707**
Part 5, Line 39 (ND composite income tax): **21**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000004**

Part 1, Line B (Partnership's name, address): **EASTLAND QUARRIES
11 E BROADWAY STE 101
WILLISTON ND 58801-6059**

Part 2, Line C (Partner's SSN or FEIN): **000-30-0001**

Part 2, Line D (Partner's name, address): **PETER TEAK
1920 UTAH DR
BISMARCK ND 58503**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR RESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 9%**

Part 2, Line H (Partner's share of profit): **Ending 9%**

Part 2, Line H (Partner's share of loss): **Beginning 9%**

Part 2, Line H (Partner's share of loss): **Ending 9%**

Part 2, Line I (Partner's ownership percentage): **9%**

Part 3, Line 21 (Angel investor investment tax credit): **67**

North Dakota Test #3

Forms Included: **Form 58, Sch FACT, Sch K, Sch KP, ND Sche K-1 (2), Direct Deposit, Sch RZ**

Partnership's Name: **GREAT FOODS LLP**
Federal EIN: **69-0000005**

Direct Deposit Information:

Routing number: **091300010**
Account number: **09876543**
Type of account: **Checking**

Form 58, North Dakota Partnership Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2018**
Line B (Partnership's name): **GREAT FOODS LLP**
Mailing Address: **PO BOX 100**
City: **BISMARCK**
State: **ND**
Zip Code: **58502-0100**
Line C (Federal EIN): **69-0000005**
Line D (Business code no.): **445110**
Line E (Date business started): **6/28/2009**
Line G (Total number of partners): **2**
Line G (Nonresident individual partners): **2**
Line H (Professional service partnership): **(X) NO**
Line I (Publicly traded partnership): **(X) NO**
Line J (Partner in another partnership): **(X) NO**
Line 1 (Income tax withheld): **4,233**
Line 3 (Total taxes due): **4,233**
Line 5 (Estimated tax paid): **6,000**
Line 6 (Total payments): **6,000**
Line 7 (Overpayment): **1,767**
Line 8 (Credited to estimated tax): **600**
Line 9 (Refund): **1,167**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule K, Total North Dakota adjustments, credits, and other items distributable to partners

Clearance Requirement?: **(X) NO**
Line 7b (Renaissance fund credit): **5,000**

Schedule KP, Partner Information

Partner A, Column 1 (Name & address): **TAXPAYER A
59 MAPLE ST
NEW YORK, NY 11137**
Partner A, Column 2 (Social security number/FEIN): **000-40-0001**
Partner A, Column 3 (Type of entity): **I**
Partner A, Column 4 (Ownership %): **55**

North Dakota Test #3 continued:

Partner A, Column 5 (Federal distributive share of income/loss): **80,273**
Partner A, Column 6 (North Dakota distributive share of income/loss): **80,273**
Partner A, Column 7 (North Dakota income tax withheld): **2,328**
Partner B, Column 1 (Name & address): **TAXPAYER B**
854 OAK PL
NEW YORK, NY 11137
Partner B, Column 2 (Social security number/FEIN): **000-40-0002**
Partner B, Column 3 (Type of entity): **I**
Partner B, Column 4 (Ownership %): **45**
Partner B, Column 5 (Federal distributive share of income/loss): **65,678**
Partner B, Column 6 (North Dakota distributive share of income/loss): **65,678**
Partner B, Column 7 (North Dakota income tax withheld): **1,905**
Line 1 (Total for Column5): **145,951**
Line 2 (Total for Column6): **145,951**
Line 3 (Total for Column7): **4,233**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000005**

Part 1, Line B (Partnership's name, address): **GREAT FOODS LLP**
PO BOX 100
BISMARCK ND 58502-0100

Part 2, Line C (Partner's SSN or FEIN): **000-40-0001**

Part 2, Line D (Partner's name, address): **TAXPAYER A**
59 MAPLE ST
NEW YORK, NY 11137

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **NO**

Part 2, Line H (Partner's share of profit): **Beginning 55%**

Part 2, Line H (Partner's share of profit): **Ending 55%**

Part 2, Line H (Partner's share of loss): **Beginning 55%**

Part 2, Line H (Partner's share of loss): **Ending 55%**

Part 2, Line I (Partner's ownership percentage): **55%**

Part 3, Line 7b (Renaissance fund credit): **2,750**

Part 4, Line 22 (Partnership's apportionment factor): **1.000000**

Part 4, Line 23 (Ordinary income/loss): **79,419**

Part 4, Line 27 (Interest income): **854**

Part 5, Line 37 (ND distributive share of income/loss): **80,273**

Part 5, Line 38 (ND income tax withheld): **2,328**

North Dakota Test #3 continued:

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000005**

Part 1, Line B (Partnership's name, address): **GREAT FOODS LLP
PO BOX 100
BISMARCK ND 58502-0100**

Part 2, Line C (Partner's SSN or FEIN): **000-40-0002**

Part 2, Line D (Partner's name, address): **TAXPAYER B
854 OAK PL
NEW YORK, NY 11137**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 45%**

Part 2, Line H (Partner's share of profit): **Ending 45%**

Part 2, Line H (Partner's share of loss): **Beginning 45%**

Part 2, Line H (Partner's share of loss): **Ending 45%**

Part 2, Line I (Partner's ownership percentage): **45%**

Part 3, Line 7b (Renaissance fund credit): **2,250**

Part 4, Line 22 (Partnership's apportionment factor): **1.000000**

Part 4, Line 23 (Ordinary income/loss): **64,979**

Part 4, Line 27 (Interest income): **699**

Part 5, Line 37 (ND distributive share of income/loss): **65,678**

Part 5, Line 38 (ND income tax withheld): **1,905**

Schedule RZ, Schedule for Renaissance Zone Income Exemption and Tax Credits

Your name: **GREAT FOODS LLP**

FEIN: **69-0000005**

Part 5, Line 1 (Renaissance zone city): **FARGO**

Part 5, Line 2 (Amount invested in RFO): **10,000**

Part 5, Line 3 (Multiply by 50%): **5,000**

Part 5, Line 6 (Total available credit): **5,000**

Part 5, Line 7 (Credit for 2018 tax year): **5,000**

Part 7, Line 5 (Renaissance fund organization investment tax credit): **5,000**

Part 7, Line 7 (Total Renaissance zone credit): **5,000**

North Dakota Test #4

Forms Included: **Form 58, Schedule FACT, Schedule KP, ND Schedule K-1 (2), Form 1099-MISC, Schedule ND K-1 (Received) (3)**

Partnership's Name: **JENNINGS BOAT LLC**
Federal EIN: **69-0000006**

Form 58, North Dakota Partnership Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2018**

Line B (Partnership's name): **JENNINGS BOAT LLC**

Mailing Address: **100 W MAIN ST**

City: **MANDAN**

State: **ND**

Zip Code: **58554-3140**

Line C (Federal EIN): **69-0000006**

Line D (Business code no.): **445110**

Line E (Date business started): **6/28/2009**

Line G (Total number of partners): **2**

Line G (Nonresident individual partners): **2**

Line H (Professional service partnership): **(X) NO**

Line I (Publicly traded partnership): **(X) NO**

Line J (Partner in another partnership): **(X) YES**

Line 1 (Income tax withheld): **5,510**

Line 3 (Total taxes due): **5,510**

Line 4 (North Dakota income tax withheld): **5,545**

Line 6 (Total payments): **5,545**

Line 7 (Overpayment): **35**

Line 9 (Refund): **35**

Schedule FACT, Calculation of North Dakota Apportionment Factor

Line 14, Column 3 (Apportionment factor): **1.000000**

Schedule KP, Partner Information

Partner A, Column 1 (Name & address): **DANIEL JENNINGS
PO BOX 1589
BAR HARBOR, ME 04609**

Partner A, Column 2 (Social security number/FEIN): **000-10-0001**

Partner A, Column 3 (Type of entity): **I**

Partner A, Column 4 (Ownership %): **50**

Partner A, Column 5 (Federal distributive share of income/loss): **95,000**

Partner A, Column 6 (North Dakota distributive share of income/loss): **95,000**

Partner A, Column 7 (North Dakota income tax withheld): **2,755**

Partner B, Column 1 (Name & address): **JAMES STEPHENS
4640 MADISON LANE
BOSTON, MA 02109**

North Dakota Test #4 continued:

Partner B, Column 2 (Social security number/FEIN): **000-10-0002**
Partner B, Column 3 (Type of entity): **I**
Partner B, Column 4 (Ownership %): **50**
Partner B, Column 5 (Federal distributive share of income/loss): **95,000**
Partner B, Column 6 (North Dakota distributive share of income/loss): **95,000**
Partner B, Column 7 (North Dakota income tax withheld): **2,755**
Line 1 (Total for Column5): **190,000**
Line 2 (Total for Column6): **190,000**
Line 3 (Total for Column7): **5,510**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000006**

Part 1, Line B (Partnership's name, address): **JENNINGS BOAT LLC
100 W MAIN ST
MANDAN ND 58554-3140**

Part 2, Line C (Partner's SSN or FEIN): **000-10-0001**

Part 2, Line D (Partner's name, address): **DANIEL JENNINGS
PO BOX 1589
BAR HARBOR, ME 04609**

Part 2, Line E (What type of entity is this partner): **I**

Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**

Part 2, Line G (Is partner included in a composite return): **(X) NO**

Part 2, Line H (Partner's share of profit): **Beginning 50%**

Part 2, Line H (Partner's share of profit): **Ending 50%**

Part 2, Line H (Partner's share of loss): **Beginning 50%**

Part 2, Line H (Partner's share of loss): **Ending 50%**

Part 2, Line I (Partner's ownership percentage): **50%**

Part 4, Line 22 (Partnership's apportionment factor): **1.000000**

Part 4, Line 23 (Ordinary income/loss): **77,500**

Part 4, Line 29 (Royalties): **17,500**

Part 5, Line 37 (ND distributive share of income/loss): **95,000**

Part 5, Line 38 (ND income tax withheld): **2,755**

North Dakota Schedule K-1, Partner's Share of North Dakota Income (Loss), and Other Items

Partnership's tax year: **(X) Calendar year 2018**

Part 1, Line A (Partnership's federal EIN): **69-0000006**

Part 1, Line B (Partnership's name, address): **JENNINGS BOAT LLC
100 W MAIN ST
MANDAN ND 58554-3140**

Part 2, Line C (Partner's SSN or FEIN): **000-10-0002**

Part 2, Line D (Partner's name, address): **JAMES STEPHENS
4640 MADISON LANE
BOSTON, MA 02109**

North Dakota Test #4 continued:

Part 2, Line E (What type of entity is this partner): **I**
Part 2, Line F (If an individual, estate, or trust, partner is a): **(X) FULL-YEAR NONRESIDENT**
Part 2, Line G (Is partner included in a composite return): **(X) NO**
Part 2, Line H (Partner's share of profit): **Beginning 50%**
Part 2, Line H (Partner's share of profit): **Ending 50%**
Part 2, Line H (Partner's share of loss): **Beginning 50%**
Part 2, Line H (Partner's share of loss): **Ending 50%**
Part 2, Line I (Partner's ownership percentage): **50%**
Part 4, Line 22 (Partnership's apportionment factor): **1.000000**
Part 4, Line 23 (Ordinary income/loss): **77,500**
Part 4, Line 39 (Royalties): **17,500**
Part 5, Line 37 (ND distributive share of income/loss): **95,000**
Part 5, Line 38 (ND income tax withheld): **2,755**

Form 1099-MISC:

Payer's name, address, and zip code:

**ROYALTIES LLC
PO BOX 100
BISMARCK, ND 58502-0100**

Payer's identification number: **45-0123456**

Recipient's identification number: **69-0000006**

Recipient's name: **JENNINGS BOAT LLC**

Recipient's address and zip code: **100 W MAIN ST
MANDAN ND 58554-3140**

Box 2 (Royalty): **35,000**

Box 16 (State tax withheld): **1,050**

Box 17 (State/Payer's state number): **ND 45-0123456**

Box 18 (State income): **35,000**

Schedule ND K-1 (Received) (1)

FEIN: **45-0000001**

Passthrough Name: **PARTNERSHIP 1**

Partner FEIN/ID: **69-0000006**

North Dakota distributive share of income: **45,000**

North Dakota income tax withheld: **1,305**

Schedule ND K-1 (Received) (2)

FEIN: **45-0000002**

Passthrough Name: **PARTNERSHIP 2**

Social security number: **69-0000006**

North Dakota distributive share of income: **50,000**

North Dakota income tax withheld: **1,450**

North Dakota Test #4 continued:

Schedule ND K-1 (Received) (3)

FEIN: **45-0000003**

Passthrough Name: **PARTNERSHIP 3**

Social security number: **69-0000006**

North Dakota distributive share of income: **60,000**

North Dakota income tax withheld: **1,740**