

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

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ND Tourism

2022 Tax Year

2023 Processing Year

Electronic Filing Unit

Last Revised: September 2022



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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. Email 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), Schedule ND K-1 (8), PDF Attachment, Form 1065**

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: 2/1/2022 to 1/31/2023**

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 (ND buildings & other fixed depreciable assets): **10,000,000**

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

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

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

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

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

North Dakota Test #1 continued:

Payroll Factor:

Line 8, Column 1 (Total wages, salaries, commissions): **110,535,025**
Line 8, Column 2 (ND wages, salaries, commissions): **100,000**
Line 8, Column 3 (Payroll factor): **0.000905**

Sales Factor:

Line 9, Column 1 (Gross receipts or sales): **323,455,613**
Line 10, Column 2 (Sales delivered or shipped to ND): **1,000,000**
Line 12, Column 1 (Total sales): **323,455,613**
Line 12, Column 2 (ND 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): **14,575,890**

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): **8,214,851**

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): **1,619,548**

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): **1,619,548**

North Dakota Test #1 continued:

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

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

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): **1,619,548**

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): **1,619,548**

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): **1,619,548**

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): **1,619,548**

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): **32,508,029**

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)

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 38 (ND distributive share of income/loss): **690,766**

Part 5, Line 39 (ND income tax withheld): **20,032**

Part 6, Line 41 (ND Property): **5,359,713**

Part 6, Line 41 (ND Payroll): **45,000**

Part 6, Line 41 (ND Sales): **450,000**

Part 6, Line 42 (Total Property): **38,788,749**

Part 6, Line 42 (Total Payroll): **49,740,761**

Part 6, Line 42 (Total Sales): **145,555,026**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 (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 23 (Partnership's apportionment factor): **0.047391**

Part 4, Line 24 (Ordinary income/loss): **387,908**

Part 4, Line 25 (Net rental real estate income): **963**

Part 4, Line 28 (Interest income): **439**

North Dakota Test #1 continued:

Part 5, Line 38 (ND distributive share of income/loss): **389,310**

Part 5, Line 39 (ND income tax withheld): **11,290**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 (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)

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 (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 23 (Partnership's apportionment factor): **0.047391**

Part 4, Line 24 (Ordinary income/loss): **76,471**

Part 4, Line 25 (Net rental real estate income): **193**

Part 4, Line 28 (Interest income): **88**

North Dakota Test #1 continued:

Part 5, Line 38 (ND distributive share of income/loss): **76,752**

Part 5, Line 39 (ND income tax withheld): **2,226**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 (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 23 (Partnership's apportionment factor): **0.047391**

Part 4, Line 24 (Ordinary income/loss): **76,471**

Part 4, Line 25 (Net rental real estate income): **193**

Part 4, Line 28 (Interest income): **88**

Part 5, Line 38 (ND distributive share of income/loss): **76,752**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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**

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 38 (ND distributive share of income/loss): **76,752**

North Dakota Test #1 continued:

Part 5, Line 39 (ND income tax withheld): **2,226**
Part 6, Line 41 (ND Property): **595,524**
Part 6, Line 41 (ND Payroll): **5,000**
Part 6, Line 41 (ND Sales): **50,000**
Part 6, Line 42 (Total Property): **4,309,861**
Part 6, Line 42 (Total Payroll): **5,526,751**
Part 6, Line 42 (Total Sales): **16,172,781**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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 (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 23 (Partnership's apportionment factor): **0.047391**
Part 4, Line 24 (Ordinary income/loss): **76,471**
Part 4, Line 25 (Net rental real estate income): **193**
Part 4, Line 28 (Interest income): **88**
Part 5, Line 38 (ND distributive share of income/loss): **76,752**

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

Partnership's tax year: **(X) Fiscal year: Beginning 2/1/2022, Ending 1/31/2023**

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): **69-1000003**
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 (Partner is a): **(X) FULL-YEAR NONRESIDENT**
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 4, Line 23 (Partnership's apportionment factor): **0.047391**
Part 4, Line 24 (Ordinary income/loss): **76,471**
Part 4, Line 25 (Net rental real estate income): **193**
Part 4, Line 28 (Interest income): **88**
Part 5, Line 38 (ND distributive share of income/loss): **76,752**
Part 5, Line 39 (ND income tax withheld): **2,226**

North Dakota Test #2

Forms Included: **Form 58, Schedule FACT, Schedule K, Schedule KP, Schedule ND K-1 (3), ACH Debit balance due bank information, ACH Debit estimated payments bank information, Form 1065**

NOTE: 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, 2023**

ACH debit for TY2023 Estimated Payments:
Include four TY2023 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 2022**
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**

North Dakota Test #2 continued:

Line 10 (Tax due): **1,367**
Line 12 (Balance due): **1,367**

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

Does partnership hold a 50 percent or more ownership interest in ND property: **(X) YES**

North Dakota county name: **CASS**

Line 20 (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)

Partnership's tax year: **(X) Calendar year 2022**

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**

North Dakota Test #2 continued:

Part 2, Line C (Partner's SSN or FEIN): **000-30-0003**
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 (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 20 (Angel investor investment tax credit): **675**
Part 4, Line 23 (Partnership's apportionment factor): **1.000000**
Part 4, Line 24 (Ordinary income/loss): **66,420**
Part 4, Line 28 (Interest income): **675**
Part 4, Line 31 (Net short-term capital gain/loss): **56**
Part 4, Line 32 (Net long-term capital gain/loss): **(75)**
Part 4, Line 33 (Net section 1231 gain/loss): **(3,405)**
Part 5, Line 38 (ND distributive share of income/loss): **63,671**
Part 5, Line 40 (ND composite income tax): **1,846**

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

Partnership's tax year: **(X) Calendar year 2022**

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 (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 20 (Angel investor investment tax credit): **8**
Part 4, Line 23 (Partnership's apportionment factor): **1.000000**
Part 4, Line 24 (Ordinary income/loss): **738**
Part 4, Line 28 (Interest income): **8**
Part 4, Line 31 (Net short-term capital gain/loss): **1**
Part 4, Line 32 (Net long-term capital gain/loss): **(1)**

North Dakota Test #2 continued:

Part 4, Line 33 (Net section 1231 gain/loss): **(39)**
Part 5, Line 38 (ND distributive share of income/loss): **707**
Part 5, Line 40 (ND composite income tax): **21**

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

Partnership's tax year: **(X) Calendar year 2022**

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 (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 20 (Angel investor investment tax credit): **67**

North Dakota Test #3

Forms Included: **Form 58, Schedule FACT, Schedule K, Schedule KP, Schedule ND K-1 (2), Direct Deposit, Schedule RZ, Form 1065**

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 2022**
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

Does partnership hold a 50 percent or more ownership interest in ND property: **(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**

North Dakota Test #3 continued:

Partner A, Column 3 (Type of entity): **I**
Partner A, Column 4 (Ownership %): **55**
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 Column 5): **145,951**
Line 2 (Total for Column 6): **145,951**
Line 3 (Total for Column 7): **4,233**

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

Partnership's tax year: **(X) Calendar year 2022**

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 (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 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 23 (Partnership's apportionment factor): **1.000000**

Part 4, Line 24 (Ordinary income/loss): **79,419**

Part 4, Line 28 (Interest income): **854**

Part 5, Line 38 (ND distributive share of income/loss): **80,273**

Part 5, Line 39 (ND income tax withheld): **2,328**

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

Partnership's tax year: **(X) Calendar year 2022**

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

North Dakota Test #3 continued:

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 (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 23 (Partnership's apportionment factor): **1.000000**

Part 4, Line 24 (Ordinary income/loss): **64,979**

Part 4, Line 28 (Interest income): **699**

Part 5, Line 38 (ND distributive share of income/loss): **65,678**

Part 5, Line 39 (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 2022 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, Form 1099-NEC, Schedule ND K-1 (Received) (3), Form 1065**

NOTE: If Form 1099-NEC is not supported, submit test with the following information on Form 1099-MISC:

Box 2 (Royalty): **35000**

Box 15 (State tax withheld): **1050**

Box 17 (State income): **3500**

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 2022**

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**

North Dakota Test #4 continued:

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

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 Column 5): **190,000**

Line 2 (Total for Column 6): **190,000**

Line 3 (Total for Column 7): **5,510**

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

Partnership's tax year: **(X) Calendar year 2022**

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 (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 23 (Partnership's apportionment factor): **1.000000**

Part 4, Line 24 (Ordinary income/loss): **77,500**

Part 4, Line 30 (Royalties): **17,500**

Part 5, Line 38 (ND distributive share of income/loss): **95,000**

Part 5, Line 39 (ND income tax withheld): **2,755**

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

Partnership's tax year: **(X) Calendar year 2022**

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 (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 23 (Partnership's apportionment factor): **1.000000**
Part 4, Line 24 (Ordinary income/loss): **77,500**
Part 4, Line 30 (Royalties): **17,500**
Part 5, Line 38 (ND distributive share of income/loss): **95,000**
Part 5, Line 39 (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 TIN: **45-0123456**

Recipient's TIN: **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): **17500**

Box 15 (State tax withheld): **525**

Box 16 (State/Payer's state number): **ND 45-0123456**

Box 17 (State income): **17500**

Form 1099-NEC:

Payer's name, address, and zip code:

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

Payer's TIN: **45-0123456**

Recipient's TIN: **69-0000006**

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

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

Box 1 (Nonemployee compensation): **17500**

Box 5 (State tax withheld): **525**

Box 6 (State/Payer's state number): **ND 45-0123456**

Box 7 (State income): **17500**

North Dakota Test #4 continued:

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**

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**

North Dakota Test #5

Forms Included: **Form 58 (Amended), Schedule FACT, Schedule KP, Schedule ND K-1 (2), Form 1065**

NOTE: If amended returns are not supported, submit test as an original return.

Partnership's Name: **CENTER ASSOCIATES**
Federal EIN: **00-0000017**

Form 58, North Dakota Partnership Income Tax Return:

Line A (This return is filed for): **(X) CALENDAR YEAR 2022**

Line B (Partnership's name): **CENTER ASSOCIATES**

Mailing Address: **PO BOX 1200**

City: **MINOT**

State: **ND**

Zip Code: **58702-1200**

Line C (Federal EIN): **00-0000017**

Line D (Business code no.): **53119**

Line E (Date business started): **6/27/1984**

Line F (Check all that apply): **(X) AMENDED RETURN**

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): **1006**

Line 3 (Total taxes due): **1006**

Line 10 (Tax Due): **1006**

Line 12 (Balance Due): **1006**

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

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): **THOMAS BIRD**
87 SW 76TH ST
MIAMI, FL 33173

Partner A, Column 2 (Social security number/FEIN): **999-11-8765**

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

Partner A, Column 4 (Ownership %): **70**

Partner A, Column 5 (Federal distributive share of income/loss): **23930**

Partner A, Column 6 (North Dakota distributive share of income/loss): **23930**

Partner A, Column 7 (North Dakota income tax withheld): **694**

Partner B, Column 1 (Name & address): **JOHN BIRD**
77 SW 76TH ST
MAIMI, FL 33173

Partner B, Column 2 (Social security number/FEIN): **999-11-1234**

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

North Dakota Test #5 continued:

Partner B, Column 4 (Ownership %): **30**
Partner B, Column 5 (Federal distributive share of income/loss): **10740**
Partner B, Column 6 (North Dakota distributive share of income/loss): **10740**
Partner B, Column 7 (North Dakota income tax withheld): **312**
Line 1 (Total for Column 5): **34670**
Line 2 (Total for Column 6): **34670**
Line 3 (Total for Column 7): **1006**

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

Amended: **(X)**

Partnership's tax year: **(X) Calendar year 2022**

Part 1, Line A (Partnership's federal EIN): **00-0000017**

Part 1, Line B (Partnership's name, address): **CENTER ASSOCIATES
PO BOX 1200
MINOT, ND 58702-1200**

Part 2, Line C (Partner's SSN or FEIN): **999-11-8765**

Part 2, Line D (Partner's name, address): **THOMAS BIRD
87 SW 76TH ST
MIAMI, FL 33173**

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

Part 2, Line F (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 70%**

Part 2, Line H (Partner's share of profit): **Ending 70%**

Part 2, Line H (Partner's share of loss): **Beginning 70%**

Part 2, Line H (Partner's share of loss): **Ending 70%**

Part 2, Line I (Partner's ownership percentage): **70%**

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

Part 4, Line 30 (Royalties): **23930**

Part 5, Line 38 (ND distributive share of income/loss): **23930**

Part 5, Line 39 (ND income tax withheld): **694**

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

Amended: **(X)**

Partnership's tax year: **(X) Calendar year 2022**

Part 1, Line A (Partnership's federal EIN): **00-0000017**

Part 1, Line B (Partnership's name, address): **CENTER ASSOCIATES
PO BOX 1200
MINOT, ND 58702-1200**

Part 2, Line C (Partner's SSN or FEIN): **999-11-1234**

Part 2, Line D (Partner's name, address): **JOHN BIRD
77 SW 76TH ST
MIAMI, FL 33173**

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

Part 2, Line F (Partner is a): **(X) FULL-YEAR NONRESIDENT**

North Dakota Test #5 continued:

Part 2, Line G (Is partner included in a composite return): **(X) NO**
Part 2, Line H (Partner's share of profit): **Beginning 30%**
Part 2, Line H (Partner's share of profit): **Ending 30%**
Part 2, Line H (Partner's share of loss): **Beginning 30%**
Part 2, Line H (Partner's share of loss): **Ending 30%**
Part 2, Line I (Partner's ownership percentage): **30%**
Part 4, Line 23 (Partnership's apportionment factor): **1.000000**
Part 4, Line 30 (Royalties): **10740**
Part 5, Line 38 (ND distributive share of income/loss): **10740**
Part 5, Line 39 (ND income tax withheld): **312**