

INDIVIDUAL INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2023)



FORM ND-1
2023

Deceased: Date of death: / /

▶ If a fiscal year filer, enter fiscal year end: / /

D. Fill in if applicable: (see instructions)

Amended: General
 Amended: Federal NOL

E. Fill in if applicable: (see instructions)

Extension

F. MN/MT Reciprocity: (see instructions)

State

A. Filing status used on federal return: 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of household 5. Qualifying widow(er) with dependent child

B. School district code: -
 (see instructions)

C. Income source code:
 (see instructions)

Attach a copy of your entire 2023 federal income tax return.

1.a. **Federal adjusted gross income** from Form 1040 or Form 1040-SR, line 11. If zero, enter 0. _____ (SX) 1a _____

b. **Federal taxable income** from Form 1040 or Form 1040-SR, line 15. If zero, see instructions. _____ (SS) 1b _____

Additions

2. Planned gift or endowment tax credit adjustment to income _____ (NK) 2 _____

3. Total other additions. (Attach Schedule ND-1SA) _____ (AV) 3 _____

4.a. Total additions. Add lines 2 and 3 _____ 4a _____

b. Add lines 1b and 4a _____ 4b _____

Subtractions

5. Interest from U.S. obligations _____ (SN) 5 _____

6. Net long-term capital gain exclusion (From worksheet in instructions) _____ (NC) 6 _____

7. Exempt income of an eligible Native American _____ (S4) 7 _____

8. Benefits received from U.S. Railroad Retirement Board _____ (S5) 8 _____

9. Licensed peace officer retirement benefits exclusion (Attachment required, see instructions) _____ (AW) 9 _____

10. Military pay exclusion (Attach W-2) _____ (AX) 10 _____

11. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2) _____ (NJ) 11 _____

12. North Dakota College SAVE account deduction _____ (AA) 12 _____

13. Qualified dividend exclusion _____ (AO) 13 _____

14. Military retirement benefit pay exclusion (Attach 1099-R) _____ (AQ) 14 _____

15. Social security benefit exclusion (See instructions) _____ (AR) 15 _____

16. Total other subtractions (Attach Schedule ND-1SA) _____ (AB) 16 _____

17. Total subtractions. Add lines 5 through 16 _____ 17 _____

18. **North Dakota taxable income.** Subtract line 17 from line 4b. If less than zero, enter 0 _____ (ND) 18 _____



19. Enter your **North Dakota taxable income** from line 18 of page 1 _____ **19** _____

20. **Tax.** If a **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.
 If a **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23;
All filers: If you have farm income or sold a research credit, see instructions. _____ **(SB) 20** _____

Other Credits

21. Credit for income tax paid to another state or local jurisdiction (Attach Schedule ND-1CR) _____ **(SD) 21** _____

22. Marriage penalty credit for joint filers (See worksheet in instructions) _____ **(AC) 22** _____

23. Total other credits (Attach Schedule ND-1TC) _____ **(AE) 23** _____

24. Total credits. Add lines 21 through 23 _____ **24** _____

25. **Net tax liability.** Subtract line 24 from line 19. **If less than zero, enter 0.** _____ **(SE) 25** _____

Tax Paid

26. North Dakota income tax withheld from wages and other payments
(Attach W-2s, 1099s, and/or N.D. K-1s) _____ **(SF) 26** _____

27. Estimated tax paid on 2023 Forms ND-1ES and ND-1EXT
 plus an overpayment, if any, applied from your 2022 return _____ **(S&) 27** _____

28. Total payments. Add lines 26 and 27 _____ **(AJ) 28** _____

Refund

29. **Overpayment** - If line 28 is MORE than line 25, subtract line 25 from line 28;
 otherwise, go to line 33. **If less than \$5.00, enter 0.** _____ **(SG) 29** _____

30. Amount of line 29 that you want applied to your 2024 estimated tax _____ **(SQ) 30** _____

31. Voluntary contribution to: Watchable Wildlife Fund _____ **(SP)** _____
 Trees for ND Program Trust Fund _____ **(SW)** _____
 Veterans' Postwar Trust Fund _____ **(AS)** _____ **Enter total: 31** _____

32. **Refund.** Subtract lines 30 and 31 from line 29. **If less than \$5.00, enter 0** _____ **(SR) 32** _____

To **direct deposit** your refund, complete a. Type of account: Checking Savings
 items a, b, and c. (See instructions) b. Routing Number: _____
 c. Account Number: _____

Tax Due

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25. **If less than \$5.00, enter 0.** _____ **(SZ) 33** _____

34. Penalty **(AK)** _____ Interest **(AL)** _____ **Enter total: 34** _____

35. Voluntary contribution to: Watchable Wildlife Fund _____ **(SU)** _____
 Trees for ND Program Trust Fund _____ **(SY)** _____
 Veterans' Postwar Trust Fund _____ **(AT)** _____ **Enter total: 35** _____

36. **Balance due.** Add lines 33,34, 35, and if applicable, line 37. Pay to: **ND State Tax Commissioner** _____ **36** _____

37. Interest on underpaid estimated tax from Schedule ND-1UT _____ **(SO) 37** _____

Check the boxes that apply: **1099-G consent** - I agree to obtain Form 1099-G electronically at www.tax.nd.gov.
 (see instructions) **Disclosure Authorization** - I authorize the ND Office of State Tax Commissioner to discuss this return
 with the paid preparer identified below.

I declare that this return is correct and complete to the best of my knowledge and belief. **Privacy Act - See instructions*

| | | | |
|---------------------------------------|------|------------------|--|
| Your Signature | Date | Telephone Number | This Space Is For Tax Department Use Only |
| Spouse's Signature | Date | Telephone Number | |
| Paid Preparer Signature | PTIN | Date | |
| Print Name of Paid Preparer Signature | | Telephone Number | |
| | | | |

