

If you receive both Tier 1 benefits (Form RRB-1099) and social security benefits (Form SSA-1099) determine the amount to enter on Form ND-1, lines 8 and 15, respectively, by multiplying the amount from Form 1040 or 1040-SR, line 6b, by a ratio equal to the gross amount of each type of benefit divided by the gross amount of both benefits combined.

**Line 16 - Other additions/subtractions**

See the instructions to Schedule ND-1SA for information about the following:

- Lump sum distribution from Federal Form 4972
- Loss from S corporation taxed as C corporation
- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion
- Stillborn child deduction
- College expense reimbursement deduction
- Income from S corporation taxed as C corporation

Enter on this line the total subtractions from Schedule ND-1SA. **Include Schedule ND-1SA.**

**Line 20 - Tax**

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR to calculate your tax. This also applies if you are married filing jointly and **either** you or your spouse was a nonresident for part or all of the tax year. **Include Schedule ND-1NR.**

**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2023,

**Marriage Penalty Credit Worksheet**

Complete this worksheet to determine the amount to enter on Form ND-1, line 22.

1. Is your filing status **Married filing jointly**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Enter your taxable income from Form ND-1, line 18 ..... **1**
2. Is the amount on line 1 more than **\$74,862**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Go to line 3.
3. **a.** Enter your qualified income ..... **3a** 
  - b.** Enter your spouse's qualified income ..... **3b**
4. Enter the smaller of line 3a or line 3b ..... **4**
5. Is the amount on line 4 more than **\$43,980**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Go to line 6 ..... **5**  **13,850.00**
6. Subtract line 5 from line 4 ..... **6**
7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 32** ..... **7**
8. Subtract line 6 from line 1 ..... **8**
9. Calculate the tax on the amount on line 8 using the **Single** tax rate schedule on **page 32** ..... **9**
10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 32** ..... **10**
11. Add lines 7 and 9 ..... **11**
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit ..... **12**
13. Maximum credit ..... **13**  **287.00**
14. Enter smaller of line 12 or line 13 ..... **14** 
  - ▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.
  - ▶ If you completed Schedule ND-1NR, complete lines 15 and 16.
15. Enter ratio from Schedule ND-1NR, line 20 ..... **15**
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 ..... **16**

you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Include Schedule ND-1FA.**

**Sale of tax credit** — If you received any proceeds from the sale of a North Dakota research expense tax credit to another taxpayer, you must obtain and complete Schedule ND-1CS to calculate your tax. **Include Schedule ND-1CS.**

**Line 21 - Credit for income tax paid to another state**

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction in that state, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Include Schedule ND-1CR.**