



CREDIT FOR INCOME TAX PAID TO ANOTHER STATE OR LOCAL JURISDICTION

OFFICE OF STATE TAX COMMISSIONER SFN 28721 (12-2023)

Schedule ND-1CR 2023

Name (First, MI, Last Name) Social Security Number

Full-year resident and part-year resident

- All taxpayers: All taxpayers must enter the name of the other state in which state and/or local income tax was paid and complete lines 1a through 6.
Part-year resident: If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule ND-1NR, line 18, that (1) has its source in another state and (2) was received or earned while you were a resident of North Dakota.

Enter the name of the other state in which you paid state and/or local income tax on income that is also taxed by North Dakota

1. a. Federal adjusted gross income from Form ND-1, line 1a 1a

b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here 1b

c. How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit. See instructions for proper amount to enter here (S8) 1c

2. Enter the applicable amount for your residency status as instructed below (SJ) 2

Full-year resident - Enter the amount from Form ND-1, line 1a, less the amount from Form ND-1, line 5. (If married filing jointly, this applies only if both spouses were full-year residents.)

Part-year resident - Enter the amount from Schedule ND-1NR, line 18. (If married filing jointly, this applies if either spouse was a part-year resident.)

3. Divide line 1c by line 2. Round to nearest four decimal places. If line 1c is equal to or more than line 2, enter 1 3

4. Enter the amount of your North Dakota tax from Form ND-1, line 19 4

5. Multiply line 4 by line 3 (SL) 5

6. Enter the amount of income tax paid to the other state and its local jurisdictions. See instructions for proper amount to enter here (SM) 6

If you were a full-year resident, go to line 7. (If married filing jointly, this applies if both spouses were full-year residents.)

If you were a part-year resident, skip line 7 and go to line 8. (If married filing jointly, this applies if either spouse was a part-year resident.)

Full-year resident only - Complete line 7 only if you were a full-year resident. (If married filing jointly, this applies only if both spouses were full-year residents.)

7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 21 7

Part-year resident - Complete lines 8 through 11 only if you were a part-year resident. (If married filing jointly, this applies if either spouse was a part-year resident.)

8. Enter the amount from line 1b (SK) 8

9. Divide line 1c by line 8. Round to nearest four decimal places. If line 1c is equal to or more than line 8, enter 1 9

10. Multiply line 6 by line 9 (S9) 10

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 21 11