



**TAX UNDER 3-YEAR AVERAGING  
METHOD FOR ELECTED FARM INCOME**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28727 (12-2023)

**Schedule ND-1FA**  
**2023**  
Attach to Form ND-1

Your Name As Shown On Form ND-1	Your Social Security Number
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▶ **See instructions to this schedule to see if you are eligible to use it**

1. North Dakota taxable income from Form ND-1, line 18 ..... **1** \_\_\_\_\_
2. Elected farm income from your 2023 Schedule J (Form 1040), line 2a. If this amount includes a net long-term capital gain, see instructions. **Do not enter more than the amount on line 1** ..... ▶ **2** \_\_\_\_\_
3. Subtract line 2 from line 1 ..... **3** \_\_\_\_\_
4. Tax on the amount on line 3 from Tax Table in the 2023 Form ND-1 instructions ..... **4** \_\_\_\_\_
5. If you used Schedule ND-1FA to figure your tax for:
  - 2022, enter amount from your 2022 Schedule ND-1FA, line 11.
  - 2021 but not 2022, enter amount from your 2021 Schedule ND-1FA, line 15.
  - 2020 but not 2021 nor 2022, enter amount from your 2020 Schedule ND-1FA, line 3.
 Otherwise, enter amount from 2020 Form ND-1, line 18, **OR** from 2020 Form ND-EZ, line 1.
 

**5** \_\_\_\_\_ *If line 5 is zero or less, see instructions*
6. Divide the amount on **line 2** by **3.0** ..... **6** \_\_\_\_\_
7. Add lines 5 and 6. *If less than zero, enter zero* ..... **7** \_\_\_\_\_
8. Figure the tax on the amount on line 7 using the 2020 Form ND-1/ND-EZ Tax Rate Schedules on page 2 of the instructions to this schedule ..... ▶ **8** \_\_\_\_\_
9. If you used Schedule ND-1FA to figure your tax for:
  - 2022, enter amount from your 2022 Schedule ND-1FA, line 15.
  - 2021 but not 2022, enter amount from your 2021 Schedule ND-1FA, line 3.
 Otherwise, enter amount from 2021 Form ND-1, line 18, **OR** from 2021 Form ND-EZ, line 1.
 

**9** \_\_\_\_\_ *If line 9 is zero or less, see instructions*
10. Enter amount from line 6 ..... **10** \_\_\_\_\_
11. Add lines 9 and 10. *If less than zero, enter negative number* ..... **11** \_\_\_\_\_
12. Figure the tax on the amount on line 11 using the 2021 Form ND-1/ND-EZ Tax Rate Schedules on page 2 of the instructions to this schedule ..... ▶ **12** \_\_\_\_\_
13. If you used Schedule ND-1FA to calculate your tax for 2022, enter the amount from your 2022 Schedule ND-1FA, line 3. Otherwise, enter amount from 2022 Form ND-1, line 18, **OR** from 2022 Form ND-EZ, line 1b ..... ▶ **13** \_\_\_\_\_ *If line 13 is zero or less, see instructions*
14. Enter amount from line 6 ..... **14** \_\_\_\_\_
15. Add lines 13 and 14. *If less than zero, enter negative number* ..... **15** \_\_\_\_\_
16. Figure the tax on the amount on line 15 using the 2022 Form ND-1/ Form ND-EZ Tax Rate Schedules on page 2 of the instructions to this schedule ..... ▶ **16** \_\_\_\_\_
17. Add lines 4, 8, 12 and 16. Enter this amount on page 2, line 18, of this schedule ..... **17** \_\_\_\_\_

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**18.** Enter the amount from page 1, line 17 ----- **18** \_\_\_\_\_

**19.** If you used Schedule ND-1FA to figure your tax for:

- 2022, enter amount from your 2022 Schedule ND-1FA, line 12.
- 2021 but not 2022, enter amount from your 2021 Schedule ND-1FA, line 16.
- 2020 but not 2021 nor 2022, enter amount from your 2020 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2020 Form ND-1, line 20 (if full-year resident) or Schedule ND-1NR, line 22 (if full-year nonresident or part-year resident) **OR** from 2020 Form ND-EZ, line 2.

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**20.** If you used Schedule ND-1FA to figure your tax for:

- 2022, enter amount from your 2022 Schedule ND-1FA, line 16.
- 2021 but not 2022, enter amount from your 2021 Schedule ND-1FA, line 4.

Otherwise, enter amount from 2021 Form ND-1, line 20 (if full-year resident) or Schedule ND-1NR, line 22 (if full-year nonresident or part-year resident) **OR** from 2021 Form ND-EZ, line 2.

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**21.** If you used Schedule ND-1FA to figure your tax for 2022, enter amount from 2022 Schedule ND-1FA, line 4. Otherwise, enter amount from 2022 Form ND-1, line 19 (if full-year resident) or Schedule ND-1NR, line 22 (if full-year nonresident or part-year resident) **OR** from 2022 Form ND-EZ, line 2. ----- **21** \_\_\_\_\_

**22.** Add lines 19, 20, and 21 ----- **22** \_\_\_\_\_

**23.** Subtract line 22 from line 18. Enter result on your return as follows:

- If you (and your spouse, if filing jointly) were full-year residents, enter the amount from this line on your 2023 Form ND-1, line 19.
- If you are required to use Schedule ND-1NR, enter the amount from this line on your 2023 Schedule ND-1NR, line 22.

----- **(F1) 23** \_\_\_\_\_

▶ **Caution:** If you (and your spouse, if filing jointly) are full-year residents, the tax on line 23 above may be higher than the tax calculated without the use of this schedule.

If you are required to use Schedule ND-1NR, the tax on line 23 above is not your actual tax liability. You must enter the tax from line 23 of this schedule on your 2023 Schedule ND-1NR, line 22, and complete the remainder of Schedule ND-1NR to calculate your actual tax liability. Please note that the tax calculated based on the use of Schedule ND-1FA may be higher than the tax calculated without it.

▶ **Attach this schedule to your Form ND-1 only if you are choosing to pay the tax based on its use.**