



**TAX CALCULATION FOR NONRESIDENTS
AND PART-YEAR RESIDENTS**
OFFICE OF STATE TAX COMMISSIONER
SFN 28724 (12-2023)



Attach to Form ND-1

Your Name	Your Social Security Number	If Joint Return, Spouse's Name	Spouse's Social Security Number
Your residency status (Check one) 1. <input type="radio"/> Full-Year Resident 2. <input type="radio"/> Full-Year Nonresident — Name of other state _____ 3. <input type="radio"/> Part-Year Resident — Time period in North Dakota: a. From _____ To _____ (mm/dd/yyyy) (mm/dd/yyyy) b. Name of other state: _____		If joint return, spouse's residency status 1. <input type="radio"/> Full-Year Resident 2. <input type="radio"/> Full-Year Nonresident — Name of other state _____ 3. <input type="radio"/> Part-Year Resident — Time period in North Dakota: a. From _____ To _____ (mm/dd/yyyy) (mm/dd/yyyy) b. Name of other state: _____	

Calculation of North Dakota source income

	Column A Total From Federal Return	Column B North Dakota Portion
1. Wages, salaries, tips, etc. (from Form 1040 or 1040-SR, line 1z) _____	1 _____	1 _____
2. Taxable interest and dividend income (from Form 1040 or 1040-SR, lines 2b and 3b) _____	2 _____	2 _____
3. Business income or loss (from Form 1040 or 1040-SR, Schedule 1, line 3) _____	3 _____	3 _____
4. Ordinary and capital gains and losses (from Form 1040 or 1040-SR, line 7 and Schedule 1, line 4) _____	4 _____	4 _____
5. IRAs, pensions, and annuities (from Form 1040 or 1040-SR, lines 4b and 5b) _____	5 _____	5 _____
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from Form 1040 or 1040-SR, Schedule 1, line 5) _____	6 _____	6 _____
7. Farm income or loss (from Form 1040 or 1040-SR, Schedule 1, line 6) _____	7 _____	7 _____
8. Other income (from Form 1040 or 1040-SR, line 6b, and Schedule 1, lines 1, 2a, 7, 8a through 8u, and 8z) _____	8 _____	8 _____
9. Total income. Add lines 1 through 8 _____	9 _____	9 _____
10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 21) _____	10 _____	10 _____
11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 14) _____	11 _____	11 _____
12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, lines 15, 16 and 17) _____	12 _____	12 _____
13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 20) _____	13 _____	13 _____
14. Other (from Form 1040 or 1040-SR, Schedule 1, lines 11, 12, 13, 18, 19a, 23, 24a through 24k, and 24z) _____	14 _____	14 _____
15. Total adjustments. Add lines 10 through 14 _____	15 _____	15 _____
16. Adjusted gross income. Line 9, Column A, less line 15, Column A _____	16 _____	
17. U.S. obligation interest (from Form ND-1, line 5) and SCRA adjustment (from Form ND-1, line 11) _____	17 _____	
18. North Dakota source income. Line 9, Column B, less line 15, Column B. If less than zero, enter 0 _____		(N1) 18 _____
19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 _____	(N2) 19 _____	
20. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0 _____		20 _____

Calculation of tax on North Dakota source income

21. Enter amount from Form ND-1, line 19 _____	21 _____	
22. Enter tax for the amount on line 21 from Tax Table in Form ND-1 instructions. If you have farm income, see the instructions _____		(N3) 22 _____
23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount from this line on Form ND-1, page 2, line 20 _____		23 _____