



INDIVIDUAL INCOME TAX RETURN

OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2021)



Form ND-1

2021

If a fiscal year filer, enter fiscal year end: (See instructions) \_\_\_ / \_\_\_ / \_\_\_

Form header section containing personal information, filing status, and address details.

1. a. Federal adjusted gross income from Form 1040 or 1040-SR, line 11.
b. Federal taxable income from Form 1040 or 1040-SR, line 15.

Additions

2. Lump-sum distribution from Federal Form 4972
3. Loss from S corporation taxed as C corporation
4. Planned gift or endowment tax credit adjustment to income
5. a. Total additions. Add lines 2 through 4
b. Add lines 1b and 5a

Subtractions

6. Interest from U.S. obligations
7. Net long-term capital gain exclusion
8. Exempt income of an eligible Native American
9. Benefits received from U.S. Railroad Retirement Board
10. Income from S corporation taxed as C corporation
11. Nonresident only: Servicemembers Civil Relief Act adjustment
12. North Dakota College SAVE account deduction
13. Qualified dividend exclusion
14. Military retirement pay exclusion
15. Social security benefit exclusion
16. Total other subtractions
17. Total subtractions. Add lines 6 through 16
18. North Dakota taxable income. Subtract line 17 from line 5b.



**19. Tax** - If **full-year resident**, enter tax on amount on line 18 from Tax Table in instructions. If **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) 19** \_\_\_\_\_

**20. TAX RELIEF CREDIT** - Full-year residents only. If single, head of household, qualifying widow(er), or married filing separately, enter \$350. If married filing jointly, enter \$700. (See instructions) ..... **(AU) 20** \_\_\_\_\_

**Other credits**

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

**22.** Marriage penalty credit for joint filers (See worksheet in instr.) **(AC) 22** \_\_\_\_\_

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

**24.** Total credits. Add lines 20 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 Forms W-2 and 1099, and ND Sch. K-1) ... **(SF) 26** \_\_\_\_\_

**27.** Estimated tax paid on 2021 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2020 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 2022 estimated tax ..... **(SQ) 30** \_\_\_\_\_

**31. Voluntary contribution(s):** Veterans' Postwar Trust Fund **(AS)** \_\_\_\_\_ **Enter total 31** \_\_\_\_\_  
Watchable Wildlife Fund **(SP)** \_\_\_\_\_ Trees For ND Trust Fund **(SW)** \_\_\_\_\_

**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 items a, b, and c. (See instructions)

a. Type Of Account <input type="radio"/> Checking <input type="radio"/> Savings	b. Routing Number	c. Account Number
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**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(s):** Veterans' Postwar Trust Fund **(AT)** \_\_\_\_\_ **Enter total 35** \_\_\_\_\_  
Watchable Wildlife Fund **(SU)** \_\_\_\_\_ Trees For ND Trust Fund **(SY)** \_\_\_\_\_

**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** \_\_\_\_\_

**Fill in the circles that apply:**  **1099-G consent**-I agree to obtain Form 1099-G electronically at [www.nd.gov/tax](http://www.nd.gov/tax). (See page 16 of 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 inside front cover of booklet.

Your Signature	Date	Telephone Number
Spouse's Signature	Date	Telephone Number
Paid Preparer Signature	PTIN	Date
Print Name Of Paid Preparer Signature	Telephone Number	

This Space Is For Tax Department Use Only

**IIT**

► Mail to: Office of State Tax Commissioner,  
PO Box 5621, Bismarck, ND 58506-5621