



INDIVIDUAL INCOME TAX RETURN

OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2024)



Form ND-1

2024

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. Planned gift or endowment tax credit adjustment to income (NK) 2
3. Total other additions. (Attach Schedule ND-1SA) (AV) 3
4. a. Total additions. Add lines 2 and 3 4a
b. Add lines 1b and 4a 4b

Subtractions

5. Interest from U.S. obligations (SN) 5
6. Net long-term capital gain exclusion (From worksheet in instructions) (NC) 6
7. Exempt income of an eligible Native American (S4) 7
8. Benefits received from U.S. Railroad Retirement Board (S5) 8
9. Licensed peace officer retirement benefit exclusion (See instructions) (AW) 9
10. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach Form W-2) (NJ) 10
11. Military pay exclusion (Attach Form W-2) (AX) 11
12. North Dakota College SAVE account deduction (AA) 12
13. Qualified dividend exclusion (AO) 13
14. Military retirement benefit exclusion (Attach Form 1099-R) (AQ) 14
15. Social security benefit exclusion (See instructions) (AR) 15
16. Total other subtractions (Attach Schedule ND-1SA) (AB) 16
17. Total subtractions. Add lines 5 through 16 17
18. North Dakota taxable income. Subtract line 17 from line 4b. If less than zero, enter 0 (ND)18



19. Enter your **North Dakota taxable income** from line 18 of page 1 ----- **19** \_\_\_\_\_

20. **Tax** - If **full-year resident**, enter tax on amount on line 19 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) 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 21 through 23 ----- **24** \_\_\_\_\_

25. **Net tax liability.** Subtract line 24 from line 20. **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, 1099, and/or ND Sch. K-1**) **(SF) 26** \_\_\_\_\_

27. Estimated tax paid on 2024 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2023 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 2025 estimated tax ----- **(SQ) 30** \_\_\_\_\_

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

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)** \_\_\_\_\_  
Watchable Wildlife Fund **(SU)** \_\_\_\_\_ Trees For ND Trust Fund **(SY)** \_\_\_\_\_ **Enter total 35** \_\_\_\_\_

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.tax.nd.gov](http://www.tax.nd.gov).  
(*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	<b>This Space Is For Tax Department Use Only</b>
Spouse's Signature	Date	Telephone Number	
Paid Preparer Signature	PTIN	Date	
Print Name Of Paid Preparer Signature		Telephone Number	

**IIT**

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