



2-D BARCODE SPECIFICATIONS INDIVIDUAL INCOME TAX

ND Tax
NORTH DAKOTA
OCTOBER 2025

**TY2025 Individual Income Tax
2-D Barcode Specifications**

ID	Source	Location	Description	Format	Size
File Information					
1			Header version number	"T1"	2
2			NACTP vendor ID	PIC N (4)	4
3			Jurisdiction	PIC "ND"	2
4			Description – Form type & year	PIC "ND12025"	7
5			Specification Version	PIC "01"	2
6			Software/Form Version	PIC "01"	2
Form ND-1					
7	ND-1, P1		Primary Taxpayer First Name	PIC AN (17)	17
8	ND-1, P1		Primary Taxpayer MI	PIC A (1)	1
9	ND-1, P1		Primary Taxpayer Last Name	PIC AN (25)	25
10	ND-1, P1		Spouse First Name (only for Filing Status = MFJ)	PIC AN (17)	17
11	ND-1, P1		Spouse Middle Initial (only for Filing Status = MFJ)	PIC A (1)	1
12	ND-1, P1		Spouse Last Name (only for Filing Status = MFJ)	PIC AN (25)	25
13	ND-1, P1		Primary Taxpayer Deceased	PIC A (1) "X" or blank	1
14	ND-1, P1		Primary Taxpayer Deceased Date	PIC N (8) MMDDYYYY	8
15	ND-1, P1		Primary Taxpayer SSN	PIC N (9)	9
16	ND-1, P1		Spouse Deceased	PIC A (1) "X" or blank	1
17	ND-1, P1		Spouse Taxpayer Deceased Date	PIC N (8) MMDDYYYY	8
18	ND-1, P1		Spouse SSN	PIC N (9)	9
19	ND-1, P1		Additional Address (c/o addresses go here)	PIC AN (35)	35
20	ND-1, P1		Address – always main address	PIC AN (35)	35
21	ND-1, P1		Unit #	PIC AN (5)	5
22	ND-1, P1		City	PIC AN (28)	28
23	ND-1, P1		State/Province	PIC A (2)	2
24	ND-1, P1		Zip	PIC AN (9)	9
25	ND-1, P1		ND Filing status - Single	PIC A (1) "X" or blank	1
26	ND-1, P1		ND Filing status – Married filing joint	PIC A (1) "X" or blank	1
27	ND-1, P1		ND Filing status – Married filing separately	PIC A (1) "X" or blank	1
28	ND-1, P1		ND Filing status – Head of Household	PIC A (1) "X" or blank	1
29	ND-1, P1		ND Filing status – Qualifying widow(er)	PIC A (1) "X" or blank	1
30	ND-1, P1		Reciprocity	PIC A (1) "X" or blank	1
31	ND-1, P1		Reciprocity State	PIC A (2)	2
32	ND-1, P1		Country	PIC AN (28)	28
33	ND-1, P1		School district code	PIC N (5)	5
34	ND-1, P1		Income source code	PIC N (2)	2
35	ND-1, P1		Amended return - General	PIC A (1) "X" or blank	1
36	ND-1, P1		Amended return - NOL	PIC A (1) "X" or blank	1
37	ND-1, P1		Extension	PIC A (1) "X" or blank	1
38	ND-1, P1		Fiscal filer ending date (leave blank for calendar filers)	PIC N (8) MMDDYYYY	8
39	ND-1, P1	Line 1a	Federal AGI	PIC N (11)	11
40	ND-1, P1	Line 1b	Federal taxable income	PIC N (11)	11
41	ND-1, P1	Line 2	Planned gift/endowment tax credit adjustment	PIC N (11)	11
42	ND-1, P1	Line 3	Total other additions	PIC N (11)	11
43	ND-1, P1	Line 5	Interest from US Obligations	PIC N (11)	11
44	ND-1, P1	Line 6	Net long-term capital gain exclusion	PIC N (11)	11
45	ND-1, P1	Line 7	Exempt income of a Native American	PIC N (11)	11
46	ND-1, P1	Line 8	Benefits received from USRRB	PIC N (11)	11
47	ND-1, P1	Line 9	Licensed peace officer exclusion	PIC N (11)	11
48	ND-1, P1	Line 10	Servicemember Civil Relief Act adjustment	PIC N (11)	11
49	ND-1, P1	Line 11	Military pay exclusion	PIC N (11)	11
50	ND-1, P1	Line 12	Deduction for contribution to College SAVE account	PIC N (11)	11
51	ND-1, P1	Line 13	Qualified dividend exclusion	PIC N (11)	11
52	ND-1, P1	Line 14	Military retirement benefit exclusion	PIC N (11)	11
53	ND-1, P1	Line 15	Social security benefit exclusion	PIC N (11)	11
54	ND-1, P1	Line 16	Other Subtractions	PIC N (11)	11
55	ND-1, P1	Line 18	ND Taxable income	PIC N (11)	11
56	ND-1, P2	Line 20	ND income tax	PIC N (11)	11
57	ND-1, P2	Line 21	Credit for income tax paid to another state	PIC N (11)	11
58	ND-1, P2	Line 22	Marriage credit for joint filers only	PIC N (11)	11
59	ND-1, P2	Line 23	Total Other credits	PIC N (11)	11
60	ND-1, P2	Line 25	Net tax liability	PIC N (11)	11

61	ND-1, P2	Line 26	ND withholding	PIC N (11)	11
62	ND-1, P2	Line 27	Estimated payments	PIC N (11)	11
63	ND-1, P2	Line 29	Overpayment	PIC N (11)	11
64	ND-1, P2	Line 30	\$ of overpayment to apply to next year's est. payments	PIC N (11)	11
65	ND-1, P2	Line 31a	Voluntary contribution-Watchable Wildlife Fund	PIC N (6)	6
66	ND-1, P2	Line 31b	Voluntary contribution-Trees for ND Program Trust Fund	PIC N (6)	6
67	ND-1, P2	Line 31c	Voluntary contribution-Veteran's Postwar Trust Fund	PIC N (6)	6
68	ND-1, P2	Line 32	Refund	PIC N (11)	11
69	ND-1, P2	Line 32b	Routing number for Direct Deposit	PIC N (9)	9
70	ND-1, P2	Line 32c	Account number for Direct Deposit	PIC AN (17)	17
71	ND-1, P2	Line 32a	Deposit account is a Checking acct	PIC A (1) "X" or blank	1
72	ND-1, P2	Line 32a	Deposit account is a Saving acct	PIC A (1) "X" or blank	1
73	ND-1, P2	Line 33	Tax due	PIC N (11)	11
74	ND-1, P2	Line 34a	Penalty	PIC N (9)	9
75	ND-1, P2	Line 34b	Interest	PIC N (9)	9
76	ND-1, P2	Line 35a	Voluntary contribution-Watchable Wildlife Fund	PIC N (6)	6
77	ND-1, P2	Line 35b	Voluntary contribution-Trees for ND Program Trust Fund	PIC N (6)	6
78	ND-1, P2	Line 35c	Voluntary contribution-Veteran's Postwar Trust Fund	PIC N (6)	6
79	ND-1, P2	Line 37	Interest on underpaid estimated tax	PIC N (11)	11
80	ND-1, P2		1099G Consent	PIC A (1) "X" or blank	1
81	ND-1, P2		Authorization to discuss with preparer	PIC A (1) "X" or blank	1
82	ND-1, P2		Taxpayer's daytime telephone number	PIC N (10)	10
83	ND-1, P2		Paid Preparer's EIN/SSN/PTIN	PIC AN (12)	12
Schedule ND-1NR					
84	ND-1NR		Primary Taxpayer SSN	PIC N (9)	9
85	ND-1NR		Spouse's SSN	PIC N (9)	9
86	ND-1NR		Primary's Residency Status - Full Year Resident	PIC A (1) "X" or blank	1
87	ND-1NR		Primary's Residency Status - Full Year NonResident	PIC A (1) "X" or blank	1
88	ND-1NR		Primary's Residency Status - Part Year Resident	PIC A (1) "X" or blank	1
89	ND-1NR		Spouse's Residency Status - Full Year Resident	PIC A (1) "X" or blank	1
90	ND-1NR		Spouse's Residency Status - Full Year NonResident	PIC A (1) "X" or blank	1
91	ND-1NR		Spouse's Residency Status - Part Year Resident	PIC A (1) "X" or blank	1
92	ND-1NR		Primary State	PIC AN (2)	2
93	ND-1NR		Spouse State	PIC AN (2)	2
94	ND-1NR		Primary Residence Start Date	PIC N (8) MMDDYYYY	8
95	ND-1NR		Primary Residence End Date	PIC N (8) MMDDYYYY	8
96	ND-1NR		Spouse Residence Start Date	PIC N (8) MMDDYYYY	8
97	ND-1NR		Spouse Residence End Date	PIC N (8) MMDDYYYY	8
98	ND-1NR	Line 1B	Wages, Salaries, Tips, etc.	PIC N (11)	11
99	ND-1NR	Line 2B	Table Interest and Dividend Income	PIC N (11)	11
100	ND-1NR	Line 3B	Business Income or Loss	PIC N (11)	11
101	ND-1NR	Line 4B	Ordinary and Capital Gains and Losses	PIC N (11)	11
102	ND-1NR	Line 5B	IRAs, Pensions, and Annuities	PIC N (11)	11
103	ND-1NR	Line 6B	Rental Real Estate, Royalties, Partnerships, etc	PIC N (11)	11
104	ND-1NR	Line 7B	Farm Income or Loss	PIC N (11)	11
105	ND-1NR	Line 8B	Other Income	PIC N (11)	11
106	ND-1NR	Line 9B	Lines 1-8 Total	PIC N (11)	11
107	ND-1NR	Line 10B	Student Loan Interest	PIC N (11)	11
108	ND-1NR	Line 11B	Moving Expenses	PIC N (11)	11
109	ND-1NR	Line 12B	Self-Employed Deductions	PIC N (11)	11
110	ND-1NR	Line 13B	IRA Deduction	PIC N (11)	11
111	ND-1NR	Line 14B	Other	PIC N (11)	11
112	ND-1NR	Line 18	North Dakota source income	PIC N (11)	11
113	ND-1NR	Line 19	Modified Federal AGI	PIC N (11)	11
114	ND-1NR	Line 22	ND Tax	PIC N (11)	11
115	ND-1NR	Line 23	Tax to be carried to ND-1, line 20	PIC N (11)	11
Schedule ND-1CR					
116	ND-1CR#1		Name of State or U.S. Territory to which you paid tax	PIC AN (2)	2
117	ND-1CR#1	Line 1c	Portion of Federal AGI for ND	PIC N (11)	11
118	ND-1CR#1	Line 2	Amount from Line 2	PIC N (11)	11
119	ND-1CR#1	Line 5	Proportional amount of tax	PIC N (11)	11
120	ND-1CR#1	Line 6	Income tax from other state	PIC N (11)	11
121	ND-1CR#1	Line 8	Portion of federal AGI for other state	PIC N (11)	11
122	ND-1CR#1	Line 10	Proportional amount of tax from other state	PIC N (11)	11
123	ND-1CR#2		Name of State or U.S. Territory to which you paid tax	PIC AN (2)	2
124	ND-1CR#2	Line 1c	Portion of Federal AGI for ND	PIC N (11)	11

125	ND-1CR#2	Line 2	Amount from Line 2	PIC N (11)	11
126	ND-1CR#2	Line 5	Proportional amount of tax	PIC N (11)	11
127	ND-1CR#2	Line 6	Income tax from other state	PIC N (11)	11
128	ND-1CR#2	Line 8	Portion of federal AGI for other state	PIC N (11)	11
129	ND-1CR#2	Line 10	Proportional amount of tax from other state	PIC N (11)	11
130	ND-1CR#3		Name of State or U.S. Territory to which you paid tax	PIC AN (2)	2
131	ND-1CR#3	Line 1c	Portion of Federal AGI for ND	PIC N (11)	11
132	ND-1CR#3	Line 2	Amount from Line 2	PIC N (11)	11
133	ND-1CR#3	Line 5	Proportional amount of tax	PIC N (11)	11
134	ND-1CR#3	Line 6	Income tax from other state	PIC N (11)	11
135	ND-1CR#3	Line 8	Portion of federal AGI for other state	PIC N (11)	11
136	ND-1CR#3	Line 10	Proportional amount of tax from other state	PIC N (11)	11
137	ND-1CR#4		Name of State or U.S. Territory to which you paid tax	PIC AN (2)	2
138	ND-1CR#4	Line 1c	Portion of Federal AGI for ND	PIC N (11)	11
139	ND-1CR#4	Line 2	Amount from Line 2	PIC N (11)	11
140	ND-1CR#4	Line 5	Proportional amount of tax	PIC N (11)	11
141	ND-1CR#4	Line 6	Income tax from other state	PIC N (11)	11
142	ND-1CR#4	Line 8	Portion of federal AGI for other state	PIC N (11)	11
143	ND-1CR#4	Line 10	Proportional amount of tax from other state	PIC N (11)	11
Schedule ND-1FA					
144	ND-1FA	Line 2	Elected Farm Income from Schedule J	PIC N (11)	11
145	ND-1FA	Line 5	Schedule ND-1FA, Line 11	PIC N (11)	11
146	ND-1FA	Line 8	ND-1, Line 7 Tax	PIC N (11)	11
147	ND-1FA	Line 9	Schedule ND-1FA, Line 15	PIC N (11)	11
148	ND-1FA	Line 12	ND-1, Line 11 Tax	PIC N (11)	11
149	ND-1FA	Line 13	Schedule ND-1FA, Line 3	PIC N (11)	11
150	ND-1FA	Line 16	ND-1, Line 15 Tax	PIC N (11)	11
151	ND-1FA	Line 19	Schedule ND-1FA, Line 12	PIC N (11)	11
152	ND-1FA	Line 20	Schedule ND-1FA, Line 16	PIC N (11)	11
153	ND-1FA	Line 21	Schedule ND-1FA, Line 4	PIC N (11)	11
154	ND-1FA	Line 23	Tax shown on ND-1, Line 20 OR Schedule ND-1NR, Line 20	PIC N (11)	11
Schedule ND-1SA					
155	ND-1SA		Tax Clearance checkbox	PIC A (1) "Y" or "N" or blank	1
156	ND-1SA		County Name(s)	PIC A (40)	40
157	ND-1SA	Line 1	Lump sum distribution from Form 4972	PIC N (11)	11
158	ND-1SA	Line 2	Loss from S corp taxed as C corp	PIC N (11)	11
159	ND-1SA	Line 4	Renaissance zone income exemption	PIC N (11)	11
160	ND-1SA	Line 5	New or expanding business income exemption	PIC N (11)	11
161	ND-1SA	Line 6	Human organ donor expense deduction	PIC N (11)	11
162	ND-1SA	Line 7	Employee workforce recruitment exclusion	PIC N (11)	11
163	ND-1SA	Line 8a	Stillborn child deduction	PIC N (11)	11
164	ND-1SA	Line 8b	Certificate Number from Certification of Fetal Death	PIC AN (11)	11
165	ND-1SA	Line 8c	Date of death from Certification of Fetal Death	PIC N (8) MMDDYYYY	8
166	ND-1SA	Line 9	Employer reimbursement of college expenses	PIC N (11)	11
167	ND-1SA	Line 10	Income from S corp taxed as C corp	PIC N (11)	11
Schedule ND-1TC					
168	ND-1TC		Tax Clearance checkbox	PIC A (1) "Y" or "N" or blank	1
169	ND-1TC		County Name(s)	PIC A (40)	40
170	ND-1TC	Line 1	Family member care credit	PIC N (11)	11
171	ND-1TC	Line 2	Renaissance zone credit	PIC N (11)	11
172	ND-1TC	Line 3	Agricultural commodity investment credit	PIC N (11)	11
173	ND-1TC	Line 4	Seed capital investment credit	PIC N (11)	11
174	ND-1TC	Line 5	Planned gift credit	PIC N (11)	11
175	ND-1TC	Line 6	Biodiesel fuel supplier credit (wholesaler)	PIC N (11)	11
176	ND-1TC	Line 7	Biodiesel fuel seller credit (retailer)	PIC N (11)	11
177	ND-1TC	Line 8a	Employer internship program credit	PIC N (11)	11
178	ND-1TC	Line 8b	Number of eligible interns hired	PIC N (2)	2
179	ND-1TC	Line 8c	Total compensation paid	PIC N (11)	11
180	ND-1TC	Line 9a	Research expense credit	PIC N (11)	11
181	ND-1TC	Line 9b	Research expense credit purchased	PIC N (11)	11
182	ND-1TC	Line 10	Employer child care contribution credit	PIC N (11)	11
183	ND-1TC	Line 11a	Workforce recruitment credit	PIC N (11)	11
184	ND-1TC	Line 11b	Number of eligible employees	PIC N (2)	2
185	ND-1TC	Line 11c	Total compensation paid	PIC N (11)	11
186	ND-1TC	Line 12a	Installation date	PIC N (8) MMDDYYYY	8

187	ND-1TC	Line 12b	Amount of geothermal energy device credit	PIC N (11)	11
188	ND-1TC	Line 13	Credit for wages paid to mobilized employees	PIC N (11)	11
189	ND-1TC	Line 14	Partnership plan long term care insurance credit	PIC N (11)	11
190	ND-1TC	Line 15a	Endowment fund credit - ND-1QEC	PIC N (11)	11
191	ND-1TC	Line 15b	Endowment fund credit - ND K-1	PIC N (11)	11
192	ND-1TC	Line 15c	Contribution from ND K-1	PIC N (11)	11
193	ND-1TC	Line 16	Housing incentive fund credit carryover	PIC N (11)	11
194	ND-1TC	Line 17a	Automation tax credit	PIC N (11)	11
195	ND-1TC	Line 17b	Automation tax credit carryover	PIC N (11)	11
196	ND-1TC	Line 18	Nonprofit private primary school contribution credit	PIC N (11)	11
197	ND-1TC	Line 19	Nonprofit private high school contribution credit	PIC N (11)	11
198	ND-1TC	Line 20	Nonprofit private college contribution credit	PIC N (11)	11
199	ND-1TC	Line 21	Angel investor investment tax credit	PIC N (11)	11
200	ND-1TC	Line 22	Developmentally disabled/mentally ill tax credit	PIC N (11)	11
201	ND-1TC	Line 23	Adoption tax credit	PIC N (11)	11
202	ND-1TC	Line 24	Maternity home, child placing agency, pregnancy help center cred	PIC N (11)	11
203	ND-1TC	Line 25a	Apprentice tax credit	PIC N (11)	11
204	ND-1TC	Line 25b	Number of eligible apprentices	PIC N (2)	2
205	ND-1TC	Line 25c	Total compensation paid	PIC N (11)	11
Withholding Statements					
206		Form 1	Employer ID	PIC N (11)	11
207		Form 1	ND Tax withheld	PIC N (11)	11
208		Form 1	Type of Statement (see below)	PIC N (2)	2
209		Form 2	Employer ID	PIC N (11)	11
210		Form 2	ND Tax withheld	PIC N (11)	11
211		Form 2	Type of Statement (see below)	PIC N (2)	2
212		Form 3	Employer ID	PIC N (11)	11
213		Form 3	ND Tax withheld	PIC N (11)	11
214		Form 3	Type of Statement (see below)	PIC N (2)	2
215		Form 4	Employer ID	PIC N (11)	11
216		Form 4	ND Tax withheld	PIC N (11)	11
217		Form 4	Type of Statement (see below)	PIC N (2)	2
218		Form 5	Employer ID	PIC N (11)	11
219		Form 5	ND Tax withheld	PIC N (11)	11
220		Form 5	Type of Statement (see below)	PIC N (2)	2
221		Form 6	Employer ID	PIC N (11)	11
222		Form 6	ND Tax withheld	PIC N (11)	11
223		Form 6	Type of Statement (see below)	PIC N (2)	2
224		Form 7	Employer ID	PIC N (11)	11
225		Form 7	ND Tax withheld	PIC N (11)	11
226		Form 7	Type of Statement (see below)	PIC N (2)	2
227		Form 8	Employer ID	PIC N (11)	11
228		Form 8	ND Tax withheld	PIC N (11)	11
229		Form 8	Type of Statement (see below)	PIC N (2)	2
230		Form 9	Employer ID	PIC N (11)	11
231		Form 9	ND Tax withheld	PIC N (11)	11
232		Form 9	Type of Statement (see below)	PIC N (2)	2
233		Form 10	Employer ID	PIC N (11)	11
234		Form 10	ND Tax withheld	PIC N (11)	11
235		Form 10	Type of Statement (see below)	PIC N (2)	2
236			Trailer	“*EOD*”	5

**Maximum
Record Length:**

2196

Withholding Statements should use the following codes:

1=W-2; 2=W-2G; 3=ND K-1; 4=1099MISC; 5=1099G; 6=1099R; 7=1099DIV; 8=1099INT; 9=1099OID; 10=1099B; 11=1099-NEC