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**Electronic Filing (MEF) Test Scenarios for Individual (ND-1)**

Photo credit: ND Tourism
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Introduction

Thank you for supporting North Dakota e-file. North Dakota accepts electronic returns from any IRS approved software provider.

How to Begin

All participating software developers must:

- Register with our office, prior to submitting test files. The applicable registration forms are located on the state exchange system (Kiteworks) at https://taxadmin.Kiteworks.com. For more information, refer to the North Dakota Electronic Filing (MeF) Procedures and Specifications handbook (Publication 1345ND) which can be found on our website at http://www.nd.gov/tax/user/tax-professionals/software-developers/mef-modernized-efile/.

- Submit the completed registration forms to our office using one of the two methods below:
  1. E-mail to taxmef@nd.gov
  2. Fax to 701.328.0352

- A confirmation email will be issued to the developers acknowledging receipt of their registration.

- When submitting test files for our review, an email must also be sent to taxmef@nd.gov containing the company name, software product name, NACTP software ID, ETIN, and the North Dakota submission IDs. For tracking purposes, include the company/software name and tax type in the “subject” line of the email.

- We require the NACTP number assigned to the software product to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause the submissions to be rejected.

- Acknowledgements will be generated on all test returns. However, an accepted “ACK” does not mean we have approved the software for release. A software approval email must be received from our office prior to release of the software.

- The Acknowledgement system will also reject the test returns missing required schedules/forms or having mismatched data. Refer to Appendix A of the North Dakota Electronic Filing (MeF) Procedures and Specifications Handbook for a complete list of business rules and associated reject codes. Test returns will need to be corrected and re-transmitted for our review. Any exceptions to the test scenarios must be identified in the email listing the submission IDs, if the software product does not support the missing schedule or form.

Test Scenarios

Please use the taxpayer names, SSNs, FEINs and addresses set out in each test scenario. If the software product does not support a foreign address, then substitute a valid US mailing address. If a particular form or schedule is not supported by the software product, please identify such exceptions and what was modified on the test scenario. We recommend submitting most if not all Tests # 1-12, so all the various items are tested.
North Dakota has signed the MOU for the Detection and Prevention of Identity Theft Tax Refund Fraud (Security Summit MOU). If your company is part of this agreement, please include the elements from within the Authentication Header schema with your tests.
North Dakota Test #1

Forms Included: Form ND-1, Form W-2 (1), Form 1040, MN/MT reciprocity field, Direct Deposit bank information

Name: EEEE ZZZZZZ
Social Security Number: 400-00-7700
Taxpayer Date of Birth: 08/19/1999

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: EEEE ZZZZZZ
Current Mailing Address: 100 3RD ST N APT 5
City: MOORHEAD
State: MN
Zip Code: 56560-1904
Your social security number: 400-00-7700
Line A (Federal filing status): (X) 1. SINGLE
Line B (School district code): 54-000
Line C (Income source code): 2
Line F (MN/MT Reciprocity): (X) State MN
Line 26 (North Dakota withholding): 56
Line 28 (Total payments): 56
Line 29 (Overpayment): 56
Line 32 (Refund): 56
Line 32 (Type of account): (X) Checking
Line 32 (Routing number): 091300010
Line 32 (Account number): 01234567
Disclosure authorization: (X)

Form W-2:
a. Employee’s social security number: 400-00-7700
b. Employer’s identification number: 45-1111111
c. Employer’s name, address, and zip code:
   ABC SUPERMARKET
   PO BOX 357
   FARGO ND 58107
e. Employee’s name (first, m.i., last): EEEE ZZZZZZ
f. Employee’s address and zip code: 100 3RD ST N APT 5
   MOORHEAD MN 56560-1904

Box 1 (Wages, tips, etc.): 2200
Box 2 (Federal income tax withheld): 400
Box 3 (Social security wages): 2200
Box 4 (Social security tax withheld): 136
Box 5 (Medicare wages and tips): 2200
Box 6 (Medicare tax withheld): 32
Box 15 (State & Employer’s state ID number): ND 45-1111111
Box 16 (State wages, tips, etc.): 2200
Box 17 (State income tax withheld): 56
North Dakota Test #2

Forms Included: Form ND-1, Schedule ND-1CR (2), Form W-2 (1), Form 1099-NEC (1), Form 1040

NOTE: If the software product does not support Schedule ND-1CR and Form 1099-NEC, submit the test with Form ND-1, Line 21 as 0, Line 24 as 350, Line 25 as 163, Lines 26 and 28 as 212, and Lines 29 and 32 as 49.

Name: SINGLE PARENT
Social Security Number: 400-00-7701
Taxpayer Date of Birth: 04/15/1978

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: SINGLE PARENT
Current Mailing Address: 200 N 7TH ST
City: BISMARCK
State: ND
Zip Code: 58502-1436
Your social security number: 400-00-7701
Line A (Federal filing status): (X) 4. HEAD OF HOUSEHOLD
Line B (School district code): 08-001
Line C (Income source code): 2
Line 1a (Federal adjusted gross income): 66100
Line 1b (Federal taxable income): 47300
Line 5b (Add lines 1b and 5a): 47300
Line 6 (Interest from U.S. obligation): 650
Line 17 (Total subtractions): 650
Line 18 (North Dakota taxable income): 46650
Line 19 (Tax): 513
Line 20 (Tax Relief Credit): 350
Line 21 (Credit for income tax paid to another state): 81
Line 24 (Total credits): 431
Line 25 (Net tax liability): 82
Line 26 (North Dakota withholding): 290
Line 28 (Total payments): 290
Line 29 (Overpayment): 208
Line 32 (Refund): 208
1099-G consent: (X)

Schedule ND-1CR, Credit for income tax paid to another state
Name: SINGLE PARENT
Your social security number: 400-00-7701
Enter the name of the other state to which you paid tax: NE
Line 1a (Federal adjusted gross income): 66100
Line 1b (How much of line 1a has its source to another state): 3700
Line 1c (How much of line 1b did you earn while a resident of ND): 3700
North Dakota Test #2 continued:

Line 2 (Enter the applicable amount): 65450
Line 3 (Divide line 1c by line 2): .0565
Line 4 (Your North Dakota tax from Form ND-1, line 20): 513
Line 5 (Multiply line 4 by line 3): 29
Line 6 (Income tax paid to the other state): 47
Line 7 (Credit): 29

Schedule ND-1CR, Credit for income tax paid to another state
Name: SINGLE PARENT
Your social security number: 400-00-7701
Enter the name of the other state to which you paid tax: CO
Line 1a (Federal adjusted gross income): 66100
Line 1b (How much of line 1a has its source to another state): 6640
Line 1c (How much of line 1b did you earn while a resident of ND): 6640
Line 2 (Enter the applicable amount): 65450
Line 3 (Divide line 1c by line 2): .1015
Line 4 (Your North Dakota tax from Form ND-1, line 20): 513
Line 5 (Multiply line 4 by line 3): 52
Line 6 (Income tax paid to the other state): 112
Line 7 (Credit): 52

Form W-2:
a. Employee’s social security number: 400-00-7701
b. Employer’s identification number: 45-2222222
c. Employer’s name, address, and zip code:
   XYZ BANK
   PO BOX 100
   BISMARCK ND 58502

e. Employee’s name (first, m.i., last): SINGLE PARENT
f. Employee’s address and zip code:
   200 N 7TH ST
   BISMARCK ND 58502-1436

Box 1 (Wages, tips, etc.): 20350
Box 2 (Federal income tax withheld): 3600
Box 3 (Social security wages): 20350
Box 4 (Social security tax withheld): 1262
Box 5 (Medicare wages and tips): 20350
Box 6 (Medicare tax withheld): 295
Box 15 (State & Employer’s state ID number): ND 45-2222222
Box 16 (State wages, tips, etc.): 20350
Box 17 (State income tax withheld): 212
North Dakota Test #2 continued:

**Form 1099-NEC:**
Payer’s name, address, and zip code:

**TINY TOTS**
111 MAIN AVE
BISMARCK ND 58501

Payer’s TIN: **45-3333333**
Recipient’s TIN: **400-00-7701**
Recipient’s name: **SINGLE PARENT**
Recipient’s address and zip code: **200 N 7TH ST**
BISMARCK ND 58502-1436

Box 1 (Nonemployee compensation): **7845**
Box 4 (Federal income tax withheld): **285**
Box 5 (State tax withheld): **78**
Box 6 (State/Payer’s state number): **ND 45-3333333**
Box 7 (State income): **7845**
North Dakota Test #3

Forms Included: Form ND-1, Schedule ND-1UT, Form 1040, ACH Debit balance due bank information, and ACH Debit estimated payments bank information.

Name: RETIRED INTEREST EARNER
Social Security Number: 400-00-7702
Taxpayer Date of Birth: 07/24/1948

ACH debit for balance due:
Routing number: 091300010
Account number: 09876543
Type of account: Checking
Date of payment: April 1, 2022

ACH debit for TY2022 Estimated Payments:
Include four TY2022 estimated payments of $250 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: RETIRED INTEREST EARNER
Current Mailing Address: 123 10TH ST S
City: FARGO
State: ND
Zip Code: 58103-1728
Your social security number: 400-00-7702
Line A (Federal filing status): (X) 1. SINGLE
Line B (School district code): 09-001
Line C (Income source code): 12
Line 1a (Federal adjusted gross income): 108026
Line 1b (Federal taxable income): 93776
Line 5b (Add lines 1b and 5a): 93776
Line 18 (North Dakota taxable income): 93776
Line 19 (Tax): 1532
Line 20 (Tax Relief Credit): 350
Line 24 (Total credits): 350
Line 25 (Net tax liability): 1182
Line 33 (Tax due): 1182
Line 36 (Balance due): 1268
Line 37 (Interest from Schedule ND-1UT): 86

Schedule ND-1UT, Calculation of interest on underpayment of estimated income tax
Name: RETIRED INTEREST EARNER
Social security number: 400-00-7702
Line 1 (2021 net tax liability): 1182
Line 2 (Multiply line 1 by 90%): 1064
Line 4 (Line 1 less line 3): 1182
North Dakota Test #3 continued:

Line 5 (2020 net tax liability): 1255
Line 6 (Total required payment): 1064
Line 7, 1st Quarter (25% of line 6): 266
Line 7, 2nd Quarter (25% of line 6): 266
Line 7, 3rd Quarter (25% of line 6): 266
Line 7, 4th Quarter (25% of line 6): 266
Line 11, 2nd Quarter (Add lines 14 & 15 of previous column): 266
Line 11, 3rd Quarter (Add lines 14 & 15 of previous column): 532
Line 14, 2nd Quarter (Underpayment carryover): 266
Line 14, 3rd Quarter (Underpayment carryover): 532
Line 15, 1st Quarter (Underpayment): 266
Line 15, 2nd Quarter (Underpayment): 266
Line 15, 3rd Quarter (Underpayment): 266
Line 15, 4th Quarter (Underpayment): 266
Line 16a, 1st Quarter (Date of payment): 4-15-22
Line 16a, 2nd Quarter (Date of payment): 4-15-22
Line 16a, 3rd Quarter (Date of payment): 4-15-22
Line 16a, 4th Quarter (Date of payment): 4-15-22
Line 16b, 1st Quarter (Number of days): 365
Line 16b, 2nd Quarter (Number of days): 304
Line 16b, 3rd Quarter (Number of days): 212
Line 16b, 4th Quarter (Number of days): 90
Line 16c, 1st Quarter (Divide line 16b by 365): 1.000
Line 16c, 2nd Quarter (Divide line 16b by 365): .833
Line 16c, 3rd Quarter (Divide line 16b by 365): .581
Line 16c, 4th Quarter (Divide line 16b by 365): .247
Line 16d, 1st Quarter (Multiply line 16c by .12): .120
Line 16d, 2nd Quarter (Multiply line 16c by .12): .100
Line 16d, 3rd Quarter (Multiply line 16c by .12): .070
Line 16d, 4th Quarter (Multiply line 16c by .12): .030
Line 16e, 1st Quarter (Multiply line 15 by line 16d): 32
Line 16e, 2nd Quarter (Multiply line 15 by line 16d): 27
Line 16e, 3rd Quarter (Multiply line 15 by line 16d): 19
Line 16e, 4th Quarter (Multiply line 15 by line 16d): 8
Line 17 (Total interest): 86
North Dakota Test #4

Forms Included: Form ND-1, Schedule ND-1SA, Schedule ND-1TC, Net Long-Term Capital Gain Exclusion Worksheet, Form 1099-R (1), Form 1099-DIV (1), Form 1099-B (1), Form 1040

NOTE: If the software product does not support Forms 1099-DIV and 1099-B, submit the test with Form ND-1, Lines 26 and 28 as 245 and Form ND-1, Lines 29 and 32 as 60.

Name: PASSED AWAY
Spouse Name: INVESTOR WIDOW
Social Security Number: 400-00-7703
Spouse Social Security Number: 400-00-7704
Taxpayer Date of Birth: 01/10/1943
Taxpayer Date of Death: 08/23/2021
Spouse Date of Birth: 05/01/1943

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: PASSED AWAY
Spouse name: INVESTOR WIDOW
Current Mailing Address: 100 MAIN ST S
City: MINOT
State: ND
Zip Code: 58701-3914
Taxpayer: (X) DECEASED
Taxpayer date of death: 08/23/2021
Your social security number: 400-00-7703
Spouse Social Security Number: 400-00-7704
Line A (Federal filing status): (X) 2. MARRIED FILING JOINTLY
Line B (School district code): 51-001
Line C (Income source code): 12
Line 1a (Federal adjusted gross income): 125030
Line 1b (Federal taxable income): 97230
Line 5b (Add lines 1b and 5a): 97230
Line 7 (Net long-term capital gain exclusion): 3800
Line 13 (Qualified dividend exclusion): 4200
Line 14 (Military retirement pay exclusion): 3000
Line 15 (Social Security benefit exclusion): 7650
Line 16 (Total other subtractions): 125
Line 17 (Total subtractions): 18775
Line 18 (North Dakota taxable income): 78455
Line 19 (Tax): 965
Line 20 (Tax Relief Credit): 700
Line 23 (Total other credits): 80
Line 24 (Total credits): 780
Line 25 (Net tax liability): 185
Line 26 (North Dakota withholding): 380
Line 28 (Total payments): 380
North Dakota Test #4 continued:

Line 29 (Overpayment): 195
Line 32 (Refund): 195

Schedule ND-1SA, Statutory Adjustments
Name: PASSED AWAY
Your social security number: 400-00-7703
Do you hold a 50 percent or more ownership interest in ND property: (X) NO
Line 2 (New or expanding business income exemption): 125
Line 8 (Total subtraction): 125

Schedule ND-1TC, Tax Credits
Your name: PASSED AWAY
Your social security number: 400-00-7703
Do you hold a 50 percent or more ownership interest in ND property: (X) NO
Line 4 (Seed capital investment tax credit): 30
Line 14 (Partnership plan long-term care insurance tax credit): 40
Line 15b (Endowment fund tax credit from ND Schedule K-1): 10
Line 24 (Total other credits): 80

Net Long-Term Capital Gain Exclusion Worksheet
Line 1 (Enter amount from 2021 Schedule D, Form 1040, line 15): 12000
Line 2 (Enter amount from 2021 Schedule D, Form 1040, line 16): 9500
Line 3 (Enter the smaller of line 1 or line 2): 9500
Line 5 (If a full-year resident, enter amount from line 3): 9500
Line 7 (Subtract line 6 from line 5): 9500
Line 8 (Multiply line 7 by 40%): 3800

Form 1099-R:
Payer’s name, address, and zip code:
   ABC INVESTMENTS
   PO BOX 100
   MINOT ND 58702
Payer’s TIN: 45-1212121
Recipient’s TIN: 400-00-7704
Recipient’s name: INVESTOR WIDOW
Recipient’s address and zip code: 100 MAIN ST S
   MINOT ND 58701-3914
Box 1 (Gross distribution): 12000
Box 2a (Taxable amount): 12000
Box 4 (Federal income tax withheld): 1500
Box 7 (Distribution Code): 7
Box 14 (State tax withheld): 245
Box 15 (State/Payer’s state number): ND 45-1212121
Box 16 (State distribution): 12000
North Dakota Test #4 continued:

Form 1099-DIV:
Payer’s name, address, and zip code:
   ALL OF OUR DIVIDENDS
   PO BOX 200
   MINOT ND 58702
Payer’s TIN: 45-1313131
Recipient’s TIN: 400-00-7704
Recipient’s name: INVESTOR WIDOW
Recipient’s address and zip code: 100 MAIN ST S
                                 MINOT ND 58701-3914
Box 1a (Total ordinary dividends): 10500
Box 1b (Qualified dividends): 10500
Box 13 (State): ND
Box 14 (State identification number): 45-1313131
Box 15 (State tax withheld): 90

Form 1099-B:
Payer’s name, address, and zip code:
   COOPER INVESTMENTS
   123 UNIVERSITY AVE
   MINOT ND 58703
Payer’s TIN: 45-1414141
Recipient’s TIN: 400-00-7704
Recipient’s name: INVESTOR WIDOW
Recipient’s address and zip code: 100 MAIN ST S
                                 MINOT ND 58701-3914
Applicable check box on Form 8949: E
Box 1a (Description of property): 100 sh Stock 2
Box 1b (Date acquired): 4-10-05
Box 1c (Date sold or disposed): 4-29-21
Box 1d (Proceeds): 8800
Box 1e (Cost or other basis): 7500
Box 2 (Long-term gain or loss): (X)
Box 6 (Reported to IRS): GROSS PROCEEDS (X)
Box 14 (State): ND
Box 15 (State identification number): 45-1414141
Box 16 (State tax withheld): 45
North Dakota Test #5

Forms Included: Form ND-1, Schedule ND-1FA, Form 1040

NOTE: IF Schedule ND-1FA is not supported, submit the test with Form ND-1, Line 19 as 511.

Name: TRAVELING SALESMAN
Spouse Name: MISSES FARMER
Social Security Number: 400-00-7705
Spouse Social Security Number: 400-00-7706
Taxpayer Date of Birth: 09/15/1968
Spouse Date of Birth: 08/22/1968

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: TRAVELING SALESMAN
Spouse name: MISSES FARMER
Current Mailing Address: 123 VILLARD ST
City: DICKINSON
State: ND
Zip Code: 58601-5246
Your social security number: 400-00-7705
Spouse Social Security Number: 400-00-7706
Line A (Federal filing status): (X) 2. MARRIED FILING JOINTLY
Line B (School district code): 45-001
Line C (Income source code): 2
Line 1a (Federal adjusted gross income): 71565
Line 1b (Federal taxable income): 46465
Line 5b (Add lines 1b and 5a): 46465
Line 18 (North Dakota taxable income): 46465
Line 19 (Tax): 481
Line 20 (Tax Relief Credit): 700
Line 24 (Total credits): 700
Line 25 (Net tax liability): 0
Line 33 (Tax due): 0
Line 36 (Balance due): 0

Schedule ND-1FA, Calculation of tax under 3-year averaging method for elected farm income
Your name: TRAVELING SALESMAN
Your social security number: 400-00-7705
Line 1 (North Dakota taxable income): 46465
Line 2 (Elected farm income): 45000
Line 3 (Subtract line 2 from line 1): 1465
Line 4 (Tax on the amount on line 3): 16
Line 5 (2018 North Dakota taxable income): 325
Line 6 (Divide the amount on line 2 by 3.0): 15000
Line 7 (Add lines 5 and 6): 15325
Line 8 (Figure the tax on the amount on line 7): 169
North Dakota Test #5 continued:

Line 9 (2019 North Dakota taxable income): 275
Line 10 (Enter amount from line 6): 15000
Line 11 (Add lines 9 and 10): 15275
Line 12 (Figure the tax on the amount on line 11): 168
Line 13 (2020 North Dakota taxable income): 425
Line 14 (Enter amount from line 6): 15000
Line 15 (Add lines 13 and 14): 15425
Line 16 (Figure the tax on the amount on line 15): 170
Line 17 (Add lines 4, 8, 12 & 16): 523
Line 18 (Enter the amount from page 1, line 17): 523
Line 19 (2018 tax): 14
Line 20 (2019 tax): 13
Line 21 (2020 tax): 15
Line 22 (Add lines 19, 20, & 21): 42
Line 23 (Subtract line 22 from line 18): 481
North Dakota Test #6

Forms Included: Form ND-1, Schedule ND-1NR, Form 1099-MISC, Schedule ND K-1 (10), Form 1040

Name: SELF EMPLOYED
Spouse Name: SEPARATE FILER
Social Security Number: 400-00-7707
Spouse Social Security Number: 400-00-7708
Taxpayer Date of Birth: 12/07/1988
Spouse Date of Birth: 06/18/1988

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: SELF EMPLOYED
Current Mailing Address: PO BOX 234
City: BILLINGS
State: MT
Zip Code: 59103-0234
Your social security number: 400-00-7707
Line A (Federal filing status): (X) 3. MARRIED FILING SEPARATELY
Line B (School district code): 54-000
Line C (Income source code): 2
Line 1a (Federal adjusted gross income): 39784
Line 1b (Federal taxable income): 27234
Line 5b (Add lines 1b and 5a): 27234
Line 18 (North Dakota taxable income): 27234
Line 19 (Tax): 231
Line 25 (Net tax liability): 231
Line 26 (North Dakota withholding): 395
Line 28 (Total payments): 395
Line 29 (Overpayment): 164
Line 32 (Refund): 164

Schedule ND-1NR, Tax calculation for nonresidents and part-year residents
Your name: SELF EMPLOYED
Your social security number: 400-00-7707
Your residency status: 2. (X) FULL-YEAR NONRESIDENT (RESIDENCY CODE = 2)
Enter name of other state: MT
Line 3, Column A (Business Income): 10420
Line 3, Column B (Business Income): 1200
Line 4, Column A (Ordinary and capital gains): 500
Line 6, Column A (Rental real estate, partnerships, etc.): 29600
Line 6, Column B (Rental real estate, partnerships, etc.): 29600
Line 9, Column A (Add lines 1 through 8): 40520
Line 9, Column B (Add lines 1 through 8): 30800
Line 12, Column A (Self-employed deductions): 736
Line 12, Column B (Self-employed deductions): 88
North Dakota Test #6 continued:

Line 15, Column A (Total adjustments): 736
Line 16, Column A (Adjusted gross income): 39784
Line 18, Column B (North Dakota source income): 30712
Line 19, Column A (Subtract line 17, Column A from line 16 Column A): 39784
Line 20, Column A (North Dakota income ratio): .7720
Line 21, Column A (Amount from Form ND-1, line 18): 27234
Line 22, Column B (Tax from tax tables): 299
Line 23, Column B (Tax on North Dakota source income): 231

Form 1099-MISC:
Payer’s name, address, and zip code:
   SPECIALTY FOODS
   PO BOX 100
   BILLINGS MT 59103
Payer’s TIN: 45-2323232
Recipient’s TIN: 400-00-7707
Recipient’s name: SELF EMPLOYED
Recipient’s address and zip code: PO BOX 234
    BILLINGS MT 59103-0234
Box 2 (Royalties): 1600
Box 15 (State tax withheld): 35
Box 16 State/Payer’s state number): ND 45-2323232
Box 17 (State income): 1600

Schedule ND K-1 (1)
FEIN: 45-0000001
Passthrough Name: PARTNERSHIP 1
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (2)
FEIN: 45-0000002
Passthrough Name: PARTNERSHIP 2
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (3)
FEIN: 45-0000003
Passthrough Name: PARTNERSHIP 3
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36
North Dakota Test #6 continued:

Schedule ND K-1 (4)
FEIN: 45-0000004
Passthrough Name: PARTNERSHIP 4
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (5)
FEIN: 45-0000005
Passthrough Name: PARTNERSHIP 5
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (6)
FEIN: 45-0000006
Passthrough Name: PARTNERSHIP 6
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (7)
FEIN: 45-0000007
Passthrough Name: PARTNERSHIP 7
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (8)
FEIN: 45-0000008
Passthrough Name: PARTNERSHIP 8
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (9)
FEIN: 45-0000009
Passthrough Name: PARTNERSHIP 9
Social security number: 400-00-7707
North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36

Schedule ND K-1 (10)
FEIN: 45-0000010
Passthrough Name: PARTNERSHIP 10
Social security number: 400-00-7707
North Dakota Test #6 continued:

North Dakota distributive share of income: 2800
North Dakota income tax withheld: 36
North Dakota Test #7

Forms Included: Form ND-1, Form W-2 (1), Form 1099-G (1), Form W-2G (1), Form 1040, PDF Attachment

Name: RENTAL INVESTOR
Spouse Name: LUCKY GAMBLER
Social Security Number: 400-00-7709
Spouse Social Security Number: 400-00-7710
Taxpayer Date of Birth: 02/28/1975
Spouse Date of Birth: 03/12/1975

**Include a PDF Attachment with this return

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: RENTAL INVESTOR
Spouse name: LUCKY GAMBLER
Current Mailing Address: 11 E BROADWAY STE 101
City: WILLISTON
State: ND
Zip Code: 58801-6059
Your social security number: 400-00-7709
Spouse Social Security Number: 400-00-7710
Line A (Federal filing status): (X) 2. MARRIED FILING JOINTLY
Line B (School district code): 53-007
Line C (Income source code): 5
Line 1a (Federal adjusted gross income): 97053
Line 1b (Federal taxable income): 71953
Line 5b (Add lines 1b and 5a): 71953
Line 18 (North Dakota taxable income): 71953
Line 19 (Tax): 832
Line 20 (Tax Relief Credit): 700
Line 24 (Total credits): 700
Line 25 (Net tax liability): 132
Line 26 (North Dakota withholding): 380
Line 28 (Total payments): 380
Line 29 (Overpayment): 248
Line 30 (Amount applied to your 2022 estimated tax): 150
Line 31 (Veterans’ Postwar Trust Fund): 25
Line 31 (Watchable Wildlife Fund): 25
Line 31 (Trees for ND Trust Fund): 25
Line 31 (Total Voluntary Contribution): 75
Line 32 (Refund): 23

Form W-2:
a. Employee’s social security number: 400-00-7709
b. Employer’s identification number: 45-3434343
North Dakota Office of State Tax Commissioner

Electronic Filing (MeF) Test Scenarios for Individual (ND-1)

Tax Year 2021 – Processing Year 2022  December 2021

North Dakota Test #7 continued:

c. Employer’s name, address, and zip code:
RENTAL HOMES LLC
300 MAIN ST
WILLISTON ND 58801

e. Employee’s name (first, m.i., last): RENTAL INVESTOR
f. Employee’s address and zip code: 11 E BROADWAY STE 101
WILLISTON ND 58801-6059

Box 1 (Wages, tips, etc.): 3900
Box 2 (Federal income tax withheld): 800
Box 3 (Social security wages): 3900
Box 4 (Social security tax withheld): 242
Box 5 (Medicare wages and tips): 3900
Box 6 (Medicare tax withheld): 57
Box 15 (State & Employer’s state ID number): ND 45-3434343
Box 16 (State wages, tips, etc.): 3900
Box 17 (State income tax withheld): 100

Form 1099-G:
Payer’s name, address, and zip code:
XYZ EMPLOYMENT OFFICE
200 MAIN ST
WILLISTON ND 58801
Payer’s TIN: 45-4545454
Recipient’s TIN: 400-00-7710
Recipient’s name: LUCKY GAMBLER
Recipient’s address and zip code: 11 E BROADWAY STE 101
WILLISTON ND 58801-6059

Box 1 (Unemployment compensation): 3000
Box 4 (Federal income tax withheld): 450
Box 10a (State): ND
Box 10b (State identification number): 45-4545454
Box 11 (State income tax withheld): 80

Form W-2G:
Payer’s name, address, and zip code:
ABC CASINO
PO BOX 100
WILLISTON ND 58802
Payer’s federal identification number: 45-5656565
Winner’s name (first, m.i., last): LUCKY GAMBLER
Winner’s address and zip code: 11 E BROADWAY STE 101
WILLISTON ND 58801-6059

Box 1 (Reportable winnings): 16500
Box 4 (Federal income tax withheld): 2800
Box 9 (Winner’s taxpayer identification number): 400-00-7710
Box 13 (State/Payer’s state identification number): ND 45-5656565
Box 15 (State income tax withheld): 200
North Dakota Test #8

Forms Included: Form ND-1, Schedule ND-1SA, Schedule ND-1TC, Schedule ND-1QEC, Schedule RZ, Form 1040

NOTE: If the software product does not support Schedule ND-1QEC, submit the test with Form ND-1, Line 4 as 4558 and Schedule ND-1TC, Line 15a as 2000 and a PDF of Schedule ND-1QEC. If the software product does not support Schedule RZ, submit the test with Form ND-1, Lines 16 and 17 as 0, Lines 18 as 150465, Line 19 as 2433, Line 23 as 2000, Line 24 as 2350, and Lines 25, 33, and 36 as 83.

Name: BABY SITTER
Social Security Number: 400-00-7711
Taxpayer Date of Birth: 10/21/1964

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: BABY SITTER
Current Mailing Address: 100 W MAIN ST
City: MANDAN
State: ND
Zip Code: 58554-3140
Your social security number: 400-00-7711
Line A (Federal filing status): (X) 5. QUALIFYING WIDOW(ER)
Line B (School district code): 30-001
Line C (Income source code): 2
Line 1a (Federal adjusted gross income): 175365
Line 1b (Federal taxable income): 145907
Line 4 (Planned gift or endowment tax credit adjustment to income): 4558
Line 5a (Total additions): 4558
Line 5b (Add lines 1b and 5a): 150465
Line 16 (Total other subtractions): 2500
Line 17 (Total subtractions): 2500
Line 18 (North Dakota taxable income): 147965
Line 19 (Tax): 2382
Line 20 (Tax Relief Credit): 350
Line 23 (Total other credits): 2100
Line 24 (Total credits): 2450
Line 25 (Net tax liability): 0
Line 33 (Tax due): 0
Line 36 (Balance due): 0

Schedule ND-1SA, Statutory Adjustments
Name: BABY SITTER
Your social security number: 400-00-7711
Do you hold a 50 percent or more ownership interest in ND property: (X) YES
North Dakota county name: Morton
North Dakota Test #8 continued:

Line 1 (Renaissance zone income exemption): 2500
Line 8 (Total subtraction): 2500

Schedule ND-1TC, Tax Credits
Your name: BABY SITTER
Your social security number: 400-00-7711
Do you hold a 50 percent or more ownership interest in ND property: (X) YES
North Dakota county name: Morton
Line 2 (Renaissance zone credit): 100
Line 15a (Endowment fund tax credit from Schedule ND-1QEC): 2000
Line 24 (Total other credits): 2100

Schedule ND-1QEC, Qualified Endowment Fund Tax Credit
Name: BABY SITTER
Your social security number: 400-00-7711
Line 1a (Name of qualified endowment fund): Tiny Tot Endowment Fund
Line 1b (Address): 123 Sunset Dr Mandan ND 58554
Line 1d (Total amount contributed): 5000
Line 2 (Total amount contributed): 5000
Line 3 (If married filing jointly, enter $50,000; otherwise, enter $25,000): 25000
Line 4 (Amount of contribution eligible for credit): 5000
Line 5 (2021 credit, Multiply line 4 by 40%): 2000
Line 6 (Unused credit carryover): 0
Line 7 (Total available credit. Add lines 5 and 6): 2000
Line 8 (Enter this amount on Schedule ND-1TC, line 15a): 2000
Line 9 (Unused credit carryover to 2022 tax year): 0
Line 10 (Contribution deducted on Schedule A): 5000
Line 11a (Amount from Schedule A, line 17): 29458
Line 11b (Federal standard deduction): 25100
Line 11c (Subtract line 11b from line 11a): 4358
Line 12 (Enter smaller of line 4, line 10, or line 11c): 4358
Line 13 (Amount transferred form an IRA): 200
Line 14 (Subtract line 12 from line 4): 642
Line 15 (Enter smaller of line 13 or line 14): 200
Line 16 (Adjustment amount. Enter on Form ND-1, line 4): 4558

Schedule RZ, Schedule for Renaissance Zone Income Exemption and Tax Credits
Name: BABY SITTER
Your social security number: 400-00-7711
Part 1, Line 18 (Income exemption from a passthrough entity): 2500
Part 1, Line 19 (Tentative business and/or investment income exemption): 2500
Part 5, Line 1 (Renaissance zone city having the RFO): Fargo
Part 5, Line 2 (Amount invested in the RFO): 200
Part 5, Line 3 (Multiply line 2 by 50%): 100
Part 5, Line 6 (Total available credit): 100
North Dakota Test #8 continued:

Part 5, Line 7 (Credit for 2021 tax year): 100
Part 7, Line 1a (Tentative business and/or investment income exemption): 2500
Part 7, Line 1c (Enter lesser of line 1a or line 1b): 2500
Part 7, Line 5 (Renaissance fund organization investment tax credit): 100
Part 7, Line 7 (Total renaissance zone credit): 100
North Dakota Test #9

Forms Included: Form ND-1, Schedule ND-1NR, Form 1040

Name: BALANCE DUE
Social Security Number: 400-00-7712
Taxpayer Date of Birth: 05/14/1991

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: BALANCE DUE
Current Mailing Address: 345 WEST BLVD
City: RAPID CITY
State: SD
Zip Code: 57709-2670
Your social security number: 400-00-7712
Line A (Federal filing status): (X) 1. SINGLE
Line B (School district code): 54-000
Line C (Income source code): 5
Line 1a (Federal adjusted gross income): 22900
Line 1b (Federal taxable income): 10350
Line 5b (Add lines 1b and 5a): 10350
Line 6 (Interest from U.S. obligations): 250
Line 11 (Nonresident only: Servicemembers Civil Relief Act adjustment): 375
Line 17 (Total subtractions): 625
Line 18 (North Dakota taxable income): 9725
Line 19 (Tax): 90
Line 25 (Net tax liability): 90
Line 33 (Tax due): 90
Line 36 (Balance due): 90

Schedule ND-1NR, Tax calculation for nonresidents and part-year residents
Your name: BALANCE DUE
Your social security number: 400-00-7712
Your residency status: 3. (X) PART-YEAR RESIDENT (RESIDENCY CODE = 3)
Enter time period in North Dakota: FROM 8/1/2021 TO 12/31/2021
Enter name of other state: SD
Line 1, Column A (Wages, salaries, tips, etc.): 11050
Line 1, Column B (Wages, salaries, tips, etc.): 6750
Line 2, Column A (Taxable interest and dividend income): 250
Line 8, Column A (Other Income): 12000
Line 8, Column B (Other Income): 12000
Line 9, Column A (Add lines 1 through 8): 23300
Line 9, Column B (Add lines 1 through 8): 18750
Line 13, Column A (IRA deduction): 100
Line 14, Column A (Other): 300
Line 15, Column A (Total adjustments): 400
North Dakota Test #9 continued:

Line 16, Column A (Adjusted gross income): 22900
Line 17, Column A (U.S. obligation interest & SCRA adjustment): 625
Line 18, Column B (North Dakota source income): 18750
Line 19, Column A (Subtract line 17, Column A, from line 16, Column A): 22275
Line 20, Column B (North Dakota income ratio): .8418
Line 21, Column A (Amount from Form ND-1, line 18): 9725
Line 22, Column B (Tax from tax tables): 107
Line 23, Column B (Tax on North Dakota source income): 90
North Dakota Office of State Tax Commissioner
Electronic Filing (MeF) Test Scenarios for Individual (ND-1)
Tax Year 2021 – Processing Year 2022  December 2021

North Dakota Test #10

Forms Included: Form ND-1, Form W-2 (2), Form 1099-INT (1), Form 1099-OID (1), Marriage Penalty Credit Worksheet, Form 1040

NOTE: If foreign addresses are not supported, substitute a valid US mailing address.

NOTE: If the software product does not support Forms 1099-INT and 1099-OID, submit the test with Form ND-1, Lines 26 and 28 as 575, Line 33 as 95 and Line 36 as 170.

Name: FOREIGN ADDRESS
Spouse Name: JANE ADDRESS
Social Security Number: 400-00-7713
Spouse Social Security Number: 400-00-7714
Taxpayer Date of Birth: 11/24/1977
Spouse Date of Birth: 10/24/1977

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: FOREIGN ADDRESS
Spouse name: JANE ADDRESS
Current Mailing Address: PO BOX 1096
City: KILLARNEY
State/Province: MB
Country: CA
Zip Code: R0K 1G0
Your social security number: 400-00-7713
Spouse Social Security Number: 400-00-7714
Line A (Federal filing status): (X) 2. MARRIED FILING JOINTLY
Line B (School district code): 08-001
Line C (Income source code): 2
Line 1a (Federal adjusted gross income): 125395
Line 1b (Federal taxable income): 100295
Line 5b (Add lines 1b and 5a): 100295
Line 13 (Qualified dividend exclusion): 320
Line 17 (Total subtractions): 320
Line 18 (North Dakota taxable income): 99975
Line 19 (Tax): 1403
Line 20 (Tax Relief Credit): 700
Line 22 (Marriage penalty credit for joint filers): 33
Line 24 (Total credits): 733
Line 25 (Net tax liability): 670
Line 26 (North Dakota withholding): 620
Line 28 (Total payments): 620
Line 33 (Tax due): 50
Line 35 (Veterans’ Postwar Trust Fund): 25
Line 35 (Watchable Wildlife Fund): 25
North Dakota Test #10 continued:

Line 35 (Trees for ND Trust Fund): 25
Line 35 (Total Voluntary Contribution): 75
Line 36 (Balance due): 125

Marriage Penalty Credit Worksheet
Line 1 (Is your filing status married filing jointly): (X) YES 99975
Line 2 (Is the amount on line 1 more than $67,812): (X) YES
Line 3a (Enter your earned income): 44623
Line 3b (Enter your spouse’s earned income): 43229
Line 4 (Enter the smaller of line 3a or line 3b): 43229
Line 5 (Is the amount on line 4 more than $39,830): (X) YES 12550
Line 6 (Subtract line 5 from line 4): 30679
Line 7 (Calculate the tax on the amount on line 6 using the Single tax rate schedule): 337
Line 8 (Subtract line 6 from line 1): 69296
Line 9 (Calculate the tax on the amount on line 8 using the Single tax rate schedule): 1033
Line 10 (Calculate the tax on the amount on line 1 using the Married filing jointly tax schedule): 1403
Line 11 (Add lines 7 and 9): 1370
Line 12 (Subtract line 11 from line 10): 33
Line 13 (Maximum credit): 201
Line 14 (Enter smaller of line 12 or line 13): 33

Form W-2 (1):
a. Employee’s social security number: 400-00-7713
b. Employer’s identification number: 45-1515151
c. Employer’s name, address, and zip code:
   DEF COMPANY
   PO BOX 123
   FARGO ND 58107
e. Employee’s name (first, m.i., last): FOREIGN ADDRESS
f. Employee’s address and zip code:
   FOREIGN ADDRESS
   PO BOX 1096
   KILLARNEY MB R0K 1G0
   CANADA

Box 1 (Wages, tips, etc.): 44623
Box 2 (Federal income tax withheld): 2320
Box 3 (Social security wages): 44623
Box 4 (Social security tax withheld): 2767
Box 5 (Medicare wages and tips): 44623
Box 6 (Medicare tax withheld): 647
Box 15 (State & Employer’s state ID number): ND 45-1515151
Box 16 (State wages, tips, etc.): 44623
Box 17 (State income tax withheld): 325

Form W-2 (2):
a. Employee’s social security number: 400-00-7714
b. Employer’s identification number: 45-1616161
North Dakota Office of State Tax Commissioner
Electronic Filing (MeF) Test Scenarios for Individual (ND-1)
Tax Year 2021 – Processing Year 2022
December 2021

North Dakota Test #10 continued:

c. Employer’s name, address, and zip code:
   JANES SPA
   PO BOX 456
   FARGO ND 58107

e. Employee’s name (first, m.i., last): JANE ADDRESS
f. Employee’s address and zip code: PO BOX 1096
   KILLARNEY MB R0K 1G0
   CANADA

Box 1 (Wages, tips, etc.): 43229
Box 2 (Federal income tax withheld): 1786
Box 3 (Social security wages): 43229
Box 4 (Social security tax withheld): 2680
Box 5 (Medicare wages and tips): 43229
Box 6 (Medicare tax withheld): 627
Box 15 (State & Employer’s state ID number): ND 45-1616161
Box 16 (State wages, tips, etc.): 43229
Box 17 (State income tax withheld): 250

Form 1099-INT:
Payer’s name, address, and zip code:
   NATIONAL BANK
   PO BOX 321
   FARGO ND 58107
Payer’s TIN: 45-1717171
Recipient’s TIN: 400-00-7713
Recipient’s name: FOREIGN ADDRESS
Recipient’s address and zip code: PO BOX 1096
   KILLARNEY MB R0K 1G0
   CANADA

Box 1 (Interest income): 720
Box 15 (State): ND
Box 16 (State identification number): 45-1717171
Box 17 (State tax withheld): 25

Form 1099-OID:
Payer’s name, address, and zip code:
   ROME BANK
   PO BOX 654
   MINOT ND 58702
Payer’s TIN: 45-1818181
Recipient’s TIN: 400-00-7714
Recipient’s name: JANE ADDRESS
Recipient’s address and zip code: PO BOX 1096
   KILLARNEY MB R0K 1G0
   CANADA
North Dakota Test #10 continued:

Box 1 (Original issue discount): 550
Box 12 (State): ND
Box 13 (State identification number): 45-1818181
Box 14 (State tax withheld): 20
North Dakota Test #11

Forms Included: Form ND-1, Form ND-1TC, ND-1FC, ND-1PG, ME, ND-1PSC, Form 1040X

NOTE: The instructions for Form ND-1FC require a statement to be attached to the return showing the type and amount of the qualified care expenses paid during the tax year. E-filed returns will be expected to have an attached PDF statement for this credit to be allowed.

NOTE: If the software product does not support amended returns, submit the test as an original return. If the software product does not support Schedule ND-1PSC, submit the test with Schedule ND-1TC, Line 18 as 15, Line 19 as 30, and Line 20 as 25 and a PDF of Schedule ND-1PSC.

NOTE: If the software product does not support Schedules ND-1FC, ND-1PG, and ME, submit the test with Form ND-1, Lines 4 and 5a as 0, Lines 5b and 18 as 48325, Line 19 as 605, Line 23 as 70, Line 24 as 420, and Lines 25, 33, and 36 as 185.

Name: TAX CREDITS
Social Security Number: 400-00-7715
Taxpayer Date of Birth: 6/24/1972

**Include a PDF Attachment with this return

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: TAX CREDITS
Current Mailing Address: 123 W MAIN AVE
City: BISMARCK
State: ND
Zip Code: 58501-3852
Your social security number: 400-00-7715
Line A (Federal filing status): (X) 1. SINGLE
Line B (School district code): 08-001
Line C (Income source code): 4
Line D (Fill in if applicable): AMENDED: FEDERAL NOL (X)
Line 1a (Federal adjusted gross income): 67225
Line 1b (Federal taxable income): 48325
Line 4 (Planned gift or endowment tax credit adjustment to income): 1000
Line 5a (Total additions): 1000
Line 5b (Add lines 1b and 5a): 49325
Line 18 (North Dakota taxable income): 49325
Line 19 (Tax): 625
Line 20 (Tax Relief Credit): 350
Line 23 (Total other credits): 510
Line 24 (Total credits): 860
Line 25 (Net tax liability): 0
Line 33 (Tax due): 0
Line 36 (Balance due): 0
North Dakota Test #11 continued:

Schedule ND-1TC, Tax Credits

Your name: TAX CREDITS
Your social security number: 400-00-7715
Do you hold a 50 percent or more ownership interest in ND property: (X) NO
Line 1 (Family member care tax credit): 15
Line 5 (Planned gift tax credit): 400
Line 13 (Tax credit for wages paid to a mobilized employee): 25
Line 18 (Nonprofit private primary school tax credit): 15
Line 19 (Nonprofit private high school tax credit): 30
Line 20 (Nonprofit private college tax credit): 25
Line 24 (Total other credits): 510

Schedule ND-1FC, Family Member Care Tax Credit

Name: TAX CREDITS
Your social security number: 400-00-7715
Line A (Is family member related to you by blood or marriage?): (X) Yes Father
Line B (Is family member either (1) at least 65 years old or (2) disabled as defined by SSA?): (X) Yes
Line C (Is taxable income of family member less than $20,000 if single or $35,000 if married?): (X) Yes
Line D (Name of qualifying family member): FATHER CREDITS
Line E (Social security number of qualifying family member): 400-00-2020
Line 1 (Qualified care expenses paid by you): 85
Line 2 (Expenses deducted on federal return): 10
Line 3 (Eligible qualified care expenses): 75
Line 4 (Your federal taxable income): 48325
Line 5 (Decimal amount from table): .20
Line 6 (Multiply line 3 by line 5): 15
Line 7 (Maximum credit allowed per qualifying family member): 2000
Line 8 (Enter smaller of line 6 or line 7): 15
Line 9 (Federal taxable income limit): 50000
Line 10 (Subtract line 9 from line 4): 0
Line 11 (Tentative family member care credit): 15

Schedule ND-1PG, Planned Gift Credit

Name: TAX CREDITS
Your social security number: 400-00-7715
North Dakota qualified nonprofit organization: ND NONPROFIT ORGANIZATION
123 BROADWAY
BISMARCK ND 58501
Line 1 (Planned gift was given to): (X) Qualified nonprofit organization
Line 2 (Method used to make the planned gift): (X) Charitable gift annuity
Line 3 (Date qualified planned gift was completed): 3/10/2021
Line 4 (Charitable contribution portion): 1000
Line 5 (If married filing jointly, enter $50,000; otherwise, enter $25,000): 25000
Line 6 (Amount of contribution eligible for credit): 1000
North Dakota Test #11 continued:

Line 7 (2021 credit, Multiply line 6 by 40%): 400
Line 8 (Unused credit carryover): 0
Line 9 (Total available credit. Add lines 7 and 8): 400
Line 10 (Amount of line 9 used to reduce tax in 2021): 400
Line 11 (Unused credit carryover): 0
Line 12 (Did you deduct the contribution on Schedule A): (X) Yes 18900
Line 13 (Federal Standard Deduction): 12550
Line 14 (Subtract line 13 from line 12): 6350
Line 15 (Enter this amount on Form ND-1, line 4): 1000

Schedule ND-1PSC, Nonprofit Private School Tax Credits
Name: TAX CREDITS
Your social security number: 400-00-7715
Part 1 Line 1a (Qualified Primary School): Anne Carlsen Center
Part 1 Line 1b (City): Jamestown
Part 1 Line 1c (Amount Contributed): 30
Part 1 Line 2 (Total contributions made directly to qualified primary schools): 30
Part 1 Line 3 (Credit on direct contributions): 15
Part 1 Line 5 (Add lines 3 and 4): 15
Part 1 Line 6 (Enter tax amount from Form ND-1, line 19): 625
Part 1 Line 7 (Multiply line 6 by 50%): 313
Part 1 Line 9 (Nonprofit private primary school credit): 15
Part 2 Line 10a (Qualified High School): Dakota Memorial School
Part 2 Line 10b (City): Minot
Part 2 Line 10c (Amount Contributed): 60
Part 2 Line 11 (Total contributions made directly to qualified high schools): 60
Part 2 Line 12 (Credit on direct contributions): 30
Part 2 Line 14 (Add lines 12 and 13): 30
Part 2 Line 15 (Enter tax amount from Form ND-1, line 19): 625
Part 2 Line 16 (Multiply line 15 by 50%): 313
Part 2 Line 18 (Nonprofit private high school credit): 30
Part 3 Line 19a (Qualified College): ND Independent College Fund
Part 3 Line 19b (City): Bismarck
Part 3 Line 19c (Amount Contributed): 50
Part 3 Line 20 (Total contributions made directly to qualified colleges): 50
Part 3 Line 21 (Credit on direct contributions): 25
Part 3 Line 23 (Add lines 21 and 22): 25
Part 3 Line 24 (Enter tax amount from Form ND-1, line 19): 625
Part 3 Line 25 (Multiply line 24 by 50%): 313
Part 3 Line 27 (Nonprofit private college credit): 25

Schedule ME, Credit for Wages Paid to Mobilized Employee
Name: TAX CREDITS
Your social security number: 400-00-7715
Employee 1 (Name of mobilized employee): Mobilized Employee
North Dakota Test #11 continued:

Employee 1 (Social security number): **400-00-2025**
Line 1, Employee 1 (Beginning & ending dates of mobilization): **From: 3/1/21 To: 4/30/21**
Line 2, Employee 1 (Amount of wages paid): **1500**
Line 3, Employee 1 (Amount of federal active duty wages): **1000**
Line 4, Employee 1 (Subtract line 3 from line 2): **500**
Line 5, Employee 1 (Amount of wages that you actually paid): **100**
Line 6, Employee 1 (Enter smaller of line 4 or line 5): **100**
Line 7, Employee 1 (Multiply line 6 by 25%): **25**
Line 9, Employee 1 (Credit. Enter smaller of line 7 or line 8): **25**
Line 10, Employee 1 (Add the credits on line 9): **25**
Line 11 (Unused credit carryover): **0**
Line 12 (Total available credit): **25**
Line 13 (Amount of line 12 used to reduce tax in 2021): **25**
North Dakota Test #12

Forms Included: Form ND-1, Form 1040X

Name: AMENDED RETURN  
Social Security Number: 400-00-7716  
Taxpayer Date of Birth: 05/26/1983

Form ND-1, North Dakota Individual Income Tax Return:
First name(s), initial(s), last name: AMENDED RETURN
Current Mailing Address: 456 MAIN AVE
City: FARGO
State: ND
Zip Code: 58103-1910
Your social security number: 400-00-7716
Line A (Federal filing status): (X) 4. HEAD OF HOUSEHOLD
Line B (School district code): 09-001
Line C (Income source code): 3
Line D (Fill in if applicable): AMENDED: GENERAL (X)
Line 1a (Federal adjusted gross income): 59347
Line 1b (Federal taxable income): 40547
Line 5b (Add lines 1b and 5a): 40547
Line 9 (Benefits received from the U.S. Railroad Retirement Board): 2500
Line 17 (Total subtractions): 2500
Line 18 (North Dakota taxable income): 38047
Line 19 (Tax): 418
Line 20 (Tax Relief Credit): 350
Line 24 (Total credits): 350
Line 25 (Net tax liability): 68
Line 33 (Tax due): 68
Line 36 (Balance due): 68