

INDIVIDUAL INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2022)



FORM ND-1
2022

SSN-99-9999 SSN-99-9999

Deceased: Date of death:
MM/DD/YYYY
MM/DD/YYYY

If a fiscal year filer, enter fiscal year end: MM/DD/YYYY
D. Fill in if applicable: Amended: General
E. Fill in if applicable: Extension
F. MN/MT Reciprocity: State

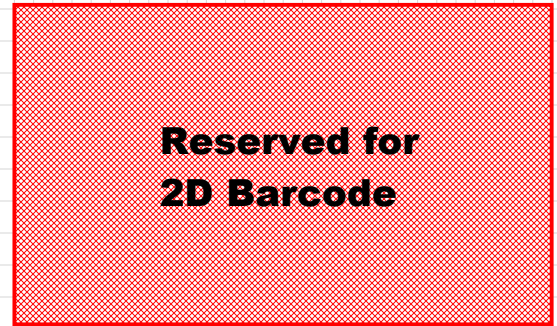
PRIMARY (FIRST M LAST)
SPOUSE (FIRST M LAST)

MAILINGADDRESS UNIT# (append unit# to address)
MAILINGADDRESSLINE2
CITY STATE ZIP
COUNTRY (IF <> USA)

A. Filing status used on federal return:
1. Single
2. Married filing jointly
3. Married filing separately
4. Head of household
5. Qualifying widow(er) with dependent child

B. School district code: 99-999
(see instructions)

C. Income source code: 99
(see instructions)



Attach a copy of your entire 2022 federal income tax return.

1.a. Federal adjusted gross income from Form 1040 or Form 1040-SR, line 11. If zero, enter 0. (SX) 1a 99999999999999
b. Federal taxable income from Form 1040 or Form 1040-SR, line 15. If zero, see instructions. (SS) 1b 99999999999999

Additions

2. Lump-sum distribution from Federal Form 4972 (NA) 2 99999999999999
3. Loss from S corporation taxed as a C corporation (NB) 3 99999999999999
4. Planned gift or endowment tax credit adjustment to income (NK) 4 99999999999999
5.a. Total additions. Add lines 2 through 4. 5a 99999999999999
b. Add lines 1b and 5a. 5b 99999999999999

Subtractions

6. Interest from U.S. obligations (SN) 6 99999999999999
7. Net long-term capital gain exclusion (From worksheet in instructions) (NC) 7 99999999999999
8. Exempt income of an eligible Native American (S4) 8 99999999999999
9. Benefits received from U.S. Railroad Retirement Board (S5) 9 99999999999999
10. Income from S corporation taxed as a C corporation (S6) 10 99999999999999
11. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2) (NJ) 11 99999999999999
12. North Dakota College SAVE account deduction (AA) 12 99999999999999
13. Qualified dividend exclusion (AO) 13 99999999999999
14. Military retirement pay exclusion (Attach 1099-R) (AQ) 14 99999999999999
15. Social Security benefit exclusion (See instructions) (AR) 15 99999999999999
16. Total other subtractions (Attach Schedule ND-ISA) (AB) 16 99999999999999
17. Total subtractions. Add lines 6 through 16. 17 99999999999999
18. North Dakota taxable income. Subtract line 17 from line 5b. If less than zero, enter 0. (ND) 18 99999999999999

SSN-XX-XXXX SSN-XX-XXXX
2022 FORM ND-1
SFN 28702 (12-2022), Page 2



19. Tax. If a full-year resident, enter tax on amount on line 18 from Tax Table in instructions.
If a full-year nonresident or part-year resident, enter tax from Schedule ND-1NR, line 23; (SB) 19 9999999999999999
All filers: If you have farm income or sold a research credit, see instructions.

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. (AU) 20 9999999999999999

Other Credits

21. Credit for income tax paid to another state or local jurisdiction (Attach Schedule ND-1CR) (SD) 21 9999999999999999
22. Marriage penalty credit for joint filers (See worksheet in instructions) (AC) 22 9999999999999999
23. Total other credits (Attach Schedule ND-ITC) (AE) 23 9999999999999999
24. Total credits. Add lines 20 through 23 24 9999999999999999
25. Net tax liability. Subtract line 24 from line 19. If less than zero, enter 0. (SE) 25 9999999999999999

Tax Paid

26. North Dakota income tax withheld from wages and other payments (Attach W-2s, 1099s, and/or N.D. K-1s) (SF) 26 9999999999999999
27. Estimated tax paid on 2022 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2021 return (S&) 27 9999999999999999
28. Total payments. Add lines 26 and 27 (AJ) 28 9999999999999999

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 9999999999999999
30. Amount of line 29 that you want applied to your 2023 estimated tax (SQ) 30 9999999999999999
31. Voluntary contribution to: Watchable Wildlife Fund (SP) 99999999
Trees for ND Program Trust Fund (SW) 99999999
Veterans' Postwar Trust Fund (AS) 99999999 Enter total: 31 9999999999999999
32. Refund. Subtract lines 30 and 31 from line 29. If less than \$5.00, enter 0. (SR) 32 9999999999999999
To direct deposit your refund, complete a. Type of account: Checking Savings
items a, b, and c. (See instructions) b. Routing Number: 999999999
c. Account Number: 999999999999999999

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 9999999999999999
34. Penalty (AK) 999999999999 Interest (AL) 999999999999 Enter total: 34 9999999999999999
35. Voluntary contribution to: Watchable Wildlife Fund (SU) 99999999
Trees for ND Program Trust Fund (SY) 99999999
Veterans' Postwar Trust Fund (AT) 99999999 Enter total: 35 9999999999999999
36. Balance due. Add lines 33, 34, 35, and if applicable, line 37. Pay to: ND State Tax Commissioner 36 9999999999999999
37. Interest on underpaid estimated tax from Schedule ND-1UT (SO) 37 9999999999999999

Check the boxes that apply: 1099-G consent - I agree to obtain Form 1099-G electronically at www.tax.nd.gov.
(see 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 instructions

Your Signature	Date	Telephone Number
		(999) 999-9999
Spouse's Signature	Date	Telephone Number
		(999) 999-9999
Paid Preparer Signature	PTIN	Date
Print Name of Paid Preparer Signature		Telephone Number
		(999) 999-9999

This Space Is For Tax Department Use Only

▶ Attach copy of 2022 federal income tax return ▶ Mail to: State Tax Commissioner, PO Box 5621, Bismarck, ND 58506-5621



INDIVIDUAL INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2022)



FORM ND-1
2022

Deceased: Date of death: / /

▶ If a fiscal year filer, enter fiscal year end: / /

D. Fill in if applicable: (see instructions)

Amended: General
 Amended: Federal NOL

E. Fill in if applicable: (see instructions)

Extension

F. MN/MT Reciprocity: (see instructions)

State

A. Filing status used on federal return: 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of household 5. Qualifying widow(er) with dependent child

B. School district code: -
 (see instructions)

C. Income source code:
 (see instructions)

Attach a copy of your entire 2022 federal income tax return.

1.a. **Federal adjusted gross income** from Form 1040 or Form 1040-SR, line 11. If zero, enter 0. _____ (SX) 1a _____

b. **Federal taxable income** from Form 1040 or Form 1040-SR, line 15. If zero, see instructions. _____ (SS) 1b _____

Additions

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

Subtractions

6. Interest from U.S. obligations _____ (SN) 6 _____
 7. Net long-term capital gain exclusion (From worksheet in instructions) _____ (NC) 7 _____
 8. Exempt income of an eligible Native American _____ (S4) 8 _____
 9. Benefits received from U.S. Railroad Retirement Board _____ (S5) 9 _____
 10. Income from S corporation taxed as a C corporation _____ (S6) 10 _____
 11. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2) _____ (NJ) 11 _____
 12. North Dakota College SAVE account deduction _____ (AA) 12 _____
 13. Qualified dividend exclusion _____ (AO) 13 _____
 14. Military retirement pay exclusion (Attach 1099-R) _____ (AQ) 14 _____
 15. Social Security benefit exclusion (See instructions) _____ (AR) 15 _____

16. Total other subtractions (Attach Schedule ND-ISA) _____ (AB) 16 _____

17. Total subtractions. Add lines 6 through 16 _____ 17 _____

18. **North Dakota taxable income.** Subtract line 17 from line 5b. If less than zero, enter 0 _____ (ND) 18 _____



19. **Tax.** If a **full-year resident**, enter tax on amount on line 18 from Tax Table in instructions.
 If a **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23; _____ (SB) 19 _____
All filers: If you have farm income or sold a research credit, see instructions.
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. _____ (AU) 20 _____

Other Credits

21. Credit for income tax paid to another state or local jurisdiction (*Attach Schedule ND-1CR*) _____ (SD) 21 _____
 22. Marriage penalty credit for joint filers (See *worksheet in instructions*) _____ (AC) 22 _____
 23. Total other credits (*Attach Schedule ND-ITC*) _____ (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 W-2s, 1099s, and/or N.D. K-1s**) _____ (SF) 26 _____
27. Estimated tax paid on 2022 Forms ND-1ES and ND-1EXT
 plus an overpayment, if any, applied from your 2021 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 2023 estimated tax _____ (SQ) 30 _____
31. Voluntary contribution to: Watchable Wildlife Fund _____ (SP) _____
 Trees for ND Program Trust Fund _____ (SW) _____
 Veterans' Postwar Trust Fund _____ (AS) _____ **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 a. Type of account: Checking Savings
 items a, b, and c. (See instructions) b. Routing Number: _____
 c. Account Number: _____

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 to: Watchable Wildlife Fund _____ (SU) _____
 Trees for ND Program Trust Fund _____ (SY) _____
 Veterans' Postwar Trust Fund _____ (AT) _____ **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 _____

Check the boxes that apply: **1099-G consent** - I agree to obtain Form 1099-G electronically at www.tax.nd.gov.
 (see 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 instructions*

Your Signature	Date	Telephone Number	This Space Is For Tax Department Use Only
Spouse's Signature	Date	Telephone Number	
Paid Preparer Signature	PTIN	Date	
Print Name of Paid Preparer Signature		Telephone Number	

