

2018 Form ND-1 instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ instead of Form ND-1? See “which form to use” on page 6.
- Be sure to have a copy of your completed 2018 federal income tax return (Form 1040) at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2018 tax year

If you were a nonresident of North Dakota for part or all of the 2018 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and *either* you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filing in your residency information at the top of the schedule.

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your 2018 federal income tax return (Form 1040) on a fiscal year basis, you must file your 2018 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2018 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number (and your spouse’s social security number, if married filing jointly).

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2018 Form 1040.

Item B - School district code

Select the code number from the list of school district codes on page 19.

Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction	6

Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.).....	12

Amended return

If you are filing this return to change a return you previously filed for the 2018 tax year, fill in the circle next to:

- **Amended return: General**— if you are changing the return for any reason other than a federal net operating loss carryback.
- **Amended return: Federal NOL**— if you are changing the return because of a federal net operating loss carryback.

See “Changing your return” on page 7 for more information.

Extension

Fill in the circle next to “Extension” only if you have an extension to file your North Dakota return. See “Extension of time to file” on page 7.

MN/MT reciprocity

Fill in the circle next to “MN/MT Reciprocity” only if you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

On Form 1040, line 10, you are instructed to enter “-0-” for your federal taxable income if it calculates out to be less than zero. However, for purposes of completing Form ND-1, enter the negative number on line 1b. Enter a minus sign (-) to the left of the number.

Line 2 - Lump sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 4 - Contribution adjustment

You may have to make an adjustment to your North Dakota taxable income if you are claiming the planned gift credit, endowment fund credit, or housing incentive fund credit. If you claimed the standard deduction on your 2018 Form 1040, line 8, and are not claiming an endowment fund credit based on a contribution from an individual retirement account under I.R.C. § 408(d), no adjustment is required on line 4a or line 4b. Otherwise, see the instructions to lines 4a and 4b below.

Line 4a. If you are only claiming an unused credit carried over from a prior tax year, and none of the underlying contribution was carried over and deducted on your 2018 Form 1040, no adjustment is required on this

line. If you are claiming a credit on Schedule ND-IPG, line 7, or on Schedule ND-IQEC, line 5, enter on this line the amount, if any, from Schedule ND-IPG, line 15, or Schedule ND-IQEC, line 16.

If you are claiming a credit on both Schedule ND-IPG, line 7, and Schedule ND-IQEC, line 5, or you are claiming a credit from a North Dakota Schedule K-1, you must obtain and complete the Contribution Adjustment Worksheet (Form ND-1, Line 4a) to calculate the amount to enter on this line. The worksheet is available online at www.nd.gov/tax. **Attach a copy of the worksheet.**

Line 4b. If you are only claiming an unused housing incentive fund credit carried over from a prior tax year, and none of the underlying contribution was carried over and deducted on your 2018 Form 1040, no adjustment is required on this line. Otherwise, enter the amount, if any, by which the contribution reduced your 2018 federal taxable income.

Line 7 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement.

Line 8 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 40 percent of the gain from your North Dakota taxable income. **If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.**

Complete the worksheet on page 13 to calculate the amount to enter on this line.

Line 9 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 2018, enter on this line income you derived from sources on any Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2018, but you did not reside on an Indian reservation for part or all of 2018, do not enter income earned or received while living off the reservation.

Line 10 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 11 - Income from certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline:*

Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation.

Line 12 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized or activated for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, or professional military education. **Attach a copy of your Title 10 orders.**

Line 13 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic

and Atmospheric Administration. If you were a part-year resident of North Dakota for the tax year, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you were a full-year resident of North Dakota for the tax year, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

Line 14 - College SAVE contribution deduction

If you made a contribution during the 2018 tax year to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 15 - Qualified dividend exclusion

You may exclude 40 percent of dividend income that meets *both* of the following:

- The dividends are “qualified dividends” for federal income tax purposes, which are taxed at the lower federal tax rate applicable to a net long-term capital gain.

- The dividends are reportable to North Dakota.

Full-year resident— Multiply the qualified dividends from Form 1040, line 3a, by 40 percent and enter the result.

Full-year nonresident or part-year resident— Multiply the portion of the qualified dividends from Form 1040, line 3a, **that are reportable to North Dakota** by 40 percent and enter the result. *Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.*

Line 16 - Other subtractions

See the instructions to Schedule ND-1SA for information about the following:

- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

Line 20 - Calculation of tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 8)

Capital gain distribution — If you reported capital gain distributions on Form 1040, Schedule 1, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2018 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2018 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2 **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 8 **8** _____

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR to calculate your tax. This also applies if you are married filing jointly and *either* you or your spouse was a nonresident for part or all of the tax year. **Attach Schedule ND-1NR.**

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2018, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

Sale of tax credit — If you received any proceeds from the sale of a North Dakota research expense tax credit to another taxpayer, you must obtain and complete Schedule ND-1CS to calculate your tax. **Attach Schedule ND-1CS.**

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

Line 22 - Marriage penalty credit

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 19 of Form ND-1 is more than \$64,755;
- Both you and your spouse have qualified income. See “What’s included in qualified income?” below.
- The qualified income of the spouse with the lower qualified income is more than \$38,055.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the **Marriage Penalty Credit Worksheet** on this page to calculate the credit amount, if any, allowed to you.

Marriage Penalty Credit Worksheet

Complete this worksheet to determine the amount to enter on Form ND-1, line 22.

1. Is your filing status Married filing jointly ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19	1 _____
2. Is the amount on line 1 more than \$64,755 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 3.	
3. a. Enter your qualified income.....	3a _____
b. Enter your spouse’s qualified income.....	3b _____
4. Enter the smaller of line 3a or line 3b	4 _____
5. Is the amount on line 4 more than \$38,055 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 6	12,000.00
6. Subtract line 5 from line 4	6 _____
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 _____
8. Subtract line 6 from line 1	8 _____
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 _____
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 _____
11. Add lines 7 and 9.....	11 _____
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit.....	12 _____
13. Maximum credit	13 192.00
14. Enter smaller of line 12 or line 13	14 _____
▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.	
▶ If you completed Schedule ND-1NR, complete lines 15 and 16.	
15. Enter ratio from Schedule ND-1NR, line 18.....	15 _____
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 _____

What’s included in qualified income?

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on Form 1040, line 1.
- Net self-employment income reported on Schedule SE (Form 1040), line 3 (short or long method), reduced by the self-employment tax deduction

reported on Form 1040, Schedule 1, line 27.

- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040, lines 4b and 5b. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.**

Line 23 - Other credits

For other credits that may apply to you, see the 2018 Schedule ND-1TC and its instructions. Enter on this line the total credits from Schedule ND-1TC, line 22. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2018 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2017 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2018 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 27 - Estimated tax payment

If you made an advance payment of your North Dakota income tax using the 2018 Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota for the 2018 tax year on this line. If you overpaid your income tax on your 2017 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2018, enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 26.**

Line 30 - Application of overpayment to 2019

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2019 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Sample check for direct deposit (line 32)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$ _____
		Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	• 9999
Routing number (Line 32, Item a)	Account number (Line 32, Item b)	Do not include the check number as part of the account number.

Line 31 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of it to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering the amount you wish to contribute on the applicable line. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 32 - Direct deposit of refund

If you want us to directly deposit your refund into your bank account, complete items a, b, and c under line 32. You may want to check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to verify the deposit.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.
- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 34 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return.

See “Penalty and interest” on page 7 for how to calculate penalty and interest. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

Line 35 - Voluntary contribution

If you have a tax due on line 33, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering the amount you wish to contribute on the applicable line. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2018 Form ND-1" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2018, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the 2018 Schedule ND-1UT.

Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-1, page 2 (below line 37), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2018 Form ND-1, line 29, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2019 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2019 Form 1099-G will be available on our website in January 2020. For more information, go to our website at www.nd.gov/tax.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2018 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer's signature area, and it automatically expires on the due date (including extensions) for filing your 2019 return.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete.
- Include a complete copy of your federal return?**
Return is incomplete without it.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
This is one of the most common errors made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.

2018 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 38,700.....		1.10% of North Dakota taxable income
38,700	93,700.....	\$ 425.70	+ 2.04% of amount over \$ 38,700
93,700	195,450.....	1,547.70	+ 2.27% of amount over 93,700
195,450	424,950.....	3,857.43	+ 2.64% of amount over 195,450
424,950.....		9,916.23	+ 2.90% of amount over 424,950

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 64,650.....		1.10% of North Dakota taxable income
64,650	156,150.....	\$ 711.15	+ 2.04% of amount over \$ 64,650
156,150	237,950.....	2,577.75	+ 2.27% of amount over 156,150
237,950	424,950.....	4,434.61	+ 2.64% of amount over 237,950
424,950.....		9,371.41	+ 2.90% of amount over 424,950

Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 32,325.....		1.10% of North Dakota taxable income
32,325	78,075.....	\$ 355.58	+ 2.04% of amount over \$ 32,325
78,075	118,975.....	1,288.88	+ 2.27% of amount over 78,075
118,975	212,475.....	2,217.31	+ 2.64% of amount over 118,975
212,475.....		4,685.71	+ 2.90% of amount over 212,475

Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 51,850.....		1.10% of North Dakota taxable income
51,850	133,850.....	\$ 570.35	+ 2.04% of amount over \$ 51,850
133,850	216,700.....	2,243.15	+ 2.27% of amount over 133,850
216,700	424,950.....	4,123.85	+ 2.64% of amount over 216,700
424,950.....		9,621.65	+ 2.90% of amount over 424,950

How to assemble your return and avoid the most common filing problems...

If filing **Form ND-EZ**, assemble your documents in the following order:

1. Form ND-EZ
2. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld
3. Copy of federal income tax return

Leave documents loose in envelope before mailing to our office.

If filing **Form ND-1**, assemble your documents in the following order:

1. Form ND-1
2. Schedule ND-1NR
3. Schedule ND-1FA
4. Schedule ND-1CR
5. Schedule ND-1SA
6. Schedule ND-1TC
7. All other required North Dakota schedules and forms
8. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld
9. Copy of federal income tax return
10. Supporting schedules required in instructions

Leave documents loose in envelope before mailing to our office.

2 main reasons returns are sent back to taxpayers—

- **Reason 1:** Return is not signed.
- **Reason 2:** Copy of federal return is not enclosed.

The return is incomplete if unsigned or missing a copy of the federal return and will be sent back to you. This could result in late filing or payment charges.

Before sealing the envelope, have you done the following:

- Signed the return
- Enclosed complete copy of federal return
- Made a copy for your records
- Enclosed your check or money order payable to "ND State Tax Commissioner" along with a Form ND-1PRV
- Affixed adequate postage to envelope

Need help with your federal return? The following information is provided as a convenience should you have any federal income tax questions.

IRS internet (online) services

- Go to IRS's website at **www.irs.gov** to obtain tax forms and publications, check the latest tax news, and access online tools that help you check on your refund or find answers to your federal tax questions.
- Download the free **IRS2Go** app from iTunes or Google Play to:
 - Check status of federal tax refund
 - Request transcript of tax return or account information
 - Find an IRS VITA or TCE volunteer help site
 - Get up-to-date IRS news
 - Subscribe to filing season updates or daily tax tips
 - Follow IRS on Twitter updates or daily tax tips
 - Watch helpful videos on YouTube
 - Sign up for email updates
 - Contact IRS.

IRS telephone assistance

- Federal tax questions..... 1.800.829.1040
- TTY/TDD for speech or hearing impaired persons 1.800.829.4059
- Federal income tax forms and publications 1.800.829.3676
- Location of nearest VITA or TCE volunteer help site..... 1.800.906.9887
- Status of amended return..... 1.800.906.2050

IRS tax service

Service is available by appointment only. Call 1.844.545.5640 to schedule an appointment. In North Dakota, IRS tax services are available Monday through Friday, 8:30 a.m. to 4:30 p.m., at the following locations:

Bismarck

4503 N Coleman Street
Suite 101
Closed Wednesdays

Fargo

Federal Building
Room 470
657 2nd Avenue N

Grand Forks

Federal Building
Room 137
102 N 4th Street
Closed Wednesdays

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

Download and print the forms you need from our website at—
www.nd.gov/tax

Or use this form to order any forms you need. Check the box for each form that you want. You will receive two copies of each item you order.

- Form ND-EZ**, Individual income tax form (Short form)
- Form ND-1**, Individual income tax form (Long form)
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEC**, Qualified endowment fund tax credit
- Schedule RZ**, Schedule for renaissance zone income exemption and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Form ND-1PRV**, Paper Return Payment Voucher
- Schedule ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2019 Form ND-1ES**, Estimated income tax—individuals
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund - Local sales and use tax paid beyond maximum tax** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2018 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Name _____

Address _____

City _____ State _____ ZIP code _____

Need assistance?

Website—Go to our website at **www.nd.gov/tax**

E-mail—Send your questions to **individualtax@nd.gov**

Phone

Call us toll free (within North Dakota) at **1.877.328.7088**, Monday-Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **701.328.1247**

Form requests: **701.328.1243**

If speech or hearing impaired, call Relay North Dakota at—
1.800.366.6888 (and ask for 1.877.328.7088)

Mail—Mail your letter to:

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Fax—Fax us at **1.701.328.1942**

Check the status of your refund

You can check the status of your refund on our website. Be sure to have a copy of your return at hand. Go to our website at **www.nd.gov/tax** and click on **For Individuals**. Then click on **Where's My Refund?**

Or send an e-mail to **taxpayerservices@nd.gov** or call **701.328.1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return)
- Your social security number (and spouse's social security number, if joint return)
- Tax year for which return was filed
- Your filing status from your return
- The *exact* amount of your refund

A refund on an electronically filed return generally is issued within 7 business days, and a refund on a paper return can take up to 6 weeks to process.

Request a copy of your return

A fillable form is available on our website that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **For Individuals**. Click on **Forms/Publications**, and then click on "Request For Copies of Tax Return."

You may also submit a written request (by mail or fax) containing the following:

- Your name and current address
- Your social security number
- Tax year
- Description of information requested
- Your signature
- Daytime telephone number



Form
ND-1

North Dakota Office of State Tax Commissioner
Individual Income Tax Return

2018

If a fiscal year filer, enter
fiscal year end: (See page 11) ___ / ___ / ___

Your name (First, MI, Last name)		Deceased <input type="radio"/>	Date of death	Your social security number
If joint return, spouse's name (First, MI, Last name)		Deceased <input type="radio"/>	Date of death	Spouse's social security number
Current mailing address		Apt No.		
City		State	ZIP code	
▶ Fill in only if applicable: (See page 11) Amended return: General <input type="radio"/> Amended return: Federal NOL <input type="radio"/> Extension <input type="radio"/>				
A. Filing status used <input type="radio"/> 1. Single on federal return: <input type="radio"/> 2. Married filing jointly (Fill in only one) <input type="radio"/> 3. Married filing separately		<input type="radio"/> 4. Head of household <input type="radio"/> 5. Qualifying widow(er) with dependent child		▶ MN/MT Reciprocity (See page 11) <input type="radio"/> State
B. School district code: _____		C. Income source code: _____		
● Attach a copy of your entire 2018 federal income tax return ● Attach W-2s, 1099s, and ND Sch. K-1s showing ND income tax withholding				

1. a. Federal adjusted gross income from Form 1040, line 7
 If zero, enter zero _____ (SX) 1a _____

b. Federal taxable income from Form 1040, line 10. If zero, see instructions _____ (SS) 1b _____

Additions

2. Lump-sum distribution from Federal Form 4972 _____ (NA) 2 _____

3. Adjustment for loss from an S corporation that elected
 to be taxed as a C corporation _____ (NB) 3 _____

4. a. Planned gift or endowment tax credit adjustment to income (NK) 4a _____

b. Housing incentive fund tax credit adjustment to income _____ (AP) 4b _____

5. Total additions. Add lines 2 through 4b _____ 5 _____

6. Add lines 1b and 5 _____ 6 _____

Subtractions

7. Interest from U.S. obligations _____ (SN) 7 _____

8. Net long-term capital gain exclusion
 (From worksheet in instructions) _____ (NC) 8 _____

9. Exempt income of an eligible Native American _____ (S4) 9 _____

10. Benefits received from U.S. Railroad Retirement Board _____ (S5) 10 _____

11. Adjustment for income from an S corporation that elected
 to be taxed as a C corporation _____ (S6) 11 _____

12. National Guard/Reserve member federal active duty pay
 exclusion (Attach copy of Title 10 orders) _____ (NI) 12 _____

13. Nonresident only: Servicemembers Civil Relief Act adjustment
 (Attach copy of Form W-2 showing this compensation) _____ (NJ) 13 _____

14. College SAVE account deduction _____ (AA) 14 _____

15. Qualified dividend exclusion _____ (AO) 15 _____

16. Total other subtractions (Attach Schedule ND-1SA) _____ (AB) 16 _____

17. Total subtractions. Add lines 7 through 16 _____ 17 _____

18. North Dakota taxable income. Subtract line 17 from line 6. If less than zero, enter 0 _____ (ND) 18 _____



19. Enter your North Dakota taxable income from line 18 of page 1 _____ 19 _____

Tax calculation

20. Tax - If a full-year resident, enter amount from Tax Table on page 20 of instructions; however, if you have farm income or sold a research tax credit, see page 13 of instructions; OR
If a full-year nonresident or part-year resident, enter amount from Schedule ND-1NR, line 21; however, if you sold a research tax credit, see page 13 of instructions _____ (SB) 20 _____

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 (From worksheet on page 14 of instructions) _____ (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 Form W-2, Form 1099, and North Dakota Schedule K-1) _____ (SF) 26 _____
27. Estimated tax paid on 2018 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2017 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 2019 estimated tax _____ (SQ) 30 _____
31. Voluntary contribution to: Watchable Wildlife Fund (SP) _____ Trees For ND Program 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 page 15)
a. Routing number: _____
b. Account number: _____
c. Type of account: Checking Savings

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) _____ 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.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	Telephone number	

This Space Is For Tax Department Use Only



What is Form ND-1PRV?

The 2018 Form ND-1PRV is a payment voucher that you complete and send in with your return if you:

- are filing your 2018 Form ND-EZ or Form ND-1 on paper,
- have a balance due on your return, and
- are paying the balance due with a paper check or money order.

Do not use Form ND-1PRV if you filed or are going to file your return electronically, or are paying a balance due electronically - see "Electronic payment option."

Also do not use this form to make an extension payment; instead, if you have an extension of time to file your Form ND-1 and you want to make an advance payment of an expected balance due on it, use Form ND-1EXT.

When is the payment due?

A balance due on a 2018 Form ND-EZ or 2018 Form ND-1 must be paid on or before April 15, 2019, to avoid any late payment penalty and interest charges.

How to make payment

Make your check or money order payable to "ND State Tax Commissioner." Write the last four digits of your social security number and "2018 ND-1PRV" on your check or money order. Complete the payment voucher, detach it from this page, and mail it with your payment and return to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, ND 58506-5621

Only a check drawn on a U.S. or Canadian bank in U.S. dollars and using a standard 9-digit routing number is accepted.


Electronic payment option. Instead of paying by check or money order with this payment voucher, the payment may be made online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option, for which there is a fee, none of which goes to the State of North Dakota. **If paying electronically, do not use this voucher.** To make an electronic payment, go to www.nd.gov/tax/payment.

Need help?

Phone: 701.328.1242
Speech or hearing impaired - 800.366.6888
Email: individualtax@nd.gov

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-31, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

▼ Detach here and mail with payment ▼

Form ND-1PRV - Individual Paper Return Payment Voucher		2018
North Dakota Office of State Tax Commissioner SFN 28756		
Do not use this voucher if paying electronically		
Name		
Spouse's name		Social security number . . . ▶
Mailing address		Spouse's social security number ▶
City, state, ZIP Code		Payment amount ▶
Mail payment and voucher to: Office of State Tax Commissioner PO Box 5621 Bismarck, ND 58506-5621		Make payable to: ND State Tax Commissioner Write last four digits of social security number and "2018 ND-1PRV" on check
		ND-1PRV