



FORM ND-1 INDIVIDUAL INCOME TAX RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2019)

2019

► 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		B. School district code: _____ (See page 19)		
C. Income source code: _____ (See page 11)		► MN/MT Reciprocity (See page 11) <input type="radio"/> State _____		
● Attach a copy of your entire 2019 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 or 1040-SR, line 8b.
If zero, enter zero ----- (SX) 1a _____
- b. Federal taxable income** from Form 1040 or 1040-SR, line 11b.
If zero, see instructions ----- (SS) 1b _____

Additions

2. Lump-sum distribution from Federal Form 4972 ----- (NA) 2 _____
3. Loss from S corporation taxed as 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 C corporation ----- (S6) 10 _____
11. Nonresident only: Servicemembers Civil Relief Act adjustment
(Attach copy of Form W-2 showing this compensation) ----- (NJ) 11 _____
12. College SAVE account deduction ----- (AA) 12 _____
13. Qualified dividend exclusion ----- (AO) 13 _____
14. Military retirement pay exclusion ----- (AQ) 14 _____
15. Social security benefit exclusion ----- (AR) 15 _____
16. Total other subtractions (Attach Schedule ND-1SA) ----- (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. 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 14 of instructions; **OR** If a **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 23; however, if you sold a research tax credit, see page 14 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 (See page 14 of instr.) ----- **(AC) 22** _____

23. Total other credits (Attach Schedule ND-1TC) ----- **(AE) 23** _____

24. Total credits. Add lines 21 through 23 ----- **24** _____

25. **Net tax liability.** Subtract line 24 from line 20. **If less than zero, enter 0** ----- **(SE) 25** _____

Tax paid

26. North Dakota income tax withheld from wages and other payments (Attach Forms W-2 and 1099, and ND Sch. K-1) ----- **(SF) 26** _____

27. Estimated tax paid on 2019 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2018 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 2020 estimated tax ----- **(SQ) 30** _____

31. Voluntary contribution(s): Veterans' Postwar Trust Fund **(AS)** _____ **Enter total** _____
 Watchable Wildlife Fund **(SP)** _____ Trees For ND Trust Fund **(SW)** _____ **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 the following items.
(See page 15)

Type Of Account <input type="radio"/> Checking <input type="radio"/> Savings	Routing Number	Account Number
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Tax Due

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25. **If less than \$5.00, enter 0** ----- **(SZ) 33** _____

34. Penalty **(AK)** _____ Interest **(AL)** _____ **Enter total** _____ **34** _____

35. Voluntary contribution(s): Veterans' Postwar Trust Fund **(AT)** _____ **Enter total** _____
 Watchable Wildlife Fund **(SU)** _____ Trees For ND Trust Fund **(SY)** _____ **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	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	

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FORM ND-1PRV INDIVIDUAL PAPER RETURN PAYMENT VOUCHER

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28756 (12-2019)

2019

What is Form ND-1PRV?

The 2019 Form ND-1PRV is a payment voucher that you complete and send in with your return if you:

- are filing your 2019 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 2019 Form ND-EZ or 2019 Form ND-1 must be paid on or before April 15, 2020, 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 "2019 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 2019

North Dakota Office of State Tax Commissioner
SFN 28756 (12-2019)

Do not use this voucher if paying electronically

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number ▶	
Spouse's Social Security Number ▶	

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 "2019 ND-1PRV" on check

ND-1PRV



2019 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 2019 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2019 tax year

If you were a nonresident of North Dakota for part or all of the 2019 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 2019 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2019 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 2019 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 2019 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 2019 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 or 1040-SR, 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 North Dakota income tax purposes. For more information, see 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 on this line if you are claiming a credit on Schedule ND-1QEC.

If you claimed the standard deduction on your 2019 Form 1040 or 1040-SR, line 8, you do not have to make an adjustment on this line unless you are claiming a credit on Schedule ND-1QEC based on a contribution you made from an individual retirement account under I.R.C. § 408(d). See the instructions to Schedule ND-1QEC, line 13.

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 2019 Form 1040 or 1040-SR, no adjustment is

required on this line. If you are claiming a credit on Schedule ND-1PG, line 7, or on Schedule ND-1QEC, line 5, enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16.

If you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming a credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet 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 6 - 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 7 - 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 8, 10, 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 8 - 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 2019, 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 2019, but you did not reside on an Indian reservation for part or all of 2019, do not enter income earned or received while living off the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line the portion of any unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are taxable on your federal income tax return. The U.S. Railroad Retirement Board will be shown as the payer or employer on the Form 1099-G (unemployment), Form W-2 (sick pay), or Forms RRB-1099 and RRB-1099-R (retirement) issued to you.

Line 10 - 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 North Dakota income tax purposes. For more information, see the income tax guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 11 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Attach a copy of Form W-2 showing the military pay.**

Line 12 - College SAVE contribution deduction

If you made a contribution during the tax year to a College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum 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 13 - Qualified dividend exclusion

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

- The dividends are qualified dividends, which are reported on Form 1040 or 1040-SR, line 3a.
- The dividends are reportable to North Dakota.

Full-year resident— Multiply the qualified dividends from Form 1040 or 1040-SR, 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 or 1040-SR, 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 14 - Military retirement benefit exclusion

If you are a retired military service member, or a surviving spouse of a deceased retired military service member,

enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 4d. Only include benefits received as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. “U.S. armed forces” means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). **Attach a copy of the Form 1099-R from the Defense Finance and Accounting Service.**

Line 15 - Social security benefit exclusion

If your adjusted gross income on Form ND-1, line 1a, is \$50,000 or less, or \$100,000 or less if married filing jointly, enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 5b. Do not make an entry on this line if none of your Social Security benefits are taxable on your federal return, or if your adjusted gross income is greater than \$50,000, or \$100,000 if married filing jointly. Also, do not enter on this line Tier 1 Social Security equivalent benefits reported on a Form RRB-1099 received from the U.S. Railroad Retirement Board; instead, enter the taxable portion of these benefits on Form ND-1, line 9.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 7)

Capital gain distribution — If you reported capital gain distributions on Form 1040 or 1040-SR, line 6 (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 2019 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2019 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 8, 10, 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 7 **8** _____

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
- Stillborn child deduction
- National Guard or reserve member exclusion
- College expense reimbursement deduction

Enter on this line the total subtractions from Schedule ND-1SA, line 8. **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.

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 2019, 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

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	<input type="text"/>
2.	Is the amount on line 1 more than \$66,006 ?	
	<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	<input type="text"/>
	b. Enter your spouse's qualified income 3b	<input type="text"/>
4.	Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5.	Is the amount on line 4 more than \$38,756 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 6	12,200.00
6.	Subtract line 5 from line 4	6 <input type="text"/>
7.	Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 <input type="text"/>
8.	Subtract line 6 from line 1	8 <input type="text"/>
9.	Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 <input type="text"/>
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 <input type="text"/>
11.	Add lines 7 and 9	11 <input type="text"/>
12.	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	12 <input type="text"/>
13.	Maximum credit	13 195.00
14.	Enter smaller of line 12 or line 13	14 <input type="text"/>
	▶ 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 20	15 <input type="text"/>
16.	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

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 \$66,006;
- 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 \$38,756.

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 worksheet on page 14 to calculate the credit amount, if any, allowed to you.

Calculate **qualified income** for lines 3a and 3b of the worksheet by adding the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on Form 1040 or 1040-SR, line 1.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3 (short or long method), reduced by the self-employment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 14.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 4d, and 5b. **Reduce this total by amounts entered on Form ND-1, lines 9 and 15.**

Line 23 - Other credits

For other credits that may apply to you, see Schedule ND-1TC and its instructions. Enter on this line the total credits from Schedule ND-1TC, line 24. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2019 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2018 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 2019 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.**

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 _____		
① 123456789	② 12345678912345678	③ 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 27 - Estimated tax payment

If you made an advance payment of North Dakota income tax on a 2019 Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter the estimated income tax paid to North Dakota for the 2019 tax year on this line. If you overpaid your income tax on your 2018 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 2019, 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 2020

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2020 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 deposit your refund directly into your bank account, complete items a, b, and c below line 32. 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.

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 the routing and account numbers. If depositing into a savings account without a check writing feature, 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 “2019 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 2019, 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 2019 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 2019 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 2020 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 2020 Form 1099-G will be available on our website in January 2021. 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 2019 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 2020 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.