

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



FORM ND-1
2022

490-54-9999

490-54-8888

a
b

a
a

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: State _____ (see instructions)

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 400,000
b. **Federal taxable income** from Form 1040 or Form 1040-SR, line 15. If zero, see instructions. (SS) 1b 360,000

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 360,000

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 0

18. **North Dakota taxable income.** Subtract line 17 from line 5b. If less than zero, enter 0 (ND) 18 360,000



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 7,512
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) 20 700

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) 22 208
 23. Total other credits (*Attach Schedule ND-1TC*) (AE) 23 _____
 24. Total credits. Add lines 20 through 23 24 908
 25. **Net tax liability.** Subtract line 24 from line 19. **If less than zero, enter 0** (SE) 25 6,604

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 0

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 6,604
 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 7,082
 37. Interest on underpaid estimated tax from Schedule ND-1UT (SO) 37 478

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	

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