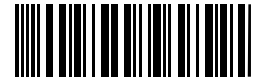


**INDIVIDUAL INCOME TAX RETURN**  
**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**  
**SFN 28702 (12-2022)**



**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:  
(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 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:  
(see instructions)

☐ **1099-G consent** - I agree to obtain Form 1099-G electronically at [www.tax.nd.gov](http://www.tax.nd.gov).  
☐ **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
Spouse's Signature	Date	Telephone Number
Paid Preparer Signature	PTIN	Date
Print Name of Paid Preparer Signature	Telephone Number	

**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

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