

INDIVIDUAL INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2025)



FORM ND-1
2025
MM/DD/YYYY

SSN-99-9999 SSN-99-9999

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

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

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

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

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

C. Income source code: 99
(see instructions)

Attach a copy of your entire 2025 federal income tax return.

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

b. Federal taxable income from Form 1040 or Form 1040-SR, line 15. If zero, see instructions. (SS) 1b 99999999999999

Additions

2. Planned gift or endowment tax credit adjustment to income (NK) 2 99999999999999
3. Total other additions. (Attach Schedule ND-1SA) (AV) 3 99999999999999
4.a. Total additions. Add lines 2 and 3 4a 99999999999999
b. Add lines 1b and 4a 4b 99999999999999

Subtractions

5. Interest from U.S. obligations (SN) 5 99999999999999
6. Net long-term capital gain exclusion (From worksheet in instructions) (NC) 6 99999999999999
7. Exempt income of an eligible Native American (S4) 7 99999999999999
8. Benefits received from U.S. Railroad Retirement Board (S5) 8 99999999999999
9. Licensed peace officer retirement benefits exclusion (See instructions) (AW) 9 99999999999999
10. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach Form W-2) (NJ) 10 99999999999999
11. Military pay exclusion (Attach W-2) (AX) 11 99999999999999
12. North Dakota College SAVE account deduction (AA) 12 99999999999999
13. Qualified dividend exclusion (AO) 13 99999999999999
14. Military retirement benefit exclusion (Attach Form 1099-R) (AQ) 14 99999999999999
15. Social security benefit exclusion (See instructions) (AR) 15 99999999999999
16. Total other subtractions (Attach Schedule ND-1SA) (AB) 16 99999999999999
17. Total subtractions. Add lines 5 through 16 17 99999999999999
18. North Dakota taxable income. Subtract line 17 from line 4b. If less than zero, enter 0 (ND) 18 99999999999999

NACTP

www.tax.nd.gov

SSN-XX-XXXX SSN-XX-XXXX

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SFN 28702 (12-2025), Page 2



19. Enter your **North Dakota taxable income** from line 18 of page 1 **19 9999999999999999**

20. **Tax.** If a **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.
If a **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23;
All filers: If you have farm income or sold a research credit, see instructions. **(SB) 20 9999999999999999**

Other Credits

21. Credit for income tax paid to another state or local jurisdiction (Attach Schedule ND-1CR) **(SD) 21 9999999999999999**

22. Marriage penalty credit for joint filers (See worksheet in instructions) **(AC) 22 9999999999999999**

23. Total other credits (Attach Schedule ND-1TC) **(AE) 23 9999999999999999**

24. Total credits. Add lines 21 through 23 **24 9999999999999999**

25. **Net tax liability.** Subtract line 24 from line 20. **If less than zero, enter 0** **(SE) 25 9999999999999999**

Tax Paid

26. North Dakota income tax withheld from wages and other payments
(Attach Form W-2, 1099, and/or ND Sch. K-1) **(SF) 26 9999999999999999**

27. Estimated tax paid on 2025 Forms ND-1ES and ND-1EXT
plus an overpayment, if any, applied from your 2024 return **(S&) 27 9999999999999999**

28. Total payments. Add lines 26 and 27 **(AJ) 28 9999999999999999**

Refund

29. **Overpayment** - If line 28 is MORE than line 25, subtract line 25 from line 28;
otherwise, go to line 33. **If less than \$5.00, enter 0** **(SG) 29 9999999999999999**

30. Amount of line 29 that you want applied to your 2026 estimated tax **(SQ) 30 9999999999999999**

31. Voluntary contribution to: Watchable Wildlife Fund **(SP) 99999999**
Trees for ND Program Trust Fund **(SW) 99999999**
Veterans' Postwar Trust Fund **(AS) 99999999** **Enter total: 31 9999999999999999**

32. **Refund.** Subtract lines 30 and 31 from line 29. **If less than \$5.00, enter 0** **(SR) 32 9999999999999999**

To **direct deposit** your refund, complete a. Type of account: ☒ Checking ☒ Savings
items a, b, and c. (See instructions) b. Routing Number: **999999999**
c. Account Number: **999999999999999999**

Tax Due

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25. **If less than \$5.00, enter 0** **(SZ) 33 9999999999999999**

34. Penalty **(AK) 999999999999** Interest **(AL) 999999999999** **Enter total: 34 9999999999999999**

35. Voluntary contribution to: Watchable Wildlife Fund **(SU) 99999999**
Trees for ND Program Trust Fund **(SY) 99999999**
Veterans' Postwar Trust Fund **(AT) 99999999** **Enter total: 35 9999999999999999**

36. **Balance due.** Add lines 33,34, 35, and if applicable, line 37. Pay to: **ND State Tax Commissioner** **36 9999999999999999**

37. Interest on underpaid estimated tax from Schedule ND-1UT **(SO) 37 9999999999999999**

Check the boxes that apply:
(see instructions) ☒ **1099-G consent** - I agree to obtain Form 1099-G electronically at 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
		(999) 999-9999
Spouse's Signature	Date	Telephone Number
		(999) 999-9999
Paid Preparer Signature	PTIN	Date
Print Name of Paid Preparer Signature		Telephone Number
		(999) 999-9999

This Space Is For Tax Department Use Only

► **Attach copy of 2025 federal income tax return** ► **Mail to: State Tax Commissioner, PO Box 5621, Bismarck, ND 58506-5621**

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INDIVIDUAL INCOME TAX RETURN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2025)



FORM ND-1
2025

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

B. School district code:
(see instructions)

C. Income source code:
(see instructions)

Attach a copy of your entire 2025 federal income tax return.

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

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

Additions

2. Planned gift or endowment tax credit adjustment to income (NK) 2
3. Total other additions. (Attach Schedule ND-1SA) (AV) 3
4.a. Total additions. Add lines 2 and 3 4a
b. Add lines 1b and 4a 4b

Subtractions

5. Interest from U.S. obligations (SN) 5
6. Net long-term capital gain exclusion (From worksheet in instructions) (NC) 6
7. Exempt income of an eligible Native American (S4) 7
8. Benefits received from U.S. Railroad Retirement Board (S5) 8
9. Licensed peace officer retirement benefits exclusion (See instructions) (AW) 9
10. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach Form W-2) (NJ) 10
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12. North Dakota College SAVE account deduction (AA) 12
13. Qualified dividend exclusion (AO) 13
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15. Social security benefit exclusion (See instructions) (AR) 15
16. Total other subtractions (Attach Schedule ND-1SA) (AB) 16
17. Total subtractions. Add lines 5 through 16 17
18. **North Dakota taxable income.** Subtract line 17 from line 4b. If less than zero, enter 0 (ND) 18

2025 FORM ND-1
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19. Enter your **North Dakota taxable income** from line 18 of page 1 _____ **19** _____
20. **Tax.** If a **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.
If a **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23;
All filers: If you have farm income or sold a research credit, see instructions. _____ **(SB) 20** _____

Other Credits

21. Credit for income tax paid to another state or local jurisdiction (Attach Schedule ND-1CR) _____ **(SD) 21** _____
22. Marriage penalty credit for joint filers (See worksheet in instructions) _____ **(AC) 22** _____
23. Total other credits (Attach Schedule ND-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, 1099, and/or ND Sch. K-1) _____ **(SF) 26** _____
27. Estimated tax paid on 2025 Forms ND-1ES and ND-1EXT
plus an overpayment, if any, applied from your 2024 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 2026 estimated tax _____ **(SQ) 30** _____
31. Voluntary contribution to: Watchable Wildlife Fund _____ **(SP)** _____
Trees for ND Program Trust Fund _____ **(SW)** _____
Veterans' Postwar Trust Fund _____ **(AS)** _____ **Enter total: 31** _____
32. **Refund.** Subtract lines 30 and 31 from line 29. **If less than \$5.00, enter 0** _____ **(SR) 32** _____
- To **direct deposit** your refund, complete a. Type of account: ☐ Checking ☐ Savings
items a, b, and c. (See instructions) b. Routing Number: _____
c. Account Number: _____

Tax Due

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25. **If less than \$5.00, enter 0** _____ **(SZ) 33** _____
34. Penalty **(AK)** _____ Interest **(AL)** _____ **Enter total: 34** _____
35. Voluntary contribution to: Watchable Wildlife Fund _____ **(SU)** _____
Trees for ND Program Trust Fund _____ **(SY)** _____
Veterans' Postwar Trust Fund _____ **(AT)** _____ **Enter total: 35** _____
36. **Balance due.** Add lines 33, 34, 35, and if applicable, line 37. Pay to: **ND State Tax Commissioner** _____ **36** _____
37. Interest on underpaid estimated tax from Schedule ND-1UT _____ **(SO) 37** _____

Check the boxes that apply:
(see instructions)

☐
☐

1099-G consent - I agree to obtain Form 1099-G electronically at 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 2025
federal income tax return

► Mail to: State Tax Commissioner, PO Box 5621,
Bismarck, ND 58506-5621

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