# SCHEDULE ND-1NR TAX CALCULATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER SFN 28724 (12-2019)



**2019** Attach to Form ND-1

Includency status       resident       nonresident       resident         If full-year nonscience to part-year       resident       intername of other state       intername of other state         If part-year resident, enter dates of residence in North Dakota below:       intername of other state       intername of other state         if part-year resident, enter dates of residence in North Dakota below:       intername of other state       intername of other state         if mun/dd/yyyy       intername of other state       intername of other state       intername of other state         if wasses, salaries, tips, etc. (from Form 1040 or 1040-SR, line 1)       intername of other state       Column A Total From Form 1040 or 1040-SR, line 1)         1. Wages, salaries, tips, etc. (from Form 1040 or 1040-SR, line 1)       interset and dividend income (from Form 1040 or 1040-SR, line 3)       interset and any intername of other state         2       interset and dividend income (from Form 1040 or 1040-SR, line 4)       interset interset, site, etc. (from Form 1040 or 1040-SR, Schedule 1, line 4)       interset	Yo	ur Name Your Social Security Numbe		If Joint Return, Spouse's Name		Spouse's Social Security Number	
Image: Second	•	If full-year nonresident or part-year	<b>U</b>	If full-year nonresident of the second se	resident no or part-year	, 0 ,	
Calculation of North Dakota source income       Column A Total From Federal Return       Column B North Dakota Portion         1. Wages, salaries, tips, etc. (fram Form 1040 or 1040-SR, line 1)	►	If part-year resident, enter dates of re		▶ If part-year resident, en		n North Dakota below:	
Content of North Database Source meeting       Total From Federal Return       North Database Portion         1. Wages, salaries, tips, etc. (fram Form 1040 or 1040 -SR, line 1)       1       1       1         2. Taxable interest and dividend income (from Form 1040 or 1040-SR, line 3)       3       3       2         3. Business income or loss (from Form 1040 or 1040-SR, Schedule 1, line 3)       3       3       3         4. Ordinary and capital gains and losses (from Form 1040 or 1040-SR, lines 4b and 4d)       5       5       5         5. Rental real estate, royalties, partnerships, 5 corporations, trusts, etc. (from Form 1040 or 1040-SR, line 5b, and Schedule 1, line 6)       7       7       6		(mm/dd/yyyy)	(mm/dd/yyyy)	(mm/dd/y	/yyy)	(mm/dd/yyyy)	
2. Taxable Interest and dividend income (from Form 1040 or 1040-SR, lines 2b and 3b)	Ca	lculation of North Dakota so	ource income	Тс	otal From	North Dakota	
lines 2b and 3b)	1.	Wages, salaries, tips, etc. (from l	Form 1040 or 1040-SR, line 1)	1	1		
<ul> <li>4. Ordinary and capital gains and losses (from Form 1040 or 1040-SR, line 6 and Schedule 1, line 4)</li> <li>4</li></ul>	2.				2		
and Schedule 1, line 4) 4   5. IRAs, pensions, and annuities (from Form 1040 or 1040-SR, lines 4b and 4d) 5   6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. 6   (from Form 1040 or 1040-SR, Schedule 1, line 5) 6   7. Farm income or loss (from Form 1040 or 1040-SR, Schedule 1, line 6) 7   7. Farm income or loss (from Form 1040 or 1040-SR, Schedule 1, line 6) 7   7. Farm income or loss (from Form 1040 or 1040-SR, Schedule 1, line 6) 7   8. Other income, frad dl lines 1 through 8 9   9. Total income. Add lines 1 through 8 9   9. Total income. Add lines 1 through 8 9   9. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 12) 11   12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   14. Other (from Form 1040 or 1040-SR, Schedule 1, line 19) 14   15. Total adjustments. Add lines 10 through 14 15   16. Adjusted gross income. Line 9, Column A, less line 15, Column A 16   17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment 17   18. North Dakota source income. Line 9, column B, less line 15, Column B. If less than zero, enter 0 10   19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 10   19. Sub	3.	Business income or loss (from Fo	rm 1040 or 1040-SR, Schedule	1, line 3) <b>3</b>	3		
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. 6   (from Form 1040 or 1040-SR, Schedule 1, line 5)	4.	Ordinary and capital gains and lo and Schedule 1, line 4)	sses (from Form 1040 or 1040-	-SR, line 6 <b>4</b>	4		
(from Form 1040 or 1040-SR, Schedule 1, line 5) 6 6   7. Farm income or loss (from Form 1040 or 1040-SR, Schedule 1, line 6) 7 7   8. Other income (from Form 1040 or 1040-SR, line 5b, and Schedule 1, line 6) 7 7   9. Total income. Add lines 1 through 8 9 9   9. Total income. Add lines 1 through 8 9 9   9. Total income. Add lines 1 through 8 9 9   10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, line 12) 11   13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   14. Uther (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   15. Total adjustments included on line 22) 14   16. Adjusted gross income. Line 9, Column A, less line 15, Column A 16   17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11) 17   18. North Dakota source income. Line 9, Column A, less line 15, Column B. If less than zero, enter 0 (N2) 19   20. North Dakota income ratio. Divide line 18 by line 19, Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0 20   20. North Dakota source income A. If less than zero, enter 0 20   20. North Dakota source income 21   21. Enter amount from Form ND-1, page 2, line 19 21   22. Enter tax for the amount on line 21 from Tax Table on page 20	5.	IRAs, pensions, and annuities (fro	om Form 1040 or 1040-SR, line	es 4b and 4d) 5	5		
<ul> <li>8. Other income (from Form 1040 or 1040-SR, line 5b, and Schedule 1, lines 1, 2a, 7 and 8)</li> <li>9. Total income. Add lines 1 through 8</li> <li>9. 9</li> <li>9. 10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20)</li> <li>10. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 13)</li> <li>11. 11. 11</li> <li>12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>14. Other (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>14. Other (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>14. Other (from Form 1040 or 1040-SR, Schedule 1, line 19)</li> <li>15. 16. Adjustements. Add lines 10 through 14</li> <li>15. 15</li> <li>16. Adjusted gross income. Line 9, Column A, less line 15, Column A</li> <li>17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11)</li> <li>19. Subtract line 17 from line 16, Column A. If less than zero, enter 0</li> <li>17. (N1) 18</li> <li>19. Subtract line 17 from line 16, Column A. If less than zero, enter 0</li> <li>18. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0</li> <li>20. Calculation of tax on North Dakota source income</li> <li>21. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions.</li> <li>23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount</li> </ul>	6.	Rental real estate, royalties, part (from Form 1040 or 1040-SR, Sc	nerships, S corporations, trusts, hedule 1, line 5)	, etc 6	6		
lines 1, 2a, 7 and 8) 8   9. Total income. Add lines 1 through 8 9   10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 13) 11   12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, line 13) 11   13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   14. Other (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   15. Total adjustments. Add lines 10 through 14 15   16. Adjusted gross income. Line 9, Column A, less line 15, Column A 16   17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11) 17   18. North Dakota source income. Line 9, Column B, less line 15, Column B. 17   19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 (N1) 18   19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 20   11. Thine 18 is more than line 19, enter 1. If line 18 is zero, enter 0 20   20. Calculation of tax on North Dakota source income 21   21. Enter tax for the amount on line 21, from Tax Table on page 20 of Form ND-1 instructions. (N3) 22   22. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount	7.	Farm income or loss (from Form	1040 or 1040-SR, Schedule 1, I	line 6) <b>7</b>	7		
10. Student loan interest (from Form 1040 or 1040-SR, Schedule 1, line 20) 10   11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 13) 11   12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, lines 14, 15 and 16) 12   13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19) 13   14. Other (from Form 1040 or 1040-SR, Schedule 1, lines 10, 11, 12, 17, 18a, 21, and any write-in adjustments included on line 22) 14   15. Total adjustments. Add lines 10 through 14 15   16. Adjusted gross income. Line 9, Column A, less line 15, Column A 16   17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 1) 17   18. North Dakota source income. Line 9, Column B, less line 15, Column B. If less than zero, enter 0 10   19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 10   10. So the adjustment form ND-1, line 19 and 19, enter 1. If line 18 is zero, enter 0 20   20. Later amount from Form ND-1, page 2, line 19 21   21. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions 11   21. Enter tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount (N3) 22		lines 1, 2a, 7 and 8)		8			
11. Moving expenses for Armed Forces (from Form 1040 or 1040-SR, Schedule 1, line 13)			_				
Schedule 1, line 13)       11       11       11         12. Self-employed deductions (from Form 1040 or 1040-SR, Schedule 1, line 19)       12       12         13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19)       13       13         14. Other (from Form 1040 or 1040-SR, Schedule 1, lines 10, 11, 12, 17, 18a, 21, and any write-in adjustments included on line 22)       14       14         15. Total adjustments. Add lines 10 through 14       15       15       15         16. Adjusted gross income. Line 9, Column A, less line 15, Column A       16       17       U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11)       17       18       18         19. Subtract line 17 from line 16, Column A. If less than zero, enter 0       (N2) 19       20       20         20. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0       20       20         21. Enter amount from Form ND-1, page 2, line 19       21       22       22         22. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions       (N3) 22         23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount       (N3) 22					10		
lines 14, 15 and 16)       12       12         13. IRA deduction (from Form 1040 or 1040-SR, Schedule 1, line 19)       13       13         14. Other (from Form 1040 or 1040-SR, Schedule 1, lines 10, 11, 12, 17, 18a, 21, and any write-in adjustments included on line 22)       14       14         15. Total adjustments. Add lines 10 through 14       15       15       15         16. Adjusted gross income. Line 9, Column A, less line 15, Column A       16       17         17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11)       17       18         18. North Dakota source income. Line 9, Column B, less line 15, Column B. If less than zero, enter 0       (N1) 18       20         19. Subtract line 17 from line 16, Column A. If less than zero, enter 0       (N2) 19       20       20         Calculation of tax on North Dakota source income       20       20       20       20         21. Enter amount from Form ND-1, page 2, line 19       21       21       22       22         22. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions       (N3) 22       23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount       (N3) 22	11.	Moving expenses for Armed Force Schedule 1, line 13)	es (from Form 1040 or 1040-SF	۶, <b>11</b>	11		
14. Other (from Form 1040 or 1040-SR, Schedule 1, lines 10, 11, 12, 17, 18a, 21, and any write-in adjustments included on line 22)	12.	Self-employed deductions (from a lines 14, 15 and 16)	Form 1040 or 1040-SR, Schedu	ıle 1, 12	12		
and any write-in adjustments included on line 22) 14 14   15. Total adjustments. Add lines 10 through 14 15 15   16. Adjusted gross income. Line 9, Column A, less line 15, Column A 16   17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11) 17   18. North Dakota source income. Line 9, Column B, less line 15, Column B. 18   19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 (N1) 18   20. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. 20   17 line 18 is more than line 19, enter 1. If line 18 is zero, enter 0 20					13		
<ul> <li>16. Adjusted gross income. Line 9, Column A, less line 15, Column A</li></ul>		and any write-in adjustments inc	luded on line 22)	14			
<ul> <li>17. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 11)</li></ul>							
<pre>(from Form ND-1, line 11) 17</pre>	16.	Adjusted gross income. Line 9, Co	olumn A, less line 15, Column A				
If less than zero, enter 0 (N1) 18 19. Subtract line 17 from line 16, Column A. If less than zero, enter 0 (N2) 19 20. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0 20 Calculation of tax on North Dakota source income 21. Enter amount from Form ND-1, page 2, line 19 21 22. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions (N3) 22 23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount	17.						
<ul> <li>20. North Dakota income ratio. Divide line 18 by line 19. Round to nearest four decimal places. If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0 20</li> <li>Calculation of tax on North Dakota source income</li> <li>21. Enter amount from Form ND-1, page 2, line 19 21</li> <li>22. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions (N3) 22</li> <li>23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount</li> </ul>		If less than zero, enter 0					
If line 18 is more than line 19, enter 1. If line 18 is zero, enter 0         Calculation of tax on North Dakota source income         21. Enter amount from Form ND-1, page 2, line 19       21         (N3) 22         23. Tax on North Dakota source income.         Multiply line 22 by ratio on line 20. Enter the amount	19.	Subtract line 17 from line 16, Col	umn A. If less than zero, enter	r 0 (N2) 19			
<ul> <li>21. Enter amount from Form ND-1, page 2, line 1921</li> <li>22. Enter tax for the amount on line 21 from Tax Table on page 20 of Form ND-1 instructions. If you have farm income, see the instructions (N3) 22</li> <li>23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount</li> </ul>							
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If you have farm income, see the instructions (N3) 22 23. Tax on North Dakota source income. Multiply line 22 by ratio on line 20. Enter the amount	21.	Enter amount from Form ND-1, p	age 2, line 19	21			
	22.				(N3) 22		
	23.						

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## Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if either spouse was a nonresident of North Dakota for part or all of the tax year. If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from North Dakota tax under reciprocity, do not complete this schedule. See "Reciprocity" in the Form ND-1 instruction booklet for more information.

## How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of North Dakota during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or partyear resident, enter the name of the other state where you were a resident. If, instead of a state, you were a resident of a foreign country, enter the name of the country. Complete Columns A and B as instructed below.

# **Column A instructions**

Complete Column A, lines 1 through 14, by filling in the total amounts from your federal income tax return, as instructed on each line.

# **Column B instructions**

Complete Column B, lines 1 through 14, by filling in the portion of the amount in Column A that is reportable to North Dakota, as explained in the following instructions for each line in Column B. If part or all of a North Dakota income amount reportable in Column B was entered on Form ND-1, line 6, 8, 9, 10, 11 or 16 because it is exempt from North Dakota income tax, only enter the taxable portion in Column B.

## Line 1, Column B

Enter wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in North Dakota while a nonresident, and all compensation received while a North Dakota resident. Do not enter compensation received while a nonresident if it is:

• Exempt from North Dakota income tax under the income tax reciprocity agreement with Minnesota or Montana.

- Received for active duty service in the U.S. armed forces.
- Received by an individual who is a civilian spouse of a nonresident U.S. armed forces servicemember stationed in North Dakota, and who is in North Dakota for the sole purpose of residing with the servicemember.
- Exempt from North Dakota income tax under federal interstate commerce law covering certain rail, motor, air, and water carrier employees working in multiple states on a regular basis.
- Exempt under North Dakota's mobile workforce law covering certain employees who work in North Dakota for less than 21 days—see N.D.C.C. § 57-38-59.3.

#### Line 2, Column B

Enter amounts received (or credited to your account) while a North Dakota resident. Also include North Dakota source interest and dividends received from a passthrough entity (e.g., a partnership) while a nonresident. Do not enter interest from U.S. obligations.

## Line 3, Column B

Enter net income or loss attributable to the portion of a sole proprietorship operated in North Dakota while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a North Dakota resident. Do not enter net income or loss from a personal or professional service business operated in North Dakota while a Minnesota resident if the income is exempt from North Dakota income tax under the reciprocity agreement with Minnesota.

## Line 4, Column B

Enter net gains and losses from tangible property in North Dakota received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also enter your share of North Dakota-source net gains and losses received from a passthrough entity (e.g., a partnership) while a nonresident.

## Line 5, Column B

Enter amounts received while a North Dakota resident.

#### Line 6, Column B

Enter net income and losses from the rental of tangible property in North Dakota received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a North Dakota resident.

Enter royalties and other income, less related expenses, from interests in oil, coal, or other mineral property in North Dakota received while a nonresident, and net income from all mineral properties (regardless of location) received while a North Dakota resident.

Enter North Dakota ordinary income or loss, net rental income, and other income not reported on other lines received from a passthrough entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a passthrough entity while a North Dakota resident.

Enter North Dakota-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a North Dakota resident. Do not include interest, dividends, pensions, or annuities received from an estate or trust while a nonresident.

## Line 7, Column B

Enter net income or loss attributable to the portion of a farm operated in North Dakota while a nonresident, and net income or loss from a farm (regardless of its location) while a North Dakota resident.

## Line 8, Column B

Enter amounts received while a North Dakota resident, and amounts received from North Dakota sources while a nonresident. Unemployment compensation is from a North Dakota source if attributable to work performed in North Dakota. Do not enter state and local income tax refunds, alimony, and social security benefits received while a nonresident.

If you were a part-year resident of North Dakota, determine the amount of your taxable social security benefits to include on this line by multiplying the total gross social security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

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#### Line 10, Column B

If you were a part-year resident, enter expenses paid while a North Dakota resident. Otherwise, multiply amount in Column A by a ratio equal to North Dakota income divided by total income.

#### Line 11, Column B

Enter moving expenses only if attributable to a move into or within North Dakota.

## Line 12, Column B

Multiply amount in Column A by a ratio equal to North Dakota self-employment income divided by total self-employment income.

#### Line 13, Column B

Multiply amount in Column A by a ratio equal to North Dakota earned income divided by total earned income.

#### Line 14, Column B

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to North Dakota wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Multiply health savings account deduction by a ratio equal to North Dakota income divided by total income.

Enter the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If you were a part-year resident, include alimony paid while a North Dakota resident. Otherwise, multiply the total alimony paid by a ratio equal to North Dakota income divided by total income. Multiply an MSA deduction by a ratio equal to the North Dakota compensation from the MSA-sponsoring employer divided by the total compensation from the MSA-sponsoring employer.

Enter jury duty pay only if the related employer wages are included on line 1, Column B.

Multiply any other adjustment included on Form 1040 or 1040-SR, Schedule 1, line 22, by a ratio equal to North Dakota income to which adjustment relates divided by total income to which adjustment relates.

#### Line 22

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.