



INDIVIDUAL INCOME TAX RETURN

OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2023)



Form ND-1

2023

If a fiscal year filer, enter fiscal year end: (See instructions) ___ / ___ / ___

Form header section containing personal information, filing status, and address details.

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

b. Federal taxable income from Form 1040 or 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 (Attachment required - see instructions) (AW) 9
10. Military pay exclusion (Attach W-2) (AX) 10
11. Nonresident only: Servicemembers Civil Relief Act adjustment (Attach copy of Form W-2 showing this compensation) (NJ) 11
12. North Dakota College SAVE account deduction (AA) 12
13. Qualified dividend exclusion (AO) 13
14. Military retirement benefit pay exclusion (Attach 1099-R) (AQ) 14
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



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

20. **Tax** - If **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.
If **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 in that state (*Attach Schedule ND-1CR*)----- **(SD) 21** _____

22. Marriage penalty credit for joint filers (*See worksheet in 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 2023 Forms ND-1ES and ND-1EXT plus an overpayment, if any, applied from your 2022 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 2024 estimated tax ----- **(SQ) 30** _____

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

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 items a, b, and c. (*See instructions*)

a. Type Of Account <input type="radio"/> Checking <input type="radio"/> Savings	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(s): Veterans' Postwar Trust Fund **(AT)** _____ **Enter total 35** _____
Watchable Wildlife Fund **(SU)** _____ Trees For ND Trust Fund **(SY)** _____

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.tax.nd.gov.
(*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	

IIT

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