



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



**Form ND-1**  
**2025**

▶ If a fiscal year filer, enter  
 fiscal year end: (See instructions) \_\_\_ / \_\_\_ / \_\_\_

Your First Name and Middle Initial		Last Name		Deceased <input type="radio"/>	Date of Death	Your Social Security Number	
If Joint Return, Spouse's First Name and MI		Last Name		Deceased <input type="radio"/>	Date of Death	Spouse's Social Security Number	
Current Mailing Address				Apt Number		D. Fill in if applicable: Amended: General <input type="radio"/> (See instructions) Amended: Federal NOL <input type="radio"/>	
City			State	ZIP Code		E. Fill in if applicable: (See instr.) Extension <input type="radio"/>	
A. Filing status used <input type="radio"/> 1. Single <input type="radio"/> 4. Head of household on federal return: <input type="radio"/> 2. Married filing jointly <input type="radio"/> 5. Qualifying surviving (Fill in only one) <input type="radio"/> 3. Married filing separately spouse				F. MN/MT Reciprocity <input type="radio"/> (See instructions)		State	
B. School district code: ___-___ (See instructions)				C. Income source code: (See instructions) ___		<input type="radio"/> <b>Attach a copy of your entire 2025 federal income tax return</b> <input type="radio"/> <b>Attach W-2s, 1099s, and/or ND Sch. K-1s showing ND income tax withholding</b>	

**1. a. Federal adjusted gross income** from Form 1040 or 1040-SR, line 11a.  
 If zero, enter 0 \_\_\_\_\_ (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 benefit exclusion  
(See instructions) \_\_\_\_\_ (AW) **9** \_\_\_\_\_

**10.** Nonresident only: Servicemembers Civil Relief Act adjustment  
(Attach Form W-2) \_\_\_\_\_ (NJ) **10** \_\_\_\_\_

**11.** Military pay exclusion (Attach Form W-2) \_\_\_\_\_ (AX) **11** \_\_\_\_\_

**12.** North Dakota College SAVE account deduction \_\_\_\_\_ (AA) **12** \_\_\_\_\_

**13.** Qualified dividend exclusion \_\_\_\_\_ (AO) **13** \_\_\_\_\_

**14.** Military retirement benefit exclusion (Attach Form 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-ICR*) \_\_\_\_\_ **(SD) 21** \_\_\_\_\_

22. Marriage penalty credit for joint filers (*See worksheet in instr.*) **(AC) 22** \_\_\_\_\_

23. Total other credits (*Attach Schedule ND-ITC*) \_\_\_\_\_ **(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, 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(s): Veterans' Postwar Trust Fund **(AS)** \_\_\_\_\_  
Watchable Wildlife Fund **(SP)** \_\_\_\_\_ Trees for ND Trust Fund **(SW)** \_\_\_\_\_ **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 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
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**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)** \_\_\_\_\_  
Watchable Wildlife Fund **(SU)** \_\_\_\_\_ Trees for ND Trust Fund **(SY)** \_\_\_\_\_ **Enter total 35** \_\_\_\_\_

36. **Balance due.** Add lines 33, 34, 35 and, if applicable, line 37.  
Pay to: **ND Office of 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](http://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	<b>This Space is for Tax Department Use Only</b>
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**