



INDIVIDUAL INCOME TAX RETURN
OFFICE OF STATE TAX COMMISSIONER
SFN 28702 (12-2026)



Form ND-1
2026

► If a fiscal year filer, enter
fiscal year end: (See instructions) MM / DD / YYYY

Your First Name and Middle Initial		Last Name		Deceased ☐	Date of Death	Your Social Security Number
If Joint Return, Spouse's First Name and MI		Last Name		Deceased ☐	Date of Death	Spouse's Social Security Number
Current Mailing Address			Apt. Number	D. Fill in if applicable (See instructions) Amended: General ☐ Amended: Federal NOL ☐		
City		State	ZIP Code	E. Fill in if applicable (See instr.) Extension ☐		
A. Filing status used on federal return: (Fill in only one) ☐ 1. Single ☐ 2. Married filing jointly ☐ 3. Married filing separately			☐ 4. Head of Household ☐ 5. Qualifying surviving spouse			F. MN/MT Reciprocity (See instructions) ☐ State
B. School District Code: (See instructions) _____ - _____			C. Income Source Code: (See instructions) _____			● Attach a copy of your entire 2026 federal income tax return ● Attach W-2s, 1099s, and/or ND Sch. K-1s showing ND Income tax withholding

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 40% 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 40% exclusion (See instructions) (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 resident** 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, 1099, and/or ND Sch. K-1*) (SF) 26 _____
27. Estimated tax paid on 2026 Forms ND-1ES and ND-1EXT
plus an overpayment, if any, applied from your 2025 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, enter 0** (SG) 29 _____
30. Amount of line 29 that you want applied to your 2027 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, enter 0** (SR) 32 _____

To **direct deposit** your refund,
complete items a, b, and c.
(*See instructions*)

a. Type of Account ☐ Checking ☐ 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, 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:
(*See page 16 of 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 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	Preparer Tax ID Number	Date	
Print Name of Paid Preparer	Telephone Number		

IIT