

Form **ND-2** North Dakota Office of State Tax Commissioner  
**Optional individual income tax return**



**2007**

Your name (First, MI, Last name)			<input type="checkbox"/> Deceased	Your social security number
If joint return, spouse's name (First, MI, Last name)			<input type="checkbox"/> Deceased	Spouse's social security number
Mailing			Apt. No.	▶ If fiscal year filer, enter fiscal year end: (See page 7) _____ MM DD YYYY
City	State	Zip code		
Filing status used on federal return: (Fill in only one)	<input type="checkbox"/> 1. Single	<input type="checkbox"/> 4. Head of household	▶ Were you required to pay estimated federal income tax for 2007? (See page 7) <input type="checkbox"/> Yes <input type="checkbox"/> No	
	<input type="checkbox"/> 2. Married filing jointly	<input type="checkbox"/> 5. Qualifying widow(er) with dependent child	▶ Fill in if applicable: <input type="checkbox"/> Amended <input type="checkbox"/> Extension	
	<input type="checkbox"/> 3. Married filing separately — enter spouse's name ▶ _____			
School district code: (See page 18)	_____	Income source code: (See page 7)	_____	

**Tax computation schedule**

1. North Dakota taxable income (From Schedule 2, line 28, or Schedule 3, Part 1, line 26) ----- (A) 1 \_\_\_\_\_
2. North Dakota income tax: Use Form ND-2 Tax Rate Schedule on page 13 of instructions to calculate tax ----- 2 \_\_\_\_\_
3. **New!** Commercial property tax credit (From Schedule PT, Section 2, line 9)----- (BA) 3 \_\_\_\_\_
4. Other credits (See instructions)----- (IT) 4 \_\_\_\_\_
5. Subtract lines 3 and 4 from line 2 ----- 5 \_\_\_\_\_
6. a. **New!** Residential and agricultural property tax credit (From Schedule PT, Section 1, line 7) ----- (BB) 6a \_\_\_\_\_  
 b. Unused credit: If line 6a is more than line 5, subtract line 5 from line 6a and enter result; otherwise, go to line 7 ----- (BC) 6b \_\_\_\_\_  
 c. If there is an amount on line 6b, you must  (BD) I will use the unused credit on my 2008 return.  
 indicate your election: (Fill in one)  (BE) Send me a property tax credit certificate.
7. **Net tax liability.** Subtract line 6a from line 5. **If less than zero, enter 0** ----- (E) 7 \_\_\_\_\_
8. North Dakota income tax withheld (Attach W-2s, 1099s, and K-1s) ----- (F) 8 \_\_\_\_\_
9. Estimated tax paid on 2007 Forms 400-ES and 400-EXT plus an overpayment, if any, applied from your 2006 return ----- (&) 9 \_\_\_\_\_
10. Total payments. Add lines 8 and 9 ----- (BF) 10 \_\_\_\_\_
11. **Overpayment.** If line 10 is MORE than line 7, subtract line 7 from line 10; otherwise, go to line 16.  
**If less than \$5.00, enter 0** ----- (G) 11 \_\_\_\_\_
12. Amount of line 11 you wish to apply to your 2008 estimated tax ----- (1Q) 12 \_\_\_\_\_
13. Amount of line 11 you wish to contribute to the Watchable Wildlife Fund ----- (1P) 13 \_\_\_\_\_
14. Amount of line 11 you wish to contribute to the Trees For ND Program Trust Fund (1D) 14 \_\_\_\_\_
15. **Refund.** Subtract lines 12 through 14 from line 11. **If less than \$5.00, enter 0** ----- (1R) 15 \_\_\_\_\_
16. **Tax due.** If line 10 is LESS than line 7, subtract line 10 from line 7. **If less than \$5.00, enter 0** ----- (Z) 16 \_\_\_\_\_
17. **Penalty (BG)** \_\_\_\_\_ **Interest (BH)** \_\_\_\_\_ Enter total penalty and interest 17 \_\_\_\_\_
18. Voluntary contribution to the Watchable Wildlife Fund (if tax due on line 16) --- (1U) 18 \_\_\_\_\_
19. Voluntary contribution to the Trees For ND Program Trust Fund  
 (if tax due on line 16)----- (1E) 19 \_\_\_\_\_
20. **Balance due.** Add lines 16 through 19 and line 21. Pay to: **ND State Tax Commissioner** ----- 20 \_\_\_\_\_
21. Interest on underpaid estimated tax from Form 400-UT ----- (1C) 21 \_\_\_\_\_

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	Your daytime phone number	<input type="checkbox"/> I authorize the ND Office of State Tax Commissioner to discuss this return with the preparer identified below.	
Spouse's signature	Date		<b>ND-2</b>	<b>For Tax Department Use Only</b>
Paid preparer signature	EIN/SSN/PTIN	Date		
Print name of paid preparer	Phone no.			

▶ Attach copy of 2007 federal income tax return

▶ Mail to: State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0550

**Schedule** North Dakota Office of State Tax Commissioner  
**2** **Schedule for full-year resident using**  
**Form ND-2**



**2007**  
 Form ND-2

**A. Federal adjusted gross income** from line 37 of Form 1040, or line 21 of Form 1040A,  
 or line 4 of Form 1040EZ ----- (H) **A** \_\_\_\_\_

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**1. Federal taxable income** from line 43 of Form 1040, or line 27 of Form 1040A,  
 or line 6 of Form 1040EZ (If zero, see page 7 of instructions) ----- (I) **1** \_\_\_\_\_

**North Dakota additions**

**2.** Interest from state and local government obligations (except North Dakota) ----- (J) **2** \_\_\_\_\_

**3.** State and local income taxes from Form 1040, Schedule A, line 5 [However, see  
 instructions if line A above exceeds \$156,400 (\$78,200, if married filing separately)] (L) **3** \_\_\_\_\_

**4.** Other (See instructions) ----- **4** \_\_\_\_\_

**5.** Total additions (Add lines 2, 3, and 4)----- (M) **5** \_\_\_\_\_

**6.** Balance (Add lines 1 and 5)----- **6** \_\_\_\_\_

**North Dakota subtractions**

**7.** Interest from U.S. obligations ----- (N) **7** \_\_\_\_\_

**8.** Military pay exclusion ----- (O) **8** \_\_\_\_\_

**9.** Additional military pay exclusion for overseas duty ----- (2F) **9** \_\_\_\_\_

**10.** Military retirement pay exclusion ----- (#) **10** \_\_\_\_\_

**11.** Income from a federal civil service pension, a North Dakota city firefighter or  
 police officer pension, or the North Dakota highway patrol pension fund ----- (Q) **11** \_\_\_\_\_

**12.** Interest income from sale of land to a qualifying beginning farmer ----- (2H) **12** \_\_\_\_\_

**13.** Rental income from leasing of land to a qualifying beginning farmer ----- (2I) **13** \_\_\_\_\_

**14.** Gain from sale of land to a qualifying beginning farmer ----- (2J) **14** \_\_\_\_\_

**15.** Interest income from North Dakota financial institutions ----- (2K) **15** \_\_\_\_\_

**16.** Rental income from leasing a business to a qualifying beginning entrepreneur ----- (2M) **16** \_\_\_\_\_

**17.** Medical expenses not allowed due to 7.5% of adjusted gross income limitation  
 (Enter smaller of line 1 or line 3, Sch. A, Form 1040) ----- (R) **17** \_\_\_\_\_

**18. Additional exemption:** If your **Filing Status** (at top of Form ND-2) is Married  
 filing jointly, Head of household, or Qualifying widow(er), enter \$300----- **18** \_\_\_\_\_

**19.** Other (See instructions) (Attach supporting statement) ----- (T) **19** \_\_\_\_\_

**20.** Total subtractions (Add lines 7 through 19) ----- (U) **20** \_\_\_\_\_

**21.** Balance (Subtract line 20 from line 6)----- **21** \_\_\_\_\_

**22.** Federal income tax - see instructions for amount to enter on this line ----- (V) **22** \_\_\_\_\_

**23.** Adjusted gross income from line A at top of page ----- (W) **23** \_\_\_\_\_

**24.** If an entry was made on lines 7 through 16, or line 19, see  
 the instructions for the amount to enter on this line.  
 Otherwise, enter amount from line 22 on line 27,  
 and go to line 28 ----- (X) **24** \_\_\_\_\_

**25.** Subtract line 24 from line 23 ----- **25** \_\_\_\_\_

**26.** North Dakota income ratio (Divide line 25 by line 23 and round to nearest four  
 decimal places. If line 25 equals line 23, enter 1.0000) ----- **26** \_\_\_\_\_

**27.** Federal income tax deduction (Multiply line 22 by line 26) ----- (Y) **27** \_\_\_\_\_

**28.** North Dakota taxable income (Subtract line 27 from line 21) Enter here and on Form ND-2, Tax Computation  
 Schedule, line 1 ----- **28** \_\_\_\_\_