

Schedule **PT** North Dakota Office of State Tax Commissioner  
**Property Tax Relief Income Tax Credits**  
**For Individuals**



**2007**

Attach to Form ND-1 or ND-2

Your name (First, MI, Last name)	Your social security number
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**Section 1 Residential and agricultural property income tax credit**

**Primary residence information**

**Important:** To qualify for the residential and agricultural property income tax credit, your primary residence in 2006 must have been physically located in North Dakota. *See the instructions to find out whether or not you meet this requirement.*

1. Enter the street address of your primary residence in North Dakota where you lived in 2006. **Do not enter a P.O. box number.** If you are an active duty military member serving outside North Dakota, see instructions. (PA)

Street address (do not enter post office box number)	City	State <b>ND</b>
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2. Did you own or rent the residence identified on line 1? (Check one)  Own  Rent

**Calculation of credit on residential and agricultural property**

3. a. Complete columns A through E below for each parcel of eligible residential and agricultural property. *See the instructions for what to enter in each column.*

**Note to owners of multiple parcels:** If you owned more than one parcel of eligible property, you do not have to enter every one. You may stop entering parcels when 10% of your total share of eligible property taxes (in column E) equals or exceeds the maximum tax credit you are allowed - see line 6 for this amount. If you need to enter more than four eligible parcels, obtain Schedule PTC and complete Continuation Schedule 1.

A Property (or parcel) number	B County No. (from table)	C Total 2006 real estate tax or 2007 mobile home tax	D Ownership %	E Your share of the property tax (Column C x Column D)
_____	_____	_____	%	_____
_____	_____	_____	%	_____
_____	_____	_____	%	_____
_____	_____	_____	%	_____

- b. Add the amounts on line 3a in column E ----- 3b \_\_\_\_\_

- c. If you completed Schedule PTC, enter the total of your share of the property tax from **Continuation Schedule 1** ----- 3c \_\_\_\_\_

4. Total residential and agricultural property tax. Add lines 3b and 3c ----- 4 \_\_\_\_\_

5. Multiply line 4 by 10% (.10) ----- 5 \_\_\_\_\_

6. Maximum credit: Enter the amount shown below for your filing status:  
▶ \$500 . . . . if single, head of household, qualifying widow(er), or married filing separately  
▶ \$1,000 . . . if married filing jointly ----- 6 \_\_\_\_\_

7. **Residential and agricultural property income tax credit.** Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, page 2, line 24a or on Form ND-2, Tax Computation Schedule, line 6a ----- (PB) 7 \_\_\_\_\_

**Important: Please read!**

**Confidentiality waiver.** If you claim this credit for property that you jointly own with another taxpayer, your completion and attachment of this schedule to Form ND-1 or Form ND-2 constitutes your consent that the Office of State Tax Commissioner may divulge to any co-owner information from this schedule pertaining to the jointly owned property for purposes of administering this tax credit.



Your name (First, MI, Last name)	Your social security number
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**Section 2 Commercial property income tax credit**

**Calculation of credit on directly owned commercial property**

1. a. Complete columns A through E below for each parcel of eligible directly owned commercial property.

*See the instructions for what to enter in each column.*

**Note to owners of multiple parcels:** If you owned more than one parcel of eligible property, you do not have to enter every one. You may stop entering parcels when 10% of your total share of eligible property taxes (in Column E) equals or exceeds the maximum tax credit you are allowed - see line 7. If you need to enter more than three parcels, obtain Schedule PTC and complete Continuation Schedule 2.

A Property (or parcel) number	B County No. (from table)	C Total 2006 real estate tax or 2007 mobile home tax	D Ownership %	E Your share of the property tax (Column C x Column D)
_____	_____	_____	%	_____
_____	_____	_____	%	_____
_____	_____	_____	%	_____

b. Add the amounts on line 1a in column E ----- **1b** \_\_\_\_\_

c. If you completed Schedule PTC, enter the total of your share of the property tax from  
**Continuation Schedule 2** ----- **1c** \_\_\_\_\_

2. Add lines 1b and 1c ----- **2** \_\_\_\_\_

**Calculation of credit on commercial property held by passthrough entity**

3. a. Complete columns A through E below for each eligible passthrough entity.

*See the instructions for what to enter in each column.*

**Note to owners of multiple interests:** If you held an interest in more than one eligible entity, you do not have to enter every one. You may stop entering entities when 10% of your total share of eligible property taxes (in Column E) equals or exceeds the maximum tax credit you are allowed - see line 7. If you need to enter more than three entities, obtain Schedule PTC and complete Continuation Schedule 3.

A Name of passthrough entity	B Entity's FEIN	C Total 2006 real estate tax or 2007 mobile home tax paid by entity	D Your distributive share %	E Your share of entity's property tax (Column C x Column D)
_____	_____	_____	%	_____
_____	_____	_____	%	_____
_____	_____	_____	%	_____

b. Add the amounts on line 3a in column E ----- **3b** \_\_\_\_\_

c. If you completed Schedule PTC, enter the total of your share of the property tax from  
**Continuation Schedule 3** ----- **3c** \_\_\_\_\_

4. Add lines 3b and 3c ----- **4** \_\_\_\_\_

5. Total commercial property tax. Add lines 2 and 4 ----- **5** \_\_\_\_\_

6. Multiply line 5 by 10% (.10) ----- **6** \_\_\_\_\_

7. Maximum credit: Enter the amount shown below for your filing status:  
 ▶ \$500 . . . . if single, head of household, qualifying widow(er), or married filing separately  
 ▶ \$1,000 . . . if married filing jointly ----- **7** \_\_\_\_\_

8. **Commercial property income tax credit.** Enter the smaller of line 6 or line 7 ----- (PC) **8** \_\_\_\_\_

9. Amount of line 8 used on 2007 return. *See instructions.* Enter this amount on Form ND-1, page 2,  
 line 21, or on Form ND-2, Tax Computation Schedule, line 3 ----- (PD) **9** \_\_\_\_\_

10. Credit carryforward to 2008 return.  
 Subtract line 9 from line 8 ----- **10** \_\_\_\_\_

**Important: Please read!**

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For **Privacy Act** information, see inside front cover of Form ND-1 instruction booklet.