



ND-1 Individual income tax return

2008

▶ If a fiscal year filer, enter fiscal year end: (See page 8) ____ / ____ / ____

Please type or print in black or blue ink.

Your name (First, MI, Last name)		Deceased <input type="radio"/>	Your social security number
If joint return, spouse's name (First, MI, Last name)		Deceased <input type="radio"/>	Spouse's social security number
Mailing address		Apt No.	▶ Fill in if applicable: Amended <input type="checkbox"/> General <input type="checkbox"/> Federal NOL <input type="checkbox"/> Extension <input type="checkbox"/> (See page 9)
City	State	Zip code	

A. Filing status used 1. Single 2. Married filing jointly *(Fill in only one)* 3. Married filing separately 4. Head of household 5. Qualifying widow(er) with dependent child

▶ Were you required to pay estimated federal income tax for 2008? (See page 9) Yes No

B. School district code: (See page 19) ____ - ____ **C. Income source code:** (See page 8) ____

▶ MN/MT Reciprocity (See page 9) State ____

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ ----- (SX) D _____

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ *(If zero, see page 9 of instructions)* ----- (SS) 1 _____

Additions

- 2. Lump-sum distribution from Federal Form 4972 ----- (NA) 2 _____
- 3. Loss from passthrough entity subject to North Dakota's financial institution tax ----- (NB) 3 _____
- 4. Planned gift tax credit adjustment to income ----- (NK) 4 _____
- 5. Total additions. Add lines 1 through 4 ----- 5 _____

Subtractions

- 6. Interest from U.S. obligations ----- (SN) 6 _____
- 7. Net long-term capital gain exclusion *(From worksheet on page 10 of instructions)* ----- (NC) 7 _____
- 8. Exempt income of an eligible Native American ----- (S4) 8 _____
- 9. Benefits received from U.S. Railroad Retirement Board ----- (S5) 9 _____
- 10. Income from passthrough entity subject to North Dakota's financial institution tax ----- (S6) 10 _____
- 11. National Guard/Reserve member federal active duty pay exclusion ----- (NI) 11 _____
- 12. Nonresident only: Servicemembers Civil Relief Act adjustment ----- (NJ) 12 _____
- 13. College SAVE account deduction ----- (AA) 13 _____
- 14. Total other subtractions *(Attach Schedule ND-ISA)* ----- (AB) 14 _____
- 15. Total subtractions. Add lines 6 through 14 ----- 15 _____

16. North Dakota taxable income. Subtract line 15 from line 5. **If less than zero, enter 0** ----- (ND) 16 _____

17. Tax . If a **full-year resident**, enter amount from Tax Table on page 20 of instructions; however, if you have farm income, see page 11 of instructions. If a **full-year nonresident** or **part-year resident**, enter amount from Schedule ND-1NR, line 21 ----- (SB) 17 _____



18. Enter your **tax** from line 17 of page 1 ----- 18 _____

Credits

19. Credit for income tax paid to another state
 (Attach Schedule ND-ICR) ----- (SD) 19 _____
20. Marriage penalty credit for joint filers
 (From worksheet on page 12 of instructions) ----- (AC) 20 _____
21. **a. New!** Carryover of unused residential/agricultural property tax
 credit from 2007 return ----- (AM) 21a _____
- b. New!** Carryover of unused commercial property tax credit from
 2007 return ----- (AN) 21b _____
- c.** Total other tax credits (Attach Schedule ND-ITC) ----- (AE) 21c _____
22. Commercial property income tax credit
 (Attach Schedule PT) ----- (AD) 22 _____
23. Subtract lines 19 through 22 from line 18. **If less than zero, enter 0** ----- 23 _____
24. **a.** Residential and agricultural property income tax credit (Attach Schedule PT) ----- (AF) 24a _____
- b.** Unused credit: If line 24a is more than line 23, subtract line 23 from
 line 24a; otherwise, go to line 25. **If less than \$5.00, enter 0** (AG) 24b _____
- c.** If there is an amount on line 24b, you must (AH) I will use the unused credit on my 2009 return.
 indicate your election: (Fill in one only) (AI) Send me a property tax credit certificate.
25. **Net tax liability.** Subtract line 24a from line 23. **If less than zero, enter 0** ----- (SE) 25 _____

Withholding and tax already paid

26. North Dakota withholding (Attach W-2s, 1099s, and K-1s) ----- (SF) 26 _____
27. Estimated tax paid on 2008 Forms 400-ES and 400-EXT
 plus an overpayment, if any, applied from your 2007 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 2009 estimated tax ----- (SQ) 30 _____
31. Voluntary Watchable Trees For ND
 contribution to: Wildlife Fund (SP) _____ Program 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 page 15)
- a.** Routing number: _____
- b.** Account number: _____
- c.** Type of account: Checking Savings

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 Watchable Trees For ND
 contribution to: Wildlife Fund (SU) _____ Program Trust Fund (SY) _____ **Enter total** ----- 35 _____
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 Form 400-UT ----- (SO) 37 _____

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 paid preparer.		
Spouse's signature		Date	This Space Is For Tax Department Use Only		
Paid preparer signature		EIN/SSN/PTIN			Date
Print name of paid preparer		Phone no.			