

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



**2005**

For **2005 CALENDAR YEAR**, or other tax year beginning \_\_\_\_\_, 2005, and ending \_\_\_\_\_, 20\_\_\_\_

Your name (First, MI, Last name)		
If joint return, spouse's name (First, MI, Last name)		
Mailing address		
City	State	Zip code

Your social security number

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Spouse's social security number

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Filing status used on federal return:   
 1. Single  2. Married filing jointly  3. Married filing separately — enter spouse's name  4. Head of household  5. Qualifying widow(er) with dependent child

Were you required to pay estimated federal income tax for 2005? (See page 7)   
 Yes  No

School district code: 

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 Income Source Code: 

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Check only if applicable:   
 Amended (See page 7)  Extension

**Tax computation schedule**

1. North Dakota taxable income from Schedule 2, line 31, or Schedule 3, Part 1, line 26 ----- (A) 1 \_\_\_\_\_
2. North Dakota income tax: Use Form ND-2 Tax Rate Table on page 13 of instructions to calculate tax ----- 2 \_\_\_\_\_
3. Credit for income tax paid to another state (Attach Schedule 4) ----- (D) 3 \_\_\_\_\_
4. Credit for contributions to nonprofit private colleges in ND ----- (?) 4 \_\_\_\_\_
5. Credit for contributions to nonprofit private high schools in ND ----- (-) 5 \_\_\_\_\_
6. Long-term care insurance credit ----- (1L) 6 \_\_\_\_\_
7. Other credits (Attach supporting statement) ----- (1T) 7 \_\_\_\_\_
8. Venture capital corporation investment credit ----- (1K) 8 \_\_\_\_\_
9. ND Small Business Investment Company investment credit ----- (1B) 9 \_\_\_\_\_
10. Nonprofit development corporation investment credit ----- (1F) 10 \_\_\_\_\_
11. Qualified business seed capital investment credit ----- (1M) 11 \_\_\_\_\_
12. **Net tax liability** (Line 2 less lines 3 through 11) If less than zero, enter -0- ----- (E) 12 \_\_\_\_\_
13. North Dakota income tax withheld (Attach supporting W-2s and 1099s) ----- (F) 13 \_\_\_\_\_
14. Estimated tax paid, including extension payment on 2005 Form 400-EXT and overpayment applied from 2004 return ----- (&) 14 \_\_\_\_\_
15. Total payments (Add lines 13 and 14) ----- 15 \_\_\_\_\_
16. **Overpayment** (If line 15 is greater than line 12, subtract line 12 from line 15. If line 12 is greater than line 15, go to line 21.) **If less than \$5, enter -0-** ----- (G) 16 \_\_\_\_\_
17. Amount of line 16 you wish to apply to your 2006 estimated tax ----- (1Q) 17 \_\_\_\_\_
18. Amount of line 16 you wish to contribute to the Watchable Wildlife Fund ----- (1P) 18 \_\_\_\_\_
19. Amount of line 16 you wish to contribute to the Trees For ND Program Trust Fund (1D) 19 \_\_\_\_\_
20. **Refund** (Line 16 less lines 17, 18, and 19) **If less than \$5, enter -0-** ----- (1R) 20 \_\_\_\_\_
21. **Tax due** (If line 12 is greater than line 15, subtract line 15 from line 12) **If less than \$5, enter -0-** ----- (Z) 21 \_\_\_\_\_
22. Voluntary contribution to the Watchable Wildlife Fund (if tax due on line 21) --- (1U) 22 \_\_\_\_\_
23. Voluntary contribution to the Trees For ND Program Trust Fund (if tax due on line 21) ----- (1E) 23 \_\_\_\_\_
24. **Balance due** (Line 21 plus lines 22, 23, and if applicable, 25) Pay to: ND State Tax Commissioner ----- 24 \_\_\_\_\_
25. Interest on underpaid estimated tax from Form 400-UT ----- (1C) 25 \_\_\_\_\_

I declare under the penalties of North Dakota Century Code §12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. **Privacy Act** - see inside front cover of booklet.

Your signature	Date	Your daytime phone number
Spouse's signature	Date	
Signature of paid preparer	EIN/SSN/PTIN	Date

OPR  Tax Department use only

**ND-2**

- Attach a complete copy of your 2005 federal income tax return
- Mail to: Office of State Tax Commissioner, 600 E. Boulevard 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**



**2005**  
 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 8 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 \$145,950 (\$72,975, if married filing separately)] (L) **3** \_\_\_\_\_

**4.** Other (See instructions) (Attach supporting statement) ----- **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.** Interest income from sale of a business to a qualifying beginning entrepreneur ----- (2L) **16** \_\_\_\_\_

**17.** Rental income from leasing a business to a qualifying beginning entrepreneur ----- (2M) **17** \_\_\_\_\_

**18.** Gain from sale of a business to a qualifying beginning entrepreneur ----- (2N) **18** \_\_\_\_\_

**19.** Exclusion for investment in ND venture capital corporation ----- (2A) **19** \_\_\_\_\_

**20.** 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) **20** \_\_\_\_\_

**21.** 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 ----- **21** \_\_\_\_\_

**22.** Other (See instructions) (Attach supporting statement) ----- (T) **22** \_\_\_\_\_

**23.** Total subtractions (Add lines 7 through 22) ----- (U) **23** \_\_\_\_\_

**24.** Balance (Subtract line 23 from line 6)----- **24** \_\_\_\_\_

**25.** Federal income tax - see instructions for amount to enter on this line ----- (V) **25** \_\_\_\_\_

**26.** Adjusted gross income from line A at top of page ----- (W) **26** \_\_\_\_\_

**27.** If an entry was made on lines 7 through 18, or line 22, see  
 the instructions for the amount to enter on this line.  
 Otherwise, enter amount from line 25 on line 30, and go to  
 line 31 ----- (X) **27** \_\_\_\_\_

**28.** Subtract line 27 from line 26 ----- **28** \_\_\_\_\_

**29.** North Dakota income ratio (Divide line 28 by line 26 and round to nearest two  
 decimal places. If line 28 equals line 26, enter 1.00) ----- **29** \_\_\_\_\_

**30.** Federal income tax deduction (Multiply line 25 by line 29) ----- (Y) **30** \_\_\_\_\_

**31.** North Dakota taxable income (Subtract line 30 from line 24) Enter here and on Form ND-2, Tax Computation  
 Schedule, line 1 ----- **31** \_\_\_\_\_