

Schedule  
**ND-1RPT**

North Dakota Office of State Tax Commissioner  
**Retroactive Property Tax Credit  
For Individuals**



**2009**

Attach to Form ND-1

Are you eligible to use this schedule? See the instructions for eligibility requirements.

Your name (First, MI, Last name)	Your social security number
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**Part 1 Retroactive credit for 2006 property taxes on eligible ND property**

**Eligible nonresident individuals only** (lines 1-3)

- Was your *primary residence* located *outside* North Dakota on *December 31, 2006*?
  - No.** Enter zero on line 3, and go to line 4.
  - Yes.** Go to line 2.
- Did you directly own North Dakota agricultural property on *January 1, 2007*?
  - No.** Enter zero on line 3, and go to line 4.
  - Yes.** Go to line 3.
- If you answered "Yes" to both questions on lines 1 and 2, enter the consolidated tax (before the discount and special assessments) from the **2006 real estate tax statement(s)** for the North Dakota agricultural property that you directly owned on January 1, 2007 ----- **(RA) 3** \_\_\_\_\_

**Resident and nonresident individual owners of a partnership or S Corporation** (lines 4-6)

- Did you own an interest in a partnership or S corporation on *January 1, 2007*?
  - No.** Enter zero on line 6b, and go to line 7.
  - Yes.** Go to line 5.
- For the partnership or S corporation that you held an interest in on January 1, 2007, did the partnership or S corporation own North Dakota agricultural property on *January 1, 2007*?
  - No.** Enter zero on line 6b, and go to line 7.
  - Yes.** Go to line 6a.

**6. a.** For each partnership or S corporation for which you answered "Yes" to both questions on lines 4 and 5, complete Columns A through E below:

	<b>A</b> Name of entity	<b>B</b> Entity's FEIN	<b>C</b> Entity's 2006 tax on ND agricultural property	<b>D</b> Your distributive share %	<b>E</b> Your share of entity's property tax (Column C x Column D)
Entity					
1 ▶	_____	_____	_____	____%	_____
2 ▶	_____	_____	_____	____%	_____

**Have more than 2 entities to enter?** Obtain and complete Schedule RPT-C, **Part 1.** Enter the amount, if any, from that schedule here ----- ▶ \_\_\_\_\_

**b.** Add the amounts in Column E for all entities listed on line 6a ----- **6b** \_\_\_\_\_

**7.** Estate or trust beneficiary only: 2006 property taxes on North Dakota agricultural and commercial property passed through to you by an estate or trust (*See instructions*) ----- **(RB) 7** \_\_\_\_\_

**Calculation of retroactive 2006 property tax credit**

- Add the amounts on lines 3, 6b, and 7. If zero, skip lines 9 through 11, and go to line 12 on page 2 ----- **8** \_\_\_\_\_
- Multiply line 8 by 10% (.10) ----- **9** \_\_\_\_\_
- Maximum retroactive 2006 property tax credit ----- **10** \_\_\_\_\_ 1,000
- Retroactive 2006 property tax credit** - Enter the smaller of line 9 or line 10. Enter this amount on page 2, line 23, of this schedule ----- **11** \_\_\_\_\_

▶ **Also see Part 2 on page 2 of this schedule for the retroactive 2007 property tax credit.**

▶ **Confidentiality waiver.** If you claim this credit for property that you jointly own with another taxpayer, your filing of this form constitutes your consent that the Tax Commissioner may, if needed, divulge to any co-owner information from this form 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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**Part 2 Retroactive credit for 2007 property taxes on eligible ND property**

**Eligible nonresident individuals only (lines 12-14)**

**12.** Was your *primary residence* located *outside* North Dakota *on December 31, 2007*?

- No.** Enter zero on line 14, and go to line 15.
- Yes.** Go to line 13.

**13.** Did you directly own North Dakota agricultural property on *January 1, 2008*?

- No.** Enter zero on line 14, and go to line 15.
- Yes.** Go to line 14.

**14.** If you answered "Yes" to both questions on lines 12 and 13, enter the consolidated tax (before the discount and special assessments) from the **2007 real estate tax statement(s)** for the North Dakota agricultural property that you directly owned on January 1, 2008. ----- **(RC) 14** \_\_\_\_\_

**Resident and nonresident individual owners of a partnership or S Corporation (lines 15-17)**

**15.** Did you own an interest in a partnership or S corporation on *January 1, 2008*?

- No.** Enter zero on line 17b, and go to line 18.
- Yes.** Go to line 16.

**16.** For the partnership or S corporation that you held an interest in on January 1, 2008, did the partnership or S corporation own North Dakota agricultural property on *January 1, 2008*?

- No.** Enter zero on line 17b, and go to line 18.
- Yes.** Go to line 17a.

**17. a.** For each partnership or S corporation for which you answered "Yes" to both questions on lines 15 and 16, complete Columns A through E below:

	A Name of entity	B Entity's FEIN	C Entity's 2007 tax on ND agricultural property	D Your distributive share %	E Your share of entity's property tax (Column C x Column D)
1 ▶	_____	_____	_____	%	_____
2 ▶	_____	_____	_____	%	_____

**Have more than 2 entities to enter?** Obtain and complete Schedule RPT-C, Part 2. Enter the amount, if any, from that schedule here ----- ▶ \_\_\_\_\_

**b.** Add the amounts in Column E for all entities listed on line 17a ----- **17b** \_\_\_\_\_

**18.** Estate or trust beneficiary only: 2007 property taxes on North Dakota agricultural and commercial property passed through to you by an estate or trust (*See instructions*) ----- **(RD) 18** \_\_\_\_\_

**Calculation of retroactive 2007 property tax credit**

**19.** Add the amounts on lines 14, 17b, and 18. If zero, skip lines 20 through 22, and enter zero on line 24 ... **19** \_\_\_\_\_

**20.** Multiply line 19 by 10% (.10) ----- **20** \_\_\_\_\_

**21.** Maximum retroactive 2007 property tax credit ----- **21** 1,000

**22. Retroactive 2007 property tax credit**-Enter the smaller of line 20 or line 21.  
 Enter this amount on line 24 of this schedule ----- **22** \_\_\_\_\_

**Part 3 Total retroactive property tax credit**

**23.** Retroactive 2006 property tax credit (*from Part 1, line 11, of this schedule*) ----- **(RE) 23** \_\_\_\_\_

**24.** Retroactive 2007 property tax credit (*from Part 2, line 22, of this schedule*) ----- **(RF) 24** \_\_\_\_\_

**25. Total retroactive property tax credit** - Add lines 23 and 24.  
 Enter this amount on Schedule ND-1TC, line 17 ----- **25** \_\_\_\_\_

▶ **Confidentiality waiver.** If you claim this credit for property that you jointly own with another taxpayer, your filing of this form constitutes your consent that the Tax Commissioner may, if needed, divulge to any co-owner information from this form pertaining to the jointly owned property for purposes of administering this tax credit.

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## Purpose of form

Use Schedule ND-1RPT to calculate the retroactive property tax credit allowed on the 2009 North Dakota income tax return.

You may be eligible for the retroactive property tax credit if:

- you were ineligible for the property tax relief credit on your 2007 and 2008 North Dakota income tax return for property taxes paid on North Dakota agricultural property directly owned by you or owned by a partnership, S corporation, or limited liability company in which you held an interest, or
- you are a beneficiary of an estate or trust that qualifies for the retroactive property tax credit on its 2009 North Dakota income tax return but elects to pass through to you part or all of its eligible property taxes—see Part 1, line 7, and Part 2, line 18.

**Important:** Property taxes on North Dakota residential, agricultural, or commercial property that you claimed, or that were **eligible to be claimed**, on Schedule PT of your 2007 or 2008 North Dakota income tax return **are not** eligible for the retroactive property tax credit.

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## General instructions

The retroactive property tax credit for 2009 consists of the following two separately calculated credits:

- Retroactive 2006 property tax credit
- Retroactive 2007 property tax credit

The eligibility requirements are different for each of the above two credits. To find out if you are eligible to claim either or both of the two credits, see the instructions to—

- **Part 1** for the retroactive 2006 property tax credit.
- **Part 2** for the retroactive 2007 property tax credit.

### North Dakota agricultural property

North Dakota agricultural property means real estate located in North Dakota that the county classifies as agricultural for real estate tax purposes.

### Leased property

An eligible owner of North Dakota agricultural property that is leased to another person may claim the retroactive credit. This applies even if the tenant pays the property taxes.

### Jointly owned property

If North Dakota agricultural property is owned by more than one person, each eligible owner may claim the retroactive credit on the owner's share of the eligible property taxes based on ownership percentage.

### Life estate holder

If an eligible individual transfers the deed to North Dakota agricultural property to another person but retains a life estate interest in the property, the life estate holder may claim the retroactive credit.

### Grantor-type trust

If an eligible person is the grantor of a trust that holds North Dakota agricultural property, the grantor is allowed to claim the retroactive credit if (1) the trust is a "grantor-type" trust under federal income tax law and (2) the grantor is considered the owner of the trust property. In general, this applies if an eligible person places North Dakota agricultural property into a trust over which that person retains the power to revoke the trust or to receive property or income from the trust.

### Contract for deed

If North Dakota agricultural property is subject to a contract for deed, the retroactive credit may be claimed by the party who pays the property taxes, provided that person is eligible for the credit.

### Unpaid property taxes

The property taxes must be paid in full before the credit may be claimed. For jointly owned property, this condition is met regardless of which co-owner(s) paid the taxes.

### Unused retroactive property tax credit

If you are eligible for the retroactive property tax credit and your credit is more than your tax liability, the unused portion of the credit may be carried over and used on subsequent years' returns for up to 4 tax years.

### Confidentiality waiver

Your completion and attachment of Schedule ND-1RPT to your North Dakota return constitutes your consent that the Tax Commissioner may divulge to a co-owner information from your Schedule ND-1RPT pertaining to a jointly owned parcel of property for purposes of administering the tax credit.

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## Part 1

### Retroactive 2006 property tax credit

**Note: The eligibility requirements are different for Part 1 and Part 2 of Schedule ND-1RPT.**

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### Eligible nonresident individuals only—directly owned property

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#### (Lines 1-3)

Complete lines 1 and 2 to see if you are eligible to claim the retroactive 2006 property tax credit on North Dakota agricultural property that you directly owned. You must be able to answer "Yes" to both of the questions on lines 1 and 2 to be eligible to make an entry on line 3.

#### Line 1

You may answer "Yes" to the question on line 1 only if your primary residence was located **outside** North Dakota on **December 31, 2006**. Generally, this means that you were a nonresident of North Dakota for all of 2006, or that you were a part-year resident of North Dakota and the portion of the year you were a nonresident included December 31, 2006. In the case of a member of the U.S. armed forces who was a nonresident of North Dakota on December 31, 2006, the primary residence was considered to be located outside North Dakota only if the nonresident member was stationed outside North Dakota on that date.

You must answer "No" to the question on line 1 if your primary residence was located in North Dakota on December 31, 2006. This generally applies if you were a resident of North Dakota for all of 2006,

or that you were a part-year resident of North Dakota and the portion of the year you were a resident included December 31, 2006. This includes a U.S. armed forces member who was a resident of North Dakota on December 31, 2006, regardless of where stationed on that date.

If you answered “No” to question 1, enter zero on line 3 and go to line 4.

**Line 2**

If you answered “Yes” to the question on line 1, complete this line; otherwise, enter zero on line 3 and go to line 4.

For purposes of the question on line 2, North Dakota agricultural property is real property that is located in North Dakota and is classified by the county as agricultural for property tax purposes.

You may answer “Yes” to the question on line 2 only if you directly owned North Dakota agricultural property on **January 1, 2007**. You directly owned the property if the title to the North Dakota agricultural property was in your name. You did not directly own the North Dakota agricultural property if the title was in the name of another legal entity, such as a partnership, S corporation, etc. However, an exception applies to a grantor-type trust—see General Instructions. Also, if you are the owner of a single-member limited liability company that holds North Dakota agricultural property, and the limited liability company is disregarded as a separate entity for federal income tax purposes, you are considered to directly own the property for purposes of this credit.

**Line 3**

Complete line 3 only if you were able to answer “Yes” to both of the questions on lines 1 and 2. If you answered “No” to either of the questions on lines 1 and 2, enter zero on line 3 and go to line 4.

If you are eligible to complete line 3, enter your share of the consolidated tax from the **2006 real estate tax statement** for all parcels of North Dakota agricultural property that you directly owned on January 1, 2007.

**Sample Property Tax Statement**

		Receipt # 0000	
Property Number	111-222-333	Tax Breakdown	
Property Address	1000 PROPERTY AVE	Consolidated Tax	2132.45
Addition Name	CASEY'S 88TH	Specials	350.66
Block	10000000	Tax Plus Specials	2483.11
Legal Description	087-	Discount 5% on Tax	106.62
		<b>Discount Amount Due Feb 15th</b>	<b>2376.49</b>
		1st Payment Due March 1st	1416.89
		2nd Payment Due Oct 15th	1066.22
Acres		Special Assessments	
Homestead Credit	No	Principal	266.30
True and Full Value		Interest	84.36
Taxable Value		Installment Due	350.66
Mill Levy		* Balance after installment	1511.96

**Consolidated tax**

This is the amount on which the credit is based.

If you owned 100% of the property, enter the total consolidated tax shown on the 2006 real estate tax statement(s). However, if you jointly owned the property with one or more other persons, only enter your share of the consolidated tax based on your percentage of ownership. For example, if you and one other person jointly owned the property on an equal basis, enter 50% of the total consolidated tax.

The consolidated tax is the total property taxes before any special assessments are added and before any discount is subtracted. See the Sample Property Tax Statement.

**Resident and nonresident owners of a partnership or S corporation**

**(Lines 4-6)**

Complete lines 4 and 5 to see if you are eligible to claim the retroactive 2006 property tax credit on North Dakota agricultural property owned by a partnership or S corporation in which you held an interest. For this purpose, the terms “partnership” and “S corporation” include a limited liability company if the limited liability company is treated like a partnership or S corporation for federal income tax purposes.

You must be able to answer “Yes” to both of the questions on lines 4 and 5 to be eligible to make an entry on line 6.

**Line 4**

You may answer “Yes” to the question on line 4 only if you owned an interest in a partnership or S corporation on **January 1, 2007**.

If you answer “No” to the question on line 4, enter zero on line 6b and go to line 7.

**Line 5**

If you answered “Yes” to the question on line 4, complete this line; otherwise, enter zero on line 6b and go to line 7.

You may answer “Yes” to the question on line 5 only if the partnership or S corporation (for which you answered “Yes” on line 4) owned North Dakota agricultural property on **January 1, 2007**. This applies if the title to the North Dakota agricultural property was in the name of the partnership or S corporation on January 1, 2007.

**Line 6a**

Complete line 6a only if you were able to answer “Yes” to both of the questions on lines 4 and 5. If you answered “No” to either of the questions on lines 4 and 5, enter zero on line 6b and go to line 7.

In Columns A through E, enter the information for each partnership or S corporation for which you were able to answer “Yes” on lines 4 and 5. For this purpose, the terms “partnership” and “S corporation” include a limited liability company if the limited liability company is treated like a partnership or S corporation for federal income tax purposes.

The entity may provide you with a statement containing the information needed to complete this line. If you do not receive a statement from the entity, contact the entity to obtain the information.

If you need to enter more than two entities, obtain Schedule RPT-C and complete Part 1 of that schedule.

**Column A.** Enter the name of the entity.

**Column B.** Enter the entity’s federal employer identification number (FEIN).

**Column C.** Enter the total consolidated tax from the **2006 real estate tax statement** for all parcels of North Dakota agricultural property owned by the entity on January 1, 2007. The consolidated tax is the total property taxes before any special assessments are added and before any discount is subtracted. See the Sample Property Tax Statement.

**Column D.** Enter as a percentage your share of the property taxes.

### **Line 7**

Complete this line only if all of the following apply:

- You were a beneficiary of an estate or trust on **January 1, 2007**;
- The estate or trust owned North Dakota agricultural or commercial property (or both) on **January 1, 2007**;
- The estate or trust was not terminated prior to the beginning of its 2009 tax year; and,
- The estate or trust provided you with a statement informing you that it elected on its 2009 North Dakota Form 38, Schedule RPT, Part 1, to pass through to you a portion of the 2006 real estate taxes it paid on North Dakota agricultural or commercial property (or both) for purposes of calculating the retroactive 2006 property tax credit.

If all of the above apply to you, enter on this line the amount of the 2006 real estate taxes passed through to you by the estate or trust. **Attach a copy of the statement received from the estate or trust.**

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## **Part 2**

### **Retroactive 2007 property tax credit**

**Note: The eligibility requirements are different for Part 1 and Part 2 of Schedule ND-1RPT.**

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#### **Eligible nonresident individuals only—directly owned property**

#### **(Lines 12-14)**

Complete lines 12 and 13 to see if you are eligible to claim the retroactive 2007 property tax credit on North Dakota agricultural property that you directly owned. You must be able to answer “Yes” to both of the questions on lines 12 and 13 to be eligible to make an entry on line 14.

#### **Line 12**

You may answer “Yes” to the question on line 12 only if your primary residence was located **outside** North Dakota on **December 31, 2007**. Generally, this means that you were a nonresident of North Dakota for all of 2007, or that you were a part-year resident of North Dakota and the portion of the year you were a nonresident included December 31, 2007. In the case of a member of the U.S. armed forces who was a nonresident of North Dakota on December 31, 2007, the primary residence was considered to be located outside North Dakota only if the nonresident member was stationed outside North Dakota on that date.

You must answer “No” to the question on line 12 if your primary residence was located in North Dakota on December 31, 2007. This generally applies if you were a resident of North Dakota for all of 2007, or that you were a part-year resident of North Dakota and the portion of the year you were a resident included December 31, 2007. This includes a U.S. armed forces

member who was a resident of North Dakota on December 31, 2007, regardless of where stationed on that date.

If you answered “No” to question 12, enter zero on line 14 and go to line 15.

#### **Line 13**

If you answered “Yes” to the question on line 12, complete this line; otherwise, enter zero on line 14 and go to line 15.

For purposes of the question on line 13, North Dakota agricultural property is real property that is located in North Dakota and is classified by the county as agricultural for property tax purposes.

You may answer “Yes” to the question on line 13 only if you directly owned North Dakota agricultural property on **January 1, 2008**. You directly owned the property if the title to the North Dakota agricultural property was in your name. You did not directly own the North Dakota agricultural property if the title was in the name of another legal entity, such as a partnership, S corporation, etc. However, an exception applies to a grantor-type trust—see General Instructions. Also, if you are the owner of a single-member limited liability company that holds North Dakota agricultural property, and the limited liability company is disregarded as a separate entity for federal income tax purposes, you are considered to directly own the property for purposes of this credit.

#### **Line 14**

Complete line 14 only if you were able to answer “Yes” to both of the questions on lines 12 and 13. If you answered “No” to either of the questions on lines 12 and 13, enter zero on line 14 and go to line 15.

If you are eligible to complete line 14, enter your share of the consolidated tax from the **2007 real estate tax statement** for all parcels of North Dakota agricultural property that you directly owned on January 1, 2008.

If you owned 100% of the property, enter the total consolidated tax shown on the 2007 real estate tax statement(s). However, if you jointly owned the property with one or more other persons, only enter your share of the consolidated tax based on your percentage of ownership. For example, if

you and one other person jointly owned the property on an equal basis, enter 50% of the total consolidated tax.

The consolidated tax is the total property taxes before any special assessments are added and before any discount is subtracted. See the Sample Property Tax Statement.

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**Resident and nonresident owners of a partnership or S corporation**

**(Lines 15-17)**

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Complete lines 15 and 16 to see if you are eligible to claim the retroactive 2007 property tax credit on North Dakota agricultural property owned by a partnership or S corporation in which you held an interest. For this purpose, the terms “partnership” and “S corporation” include a limited liability company if the limited liability company is treated like a partnership or S corporation for federal income tax purposes.

You must be able to answer “Yes” to both of the questions on lines 15 and 16 to be eligible to make an entry on line 17.

**Line 15**

You may answer “Yes” to the question on line 15 only if you owned an interest in a partnership or S corporation on **January 1, 2008**.

If you answer “No” to the question on line 15, enter zero on line 17b and go to line 18.

**Line 16**

If you answered “Yes” to the question on line 15, complete this line; otherwise, enter zero on line 17b and go to line 18.

You may answer “Yes” to the question on line 16 only if the partnership or S corporation (for which you answered “Yes” on line 15) owned North Dakota agricultural property on **January 1, 2008**. This applies if the title to the North Dakota agricultural property was in the name of the partnership or S corporation on January 1, 2008.

**Line 17a**

Complete line 17a only if you were able to answer “Yes” to both of the questions on lines 15 and 16. If you answered “No” to either of the questions on lines 15 and 16, enter zero on line 17b and go to line 18.

In Columns A through E, enter the information for each partnership or S corporation for which you were able to answer “Yes” on lines 15 and 16. For this purpose, the terms “partnership” and “S corporation” include a limited liability company if the limited liability company is treated like a partnership or S corporation for federal income tax purposes.

The entity may provide you with a statement containing the information needed to complete this line. If you do not receive a statement from the entity, contact the entity to obtain the information.

If you need to enter more than two entities, obtain Schedule RPT-C and complete Part 2 of that schedule.

**Column A.** Enter the name of the entity.

**Column B.** Enter the entity’s federal employer identification number (FEIN).

**Column C.** Enter the total consolidated tax from the **2007 real estate tax statement** for all parcels of North Dakota agricultural property owned by the entity on January 1, 2008. The consolidated tax is the total property taxes before any special assessments are added and before any discount is subtracted. See the Sample Property Tax Statement.

**Column D.** Enter as a percentage your share of the property taxes.

**Line 18**

Complete this line only if all of the following apply:

- You were a beneficiary of an estate or trust on **January 1, 2008**;
- The estate or trust owned North Dakota agricultural or commercial property (or both) on **January 1, 2008**;
- The estate or trust was not terminated prior to the beginning of its 2009 tax year; and,
- The estate or trust provided you with a statement informing you that it elected on its 2009 North Dakota Form 38, Schedule RPT, Part 2, to pass through to you a portion of the 2007 real estate taxes it paid on North Dakota agricultural or commercial property (or both) for purposes of calculating the retroactive 2007 property tax credit.

If all of the above apply to you, enter on this line the amount of the 2007 real estate tax taxes passed through to you by the estate or trust. **Attach a copy of the statement received from the estate or trust.**