

Schedule
ND-1NR

North Dakota Office of State Tax Commissioner
Tax calculation for nonresidents and part-year residents



2006
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name	Your social security number	If joint return, spouse's name	Spouse's social security number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident	Residency status: <input type="radio"/> Full-year resident <input type="radio"/> Full-year nonresident <input type="radio"/> Part-year resident
If full-year nonresident or part-year resident, enter name of other state <input type="text"/>	If full-year nonresident or part-year resident, enter name of other state <input type="text"/>
If part-year resident, enter dates of residence below: <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/> Month Day Year Month Day Year	If part-year resident, enter dates of residence below: <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/> Month Day Year Month Day Year

Calculation of North Dakota source income

**Column A
Total from Federal return**

**Column B
North Dakota portion**

1. Wages, salaries, tips, etc. (line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ) -----	1 <input type="text"/>	1 <input type="text"/>
2. Taxable interest and dividend income (add lines 8a and 9a of Form 1040 or 1040A, or amount from line 2 of Form 1040EZ) -----	2 <input type="text"/>	2 <input type="text"/>
3. Business income or loss (line 12 of Form 1040) -----	3 <input type="text"/>	3 <input type="text"/>
4. Ordinary and capital gains and losses (add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A) -----	4 <input type="text"/>	4 <input type="text"/>
5. IRAs, pensions, and annuities (add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A) -----	5 <input type="text"/>	5 <input type="text"/>
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17 of Form 1040) ---	6 <input type="text"/>	6 <input type="text"/>
7. Farm income or loss (line 18 of Form 1040) -----	7 <input type="text"/>	7 <input type="text"/>
8. Other income (add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ) -----	8 <input type="text"/>	8 <input type="text"/>
9. Add lines 1 through 8 -----	9 <input type="text"/>	9 <input type="text"/>
10. Student loan interest (line 33 of Form 1040, or line 18 of Form 1040A) -----	10 <input type="text"/>	10 <input type="text"/>
11. Moving expenses (line 26 of Form 1040) -----	11 <input type="text"/>	11 <input type="text"/>
12. Self-employed deductions (add lines 27, 28, and 29 of Form 1040) -----	12 <input type="text"/>	12 <input type="text"/>
13. IRA deduction (line 32 of Form 1040 or line 17 Form 1040A) -----	13 <input type="text"/>	13 <input type="text"/>
14. Other (add lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A) -----	14 <input type="text"/>	14 <input type="text"/>
15. U.S. obligation interest (from Form ND-1, line 6) and SCRA adjustment (from Form ND-1, line 14) -----	15 <input type="text"/>	
16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 ----- (N1) 16		<input type="text"/>
17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 ----- (N2) 17	<input type="text"/>	
18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0. ----- 18		<input type="text"/>

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 1, line 16 ----- 19	<input type="text"/>
20. Enter tax for the amount on line 19 from Tax Table on page 18 of Form ND-1 instructions. If you have farm income, see the instructions ----- (N3) 20	<input type="text"/>
21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 1, line 17 ----- 21	<input type="text"/>

Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota (ND) during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if *either* spouse was a nonresident of ND for part or all of the tax year.

If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from ND tax under reciprocity, do not complete this schedule. See "Reciprocity" on page 6 of the Form ND-1 instruction booklet.

How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of ND during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or part-year resident, enter the name of the other state where you were a resident.

Complete Column A (Total from federal return) first by filling in the total amounts from your federal income tax return. Then complete Column B (North Dakota portion) according to the specific line instructions that follow.

Column B instructions

Complete Column B by filling in the portion of the amount in Column A that is reportable to ND, as explained in the specific line instructions for Column B. ***Do not enter in Column B the portion of ND income that was subtracted on Form ND-1, lines 6 through 14.***

Line 1, Column B

Include wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in ND while a nonresident, and all compensation received while a ND resident.

Do not include on line 1, Column B:

- Compensation for work performed in ND while a Minnesota or Montana resident if eligible for exemption under reciprocity.
- Compensation for active duty service in the U.S. armed forces received while a nonresident.
- Compensation received for work performed in ND while a nonresident if it was for performing regular assigned duties in more than one state for a rail, motor, air, or water carrier as provided under federal interstate commerce law.

Line 2, Column B

Include amounts received (or credited to your account) while a ND resident. However, do not include interest from U.S. obligations. Also include your share of ND-source interest and dividends received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 3, Column B

Include net income or loss attributable to the portion of a sole proprietorship operated in ND while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a ND resident.

Do not include net income or loss from a personal or professional service business operated in ND while a Minnesota resident if the income is eligible for exemption under reciprocity.

Line 4, Column B

Include net gains and losses from tangible property in ND received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also include your share of ND-source net gains and losses received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 5, Column B

Include amounts received while a ND resident.

Line 6, Column B

Include net income and losses from the rental of tangible property in ND received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a ND resident.

Include royalties and other income from interests in oil, coal, or other mineral property in ND received while a nonresident, and income from all mineral properties (regardless of location) received while a ND resident.

Include your share of ND ordinary income or loss, net rental income, and other income not reported on other lines received from a pass-through entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a pass-through entity while a ND resident.

Include your share of ND-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a ND resident. Do not include interest, dividends, pensions, or annuities received while a nonresident.

Line 7, Column B

Include net income or loss attributable to the portion of a farm operated in ND while a nonresident, and net income or loss from a farm (regardless of its location) while a ND resident.

Line 8, Column B

Include amounts received while a ND resident, and amounts received from ND sources while a nonresident. State and local income tax refunds, alimony, and social security benefits are not income from ND sources for a nonresident.

Part-year resident only—To determine the amount of your taxable social security benefits to include on this line, multiply the total gross social

security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

Line 10, Column B

If a part-year resident, include expenses paid while a ND resident. Otherwise, multiply amount in Column A by a ratio equal to ND income divided by total income.

Line 11, Column B

Include moving expenses paid while a ND resident or that were attributable to a move into ND.

Line 12, Column B

Multiply amount in Column A by a ratio equal to ND self-employment income divided by total self-employment income.

Line 13, Column B

Multiply amount in Column A by a ratio equal to ND earned income divided by total earned income.

Line 14, Column B

Multiply a clean fuel vehicle deduction and a health savings account deduction by a ratio equal to ND income divided by total income.

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to ND wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Include the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If a part-year resident, include alimony paid while a ND resident. Otherwise, multiply the total alimony paid by a ratio equal to ND income divided by total income.

Multiply an MSA deduction by a ratio equal to ND compensation divided by total compensation from employer sponsoring MSA.

Multiply any other adjustment properly included in the total on line 36 of Form 1040 by a ratio equal to ND income to which adjustment relates divided by total income to which adjustment relates.

Include the portion of the domestic production activities deduction based on ND income.

Include jury duty pay only if the related employer wages are included on line 1, Column B.

Line 19

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.