



ELECTRONIC  
FILING (MEF)  
TEST SCENARIOS FOR  
INDIVIDUAL (ND-1)

TAX YEAR 2018

PROCESSING YEAR 2019



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## Introduction

Thank you for supporting North Dakota e-file. North Dakota accepts electronic returns from any IRS approved software provider.

## How to Begin

All participating software developers must:

- Register with our office, prior to submitting test files. The applicable registration forms are located on the state exchange system (Kiteworks) at <https://taxadmin.Kiteworks.com>. For more information, refer to the North Dakota Electronic Filing (MeF) Procedures and Specifications handbook (Publication 1345ND) which can be found on our website at <http://www.nd.gov/tax/user/tax-professionals/software-developers/mef-modernized-e-file/>.
- Submit the completed registration forms to our office using one of the two methods below:
  1. E-mail to [taxmef@nd.gov](mailto:taxmef@nd.gov)
  2. Fax to 701.328.0352
- A confirmation email will be issued to the developers acknowledging receipt of their registration.
- When submitting test files for our review, an email must also be sent to [taxmef@nd.gov](mailto:taxmef@nd.gov) containing the company name, software product name, NACTP software ID, ETIN, and the North Dakota submission IDs. For tracking purposes, include the company/software name and tax type in the “subject” line of the email.
- We require the NACTP number assigned to the software product to be used as the software ID in all test and live submissions. Any other number in the software ID field will cause the submissions to be rejected.
- Acknowledgements will be generated on all test returns. However, an accepted “ACK” does not mean we have approved the software for release. A software approval email must be received from our office prior to release of the software.
- The Acknowledgement system will also reject the test returns missing required schedules/forms or having mismatched data. Refer to Appendix A of the North Dakota Electronic Filing (MeF) Procedures and Specifications Handbook for a complete list of business rules and associated reject codes. Test returns will need to be corrected and re-transmitted for our review. Any exceptions to the test scenarios must be identified in the email listing the submission IDs, if the software product does not support the missing schedule or form.

## Test Scenarios

The North Dakota Test Package uses the federal test scenarios provided by NACTP. Some of the NACTP federal test scenarios have been altered to meet North Dakota testing needs. In these cases, the altered federal returns will be noted in the North Dakota test scenarios.

Please use the taxpayer names, SSNs, FEINs and addresses set out in each test scenario. If the software product does not support a foreign address, then substitute a valid US mailing address. If a particular form or schedule is not supported by the software product, please identify such exceptions and what was modified on the test scenario. We recommend submitting most if not all Tests # 1-10, so all the various items are tested.

North Dakota has signed the MOU for the Detection and Prevention of Identity Theft Tax Refund Fraud (Security Summit MOU). If your company is part of this agreement, please include the elements from within the Authentication Header schema with your tests.

**North Dakota Test #1**

Forms Included: **Form ND-1, Form W-2 (1), Form 1040, MN/MT reciprocity field, Direct Deposit bank information**

Name: **EEEE ZZZZZZ**  
Social Security Number: **400-00-7700**  
Taxpayer Date of Birth: **08/19/1997**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **EEEE ZZZZZZ**

Mailing Address: **PO BOX 100**

City: **MOORHEAD**

State: **MN**

Zip Code: **56561-0100**

Your social security number: **400-00-7700**

MN/MT Reciprocity: **(X) State MN**

Line A (Federal filing status): **(X) 1. SINGLE**

Line B (School district code): **54-000**

Line C (Income source code): **2**

Line 26 (North Dakota withholding): **56**

Line 28 (Total payments): **56**

Line 29 (Overpayment): **56**

Line 32 (Refund): **56**

Line 32a (Routing number): **091300010**

Line 32b (Account number): **01234567**

Line 32c (Type of account): **(X) Checking**

Disclosure authorization: **(X)**

**Form W-2:**

a. Employee's social security number: **400-00-7700**

b. Employer's identification number: **45-1017020**

c. Employer's name, address, and zip code:

**ABC SUPERMARKET**

**PO BOX 357**

**FARGO ND 58107**

e. Employee's name (first, m.i., last): **EEEE ZZZZZZ**

f. Employee's address and zip code: **PO BOX 100**

**MOORHEAD MN 56561-0100**

Box 1 (Wages, tips, etc.): **2200**

Box 2 (Federal income tax withheld): **400**

Box 3 (Social security wages): **2200**

Box 4 (Social security tax withheld): **136**

Box 5 (Medicare wages and tips): **2200**

Box 6 (Medicare tax withheld): **32**

Box 15 (State & Employer's state ID number): **ND 45-1017020**

Box 16 (State wages, tips, etc.): **2200**

Box 17 (State income tax withheld): **56**

**North Dakota Test #2**

Forms Included: **Form ND-1, Schedule ND-1CR (2), Form W-2 (1), Form 1040**

**NOTE: If the software product does not support Schedule ND-1CR, submit the test with Form ND-1, Lines 21 and 24 as 0, Form ND-1, Line 25 as 163, and Form ND-1, Lines 29 and 32 as 49.**

Name: **SINGLE PARENT**  
Social Security Number: **400-00-7701**  
Taxpayer Date of Birth: **04/15/1976**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **SINGLE PARENT**  
Mailing Address: **PO BOX 123**  
City: **BISMARCK**  
State: **ND**  
Zip Code: **58502-0123**  
Your social security number: **400-00-7701**  
Line A (Federal filing status): **(X) 4. HEAD OF HOUSEHOLD**  
Line B (School district code): **08-001**  
Line C (Income source code): **2**  
Line 1a (Federal adjusted gross income): **33400**  
Line 1b (Federal taxable income): **15400**  
Line 6 (Add lines 1 and 5): **15400**  
Line 7 (Interest from U.S. obligation): **650**  
Line 17 (Total subtractions): **650**  
Line 18 (North Dakota taxable income): **14750**  
Line 19 (North Dakota taxable income): **14750**  
Line 20 (Tax): **163**  
Line 21 (Credit for income tax paid to another state): **81**  
Line 24 (Total credits): **81**  
Line 25 (Net tax liability): **82**  
Line 26 (North Dakota withholding): **212**  
Line 28 (Total payments): **212**  
Line 29 (Overpayment): **130**  
Line 32 (Refund): **130**  
1099-G consent: **(X)**

**Schedule ND-1CR, Credit for income tax paid to another state**

Your name: **SINGLE PARENT**  
Your social security number: **400-00-7701**  
Enter the name of the other state to which you paid tax: **NE**  
Line 1a (Federal adjusted gross income): **33400**  
Line 1b (How much of line 1a has its source to another state): **5869**  
Line 1c (How much of line 1b did you earn while a resident of ND): **5869**  
Line 2 (Enter the applicable amount): **32750**  
Line 3 (Divide line 1c by line 2): **.1792**

**North Dakota Test #2 continued:**

Line 4 (Your North Dakota tax from Form ND-1, line 20): **163**  
Line 5 (Multiply line 4 by line 3): **29**  
Line 6 (Income tax paid to the other state): **47**  
Line 7 (Credit): **29**

**Schedule ND-1CR, Credit for income tax paid to another state**

Your name: **SINGLE PARENT**

Your social security number: **400-00-7701**

Enter the name of the other state to which you paid tax: **CO**

Line 1a (Federal adjusted gross income): **33400**

Line 1b (How much of line 1a has its source to another state): **10392**

Line 1c (How much of line 1b did you earn while a resident of ND): **10392**

Line 2 (Enter the applicable amount): **32750**

Line 3 (Divide line 1c by line 2): **.3173**

Line 4 (Your North Dakota tax from Form ND-1, line 20): **163**

Line 5 (Multiply line 4 by line 3): **52**

Line 6 (Income tax paid to the other state): **112**

Line 7 (Credit): **52**

**Form W-2:**

a. Employee's social security number: **400-00-7701**

b. Employer's identification number: **45-2128131**

c. Employer's name, address, and zip code:

**XYZ BANK**

**PO BOX 100**

**BISMARCK ND 58502**

e. Employee's name (first, m.i., last): **SINGLE PARENT**

f. Employee's address and zip code: **PO BOX 123**

**BISMARCK ND 58502-0123**

Box 1 (Wages, tips, etc.): **20000**

Box 2 (Federal income tax withheld): **3600**

Box 3 (Social security wages): **20000**

Box 4 (Social security tax withheld): **1240**

Box 5 (Medicare wages and tips): **20000**

Box 6 (Medicare tax withheld): **290**

Box 15 (State & Employer's state ID number): **ND 45-2128131**

Box 16 (State wages, tips, etc.): **20000**

Box 17 (State income tax withheld): **212**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 2b (Taxable interest): **13400**

Line 6 (Total income): **33400**

Line 7 (Adjusted gross income): **33400**

Line 10 (Taxable income): **15400**

**North Dakota Test #3**

Forms Included: **Form ND-1, Schedule ND-1UT, Form 1040, ACH Debit balance due bank information, and ACH Debit estimated payments bank information.**

Name: **RETIRED INTEREST EARNER**

Social Security Number: **400-00-7702**

Taxpayer Date of Birth: **07/24/1946**

**ACH debit for balance due:**

Routing number: **091300010**

Account number: **09876543**

Type of account: **Checking**

Date of payment: **April 1, 2019**

**ACH debit for TY2019 Estimated Payments:**

**Include four TY2019 estimated payments of \$250 each to be withdrawn from the routing and account number indicated above by the due date of each quarter.**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **RETIRED INTEREST EARNER**

Mailing Address: **PO BOX 245**

City: **FARGO**

State: **ND**

Zip Code: **58107-0245**

Your social security number: **400-00-7702**

Line A (Federal filing status): **(X) 1. SINGLE**

Line B (School district code): **09-001**

Line C (Income source code): **12**

Line 1a (Federal adjusted gross income): **89836**

Line 1b (Federal taxable income): **76236**

Line 6 (Add lines 1 and 5): **76236**

Line 18 (North Dakota taxable income): **76236**

Line 19 (North Dakota taxable income): **76236**

Line 20 (Tax): **1191**

Line 25 (Net tax liability): **1191**

Line 33 (Tax due): **1191**

Line 36 (Balance due): **1277**

Line 37 (Interest from Schedule ND-1UT): **86**

**Schedule ND-1UT, Calculation of interest on underpayment of estimated income tax**

Name: **RETIRED INTEREST EARNER**

Social security number: **400-00-7702**

Line 1 (2018 net tax liability): **1191**

Line 2 (Multiply line 1 by 90%): **1072**

Line 4 (Line 1 less line 3): **1191**

Line 5 (2017 net tax liability): **1255**



**North Dakota Test #3 continued:**

Line 6 (Total required payment): **1072**  
Line 7, 1<sup>st</sup> Quarter (25% of line 6): **268**  
Line 7, 2<sup>nd</sup> Quarter (25% of line 6): **268**  
Line 7, 3<sup>rd</sup> Quarter (25% of line 6): **268**  
Line 7, 4<sup>th</sup> Quarter (25% of line 6): **268**  
Line 11, 2<sup>nd</sup> Quarter (Add lines 14 & 15 of previous column): **268**  
Line 11, 3<sup>rd</sup> Quarter (Add lines 14 & 15 of previous column): **536**  
Line 14, 2<sup>nd</sup> Quarter (Underpayment carryover): **268**  
Line 14, 3<sup>rd</sup> Quarter (Underpayment carryover): **536**  
Line 15, 1<sup>st</sup> Quarter (Underpayment): **268**  
Line 15, 2<sup>nd</sup> Quarter (Underpayment): **268**  
Line 15, 3<sup>rd</sup> Quarter (Underpayment): **268**  
Line 15, 4<sup>th</sup> Quarter (Underpayment): **268**  
Line 16a, 1<sup>st</sup> Quarter (Date of payment): **4-15-19**  
Line 16a, 2<sup>nd</sup> Quarter (Date of payment): **4-15-19**  
Line 16a, 3<sup>rd</sup> Quarter (Date of payment): **4-15-19**  
Line 16a, 4<sup>th</sup> Quarter (Date of payment): **4-15-19**  
Line 16b, 1<sup>st</sup> Quarter (Number of days): **365**  
Line 16b, 2<sup>nd</sup> Quarter (Number of days): **304**  
Line 16b, 3<sup>rd</sup> Quarter (Number of days): **212**  
Line 16b, 4<sup>th</sup> Quarter (Number of days): **90**  
Line 16c, 1<sup>st</sup> Quarter (Divide line 16b by 365): **1.000**  
Line 16c, 2<sup>nd</sup> Quarter (Divide line 16b by 365): **.833**  
Line 16c, 3<sup>rd</sup> Quarter (Divide line 16b by 365): **.581**  
Line 16c, 4<sup>th</sup> Quarter (Divide line 16b by 365): **.247**  
Line 16d, 1<sup>st</sup> Quarter (Multiply line 16c by .12): **.120**  
Line 16d, 2<sup>nd</sup> Quarter (Multiply line 16c by .12): **.100**  
Line 16d, 3<sup>rd</sup> Quarter (Multiply line 16c by .12): **.070**  
Line 16d, 4<sup>th</sup> Quarter (Multiply line 16c by .12): **.030**  
Line 16e, 1<sup>st</sup> Quarter (Multiply line 15 by line 16d): **32**  
Line 16e, 2<sup>nd</sup> Quarter (Multiply line 15 by line 16d): **27**  
Line 16e, 3<sup>rd</sup> Quarter (Multiply line 15 by line 16d): **19**  
Line 16e, 4<sup>th</sup> Quarter (Multiply line 15 by line 16d): **8**  
Line 17 (Total interest): **86**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 2b (Taxable interest): **21100**  
Line 4b (Taxable IRAs, pensions, & annuities): **68736**  
Line 6 (Total income): **89836**  
Line 7 (Adjusted gross income): **89836**  
Line 10 (Taxable income): **76236**

**North Dakota Test #4**

Forms Included: **Form ND-1, Schedule ND-1SA, Schedule ND-1TC, Net Long-Term Capital Gain Exclusion Worksheet, Form 1099-R (1), Form 1099-DIV (1), Form 1099-B (1), Form 1040**

**NOTE: If the software product does not support Forms 1099-DIV and 1099-B, submit the test with Form ND-1, Lines 26 and 28 as 245 and Form ND-1, Lines 29 and 32 as 78.**

Name: **PASSED AWAY**  
Spouse Name: **INVESTOR WIDOW**  
Social Security Number: **400-00-7703**  
Spouse Social Security Number: **400-00-7704**  
Taxpayer Date of Birth: **01/10/1941**  
Taxpayer Date of Death: **08/23/2018**  
Spouse Date of Birth: **05/01/1941**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **PASSED AWAY**  
Spouse name: **INVESTOR WIDOW**  
Mailing Address: **100 MAIN ST S**  
City: **MINOT**  
State: **ND**  
Zip Code: **58701-3914**  
Taxpayer: **(X) DECEASED**  
Taxpayer date of death: **08/23/2018**  
Your social security number: **400-00-7703**  
Spouse Social Security Number: **400-00-7704**  
Line A (Federal filing status): **(X) 2. MARRIED FILING JOINTLY**  
Line B (School district code): **51-001**  
Line C (Income source code): **12**  
Line 1a (Federal adjusted gross income): **54880**  
Line 1b (Federal taxable income): **28280**  
Line 6 (Add lines 1 and 5): **28280**  
Line 8 (Net long-term capital gain exclusion): **3800**  
Line 15 (Qualified dividend exclusion): **4200**  
Line 16 (Total other subtractions): **125**  
Line 17 (Total subtractions): **8125**  
Line 18 (North Dakota taxable income): **20155**  
Line 19 (North Dakota taxable income): **20155**  
Line 20 (Tax): **222**  
Line 23 (Total other credits): **55**  
Line 24 (Total credits): **55**  
Line 25 (Net tax liability): **167**  
Line 26 (North Dakota withholding): **380**  
Line 28 (Total payments): **380**  
Line 29 (Overpayment): **213**  
Line 32 (Refund): **213**

**North Dakota Test #4 continued:**

**Schedule ND-1SA, Statutory Adjustments**

Your name: **PASSED AWAY**  
Your social security number: **400-00-7703**  
Property tax clearance: **(X) No**  
Line 2 (New or expanding business income exemption): **125**  
Line 5 (Total subtraction): **125**

**Schedule ND-1TC, Tax Credits**

Your name: **PASSED AWAY**  
Your social security number: **400-00-7703**  
Property tax clearance: **(X) No**  
Line 15b (Endowment fund tax credit from ND Schedule K-1): **10**  
Line 20 (Nonprofit private college contribution credit from passthrough entity): **15**  
Line 21 (Angel investor investment tax credit): **30**  
Line 22 (Total other credits): **55**

**Net Long-Term Capital Gain Exclusion Worksheet**

Line 1 (Enter amount from 2018 Schedule D, Form 1040, line 15): **12000**  
Line 2 (Enter amount from 2018 Schedule D, Form 1040, line 16): **9500**  
Line 3 (Enter the smaller of line 1 or line 2): **9500**  
Line 5 (If a full-year resident, enter amount from line 3): **9500**  
Line 7 (Subtract line 6 from line 5): **9500**  
Line 8 (Multiply line 7 by 40%): **3800**

**Form 1099-R:**

Payer's name, address, and zip code:  
**ABC INVESTMENTS**  
**PO BOX 100**  
**MINOT ND 58702**  
Payer's TIN: **45-3239242**  
Recipient's TIN: **400-00-7704**  
Recipient's name: **INVESTOR WIDOW**  
Recipient's address and zip code: **100 MAIN ST S**  
**MINOT ND 58701-3914**

Box 1 (Gross distribution): **12000**  
Box 2a (Taxable amount): **12000**  
Box 4 (Federal income tax withheld): **1500**  
Box 7 (Distribution Code): **7**  
Box 12 (State tax withheld): **245**  
Box 13 (State/Payer's state number): **ND 45-3239242**  
Box 14 (State distribution): **12000**

**North Dakota Test #4 continued:**

**Form 1099-DIV:**

Payer's name, address, and zip code:

**ALL OF OUR DIVIDENDS  
PO BOX 200  
MINOT ND 58702**

Payer's TIN: **45-2267980**

Recipient's TIN: **400-00-7704**

Recipient's name: **INVESTOR WIDOW**

Recipient's address and zip code: **100 MAIN ST S  
MINOT ND 58701-3914**

Box 1a (Total ordinary dividends): **10500**

Box 1b (Qualified dividends): **10500**

Box 13 (State): **ND**

Box 14 (State identification number): **45-2267980**

Box 15 (State tax withheld): **90**

**Form 1099-B:**

Payer's name, address, and zip code:

**COOPER INVESTMENTS  
123 UNIVERSITY AVE  
MINOT ND 58703**

Payer's TIN: **45-7928310**

Recipient's TIN: **400-00-7704**

Recipient's name: **INVESTOR WIDOW**

Recipient's address and zip code: **100 MAIN ST S  
MINOT ND 58701-3914**

Applicable check box on Form 8949: **E**

Box 1a (Description of property): **100 sh Stock 2**

Box 1b (Date acquired): **4-10-03**

Box 1c (Date sold or disposed): **4-29-18**

Box 1d (Proceeds): **8800**

Box 1e (Cost or other basis): **7500**

Box 2 (Long-term gain or loss): **(X)**

Box 6 (Reported to IRS): **GROSS PROCEEDS (X)**

Box 14 (State): **ND**

Box 15 (State identification number): **45-7928310**

Box 16 (State tax withheld): **45**

**North Dakota Test #5**

Forms Included: **Form ND-1, Schedule ND-1FA, Form 1040**

**NOTE: IF Schedule ND-1FA is not supported, submit the test with Form ND-1, Lines 20, 25, 33, and 36 as 301.**

Name: **TRAVELING SALESMAN**  
Spouse Name: **MISSES FARMER**  
Social Security Number: **400-00-7705**  
Spouse Social Security Number: **400-00-7706**  
Taxpayer Date of Birth: **09/15/1966**  
Spouse Date of Birth: **08/22/1966**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **TRAVELING SALESMAN**  
Spouse name: **MISSES FARMER**  
Mailing Address: **123 VILLARD ST**  
City: **DICKINSON**  
State: **ND**  
Zip Code: **58601-5246**  
Your social security number: **400-00-7705**  
Spouse Social Security Number: **400-00-7706**  
Line A (Federal filing status): **(X) 2. MARRIED FILING JOINTLY**  
Line B (School district code): **45-001**  
Line C (Income source code): **2**  
Line 1a (Federal adjusted gross income): **71565**  
Line 1b (Federal taxable income): **27312**  
Line 6 (Add lines 1 and 5): **27312**  
Line 18 (North Dakota taxable income): **27312**  
Line 19 (North Dakota taxable income): **27312**  
Line 20 (Tax): **271**  
Line 25 (Net tax liability): **271**  
Line 33 (Tax due): **271**  
Line 36 (Balance due): **271**

**Schedule ND-1FA, Calculation of tax under 3-year averaging method for elected farm income**

Your name: **TRAVELING SALESMAN**  
Your social security number: **400-00-7705**  
Line 1 (North Dakota taxable income): **27312**  
Line 2 (Elected farm income): **18000**  
Line 3 (Subtract line 2 from line 1): **9312**  
Line 4 (Tax on the amount on line 3): **103**  
Line 5 (2015 North Dakota taxable income): **325**  
Line 6 (Divide the amount on line 2 by 3.0): **6000**  
Line 7 (Add lines 5 and 6): **6325**  
Line 8 (Figure the tax on the amount on line 7): **70**

**North Dakota Test #5 continued:**

Line 9 (2016 North Dakota taxable income): **275**  
Line 10 (Enter amount from line 6): **6000**  
Line 11 (Add lines 9 and 10): **6275**  
Line 12 (Figure the tax on the amount on line 11): **69**  
Line 13 (2017 North Dakota taxable income): **425**  
Line 14 (Enter amount from line 6): **6000**  
Line 15 (Add lines 13 and 14): **6425**  
Line 16 (Figure the tax on the amount on line 15): **71**  
Line 17 (Add lines 4, 8, 12 & 16): **313**  
Line 18 (Enter the amount from page 1, line 17): **313**  
Line 19 (2015 tax): **14**  
Line 20 (2016 tax): **13**  
Line 21 (2017 tax): **15**  
Line 22 (Add lines 19, 20, & 21): **42**  
Line 23 (Subtract line 22 from line 18): **271**

**North Dakota Test #6**

Forms Included: **Form ND-1, Schedule ND-1NR, Form 1099-MISC, Schedule ND K-1 (10), Form 1040**

Name: **SELF EMPLOYED**  
Spouse Name: **SEPARATE FILER**  
Social Security Number: **400-00-7707**  
Spouse Social Security Number: **400-00-7708**  
Taxpayer Date of Birth: **12/07/1986**  
Spouse Date of Birth: **06/18/1986**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **SELF EMPLOYED**  
Mailing Address: **PO BOX 234**  
City: **BILLINGS**  
State: **MT**  
Zip Code: **59103-0234**  
Your social security number: **400-00-7707**  
Line A (Federal filing status): **(X) 3. MARRIED FILING SEPARATELY**  
Line B (School district code): **54-000**  
Line C (Income source code): **2**  
Line 1a (Federal adjusted gross income): **39584**  
Line 1b (Federal taxable income): **26067**  
Line 6 (Add lines 1 and 5): **26067**  
Line 18 (North Dakota taxable income): **26067**  
Line 19 (North Dakota taxable income): **26067**  
Line 20 (Tax): **221**  
Line 25 (Net tax liability): **221**  
Line 26 (North Dakota withholding): **395**  
Line 28 (Total payments): **395**  
Line 29 (Overpayment): **174**  
Line 32 (Refund): **174**

**Schedule ND-1NR, Tax calculation for nonresidents and part-year residents**

Your name: **SELF EMPLOYED**  
Your social security number: **400-00-7707**  
Residency Status: **(X) FULL-YEAR NONRESIDENT (RESIDENCY CODE = 2)**  
Enter name of other state: **MT**  
Line 3, Column A (Business Income): **10420**  
Line 3, Column B (Business Income): **1200**  
Line 4, Column A (Ordinary and capital gains): **500**  
Line 6, Column A (Rental real estate, partnerships, etc.): **29400**  
Line 6, Column B (Rental real estate, partnerships, etc.): **29400**  
Line 9, Column A (Add lines 1 through 8): **40320**  
Line 9, Column B (Add lines 1 through 8): **30600**  
Line 12, Column A (Self-employed deductions): **736**

**North Dakota Test #6 continued:**

Line 12, Column B (Self-employed deductions): **88**  
Line 16, Column B (North Dakota source income): **30512**  
Line 17, Column A (Line 9, Column A, less lines 10 through 15, Column A): **39584**  
Line 18, Column B (North Dakota income ratio): **.7708**  
Line 19, Column A (Amount from Form ND-1, line 19): **26067**  
Line 20, Column B (Tax from tax tables): **287**  
Line 21, Column B (Tax on North Dakota source income): **221**

**Form 1099-MISC:**

Payer's name, address, and zip code:

**SPECIALTY FOODS**

**PO BOX 100**

**BILLINGS MT 59103**

Payer's TIN: **45-5899633**

Recipient's TIN: **400-00-7707**

Recipient's name: **SELF EMPLOYED**

Recipient's address and zip code: **PO BOX 234**

**BILLINGS MT 59103-0234**

Box 2 (Royalties): **1400**

Box 16 (State tax withheld): **35**

Box 17 (State/Payer's state number): **ND 45-5899633**

Box 18 (State income): **1400**

**Schedule ND K-1 (1)**

FEIN: **45-0000001**

Passthrough Name: **PARTNERSHIP 1**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (2)**

FEIN: **45-0000002**

Passthrough Name: **PARTNERSHIP 2**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (3)**

FEIN: **45-0000003**

Passthrough Name: **PARTNERSHIP 3**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**



**North Dakota Test #6 continued:**

**Schedule ND K-1 (4)**

FEIN: **45-0000004**

Passthrough Name: **PARTNERSHIP 4**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (5)**

FEIN: **45-0000005**

Passthrough Name: **PARTNERSHIP 5**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (6)**

FEIN: **45-0000006**

Passthrough Name: **PARTNERSHIP 6**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (7)**

FEIN: **45-0000007**

Passthrough Name: **PARTNERSHIP 7**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (8)**

FEIN: **45-0000008**

Passthrough Name: **PARTNERSHIP 8**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (9)**

FEIN: **45-0000009**

Passthrough Name: **PARTNERSHIP 9**

Social security number: **400-00-7707**

North Dakota distributive share of income: **2800**

North Dakota income tax withheld: **36**

**Schedule ND K-1 (10)**

FEIN: **45-0000010**

Passthrough Name: **PARTNERSHIP 10**

Social security number: **400-00-7707**

**North Dakota Test #6 continued:**

North Dakota distributive share of income: **2800**  
North Dakota income tax withheld: **36**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 6 (Total income): **40320**  
Line 7 (Adjusted gross income): **39584**  
Line 10 (Taxable income): **26067**

**Schedule 1 (Form 1040):**

Line 17 (Rental real estate, royalties, partnerships, S corporations, trusts, etc.): **29400**  
Line 22 (Combine the amounts): **40320**

**North Dakota Test #7**

Forms Included: **Form ND-1, Form W-2 (1), Form 1099-G (1), Form W-2G (1), Form 1040, PDF Attachment**

Name: **RENTAL INVESTOR**  
Spouse Name: **LUCKY GAMBLER**  
Social Security Number: **400-00-7709**  
Spouse Social Security Number: **400-00-7710**  
Taxpayer Date of Birth: **02/28/1973**  
Spouse Date of Birth: **03/12/1973**

**\*\*Include a PDF Attachment with this return**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **RENTAL INVESTOR**  
Spouse name: **LUCKY GAMBLER**  
Mailing Address: **11 E BROADWAY STE 101**  
City: **WILLISTON**  
State: **ND**  
Zip Code: **58801-6059**  
Your social security number: **400-00-7709**  
Spouse Social Security Number: **400-00-7710**  
Line A (Federal filing status): **(X) 2. MARRIED FILING JOINTLY**  
Line B (School district code): **53-001**  
Line C (Income source code): **5**  
Line 1a (Federal adjusted gross income): **35200**  
Line 1b (Federal taxable income): **11200**  
Line 6 (Add lines 1 and 5): **11200**  
Line 18 (North Dakota taxable income): **11200**  
Line 19 (North Dakota taxable income): **11200**  
Line 20 (Tax): **123**  
Line 25 (Net tax liability): **123**  
Line 26 (North Dakota withholding): **380**  
Line 28 (Total payments): **380**  
Line 29 (Overpayment): **257**  
Line 30 (Amount applied to your 2015 estimated tax): **150**  
Line 31 (Watchable Wildlife Fund): **25**  
Line 31 (Trees for ND Program Trust Fund): **25**  
Line 31 (Total Voluntary Contribution): **50**  
Line 32 (Refund): **57**

**Form W-2:**

a. Employee's social security number: **400-00-7709**  
b. Employer's identification number: **45-6562575**

**North Dakota Test #7 continued:**

c. Employer's name, address, and zip code:

**RENTAL HOMES LLC  
300 MAIN ST  
WILLISTON ND 58801**

e. Employee's name (first, m.i., last): **RENTAL INVESTOR**

f. Employee's address and zip code: **11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**

Box 1 (Wages, tips, etc.): **3500**

Box 2 (Federal income tax withheld): **500**

Box 3 (Social security wages): **3500**

Box 4 (Social security tax withheld): **217**

Box 5 (Medicare wages and tips): **3500**

Box 6 (Medicare tax withheld): **51**

Box 15 (State & Employer's state ID number): **ND 45-6562575**

Box 16 (State wages, tips, etc.): **3500**

Box 17 (State income tax withheld): **100**

**Form 1099-G:**

Payer's name, address, and zip code:

**XYZ EMPLOYMENT OFFICE  
200 MAIN ST  
WILLISTON ND 58801**

Payer's TIN: **45-5451464**

Recipient's TIN: **400-00-7710**

Recipient's name: **LUCKY GAMBLER**

Recipient's address and zip code: **11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**

Box 1 (Unemployment compensation): **3000**

Box 4 (Federal income tax withheld): **450**

Box 10a (State): **ND**

Box 10b (State identification number): **45-5451464**

Box 11 (State income tax withheld): **80**

**Form W-2G:**

Payer's name, address, and zip code:

**ABC CASINO  
PO BOX 100  
WILLISTON ND 58802**

Payer's federal identification number: **45-4340353**

Winner's name (first, m.i., last): **LUCKY GAMBLER**

Winner's address and zip code: **11 E BROADWAY STE 101  
WILLISTON ND 58801-6059**

Box 1 (Reportable winnings): **16500**

Box 4 (Federal income tax withheld): **2650**

Box 9 (Winner's taxpayer identification number): **400-00-7710**

Box 13 (State/Payer's state identification number): **ND 45-4340353**

Box 15 (State income tax withheld): **200**

**North Dakota Test #7 continued:**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 6 (Total income): **35200**

Line 7 (Adjusted gross income): **35200**

Line 10 (Taxable income): **11200**

**Schedule 1 (Form 1040):**

Line 19 (Unemployment compensation): **3000**

Line 22 (Combine the amounts): **19500**

**North Dakota Test #8**

Forms Included: **Form ND-1, Schedule ND-1SA, Schedule ND-1TC, Schedule RZ, Form 1040**

**NOTE: If the software product does not support Schedule RZ, submit the test with Form ND-1, Lines 16 and 17 as 0, Lines 18 and 19 as 30287, Lines 23 and 24 as 0, and Lines 20, 25, 33, and 36 as 333.**

Name: **BABY SITTER**  
Social Security Number: **400-00-7711**  
Taxpayer Date of Birth: **10/21/1961**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **BABY SITTER**  
Mailing Address: **100 W MAIN ST**  
City: **MANDAN**  
State: **ND**  
Zip Code: **58554-3140**  
Your social security number: **400-00-7711**  
Line A (Federal filing status): **(X) 5. QUALIFYING WIDOW(ER)**  
Line B (School district code): **30-001**  
Line C (Income source code): **2**  
Line 1a (Federal adjusted gross income): **57761**  
Line 1b (Federal taxable income): **30287**  
Line 6 (Add lines 1 and 5): **30287**  
Line 16 (Total other subtractions): **1500**  
Line 17 (Total subtractions): **1500**  
Line 18 (North Dakota taxable income): **28787**  
Line 19 (North Dakota taxable income): **28787**  
Line 20 (Tax): **317**  
Line 23 (Total other credits): **100**  
Line 24 (Total credits): **100**  
Line 25 (Net tax liability): **217**  
Line 33 (Tax due): **217**  
Line 36 (Balance due): **217**

**Schedule ND-1SA, Statutory Adjustments**

Your name: **BABY SITTER**  
Your social security number: **400-00-7711**  
Property tax clearance: **(X) Yes**  
County name: **Morton**  
Line 1 (Renaissance zone income exemption): **1500**  
Line 5 (Total subtraction): **1500**

**Schedule ND-1TC, Tax Credits**

Your name: **BABY SITTER**  
Your social security number: **400-00-7711**

**North Dakota Test #8 continued:**

Property tax clearance: **(X) Yes**  
County name: **Morton**  
Line 2 (Renaissance zone credit): **100**  
Line 22 (Total other credits): **100**

**Schedule RZ, Schedule for Renaissance Zone Income Exemption and Tax Credits**

Your name: **BABY SITTER**  
Your social security number: **400-00-7711**  
Part 1, Line 19b (Income exemption for projects approved after July 31, 2013): **1500**  
Part 5, Line 1 (Renaissance zone city having the RFO): **Fargo**  
Part 5, Line 2 (Amount invested in the RFO): **200**  
Part 5, Line 3 (Multiply line 2 by 50%): **100**  
Part 5, Line 6 (Total available credit): **100**  
Part 5, Line 7 (Credit for 2017 tax year): **100**  
Part 7, Line 1e (Exemption amount from pass-through entity): **1500**  
Part 7, Line 1f (Add lines 1d and 1e): **1500**  
Part 7, Line 1h (Investment income exemption for projects approved after July 31, 2013): **1500**  
Part 7, Line 5 (Renaissance fund organization investment tax credit): **100**  
Part 7, Line 7 (Total renaissance zone credit): **100**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 6 (Total income): **58534**  
Line 7 (Adjusted gross income): **57761**  
Line 10 (Taxable income): **30287**

**Schedule 1 (Form 1040):**

Line 17 (Rental real estate, royalties, partnerships, S corporations, trusts, etc.): **27391**  
Line 22 (Combine the amounts): **38334**

**North Dakota Test #9**

Forms Included: **Form ND-1, Schedule ND-1NR, Form 1040**

Name: **BALANCE DUE**  
Social Security Number: **400-00-7712**  
Taxpayer Date of Birth: **05/14/1989**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **BALANCE DUE**  
Mailing Address: **PO BOX 125**  
City: **RAPID CITY**  
State: **SD**  
Zip Code: **57709-0125**  
Your social security number: **400-00-7712**  
Line A (Federal filing status): **(X) 1. SINGLE**  
Line B (School district code): **54-000**  
Line C (Income source code): **5**  
Line 1a (Federal adjusted gross income): **22350**  
Line 1b (Federal taxable income): **10350**  
Line 6 (Add lines 1 and 5): **10350**  
Line 7 (Interest from U.S. obligations): **250**  
Line 13 (Nonresident only: Servicemembers Civil Relief Act adjustment): **375**  
Line 17 (Total subtractions): **625**  
Line 18 (North Dakota taxable income): **9725**  
Line 19 (North Dakota taxable income): **9725**  
Line 20 (Tax): **89**  
Line 25 (Net tax liability): **89**  
Line 33 (Tax due): **89**  
Line 36 (Balance due): **89**

**Schedule ND-1NR, Tax calculation for nonresidents and part-year residents**

Your name: **BALANCE DUE**  
Your social security number: **400-00-7712**  
Residency Status: **(X) PART-YEAR RESIDENT (RESIDENCY CODE = 3)**  
Enter name of other state: **SD**  
If part-year resident, enter dates of residence in North Dakota: **8/1/2017 TO 12/31/2017**  
Line 1, Column A (Wages, salaries, tips, etc.): **10200**  
Line 1, Column B (Wages, salaries, tips, etc.): **6000**  
Line 2, Column A (Taxable interest and dividend income): **250**  
Line 8, Column A (Other Income): **12000**  
Line 8, Column B (Other Income): **12000**  
Line 9, Column A (Add lines 1 through 8): **22450**  
Line 9, Column B (Add lines 1 through 8): **18000**  
Line 13, Column A (IRA deduction): **100**  
Line 15, Column A (U.S. obligation interest): **625**  
Line 16, Column B (North Dakota source income): **18000**  
Line 17, Column A (Line 9, Column A, less lines 10 through 15, Column A): **21725**



**North Dakota Test #9 continued:**

Line 18, Column B (North Dakota income ratio): **.8285**  
Line 19, Column A (Amount from Form ND-1, line 19): **9725**  
Line 20, Column B (Tax from tax tables): **107**  
Line 21, Column B (Tax on North Dakota source income): **89**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 2b (Taxable interest): **250**  
Line 6 (Total income): **22450**  
Line 7 (Adjusted gross income): **22350**  
Line 10 (Taxable income): **10350**

**North Dakota Test #10**

Forms Included: **Form ND-1, Form W-2 (2), Form 1099-INT (1), Form 1099-OID (1), Form 1040, Marriage Penalty Credit Worksheet**

**NOTE: If foreign addresses are not supported, substitute a valid US mailing address.**

**NOTE: If the software product does not support Forms 1099-INT and 1099-OID, submit the test with Form ND-1, Lines 26 and 28 as 575, Line 33 as 233 and Line 36 as 333.**

Name: **FOREIGN ADDRESS**  
Spouse Name: **JANE ADDRESS**  
Social Security Number: **400-00-7713**  
Spouse Social Security Number: **400-00-7714**  
Taxpayer Date of Birth: **11/24/1975**  
Spouse Date of Birth: **10/24/1975**

**Form ND-1, North Dakota Individual Income Tax Return:**

First name(s), initial(s), last name: **FOREIGN ADDRESS**  
Spouse name: **JANE ADDRESS**  
Mailing Address: **PO BOX 1096**  
City: **KILLARNEY**  
State/Province: **MB**  
Country: **CA**  
Zip Code: **R0K 1G0**  
Your social security number: **400-00-7713**  
Spouse Social Security Number: **400-00-7714**  
Line A (Federal filing status): **(X) 2. MARRIED FILING JOINTLY**  
Line B (School district code): **08-001**  
Line C (Income source code): **2**  
Line 1a (Federal adjusted gross income): **96819**  
Line 1b (Federal taxable income): **72145**  
Line 6 (Add lines 1 and 5): **72145**  
Line 15 (Qualified dividend exclusion): **320**  
Line 17 (Total subtractions): **320**  
Line 18 (North Dakota taxable income): **71825**  
Line 19 (North Dakota taxable income): **71825**  
Line 20 (Tax): **858**  
Line 22 (Marriage penalty credit for joint filers): **50**  
Line 24 (Total credits): **50**  
Line 25 (Net tax liability): **808**  
Line 26 (North Dakota withholding): **620**  
Line 28 (Total payments): **620**  
Line 33 (Tax due): **188**  
Line 35 (Watchable Wildlife Fund): **50**  
Line 35 (Trees for ND Program Trust Fund): **50**

**North Dakota Test #10 continued:**

Line 35 (Total Voluntary Contribution): **100**

Line 36 (Balance due): **288**

**Marriage Penalty Credit Worksheet**

Line 1 (Is your filing status married filing jointly): **(X) YES 71825**

Line 2 (Is the amount on line 1 more than \$64,755): **(X) YES**

Line 3a (Enter your earned income): **44623**

Line 3b (Enter your spouse's earned income): **43229**

Line 4 (Enter the smaller of line 3a or line 3b): **43229**

Line 5 (Is the amount on line 4 more than \$38,055): **(X) YES 12000**

Line 6 (Subtract line 5 from line 4): **31229**

Line 7 (Calculate the tax on the amount on line 6 using the Single tax rate schedule): **344**

Line 8 (Subtract line 6 from line 1): **40596**

Line 9 (Calculate the tax on the amount on line 8 using the Single tax rate schedule): **464**

Line 10 (Calculate the tax on the amount on line 1 using the Married filing jointly tax schedule): **858**

Line 11 (Add lines 7 and 9): **808**

Line 12 (Subtract line 11 from line 10): **50**

Line 13 (Maximum credit): **192**

Line 14 (Enter smaller of line 12 or line 13): **50**

**Form W-2 (1):**

a. Employee's social security number: **400-00-7713**

b. Employer's identification number: **45-7673686**

c. Employer's name, address, and zip code:

**DEF COMPANY**

**PO BOX 123**

**FARGO ND 58107**

e. Employee's name (first, m.i., last): **FOREIGN ADDRESS**

f. Employee's address and zip code: **PO BOX 1096**

**KILLARNEY MB R0K 1G0**

**CANADA**

Box 1 (Wages, tips, etc.): **44623**

Box 2 (Federal income tax withheld): **2320**

Box 3 (Social security wages): **44623**

Box 4 (Social security tax withheld): **2767**

Box 5 (Medicare wages and tips): **44623**

Box 6 (Medicare tax withheld): **647**

Box 15 (State & Employer's state ID number): **ND 45-7673686**

Box 16 (State wages, tips, etc.): **44623**

Box 17 (State income tax withheld): **325**

**Form W-2 (2):**

a. Employee's social security number: **400-00-7714**

b. Employer's identification number: **45-8784797**

**North Dakota Test #10 continued:**

c. Employer's name, address, and zip code:

**JANES SPA  
PO BOX 456  
FARGO ND 58107**

e. Employee's name (first, m.i., last): **JANE ADDRESS**

f. Employee's address and zip code: **PO BOX 1096  
KILLARNEY MB R0K 1G0  
CANADA**

Box 1 (Wages, tips, etc.): **43229**

Box 2 (Federal income tax withheld): **1786**

Box 3 (Social security wages): **43229**

Box 4 (Social security tax withheld): **2680**

Box 5 (Medicare wages and tips): **43229**

Box 6 (Medicare tax withheld): **627**

Box 15 (State & Employer's state ID number): **ND 45-8784797**

Box 16 (State wages, tips, etc.): **43229**

Box 17 (State income tax withheld): **250**

**Form 1099-INT:**

Payer's name, address, and zip code:

**NATIONAL BANK  
PO BOX 321  
FARGO ND 58107**

Payer's TIN: **45-6258940**

Recipient's TIN: **400-00-7713**

Recipient's name: **FOREIGN ADDRESS**

Recipient's address and zip code: **PO BOX 1096  
KILLARNEY MB R0K 1G0  
CANADA**

Box 1 (Interest income): **720**

Box 15 (State): **ND**

Box 16 (State identification number): **45-6258940**

Box 17 (State tax withheld): **25**

**Form 1099-OID:**

Payer's name, address, and zip code:

**ROME BANK  
PO BOX 654  
MINOT ND 58702**

Payer's TIN: **45-2136678**

Recipient's TIN: **400-00-7714**

Recipient's name: **JANE ADDRESS**

Recipient's address and zip code: **PO BOX 1096  
KILLARNEY MB R0K 1G0  
CANADA**

**North Dakota Test #10 continued:**

Box 1 (Original issue discount): **550**

Box 12 (State): **ND**

Box 13 (State identification number): **45-2136678**

Box 14 (State tax withheld): **20**

**Form 1040:**

**(Correction to NACTP federal test scenarios)**

Line 1 (Wages, salaries, tips, etc.): **87852**

Line 6 (Total income): **96819**

Line 7 (Adjusted gross income): **96819**

Line 10 (Taxable income): **72175**