

A close-up photograph of a bright yellow sunflower in the foreground, with a field of similar flowers and green foliage in the background under a blue sky with light clouds. The sunflower is in sharp focus, while the background is blurred.

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

Photo credit:  
ND Tourism

**2021** Tax Year

**2022** Processing Year

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Electronic Filing Unit

Last Revised: December 2021



## Table of Contents

Introduction .....	1
North Dakota Test #1 .....	3
Form ND-1, MN/MT reciprocity, Direct Deposit, Form W-2 (1), Form 1040	
North Dakota Test #2 .....	4
Form ND-1, Sch ND-1CR (2), Form W-2 (1), Form 1099-NEC (1), Form 1040	
North Dakota Test #3 .....	7
Form ND-1, Sch ND-1UT, Form 1040, ACH Debit for balance due, ACH Debit for TY2020 Estimated Payments	
North Dakota Test #4 .....	9
Form ND-1, Deceased Taxpayer, Sch ND-1SA, Sch ND-1TC, Capital Gain Exclusion Worksheet, Form 1099-R (1), Form 1099-DIV (1), Form 1099-B (1), Form 1040	
North Dakota Test #5 .....	12
Form ND-1, Sch ND-1FA, Form 1040	
North Dakota Test #6 .....	14
Form ND-1, Sch ND-1NR (Nonresident), Sch ND K-1 (10), Form 1099-MISC (1), Form 1040	
North Dakota Test #7 .....	18
Form ND-1, Form W-2 (1), Form 1099-G (1), Form W-2G (1), Form 1040, PDF Attachment	
North Dakota Test #8 .....	20
Form ND-1, Sch ND-1SA, Sch ND-1TC, Sch ND-1QEC, Sch RZ, Form 1040	
North Dakota Test #9 .....	23
Form ND-1, Sch ND-1NR (Part-year resident), Form 1040	
North Dakota Test #10 .....	25
Form ND-1, Form W-2 (2), Form 1099-INT (1), Form 1099-OID (1), Marriage Penalty Worksheet, Foreign Address, Form 1040	
North Dakota Test #11 .....	29
Form ND-1, Sch ND-1TC, Sch ND-1FC, Sch ND-1PG, Sch ND-1PSC, Sch ME, Form 1040X	
North Dakota Test #12 .....	33
Form ND-1, 1040X	

## 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

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 # 1-12, 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: **08/19/1999**

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

First name(s), initial(s), last name: **EEEE ZZZZZZ**  
Current Mailing Address: **100 3<sup>RD</sup> ST N APT 5**  
City: **MOORHEAD**  
State: **MN**  
Zip Code: **56560-1904**  
Your social security number: **400-00-7700**  
Line A (Federal filing status): **(X) 1. SINGLE**  
Line B (School district code): **54-000**  
Line C (Income source code): **2**  
Line F (MN/MT Reciprocity): **(X) State MN**  
Line 26 (North Dakota withholding): **56**  
Line 28 (Total payments): **56**  
Line 29 (Overpayment): **56**  
Line 32 (Refund): **56**  
Line 32 (Type of account): **(X) Checking**  
Line 32 (Routing number): **091300010**  
Line 32 (Account number): **01234567**  
Disclosure authorization: **(X)**

**Form W-2:**

a. Employee's social security number: **400-00-7700**  
b. Employer's identification number: **45-1111111**  
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: **100 3<sup>RD</sup> ST N APT 5**  
**MOORHEAD MN 56560-1904**

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 45-1111111**  
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 1099-NEC (1), Form 1040**

**NOTE: If the software product does not support Schedule ND-1CR and Form 1099-NEC, submit the test with Form ND-1, Line 21 as 0, Line 24 as 350, Line 25 as 163, Lines 26 and 28 as 212, and Lines 29 and 32 as 49.**

Name: **SINGLE PARENT**  
Social Security Number: **400-00-7701**  
Taxpayer Date of Birth: **04/15/1978**

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

First name(s), initial(s), last name: **SINGLE PARENT**  
Current Mailing Address: **200 N 7<sup>TH</sup> ST**  
City: **BISMARCK**  
State: **ND**  
Zip Code: **58502-1436**  
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): **66100**  
Line 1b (Federal taxable income): **47300**  
Line 5b (Add lines 1b and 5a): **47300**  
Line 6 (Interest from U.S. obligation): **650**  
Line 17 (Total subtractions): **650**  
Line 18 (North Dakota taxable income): **46650**  
Line 19 (Tax): **513**  
Line 20 (Tax Relief Credit): **350**  
Line 21 (Credit for income tax paid to another state): **81**  
Line 24 (Total credits): **431**  
Line 25 (Net tax liability): **82**  
Line 26 (North Dakota withholding): **290**  
Line 28 (Total payments): **290**  
Line 29 (Overpayment): **208**  
Line 32 (Refund): **208**  
1099-G consent: **(X)**

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

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): **66100**  
Line 1b (How much of line 1a has its source to another state): **3700**  
Line 1c (How much of line 1b did you earn while a resident of ND): **3700**

**North Dakota Test #2 continued:**

Line 2 (Enter the applicable amount): **65450**  
Line 3 (Divide line 1c by line 2): **.0565**  
Line 4 (Your North Dakota tax from Form ND-1, line 20): **513**  
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**

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): **66100**

Line 1b (How much of line 1a has its source to another state): **6640**

Line 1c (How much of line 1b did you earn while a resident of ND): **6640**

Line 2 (Enter the applicable amount): **65450**

Line 3 (Divide line 1c by line 2): **.1015**

Line 4 (Your North Dakota tax from Form ND-1, line 20): **513**

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: **45-2222222**

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: **200 N 7<sup>TH</sup> ST**  
**BISMARCK ND 58502-1436**

Box 1 (Wages, tips, etc.): **20350**

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

Box 3 (Social security wages): **20350**

Box 4 (Social security tax withheld): **1262**

Box 5 (Medicare wages and tips): **20350**

Box 6 (Medicare tax withheld): **295**

Box 15 (State & Employer's state ID number): **ND 45-2222222**

Box 16 (State wages, tips, etc.): **20350**

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

**North Dakota Test #2 continued:**

**Form 1099-NEC:**

Payer's name, address, and zip code:

**TINY TOTS  
111 MAIN AVE  
BISMARCK ND 58501**

Payer's TIN: **45-3333333**

Recipient's TIN: **400-00-7701**

Recipient's name: **SINGLE PARENT**

Recipient's address and zip code: **200 N 7<sup>TH</sup> ST  
BISMARCK ND 58502-1436**

Box 1 (Nonemployee compensation): **7845**

Box 4 (Federal income tax withheld): **285**

Box 5 (State tax withheld): **78**

Box 6 (State/Payer's state number): **ND 45-3333333**

Box 7 (State income): **7845**



**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: **07/24/1948**

**ACH debit for balance due:**

Routing number: **091300010**

Account number: **09876543**

Type of account: **Checking**

Date of payment: **April 1, 2022**

**ACH debit for TY2022 Estimated Payments:**

**Include four TY2022 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**

Current Mailing Address: **123 10<sup>TH</sup> ST S**

City: **FARGO**

State: **ND**

Zip Code: **58103-1728**

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): **108026**

Line 1b (Federal taxable income): **93776**

Line 5b (Add lines 1b and 5a): **93776**

Line 18 (North Dakota taxable income): **93776**

Line 19 (Tax): **1532**

Line 20 (Tax Relief Credit): **350**

Line 24 (Total credits): **350**

Line 25 (Net tax liability): **1182**

Line 33 (Tax due): **1182**

Line 36 (Balance due): **1268**

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 (2021 net tax liability): **1182**

Line 2 (Multiply line 1 by 90%): **1064**

Line 4 (Line 1 less line 3): **1182**

**North Dakota Test #3 continued:**

Line 5 (2020 net tax liability): **1255**  
Line 6 (Total required payment): **1064**  
Line 7, 1<sup>st</sup> Quarter (25% of line 6): **266**  
Line 7, 2<sup>nd</sup> Quarter (25% of line 6): **266**  
Line 7, 3<sup>rd</sup> Quarter (25% of line 6): **266**  
Line 7, 4<sup>th</sup> Quarter (25% of line 6): **266**  
Line 11, 2<sup>nd</sup> Quarter (Add lines 14 & 15 of previous column): **266**  
Line 11, 3<sup>rd</sup> Quarter (Add lines 14 & 15 of previous column): **532**  
Line 14, 2<sup>nd</sup> Quarter (Underpayment carryover): **266**  
Line 14, 3<sup>rd</sup> Quarter (Underpayment carryover): **532**  
Line 15, 1<sup>st</sup> Quarter (Underpayment): **266**  
Line 15, 2<sup>nd</sup> Quarter (Underpayment): **266**  
Line 15, 3<sup>rd</sup> Quarter (Underpayment): **266**  
Line 15, 4<sup>th</sup> Quarter (Underpayment): **266**  
Line 16a, 1<sup>st</sup> Quarter (Date of payment): **4-15-22**  
Line 16a, 2<sup>nd</sup> Quarter (Date of payment): **4-15-22**  
Line 16a, 3<sup>rd</sup> Quarter (Date of payment): **4-15-22**  
Line 16a, 4<sup>th</sup> Quarter (Date of payment): **4-15-22**  
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**

**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 60.**

Name: **PASSED AWAY**  
Spouse Name: **INVESTOR WIDOW**  
Social Security Number: **400-00-7703**  
Spouse Social Security Number: **400-00-7704**  
Taxpayer Date of Birth: **01/10/1943**  
Taxpayer Date of Death: **08/23/2021**  
Spouse Date of Birth: **05/01/1943**

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

First name(s), initial(s), last name: **PASSED AWAY**  
Spouse name: **INVESTOR WIDOW**  
Current Mailing Address: **100 MAIN ST S**  
City: **MINOT**  
State: **ND**  
Zip Code: **58701-3914**  
Taxpayer: **(X) DECEASED**  
Taxpayer date of death: **08/23/2021**  
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): **125030**  
Line 1b (Federal taxable income): **97230**  
Line 5b (Add lines 1b and 5a): **97230**  
Line 7 (Net long-term capital gain exclusion): **3800**  
Line 13 (Qualified dividend exclusion): **4200**  
Line 14 (Military retirement pay exclusion): **3000**  
Line 15 (Social Security benefit exclusion): **7650**  
Line 16 (Total other subtractions): **125**  
Line 17 (Total subtractions): **18775**  
Line 18 (North Dakota taxable income): **78455**  
Line 19 (Tax): **965**  
Line 20 (Tax Relief Credit): **700**  
Line 23 (Total other credits): **80**  
Line 24 (Total credits): **780**  
Line 25 (Net tax liability): **185**  
Line 26 (North Dakota withholding): **380**  
Line 28 (Total payments): **380**

**North Dakota Test #4 continued:**

Line 29 (Overpayment): **195**

Line 32 (Refund): **195**

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

Name: **PASSED AWAY**

Your social security number: **400-00-7703**

Do you hold a 50 percent or more ownership interest in ND property: **(X) NO**

Line 2 (New or expanding business income exemption): **125**

Line 8 (Total subtraction): **125**

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

Your name: **PASSED AWAY**

Your social security number: **400-00-7703**

Do you hold a 50 percent or more ownership interest in ND property: **(X) NO**

Line 4 (Seed capital investment tax credit): **30**

Line 14 (Partnership plan long-term care insurance tax credit): **40**

Line 15b (Endowment fund tax credit from ND Schedule K-1): **10**

Line 24 (Total other credits): **80**

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

Line 1 (Enter amount from 2021 Schedule D, Form 1040, line 15): **12000**

Line 2 (Enter amount from 2021 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: **45-1212121**

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 14 (State tax withheld): **245**

Box 15 (State/Payer's state number): **ND 45-1212121**

Box 16 (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: **45-1313131**

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): **45-1313131**

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: **45-1414141**

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): **4-10-05**

Box 1c (Date sold or disposed): **4-29-21**

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): **45-1414141**

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, Line 19 as 511.**

Name: **TRAVELING SALESMAN**  
Spouse Name: **MISSES FARMER**  
Social Security Number: **400-00-7705**  
Spouse Social Security Number: **400-00-7706**  
Taxpayer Date of Birth: **09/15/1968**  
Spouse Date of Birth: **08/22/1968**

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

First name(s), initial(s), last name: **TRAVELING SALESMAN**  
Spouse name: **MISSES FARMER**  
Current 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): **46465**  
Line 5b (Add lines 1b and 5a): **46465**  
Line 18 (North Dakota taxable income): **46465**  
Line 19 (Tax): **481**  
Line 20 (Tax Relief Credit): **700**  
Line 24 (Total credits): **700**  
Line 25 (Net tax liability): **0**  
Line 33 (Tax due): **0**  
Line 36 (Balance due): **0**

**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): **46465**  
Line 2 (Elected farm income): **45000**  
Line 3 (Subtract line 2 from line 1): **1465**  
Line 4 (Tax on the amount on line 3): **16**  
Line 5 (2018 North Dakota taxable income): **325**  
Line 6 (Divide the amount on line 2 by 3.0): **15000**  
Line 7 (Add lines 5 and 6): **15325**  
Line 8 (Figure the tax on the amount on line 7): **169**

**North Dakota Test #5 continued:**

Line 9 (2019 North Dakota taxable income): **275**  
Line 10 (Enter amount from line 6): **15000**  
Line 11 (Add lines 9 and 10): **15275**  
Line 12 (Figure the tax on the amount on line 11): **168**  
Line 13 (2020 North Dakota taxable income): **425**  
Line 14 (Enter amount from line 6): **15000**  
Line 15 (Add lines 13 and 14): **15425**  
Line 16 (Figure the tax on the amount on line 15): **170**  
Line 17 (Add lines 4, 8, 12 & 16): **523**  
Line 18 (Enter the amount from page 1, line 17): **523**  
Line 19 (2018 tax): **14**  
Line 20 (2019 tax): **13**  
Line 21 (2020 tax): **15**  
Line 22 (Add lines 19, 20, & 21): **42**  
Line 23 (Subtract line 22 from line 18): **481**

**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: **12/07/1988**  
Spouse Date of Birth: **06/18/1988**

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

First name(s), initial(s), last name: **SELF EMPLOYED**  
Current 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): **39784**  
Line 1b (Federal taxable income): **27234**  
Line 5b (Add lines 1b and 5a): **27234**  
Line 18 (North Dakota taxable income): **27234**  
Line 19 (Tax): **231**  
Line 25 (Net tax liability): **231**  
Line 26 (North Dakota withholding): **395**  
Line 28 (Total payments): **395**  
Line 29 (Overpayment): **164**  
Line 32 (Refund): **164**

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

Your name: **SELF EMPLOYED**  
Your social security number: **400-00-7707**  
Your residency status: **2. (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.): **29600**  
Line 6, Column B (Rental real estate, partnerships, etc.): **29600**  
Line 9, Column A (Add lines 1 through 8): **40520**  
Line 9, Column B (Add lines 1 through 8): **30800**  
Line 12, Column A (Self-employed deductions): **736**  
Line 12, Column B (Self-employed deductions): **88**



**North Dakota Test #6 continued:**

Line 15, Column A (Total adjustments): **736**  
Line 16, Column A (Adjusted gross income): **39784**  
Line 18, Column B (North Dakota source income): **30712**  
Line 19, Column A (Subtract line 17, Column A from line 16 Column A): **39784**  
Line 20, Column B (North Dakota income ratio): **.7720**  
Line 21, Column A (Amount from Form ND-1, line 18): **27234**  
Line 22, Column B (Tax from tax tables): **299**  
Line 23, Column B (Tax on North Dakota source income): **231**

**Form 1099-MISC:**

Payer's name, address, and zip code:

**SPECIALTY FOODS  
PO BOX 100  
BILLINGS MT 59103**

Payer's TIN: **45-2323232**

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): **1600**

Box 15 (State tax withheld): **35**

Box 16 State/Payer's state number): **ND 45-2323232**

Box 17 (State income): **1600**

**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**

**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: **02/28/1975**  
Spouse Date of Birth: **03/12/1975**

**\*\*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**  
Current 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): **53-007**  
Line C (Income source code): **5**  
Line 1a (Federal adjusted gross income): **97053**  
Line 1b (Federal taxable income): **71953**  
Line 5b (Add lines 1b and 5a): **71953**  
Line 18 (North Dakota taxable income): **71953**  
Line 19 (Tax): **832**  
Line 20 (Tax Relief Credit): **700**  
Line 24 (Total credits): **700**  
Line 25 (Net tax liability): **132**  
Line 26 (North Dakota withholding): **380**  
Line 28 (Total payments): **380**  
Line 29 (Overpayment): **248**  
Line 30 (Amount applied to your 2022 estimated tax): **150**  
Line 31 (Veterans' Postwar Trust Fund): **25**  
Line 31 (Watchable Wildlife Fund): **25**  
Line 31 (Trees for ND Trust Fund): **25**  
Line 31 (Total Voluntary Contribution): **75**  
Line 32 (Refund): **23**

**Form W-2:**

a. Employee's social security number: **400-00-7709**  
b. Employer's identification number: **45-3434343**

**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.): **3900**

Box 2 (Federal income tax withheld): **800**

Box 3 (Social security wages): **3900**

Box 4 (Social security tax withheld): **242**

Box 5 (Medicare wages and tips): **3900**

Box 6 (Medicare tax withheld): **57**

Box 15 (State & Employer's state ID number): **ND 45-3434343**

Box 16 (State wages, tips, etc.): **3900**

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: **45-4545454**

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): **45-4545454**

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: **45-5656565**

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): **2800**

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

Box 13 (State/Payer's state identification number): **ND 45-5656565**

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

**North Dakota Test #8**

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

**NOTE: If the software product does not support Schedule ND-1QEC, submit the test with Form ND-1, Line 4 as 4558 and Schedule ND-1TC, Line 15a as 2000 and a PDF of Schedule ND-1QEC. If the software product does not support Schedule RZ, submit the test with Form ND-1, Lines 16 and 17 as 0, Lines 18 as 150465, Line 19 as 2433, Line 23 as 2000, Line 24 as 2350, and Lines 25, 33, and 36 as 83.**

Name: **BABY SITTER**  
Social Security Number: **400-00-7711**  
Taxpayer Date of Birth: **10/21/1964**

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

First name(s), initial(s), last name: **BABY SITTER**  
Current 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): **175365**  
Line 1b (Federal taxable income): **145907**  
Line 4 (Planned gift or endowment tax credit adjustment to income): **4558**  
Line 5a (Total additions): **4558**  
Line 5b (Add lines 1b and 5a): **150465**  
Line 16 (Total other subtractions): **2500**  
Line 17 (Total subtractions): **2500**  
Line 18 (North Dakota taxable income): **147965**  
Line 19 (Tax): **2382**  
Line 20 (Tax Relief Credit): **350**  
Line 23 (Total other credits): **2100**  
Line 24 (Total credits): **2450**  
Line 25 (Net tax liability): **0**  
Line 33 (Tax due): **0**  
Line 36 (Balance due): **0**

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

Name: **BABY SITTER**  
Your social security number: **400-00-7711**  
Do you hold a 50 percent or more ownership interest in ND property: **(X) YES**  
North Dakota county name: **Morton**

**North Dakota Test #8 continued:**

Line 1 (Renaissance zone income exemption): **2500**

Line 8 (Total subtraction): **2500**

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

Your name: **BABY SITTER**

Your social security number: **400-00-7711**

Do you hold a 50 percent or more ownership interest in ND property: **(X) YES**

North Dakota county name: **Morton**

Line 2 (Renaissance zone credit): **100**

Line 15a (Endowment fund tax credit from Schedule ND-1QEC): **2000**

Line 24 (Total other credits): **2100**

**Schedule ND-1QEC, Qualified Endowment Fund Tax Credit**

Name: **BABY SITTER**

Your social security number: **400-00-7711**

Line 1a (Name of qualified endowment fund): **Tiny Tot Endowment Fund**

Line 1b (Address): **123 Sunset Dr Mandan ND 58554**

Line 1d (Total amount contributed): **5000**

Line 2 (Total amount contributed): **5000**

Line 3 (If married filing jointly, enter \$50,000; otherwise, enter \$25,000): **25000**

Line 4 (Amount of contribution eligible for credit): **5000**

Line 5 (2021 credit, Multiply line 4 by 40%): **2000**

Line 6 (Unused credit carryover): **0**

Line 7 (Total available credit. Add lines 5 and 6): **2000**

Line 8 (Enter this amount on Schedule ND-1TC, line 15a): **2000**

Line 9 (Unused credit carryover to 2022 tax year): **0**

Line 10 (Contribution deducted on Schedule A): **5000**

Line 11a (Amount from Schedule A, line 17): **29458**

Line 11b (Federal standard deduction): **25100**

Line 11c (Subtract line 11b from line 11a): **4358**

Line 12 (Enter smaller of line 4, line 10, or line 11c): **4358**

Line 13 (Amount transferred from an IRA): **200**

Line 14 (Subtract line 12 from line 4): **642**

Line 15 (Enter smaller of line 13 or line 14): **200**

Line 16 (Adjustment amount. Enter on Form ND-1, line 4): **4558**

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

Name: **BABY SITTER**

Your social security number: **400-00-7711**

Part 1, Line 18 (Income exemption from a passthrough entity): **2500**

Part 1, Line 19 (Tentative business and/or investment income exemption): **2500**

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**

**North Dakota Test #8 continued:**

Part 5, Line 7 (Credit for 2021 tax year): **100**

Part 7, Line 1a (Tentative business and/or investment income exemption): **2500**

Part 7, Line 1c (Enter lesser of line 1a or line 1b): **2500**

Part 7, Line 5 (Renaissance fund organization investment tax credit): **100**

Part 7, Line 7 (Total renaissance zone credit): **100**



**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: **05/14/1991**

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

First name(s), initial(s), last name: **BALANCE DUE**  
Current Mailing Address: **345 WEST BLVD**  
City: **RAPID CITY**  
State: **SD**  
Zip Code: **57709-2670**  
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): **22900**  
Line 1b (Federal taxable income): **10350**  
Line 5b (Add lines 1b and 5a): **10350**  
Line 6 (Interest from U.S. obligations): **250**  
Line 11 (Nonresident only: Servicemembers Civil Relief Act adjustment): **375**  
Line 17 (Total subtractions): **625**  
Line 18 (North Dakota taxable income): **9725**  
Line 19 (Tax): **90**  
Line 25 (Net tax liability): **90**  
Line 33 (Tax due): **90**  
Line 36 (Balance due): **90**

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

Your name: **BALANCE DUE**  
Your social security number: **400-00-7712**  
Your residency status: **3. (X) PART-YEAR RESIDENT (RESIDENCY CODE = 3)**  
Enter time period in North Dakota: **FROM 8/1/2021 TO 12/31/2021**  
Enter name of other state: **SD**  
Line 1, Column A (Wages, salaries, tips, etc.): **11050**  
Line 1, Column B (Wages, salaries, tips, etc.): **6750**  
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): **23300**  
Line 9, Column B (Add lines 1 through 8): **18750**  
Line 13, Column A (IRA deduction): **100**  
Line 14, Column A (Other): **300**  
Line 15, Column A (Total adjustments): **400**

**North Dakota Test #9 continued:**

Line 16, Column A (Adjusted gross income): **22900**  
Line 17, Column A (U.S. obligation interest & SCRA adjustment): **625**  
Line 18, Column B (North Dakota source income): **18750**  
Line 19, Column A (Subtract line 17, Column A, from line 16, Column A): **22275**  
Line 20, Column B (North Dakota income ratio): **.8418**  
Line 21, Column A (Amount from Form ND-1, line 18): **9725**  
Line 22, Column B (Tax from tax tables): **107**  
Line 23, Column B (Tax on North Dakota source income): **90**

**North Dakota Test #10**

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

**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 95 and Line 36 as 170.**

Name: **FOREIGN ADDRESS**  
Spouse Name: **JANE ADDRESS**  
Social Security Number: **400-00-7713**  
Spouse Social Security Number: **400-00-7714**  
Taxpayer Date of Birth: **11/24/1977**  
Spouse Date of Birth: **10/24/1977**

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

First name(s), initial(s), last name: **FOREIGN ADDRESS**  
Spouse name: **JANE ADDRESS**  
Current 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): **125395**  
Line 1b (Federal taxable income): **100295**  
Line 5b (Add lines 1b and 5a): **100295**  
Line 13 (Qualified dividend exclusion): **320**  
Line 17 (Total subtractions): **320**  
Line 18 (North Dakota taxable income): **99975**  
Line 19 (Tax): **1403**  
Line 20 (Tax Relief Credit): **700**  
Line 22 (Marriage penalty credit for joint filers): **33**  
Line 24 (Total credits): **733**  
Line 25 (Net tax liability): **670**  
Line 26 (North Dakota withholding): **620**  
Line 28 (Total payments): **620**  
Line 33 (Tax due): **50**  
Line 35 (Veterans' Postwar Trust Fund): **25**  
Line 35 (Watchable Wildlife Fund): **25**

**North Dakota Test #10 continued:**

Line 35 (Trees for ND Trust Fund): **25**  
Line 35 (Total Voluntary Contribution): **75**  
Line 36 (Balance due): **125**

**Marriage Penalty Credit Worksheet**

Line 1 (Is your filing status married filing jointly): **(X) YES 99975**  
Line 2 (Is the amount on line 1 more than \$67,812): **(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 \$39,830): **(X) YES 12550**  
Line 6 (Subtract line 5 from line 4): **30679**  
Line 7 (Calculate the tax on the amount on line 6 using the Single tax rate schedule): **337**  
Line 8 (Subtract line 6 from line 1): **69296**  
Line 9 (Calculate the tax on the amount on line 8 using the Single tax rate schedule): **1033**  
Line 10 (Calculate the tax on the amount on line 1 using the Married filing jointly tax schedule): **1403**  
Line 11 (Add lines 7 and 9): **1370**  
Line 12 (Subtract line 11 from line 10): **33**  
Line 13 (Maximum credit): **201**  
Line 14 (Enter smaller of line 12 or line 13): **33**

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

a. Employee's social security number: **400-00-7713**  
b. Employer's identification number: **45-1515151**  
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 45-1515151**  
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: **45-1616161**

**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 45-1616161**

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: **45-1717171**

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): **45-1717171**

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: **45-1818181**

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): **45-1818181**

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

## North Dakota Test #11

Forms Included: Form ND-1, Form ND-1TC, ND-1FC, ND-1PG, ME, ND-1PSC, Form 1040X

**NOTE: The instructions for Form ND-1FC require a statement to be attached to the return showing the type and amount of the qualified care expenses paid during the tax year. E-filed returns will be expected to have an attached PDF statement for this credit to be allowed.**

**NOTE: If the software product does not support amended returns, submit the test as an original return. If the software product does not support Schedule ND-1PSC, submit the test with Schedule ND-1TC, Line 18 as 15, Line 19 as 30, and Line 20 as 25 and a PDF of Schedule ND-1PSC.**

**NOTE: If the software product does not support Schedules ND-1FC, ND-1PG, and ME, submit the test with Form ND-1, Lines 4 and 5a as 0, Lines 5b and 18 as 48325, Line 19 as 605, Line 23 as 70, Line 24 as 420, and Lines 25, 33, and 36 as 185.**

Name: **TAX CREDITS**  
Social Security Number: **400-00-7715**  
Taxpayer Date of Birth: **6/24/1972**

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

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

First name(s), initial(s), last name: **TAX CREDITS**  
Current Mailing Address: **123 W MAIN AVE**  
City: **BISMARCK**  
State: **ND**  
Zip Code: **58501-3852**  
Your social security number: **400-00-7715**  
Line A (Federal filing status): **(X) 1. SINGLE**  
Line B (School district code): **08-001**  
Line C (Income source code): **4**  
Line D (Fill in if applicable): **AMENDED: FEDERAL NOL (X)**  
Line 1a (Federal adjusted gross income): **67225**  
Line 1b (Federal taxable income): **48325**  
Line 4 (Planned gift or endowment tax credit adjustment to income): **1000**  
Line 5a (Total additions): **1000**  
Line 5b (Add lines 1b and 5a): **49325**  
Line 18 (North Dakota taxable income): **49325**  
Line 19 (Tax): **625**  
Line 20 (Tax Relief Credit): **350**  
Line 23 (Total other credits): **510**  
Line 24 (Total credits): **860**  
Line 25 (Net tax liability): **0**  
Line 33 (Tax due): **0**  
Line 36 (Balance due): **0**

**North Dakota Test #11 continued:**

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

Your name: **TAX CREDITS**

Your social security number: **400-00-7715**

Do you hold a 50 percent or more ownership interest in ND property: **(X) NO**

Line 1 (Family member care tax credit): **15**

Line 5 (Planned gift tax credit): **400**

Line 13 (Tax credit for wages paid to a mobilized employee): **25**

Line 18 (Nonprofit private primary school tax credit): **15**

Line 19 (Nonprofit private high school tax credit): **30**

Line 20 (Nonprofit private college tax credit): **25**

Line 24 (Total other credits): **510**

**Schedule ND-1FC, Family Member Care Tax Credit**

Name: **TAX CREDITS**

Your social security number: **400-00-7715**

Line A (Is family member related to you by blood or marriage?): **(X) Yes Father**

Line B (Is family member either (1) at least 65 years old or (2) disabled as defined by SSA?): **(X) Yes**

Line C (Is taxable income of family member less than \$20,000 if single or \$35,000 if married?): **(X) Yes**

Line D (Name of qualifying family member): **FATHER CREDITS**

Line E (Social security number of qualifying family member): **400-00-2020**

Line 1 (Qualified care expenses paid by you): **85**

Line 2 (Expenses deducted on federal return): **10**

Line 3 (Eligible qualified care expenses): **75**

Line 4 (Your federal taxable income): **48325**

Line 5 (Decimal amount from table): **.20**

Line 6 (Multiply line 3 by line 5): **15**

Line 7 (Maximum credit allowed per qualifying family member): **2000**

Line 8 (Enter smaller of line 6 or line 7): **15**

Line 9 (Federal taxable income limit): **50000**

Line 10 (Subtract line 9 from line 4): **0**

Line 11 (Tentative family member care credit): **15**

**Schedule ND-1PG, Planned Gift Credit**

Name: **TAX CREDITS**

Your social security number: **400-00-7715**

North Dakota qualified nonprofit organization:

**ND NONPROFIT ORGANIZATION**

**123 BROADWAY**

**BISMARCK ND 58501**

Line 1 (Planned gift was given to): **(X) Qualified nonprofit organization**

Line 2 (Method used to make the planned gift): **(X) Charitable gift annuity**

Line 3 (Date qualified planned gift was completed): **3/10/2021**

Line 4 (Charitable contribution portion): **1000**

Line 5 (If married filing jointly, enter \$50,000; otherwise, enter \$25,000): **25000**

Line 6 (Amount of contribution eligible for credit): **1000**



**North Dakota Test #11 continued:**

Line 7 (2021 credit, Multiply line 6 by 40%): **400**  
Line 8 (Unused credit carryover): **0**  
Line 9 (Total available credit. Add lines 7 and 8): **400**  
Line 10 (Amount of line 9 used to reduce tax in 2021): **400**  
Line 11 (Unused credit carryover): **0**  
Line 12 (Did you deduct the contribution on Schedule A): **(X) Yes 18900**  
Line 13 (Federal Standard Deduction): **12550**  
Line 14 (Subtract line 13 from line 12): **6350**  
Line 15 (Enter this amount on Form ND-1, line 4): **1000**

**Schedule ND-1PSC, Nonprofit Private School Tax Credits**

Name: **TAX CREDITS**

Your social security number: **400-00-7715**

Part 1 Line 1a (Qualified Primary School): **Anne Carlsen Center**

Part 1 Line 1b (City): **Jamestown**

Part 1 Line 1c (Amount Contributed): **30**

Part 1 Line 2 (Total contributions made directly to qualified primary schools): **30**

Part 1 Line 3 (Credit on direct contributions): **15**

Part 1 Line 5 (Add lines 3 and 4): **15**

Part 1 Line 6 (Enter tax amount from Form ND-1, line 19): **625**

Part 1 Line 7 (Multiply line 6 by 50%): **313**

Part 1 Line 9 (Nonprofit private primary school credit): **15**

Part 2 Line 10a (Qualified High School): **Dakota Memorial School**

Part 2 Line 10b (City): **Minot**

Part 2 Line 10c (Amount Contributed): **60**

Part 2 Line 11 (Total contributions made directly to qualified high schools): **60**

Part 2 Line 12 (Credit on direct contributions): **30**

Part 2 Line 14 (Add lines 12 and 13): **30**

Part 2 Line 15 (Enter tax amount from Form ND-1, line 19): **625**

Part 2 Line 16 (Multiply line 15 by 50%): **313**

Part 2 Line 18 (Nonprofit private high school credit): **30**

Part 3 Line 19a (Qualified College): **ND Independent College Fund**

Part 3 Line 19b (City): **Bismarck**

Part 3 Line 19c (Amount Contributed): **50**

Part 3 Line 20 (Total contributions made directly to qualified colleges): **50**

Part 3 Line 21 (Credit on direct contributions): **25**

Part 3 Line 23 (Add lines 21 and 22): **25**

Part 3 Line 24 (Enter tax amount from Form ND-1, line 19): **625**

Part 3 Line 25 (Multiply line 24 by 50%): **313**

Part 3 Line 27 (Nonprofit private college credit): **25**

**Schedule ME, Credit for Wages Paid to Mobilized Employee**

Name: **TAX CREDITS**

Your social security number: **400-00-7715**

Employee 1 (Name of mobilized employee): **Mobilized Employee**

**North Dakota Test #11 continued:**

Employee 1 (Social security number): **400-00-2025**  
Line 1, Employee 1 (Beginning & ending dates of mobilization): **From: 3/1/21 To: 4/30/21**  
Line 2, Employee 1 (Amount of wages paid): **1500**  
Line 3, Employee 1 (Amount of federal active duty wages): **1000**  
Line 4, Employee 1 (Subtract line 3 from line 2): **500**  
Line 5, Employee 1 (Amount of wages that you actually paid): **100**  
Line 6, Employee 1 (Enter smaller of line 4 or line 5): **100**  
Line 7, Employee 1 (Multiply line 6 by 25%): **25**  
Line 9, Employee 1 (Credit. Enter smaller of line 7 or line 8): **25**  
Line 10, Employee 1 (Add the credits on line 9): **25**  
Line 11 (Unused credit carryover): **0**  
Line 12 (Total available credit): **25**  
Line 13 (Amount of line 12 used to reduce tax in 2021): **25**

**North Dakota Test #12**

Forms Included: **Form ND-1, Form 1040X**

Name: **AMENDED RETURN**  
Social Security Number: **400-00-7716**  
Taxpayer Date of Birth: **05/26/1983**

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

First name(s), initial(s), last name: **AMENDED RETURN**  
Current Mailing Address: **456 MAIN AVE**  
City: **FARGO**  
State: **ND**  
Zip Code: **58103-1910**  
Your social security number: **400-00-7716**  
Line A (Federal filing status): **(X) 4. HEAD OF HOUSEHOLD**  
Line B (School district code): **09-001**  
Line C (Income source code): **3**  
Line D (Fill in if applicable): **AMENDED: GENERAL (X)**  
Line 1a (Federal adjusted gross income): **59347**  
Line 1b (Federal taxable income): **40547**  
Line 5b (Add lines 1b and 5a): **40547**  
Line 9 (Benefits received from the U.S. Railroad Retirement Board): **2500**  
Line 17 (Total subtractions): **2500**  
Line 18 (North Dakota taxable income): **38047**  
Line 19 (Tax): **418**  
Line 20 (Tax Relief Credit): **350**  
Line 24 (Total credits): **350**  
Line 25 (Net tax liability): **68**  
Line 33 (Tax due): **68**  
Line 36 (Balance due): **68**