

A vibrant field of sunflowers under a bright, slightly cloudy sky. The sunflowers are in various stages of bloom, with bright yellow petals and dark brown centers. The background is softly blurred, creating a sense of depth.

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

Photo credit:
ND Tourism

2021 Tax Year

2022 Processing Year

Electronic Filing Unit Last
Revised: September 2021

The logo for North Dakota Tax, featuring the letters "ND" in a blue square followed by the word "Tax" in a large, bold, red font.

NORTH DAKOTA
RYAN RAUSCHENBERGER
Tax Commissioner

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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
 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 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 3RD 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: **11-1111111**
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 3RD 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 11-1111111**
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, Lines 21 and 24 as 0, Form ND-1, Line 25 as 163, Form ND-1, Lines 26 and 28 as 212, and Form ND-1, Lines 29 and 32 as 49.

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

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

First name(s), initial(s), last name: **SINGLE PARENT**
Current Mailing Address: **200 N 7TH 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): **34200**
Line 1b (Federal taxable income): **15400**
Line 5b (Add lines 1b and 5a): **15400**
Line 6 (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): **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): **34200**
Line 1b (How much of line 1a has its source to another state): **6012**
Line 1c (How much of line 1b did you earn while a resident of ND): **6012**

North Dakota Test #2 continued:

Line 2 (Enter the applicable amount): **33550**
Line 3 (Divide line 1c by line 2): **.1792**
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

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): **34200**

Line 1b (How much of line 1a has its source to another state): **10645**

Line 1c (How much of line 1b did you earn while a resident of ND): **10645**

Line 2 (Enter the applicable amount): **33550**

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: **22-2222222**

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 7TH 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 22-2222222**

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: **33-3333333**

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

Recipient's name: **SINGLE PARENT**

Recipient's address and zip code: **200 N 7TH 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 33-3333333**

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 10TH 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): **90876**

Line 1b (Federal taxable income): **76626**

Line 5b (Add lines 1b and 5a): **76626**

Line 18 (North Dakota taxable income): **76626**

Line 19 (North Dakota taxable income): **76626**

Line 20 (Tax): **1182**

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**

Line 5 (2020 net tax liability): **1255**

North Dakota Test #3 continued:

Line 6 (Total required payment): **1064**
Line 7, 1st Quarter (25% of line 6): **266**
Line 7, 2nd Quarter (25% of line 6): **266**
Line 7, 3rd Quarter (25% of line 6): **266**
Line 7, 4th Quarter (25% of line 6): **266**
Line 11, 2nd Quarter (Add lines 14 & 15 of previous column): **266**
Line 11, 3rd Quarter (Add lines 14 & 15 of previous column): **532**
Line 14, 2nd Quarter (Underpayment carryover): **266**
Line 14, 3rd Quarter (Underpayment carryover): **532**
Line 15, 1st Quarter (Underpayment): **266**
Line 15, 2nd Quarter (Underpayment): **266**
Line 15, 3rd Quarter (Underpayment): **266**
Line 15, 4th Quarter (Underpayment): **266**
Line 16a, 1st Quarter (Date of payment): **4-15-22**
Line 16a, 2nd Quarter (Date of payment): **4-15-22**
Line 16a, 3rd Quarter (Date of payment): **4-15-22**
Line 16a, 4th Quarter (Date of payment): **4-15-22**
Line 16b, 1st Quarter (Number of days): **365**
Line 16b, 2nd Quarter (Number of days): **304**
Line 16b, 3rd Quarter (Number of days): **212**
Line 16b, 4th Quarter (Number of days): **90**
Line 16c, 1st Quarter (Divide line 16b by 365): **1.000**
Line 16c, 2nd Quarter (Divide line 16b by 365): **.833**
Line 16c, 3rd Quarter (Divide line 16b by 365): **.581**
Line 16c, 4th Quarter (Divide line 16b by 365): **.247**
Line 16d, 1st Quarter (Multiply line 16c by .12): **.120**
Line 16d, 2nd Quarter (Multiply line 16c by .12): **.100**
Line 16d, 3rd Quarter (Multiply line 16c by .12): **.581**
Line 16d, 4th Quarter (Multiply line 16c by .12): **.247**
Line 16e, 1st Quarter (Multiply line 15 by line 16d): **32**
Line 16e, 2nd Quarter (Multiply line 15 by line 16d): **27**
Line 16e, 3rd Quarter (Multiply line 15 by line 16d): **19**
Line 16e, 4th 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): **70680**
Line 1b (Federal taxable income): **42880**
Line 5b (Add lines 1b and 5a): **42880**
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): **24105**
Line 19 (North Dakota taxable income): **24105**
Line 20 (Tax): **265**
Line 23 (Total other credits): **80**
Line 24 (Total credits): **80**
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: **12-1212121**
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 12-1212121**
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: **13-1313131**

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): **13-1313131**

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: **14-1414141**

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): **14-1414141**

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, Lines 20, 25, 33, and 36 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 (North Dakota taxable income): **46465**
Line 20 (Tax): **481**
Line 25 (Net tax liability): **481**
Line 33 (Tax due): **481**
Line 36 (Balance due): **481**

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 (North Dakota taxable income): **27234**
Line 20 (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**

North Dakota Test #6 continued:

Line 12, Column B (Self-employed deductions): **88**
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 19): **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: **23-2323232**

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 23-2323232**

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): **53-001**
Line C (Income source code): **5**
Line 1a (Federal adjusted gross income): **37143**
Line 1b (Federal taxable income): **12043**
Line 5b (Add lines 1b and 5a): **12043**
Line 18 (North Dakota taxable income): **12043**
Line 19 (North Dakota taxable income): **12043**
Line 20 (Tax): **132**
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: **34-3434343**

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 34-3434343**

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: **56-5656565**

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 56-5656565**

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 and Schedule RZ, submit the test with Form ND-1, Lines 4 and 5b as 0, Lines 16 and 17 as 0, Lines 5b, 18 and 19 as 145907, Lines 23 and 24 as 0, and Lines 20, 25, 33, and 36 as 2340.

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 (North Dakota taxable income): **147965**
Line 20 (Tax): **2382**
Line 23 (Total other credits): **2100**
Line 24 (Total credits): **2100**
Line 25 (Net tax liability): **282**
Line 33 (Tax due): **282**
Line 36 (Balance due): **282**

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**
Line 1 (Renaissance zone income exemption): **2500**
Line 8 (Total subtraction): **2500**

North Dakota Test #8 continued:

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**

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**

North Dakota Test #8 continued:

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 (North Dakota taxable income): **9725**
Line 20 (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**
Line 16, Column A (Adjusted gross income): **22900**

North Dakota Test #9 continued:

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 19): **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 220 and Line 36 as 295.

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): **97245**
Line 1b (Federal taxable income): **72145**
Line 5b (Add lines 1b and 5a): **72145**
Line 13 (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): **829**
Line 22 (Marriage penalty credit for joint filers): **34**
Line 24 (Total credits): **34**
Line 25 (Net tax liability): **795**
Line 26 (North Dakota withholding): **620**
Line 28 (Total payments): **620**
Line 33 (Tax due): **175**
Line 35 (Veterans' Postwar Trust Fund): **25**
Line 35 (Watchable Wildlife Fund): **25**
Line 35 (Trees for ND Trust Fund): **25**

North Dakota Test #10 continued:

Line 35 (Total Voluntary Contribution): **75**

Line 36 (Balance due): **250**

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 \$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): **41146**

Line 9 (Calculate the tax on the amount on line 8 using the Single tax rate schedule): **458**

Line 10 (Calculate the tax on the amount on line 1 using the Married filing jointly tax schedule): **829**

Line 11 (Add lines 7 and 9): **795**

Line 12 (Subtract line 11 from line 10): **34**

Line 13 (Maximum credit): **201**

Line 14 (Enter smaller of line 12 or line 13): **34**

Form W-2 (1):

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

b. Employer's identification number: **15-1515151**

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 15-1515151**

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: **16-1616161**

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 16-1616161**

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: **17-1717171**

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): **17-1717171**

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: **18-1818181**

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): **18-1818181**

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 or Schedules ND-1FC, ND-1PG, ND-1PSC and ME, submit the test as an original return with Form ND-1, Lines 4 and 5a as 0, Lines 5b, 18, and 19 as 48325, Lines 23 and 24 as 510, and Lines 20, 25, 33, and 36 as 605.

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 (North Dakota taxable income): **49325**
Line 20 (Tax): **625**
Line 23 (Total other credits): **510**
Line 24 (Total credits): **510**
Line 25 (Net tax liability): **115**
Line 33 (Tax due): **115**
Line 36 (Balance due): **115**

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**

North Dakota Test #11 continued:

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**

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**

North Dakota Test #11 continued:

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 20): **625**

Part 1 Line 7 (Multiply line 6 by 25%): **156**

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 20): **625**

Part 2 Line 16 (Multiply line 15 by 25%): **156**

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 20): **625**

Part 3 Line 25 (Multiply line 24 by 25%): **156**

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**

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**

North Dakota Test #11 continued:

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 (North Dakota taxable income): **38047**
Line 20 (Tax): **418**
Line 25 (Net tax liability): **418**
Line 33 (Tax due): **418**
Line 36 (Balance due): **418**