



19. Enter your **North Dakota taxable income** from line 18 of page 1 \_\_\_\_\_ **19** \_\_\_\_\_

20. **Tax** - If **full-year resident**, enter tax on amount on line 19 from Tax Table in instructions.  
If **full-year nonresident** or **part-year resident**, enter tax from Schedule ND-1NR, line 23.  
**All filers:** If you have farm income or sold a research credit, see instructions \_\_\_\_\_ **(SB) 20** \_\_\_\_\_

**Other credits**

21. Credit for income tax paid to another state or local jurisdiction  
in that state (*Attach Schedule ND-1CR*) \_\_\_\_\_ **(SD) 21** \_\_\_\_\_

22. Marriage penalty credit for joint filers (*See worksheet in instr.*) **(AC) 22** \_\_\_\_\_

23. Total other credits (*Attach Schedule ND-1TC*) \_\_\_\_\_ **(AE) 23** \_\_\_\_\_

24. Total credits. Add lines 21 through 23 \_\_\_\_\_ **24** \_\_\_\_\_

25. **Net tax liability.** Subtract line 24 from line 20. **If less than zero, enter 0** \_\_\_\_\_ **(SE) 25** \_\_\_\_\_

**Tax paid**

26. North Dakota income tax withheld from wages and other  
payments (**Attach Forms W-2, 1099, and/or ND Sch. K-1**) **(SF) 26** \_\_\_\_\_

27. Estimated tax paid on 2025 Forms ND-1ES and ND-1EXT  
plus an overpayment, if any, applied from your 2024 return **(S&) 27** \_\_\_\_\_

28. Total payments. Add lines 26 and 27 \_\_\_\_\_ **(AJ) 28** \_\_\_\_\_

**Refund**

29. **Overpayment** - If line 28 is MORE than line 25, subtract line 25 from line 28;  
otherwise, go to line 33. **If less than \$5.00, enter 0** \_\_\_\_\_ **(SG) 29** \_\_\_\_\_

30. Amount of line 29 that you want applied to your 2026 estimated tax \_\_\_\_\_ **(SQ) 30** \_\_\_\_\_

31. Voluntary contribution(s): Veterans' Postwar Trust Fund **(AS)** \_\_\_\_\_  
Watchable Wildlife Fund **(SP)** \_\_\_\_\_ Trees for ND Trust Fund **(SW)** \_\_\_\_\_ **Enter total 31** \_\_\_\_\_

32. **Refund.** Subtract lines 30 and 31 from line 29. **If less than \$5.00, enter 0** \_\_\_\_\_ **(SR) 32** \_\_\_\_\_

To **direct deposit** your refund,  
complete items a, b, and c.  
(*See instructions*)

a. Type of Account <input type="radio"/> Checking <input type="radio"/> Savings	b. Routing Number	c. Account Number
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**Tax Due**

33. **Tax due** - If line 28 is LESS than line 25, subtract line 28 from line 25.  
**If less than \$5.00, enter 0** \_\_\_\_\_ **(SZ) 33** \_\_\_\_\_

34. Penalty **(AK)** \_\_\_\_\_ Interest **(AL)** \_\_\_\_\_ **Enter total 34** \_\_\_\_\_

35. Voluntary contribution(s): Veterans' Postwar Trust Fund **(AT)** \_\_\_\_\_  
Watchable Wildlife Fund **(SU)** \_\_\_\_\_ Trees for ND Trust Fund **(SY)** \_\_\_\_\_ **Enter total 35** \_\_\_\_\_

36. **Balance due.** Add lines 33, 34, 35 and, if applicable, line 37.  
Pay to: **ND Office of State Tax Commissioner** \_\_\_\_\_ **36** \_\_\_\_\_

37. Interest on underpaid estimated tax from Schedule ND-1UT \_\_\_\_\_ **(SO) 37** \_\_\_\_\_

**Fill in the circles that apply:** ☐ **1099-G consent**-I agree to obtain Form 1099-G electronically at **www.tax.nd.gov**.  
(*See page 16 of instructions*) ☐ **Disclosure authorization**-I authorize the ND Office of State Tax Commissioner to  
discuss this return with the paid preparer identified below.

*I declare that this return is correct and complete to the best of my knowledge and belief. \* Privacy Act - See inside front cover of booklet.*

Your Signature	Date	Telephone Number	
Spouse's Signature	Date	Telephone Number	
Paid Preparer Signature	PTIN	Date	
Print Name of Paid Preparer Signature		Telephone Number	

**This Space is for Tax Department Use Only**

**IIT**

► **Mail to: Office of State Tax Commissioner,  
PO Box 5621, Bismarck, ND 58506-5621**