

37-S**Short form individual income tax return****1999**

For 1999 CALENDAR YEAR, or other tax year beginning _____, 1999, and ending _____, _____

Label Affix label here ➤	Your first name and initial	Last name	IMPORTANT	Your social security number
	If joint return, spouse's first name and initial	Last name		Spouse's social security number
	Mailing address		You must enter your SSN(s) above. See instructions on page 4.	
	City, town or post office, state and ZIP code		Were you required to pay estimated federal income tax for 1999? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Filing status: 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint 3. <input type="checkbox"/> Married filing separate 4. <input type="checkbox"/> Head of household 5. <input type="checkbox"/> Qualifying widow(er) <small>(Enter spouse's name here)</small>			Check only if applicable: (See instructions on page 4) Amended <input type="checkbox"/> Extension <input type="checkbox"/>	
Filing category: 1. <input type="checkbox"/> Resident 2. <input type="checkbox"/> Nonresident (If you changed legal residence in 1999, see instructions.)			Dept. use only (CF) <input type="checkbox"/>	
School district code: _____ - _____ Income source code: _____ (See instructions on page 4)				

A. Federal adjusted gross income from line 33, Form 1040 or line 18, Form 1040A or line 4, Form 1040EZ or line I, TeleFile Tax Record (SX)		A	Form 37-S
B. Federal taxable income from line 39, Form 1040 or line 24, Form 1040A or line 6, Form 1040EZ or line K, TeleFile Tax Record (SS)		B	
1. Federal income tax liability: See instructions on page 5 for the amount to enter on this line (SV)		1	
2. North Dakota income tax: Multiply line 1 by 14% (.14); OR , if you are a nonresident filer or you are a resident filer with an allowable adjustment, complete the Adjustment Schedule (Form 37-S) and enter the tax from line 13 of that schedule on this line (SB)		2	
3. Credits: (See instructions) Schedule 4 ➤ (SD) _____ Schedule FC ➤ (S2) _____ Renaissance Zone credits ➤ (S3) _____ (Enter total credits in box to the right)		3	
4. Net tax liability (Subtract line 3 from line 2) If less than -0-, enter -0- (SE)		4	
5. North Dakota income tax withheld (Attach supporting W-2s and 1099s) (SF)		5	
6. 1999 estimated tax paid plus overpayment, if any, applied from 1998 return (S&)		6	
7. Total payments (Add lines 5 and 6)		7	
8. Overpayment (If line 7 is greater than line 4, subtract line 4 from line 7. If line 4 is greater than line 7, go to line 14.) If result is less than \$5.00, enter -0- (SG)		8	
9. Amount of line 8 you wish to apply to your 2000 estimated tax (SQ)		9	
10. Amount of line 8 you wish to contribute to Nongame Wildlife Fund (SP)		10	
11. Amount of line 8 you wish to contribute to Centennial Tree Trust Fund (SW)		11	
12. Refund (Line 8 less lines 9, 10 and 11) If result is less than \$5.00, enter -0- (SR)		12	
13. For direct deposit of your refund, complete lines 13a, 13b and 13c: (See instructions on page 5)			
a. Routing number ➤ _____ b. Type of account ➤ <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
c. Account number ➤ _____			
14. Tax due (If line 4 is greater than line 7, subtract line 7 from line 4) If result is less than \$5.00, enter -0- (SZ)		14	
15. Voluntary contribution to Nongame Wildlife Fund (Not allowed if line 14 is -0-) (SU)		15	
16. Voluntary contribution to Centennial Tree Trust Fund (Not allowed if line 14 is -0-) ... (SY)		16	
17. Balance due (Add lines 14, 15, 16 and, if applicable, 18) Pay to: State Tax Commissioner		17	
18. Interest on underpaid estimated tax, if any, from line 17, Form 400-UT (SO)		18	

Attach a complete copy of your 1999 federal income tax return

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. **For Privacy Act Information, see inside front cover of instruction booklet.**

Your signature	Date	Your daytime phone no. ➤ (PH) <input type="checkbox"/> OPR	For Tax Department use only
Spouse's signature (if joint return)	Date	Area code () _____ - _____	
Paid preparer's signature	Date		

Mail to: Office of State Tax Commissioner, State Capitol,
600 East Boulevard Avenue, Bismarck, ND 58505-0599

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1999 Adjustment Schedule (Form 37-S)

Tax calculation for filers with allowable adjustments on Form 37-S

Attach to
1999 Form 37-S**Complete this schedule if you are using Form 37-S and are either:**

- A **resident filer** with one or more allowable adjustments. *If none of the adjustments apply to you, do not complete this schedule;* or,
- A **nonresident filer**. All nonresident filers must complete this schedule.

1. Federal income tax liability from line 1 of Form 37-S	(1)		
2. Federal adjusted gross income from line A of Form 37-S (SH)	2		
3. Resident filer only: Interest from U.S. obligations (<i>Attach supporting statement</i>) (SN)	3		
4. Nonresident filer only: Income (loss) not reportable to North Dakota from line 27, Column C of Schedule NR (<i>Attach Schedule NR</i>) (SA)	4		
5. Resident filer only: Exempt income of a Native American (S4)	5		
6. Resident filer only: U.S. Railroad Retirement Board benefits (<i>Attach copy of Federal Form RRB-1099 or RRB-1099-R, or both</i>) (S5)	6		
7. Income (loss) from partnership, S corporation or other pass-through entity subject to North Dakota's financial institution tax (<i>Attach statement received from entity</i>) (S6)	7		
8. Renaissance Zone Act income exemption (S7)	8		
9. Total adjustments (<i>Add lines 3 through 8</i>)	9		
10. North Dakota adjusted gross income (<i>Subtract line 9 from line 2</i>) (SC)	10		
11. North Dakota income ratio (<i>Divide line 10 by line 2. Round to nearest two decimal places. If line 10 is equal to line 2, enter 1.00</i>)	11		— . — —
12. Adjusted federal income tax liability (<i>Multiply line 1 by line 11</i>) (SI)	12		
13. Tax: Multiply line 12 by 14% (.14) Enter this amount on line 2 of Form 37-S	13		

General instructions**Purpose of schedule**

In general, the tax on Form 37-S (Short Form) is calculated by multiplying the federal income tax liability by the tax rate of 14%. However, all nonresident filers and those resident filers having an allowable adjustment on Form 37-S must adjust the federal income tax liability before applying the tax rate. This schedule must be used to calculate the adjusted federal income tax liability and the North Dakota tax on it.

Who must complete this schedule

If you use Form 37-S, you must complete this schedule if:

- You are a resident who has an allowable adjustment on Form 37-S. See **Resident filer** on this page for a list of the allowable adjustments; or
- You are a nonresident. All nonresident filers must complete this schedule regardless of their situation. See **Nonresident filer** on this page for the instructions applicable to a nonresident filer.

If you are required to complete this schedule, attach it to Form 37-S.

Resident filer

If you checked the "Resident" filing category at the top of Form 37-S, complete this schedule if your federal adjusted gross income includes any of the items listed below. If none of them apply, do not complete this schedule and do not attach it to your return. *See the specific line instructions for an explanation of each adjustment.*

- Interest from U.S. obligations (*see line 3*)
- Exempt income of a Native American (*see line 5*)
- Benefits from the U.S. Railroad Retirement Board (*see line 6*)
- Income or loss from a partnership, S corporation or other pass-through entity subject to North Dakota's financial institution tax (*see line 7*)
- Income exempted under North Dakota's Renaissance Zone Act (*see line 8*)

Nonresident filer

If you checked the "Nonresident" filing category at the top of Form 37-S, you must complete this schedule. On line 4 of this schedule, enter the portion of your federal adjusted gross income that is not subject to North Dakota tax. You must complete Schedule NR to determine this amount.

Attach Schedule NR to your return.

In addition to the adjustment on line 4, if the portion of your federal adjusted gross income reportable to North Dakota includes any of the items on lines 7 and 8, complete the applicable line(s).

Important: *Lines 3, 5 and 6 do not apply to a nonresident filer. For a nonresident filer, income from the sources described on those lines must be included in the amount entered on line 4 (as determined on Schedule NR).*

Specific line instructions**Line 3****Interest from U.S. obligations (Resident filer only)**

Enter on this line interest from U.S. obligations, such as U.S. savings bonds and U.S. Treasury bills and notes. Also enter interest from other federal securities that federal law specifically exempts from state income tax. The portion of dividend income derived from a mutual fund that is attributable to the fund's investment in the same kinds of securities may also be entered on this line.

Specific line instructions continued

You must attach a statement to your North Dakota return identifying the specific securities from which you derived the interest amount entered on this line. A reference to "U.S. obligations" or other general description is not sufficient. This statement is not required if the required information is shown on the copy of your federal income tax return that you attach to your North Dakota return.

See page 9 of the individual income tax instruction booklet for a list of the more common sources of exempt and non-exempt interest.

Line 4
Nonresident's non-North Dakota income (loss)
(Nonresident filer only)

If you checked the "Nonresident" filing category at the top of Form 37-S, you must complete Schedule NR to determine the amount to enter on this line.

Attach Schedule NR to your return.

Carefully read the instructions at the bottom of Schedule NR before completing this line. Special rules apply in the case where a nonresident's out-of-state losses exceed out-of-state income.

Line 5
Native American's exempt income
(Resident filer only)

If you are a Native American, enter on this line the portion of your federal adjusted gross income that is exempt from North Dakota income tax. Your income is exempt from North Dakota income tax if:

- You are enrolled as a member of a federally-recognized Indian tribe;
- You live on the Indian reservation where enrolled; and
- Your income is derived from sources on the Indian reservation where enrolled. This means you work on that reservation, or your business or income-producing property is located on that reservation.

If any of the above criteria are not met, your income from North Dakota sources is subject to North Dakota income tax.

For more information, obtain the Income Tax Guideline: Income Taxation of Native Americans.

Line 6
U.S. Railroad Retirement Board benefits

(Resident filer only)

Federal law provides that unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board are exempt from state income tax. Enter on this line the portion of these benefits included in your federal adjusted gross income.

Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable) you received from the U.S. Railroad Retirement Board.

Line 7
Income (loss) from pass-through entity subject to North Dakota's financial institution tax

(Resident and nonresident filers)

If you hold an interest in a partnership, S corporation or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, the income or loss passed through to you (and included in your federal adjusted gross income) must be removed from the North Dakota individual income tax calculation. *(North Dakota's financial institution tax applies to banks, trust companies, and leasing companies.)*

If you hold an interest in one of these entities, you should receive a statement from the entity informing you about this adjustment and showing the amount of your adjustment. Enter the adjustment amount from that statement on this line.

If the adjustment amount is a loss, enter the amount as a negative number on this line. A negative amount will increase the North Dakota adjusted gross income (on line 10) and may result in the calculation of a decimal number greater than 1.00 (on line 11).

Attach a copy of the statement you received from the entity.

For more information, obtain the Income Tax Guideline: Adjustment For Income (Loss) From S Corporation, Partnership or LLC Subject To N.D.C.C. ch. 57-35.3.

Line 8
Renaissance Zone Act income exemption

(Resident and nonresident filers)

North Dakota law (N.D.C.C. ch. 40-63) authorizes a city to apply to the state for the designation of a portion of the city as a North Dakota renaissance zone. You may be eligible for an income exemption if you:

- Purchase or lease qualifying real property located in a zone for use in your business, or make a qualifying improvement to your business in a zone; or
- Purchase qualifying commercial or residential real property in a zone solely as an investment.

For more information, contact the Office of State Tax Commissioner.