



# North Dakota 2012 Individual Income Tax

Cory Fong, Tax Commissioner



Not sure if you should  
E-File? Consider the  
benefits:

1. Receive your refund quicker!
2. For the fastest refund - use Direct Deposit - see page 1 for more information.
3. Increased accuracy - especially during the last minute filing rush.
4. E-File lets you know when the return has been accepted
5. Correct errors quickly.
6. Nothing to mail!
7. Software simplifies the filing process and you can be sure you are using the correct forms.



Dear Taxpayer,

There is no doubt that North Dakota has the fastest growing economy in the nation. The Bureau of Economic Analysis ranked North Dakota #1 in Economic Growth in 2011. In addition, North Dakota is in the top spot as #1 in personal income growth and per capita personal income growth, and we continue to have the lowest unemployment rate in the nation – hovering right round 3 percent. On top of that, our income tax rate is among the lowest income tax rates in the country.

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2012, over 320,000 (or about 80 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. There are a number of e-file options for you to consider – IRS E-file, Free File, as well as a number of other services available online or through VITA and TCE sites. With all of the e-file options available, there is one that will work for you. Before you choose an e-file service, we encourage you to consider using our online interactive tool. This tool will help you sort through the various options to find the one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

The forms and instructions contained in this booklet are generally unchanged from last year. See page 2 of this booklet for information on the changes that were made and other important information that may affect you. Please note that certain credits and adjustments will require a specific schedule, such as the ND-1CR and the ND-1TC. To access these forms, or any other tax-related publications, visit our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

Please let us know what you think we are doing well, and what we can do to improve our service to you. If you have any questions or need assistance in preparing your North Dakota income tax return, or have other state tax-related questions, you are encouraged to contact our office. You will find contact information on the back of this booklet.

Sincerely,

Cory Fong,  
Tax Commissioner

## Form ND-EZ Form ND-1



See instructions to  
Form ND-EZ, line 9, or  
Form ND-1, line 38.

Visit our web site for forms or to  
learn about North Dakota's taxes:  
[www.nd.gov/tax](http://www.nd.gov/tax).



## This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

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### Taxpayer Bill of Rights

Obtain a copy of the North Dakota  
Taxpayer Bill of Rights from our web  
site at [www.nd.gov/tax](http://www.nd.gov/tax)

If you need a form or document mentioned in this booklet, you may obtain it from our web site at [www.nd.gov/tax](http://www.nd.gov/tax), or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.

### ***You might be eligible for a refund of local sales tax!***

Most city and county local tax ordinances contain a local sales tax maximum, which varies among the local tax jurisdictions. If you pay local sales tax in excess of the jurisdiction's maximum amount, you may apply to the Office of State Tax Commissioner to obtain a refund of the excess local sales tax paid. For example, if you purchase \$4,000 of furniture in a city having a 1% sales tax and a local sales tax maximum of \$25, the retailer will collect \$200 in state sales tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. You can obtain the application form, **Claim For Refund - Local Sales and Use Tax Paid Beyond Maximum Tax**, from our web site at [www.nd.gov/tax](http://www.nd.gov/tax), or you may call us at 701.328.1246 or e-mail us at [salestax@nd.gov](mailto:salestax@nd.gov).

### ***Do you owe use tax?***

If you purchased goods from a source outside North Dakota that you use or consume in North Dakota on which you did not pay North Dakota sales tax, you may have to pay state and local sales taxes to North Dakota. Technically, what you have to pay is called a "use tax." The use tax applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased the goods in person at an out-of-state location, or by mail, phone, or over the Internet.

If you purchased the goods in another state and did not pay any sales tax to that state, you must pay the full use tax to North Dakota. However, if you did pay the other state's sales tax but paid less than what you would have paid in North Dakota, you must pay use tax to North Dakota equal to the difference. If you purchased the goods in another country, you must pay the full use tax to North Dakota regardless of whether you paid any tax to that country on the purchase.

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our web site at [www.nd.gov/tax](http://www.nd.gov/tax), or you may call us at **701.328.1246**.

**Privacy Act information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

# Isn't it time to *e-file* *your return?*

1. Go to our web site at— [www.nd.gov/tax](http://www.nd.gov/tax)
2. Click on: FREE E-File **ndTax** or IRS **e-file**
3. Click on the [interactive tool](#) link.

## *Do it yourself*

With a computer and Internet access, you can complete and electronically file your federal and North Dakota returns—

through an **Internet-based tax preparation service** or

using **tax preparation software** that you can buy from any number of retail stores. *Make sure the software supports the forms you need to file your North Dakota return.*

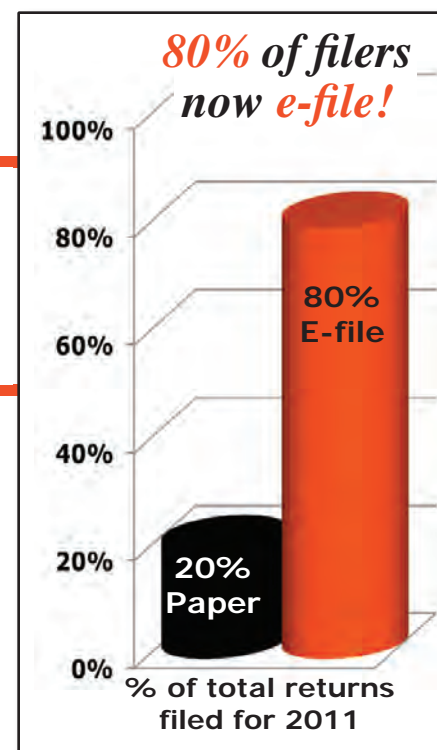
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our web site to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

Another do-it-yourself option available to most North Dakota resident filers is **North Dakota fillable forms**. With a computer and Internet access, you can access forms on our web site that you fill in on-line, and then submit electronically. A bit more work to use, but it's FREE.

## *Or have a tax expert help you*

Free tax preparation assistance and electronic filing is available to eligible filers at many **Volunteer Income Tax Assistance (VITA)** or **Tax Counseling for the Elderly (TCE)** site set up by the IRS. Go to [www.irs.gov](http://www.irs.gov) or call 1-800-906-9887 to locate a site near you.

A **professional tax preparer** who is an Authorized IRS E-File Provider can complete and electronically file your returns for you at a cost dependent on the complexity of your return.



Choose ***DIRECT DEPOSIT*** for a *faster refund*

*Regardless of how you file, use DIRECT DEPOSIT for secure, fast handling of your refund.*

*For more information, see page 9 if filing Form ND-EZ, or see page 15 if using Form ND-1.*



## Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

### Changes to instructions to note for 2012

#### Gross income from North Dakota sources

An individual who is a nonresident of North Dakota is required to file a North Dakota income tax return if the individual (1) is required to file a federal income tax return for the year and (2) derives any gross income from North Dakota sources during the year. On page 4 of this booklet, there is a box identifying what is included in gross income from North Dakota sources for a nonresident individual. The list was expanded to include unemployment compensation benefits that are based on prior employment services performed in North Dakota.

#### Long-term capital gain exclusion

The instructions to Form ND-1, line 8 ("Net long-term capital gain exclusion"), were revised to provide that the portion of a net long-term capital gain included in an entry on Form ND-1, line 9, 11, or 16, is not eligible for the 30 percent exclusion because it is already excluded from North Dakota taxable income. The worksheet for calculating the amount of the exclusion on page 13 of this booklet was revised to add additional lines for the purpose of removing from the calculation a long-term capital gain excluded elsewhere on the return.

#### Marriage penalty credit for joint filers

The maximum amount of the marriage penalty credit for eligible joint filers increased from \$234 to \$241 for the 2012 tax year. This is attributable to the increase in the income tax rate brackets for the 2012 tax year resulting from the indexing of the brackets for inflation. In addition, the calculation worksheet on page 14 of this booklet was changed as follows:

- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income was increased from \$9,500 to \$9,750.

- The joint North Dakota taxable income threshold and the earned income threshold of the spouse with the lower earned income were changed to \$59,175 and \$33,575, respectively.

#### Eligibility to use Form ND-EZ

On page 6 of this booklet there is a worksheet provided to assist individuals in determining if they should use Form ND-EZ or Form ND-1. In general, Form ND-EZ, which is an optional simplified form, may be used by North Dakota residents who do not have any special adjustments or tax credits, do not pay estimated income taxes, and do not have to make any special tax calculation. The worksheet was revised to clarify that an estimated income tax payment includes an overpayment (refund) that a taxpayer elected to leave on deposit with the Office of State Tax Commissioner to be applied to the following year's tax liability.

### Income from oil, gas, and other mineral interests

An individual who is a nonresident of North Dakota is subject to North Dakota income tax on income derived from tangible property located in North Dakota. An ownership interest in oil, gas, or other mineral deposit in North Dakota constitutes a tangible property (real property) interest in North Dakota. Therefore, income that a nonresident individual receives from an oil, gas, and mineral lease contract is subject to North Dakota income tax. Such income includes:

- Rents, lease bonuses, advance royalties, and delay rentals received prior to production.
- Royalties received based on actual extraction of mineral deposits.
- Gains from the sale of mineral interests.
- Income from a working interest in the lease contract.

In the case of Minnesota and Montana residents, income from tangible property located in North Dakota may not be excluded from North Dakota income tax under the reciprocity agreements between North Dakota and those two states.

#### Tax withholding from royalty income

Oil and gas royalty interest owners receive a statement from oil companies detailing how the amount of their royalty check is calculated. Included in the statement is information about their share of various expenses, including applicable state taxes, that have been deducted in calculating the net amount payable to the mineral owner.

In North Dakota, natural gas is subject to a production tax, and oil is subject to both a production tax and an extraction tax. These taxes are generally referred to as severance taxes because they apply at the time oil and gas are "severed," or removed, from the earth. These taxes are not income taxes and should not be claimed as income tax withholding on Form ND-EZ, line 3, or Form ND-1, line 28.

North Dakota tax law does not require income tax to be withheld from oil or gas royalty payments made to mineral interest owners. Therefore, on Federal Form 1099-MISC, which oil companies provide to mineral interest owners at the end of the year, there should not be an entry for North Dakota income tax withheld shown in the state tax boxes on the form.

### Tax-planning reminders for the 2013 tax year

#### Automation income tax credit

As a tax-planning reminder, a new income tax credit for purchasing new or used machinery and equipment for the purpose of automating a manufacturing process becomes available starting with the 2013 tax year. The credit will be allowed to a primary sector business, which is a business certified by the North



## Changes affecting you and your income tax (continued)

Dakota Commerce Department as one using knowledge or labor to add value to a product, process, or service that results in the creation of new wealth in North Dakota.

The credit is equal to 20 percent of the cost of the machinery and equipment approved by the Commerce Department. The credit must be claimed in the tax year in which the purchase occurs. The excess, if any, of the credit over the tax liability may be carried over and used on subsequent years' returns for up to five tax years.

The total credits allowed for all qualifying purchases by all taxpayers is limited to \$2 million per calendar year. The Commerce Department will account for this annual limit on a first-come, first-serve basis according to the date of purchase. While the annual limit is measured on a calendar-year basis, the taxpayer will claim an allowable credit in the taxpayer's tax year in which the purchase occurs.

If the taxpayer is a partnership or other passthrough entity, the credit is computed at the entity level and passed through to the entity's owners based on their respective ownership interests in the entity. The amount of the approved purchases may not be used as the basis for any other deduction or credit allowed under North Dakota income tax law. The Commerce Department must provide a statement to the Office of State Tax Commissioner identifying the taxpayer and listing the machinery and equipment items approved for the credit.

The credit will be available for the 2013 through 2015 tax years, after which it expires.

### Mobile workforce exclusion for nonresident individuals

As a general rule, compensation received by a nonresident individual for services performed in North Dakota is subject to North Dakota income tax. There are exceptions for U.S. armed forces servicemembers, certain interstate commerce employees, and Minnesota and Montana residents covered under the reciprocity agreements between North Dakota and the States of Minnesota and Montana.

Starting with the 2013 tax year, compensation received by an individual for services performed in North Dakota is excluded from North Dakota source income and therefore is not subject to North Dakota income tax if all of the following conditions apply:

- The individual is not a legal resident of North Dakota for the tax year.
- The individual has no other income from sources in North Dakota for the tax year in which the compensation is received.
- The individual is present in North Dakota to perform employment duties for less than twenty-one days during the tax year.
- The individual's state of legal residence either (1) does not impose an income tax or (2) provides a substantially similar exclusion.

"Compensation" means wages, salaries, tips, and other types of compensation that are subject to federal income tax withholding and reportable on federal Form W 2. In counting the number of days present in North Dakota, presence in North Dakota for any part of a day constitutes presence for that day unless the presence is solely for purposes of traveling through North Dakota.

The following individuals are not eligible for this new exclusion:

- Professional athlete or member of a professional athletic team.
- Professional entertainer.
- Person of prominence performing services on a per event basis.
- Person performing construction services that improve real property.
- Employee who is an officer of a business and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.
- Employee who is not an officer of a business, is one of the fifty highest paid employees, and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.

The provisions of this new exclusion do not affect the reciprocity agreements between North Dakota and the states of Minnesota and Montana, nor do they affect North Dakota's jurisdiction to impose any tax on any taxpayer. Except where the Office of State Tax Commissioner requires the filing of an informational return, a nonresident individual whose compensation is eligible for this new exclusion is not required to file a North Dakota income tax return for the tax year.

# General information for all filers

- A short and easy form, Form ND-EZ, is available to full-year residents who have no adjustments or tax credits, do not pay estimated tax, and do not use income averaging for farm income.
- This booklet contains both the Form ND-EZ and Form ND-1. See "Which form to use" on page 6 to find out which one fits your filing needs.

## Steps to completing your return

### Step Action

- |                          |   |   |                       |
|--------------------------|---|---|-----------------------|
| <input type="checkbox"/> | 1 | Determine if you have to file a return.....           | see page 4            |
| <input type="checkbox"/> | 2 | Complete your federal return .....                    | see page 7            |
| <input type="checkbox"/> | 3 | Determine which form to use .....                     | see page 6            |
|                          |   | <i>Have you considered e-filing your return?.....</i> | <i>see page 1</i>     |
| <input type="checkbox"/> | 4 | Go to the applicable instructions—                    |                       |
|                          |   | If using Form ND-EZ .....                             | see page 9            |
|                          |   | If using Form ND-1 .....                              | see page 11           |
| <input type="checkbox"/> | 5 | Assemble your completed return .....                  | see inside back cover |
| <input type="checkbox"/> | 6 | Read <b>"Before you file"</b> .....                   | see page 10 or 16     |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2013—         |                       |
|                          |   | Where to file.....                                    | see page 7            |
|                          |   | Need an extension? .....                              | see page 7            |

on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

**Residents in U.S. armed forces**—If you were a resident of North Dakota serving in the U.S. armed forces in 2012 and you are required to file a 2012 federal individual income tax return, you must file a 2012 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2012.

**Civilian spouse of U.S. armed forces member**—If you are a civilian spouse of a U.S. armed forces servicemember, you are subject to North Dakota income tax and must file a 2012 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2012 tax year and (2) you are required to file a 2012 federal individual income tax return. This applies regardless of your military spouse's state of residence, where you resided, or the source of your income.

## Who must file a return

### Full-year resident

If you were a full-year resident of North Dakota for the 2012 tax year and you are required to file a 2012 federal individual income tax return, you must file a 2012 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or you have other income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule—see **Statutory 7-month rule** on this page.

**Definition of resident**—In these instructions, the term "resident" refers to an individual who is a legal resident of

North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

**Statutory 7-month rule**—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained

### Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2012 tax year, you must file a 2012 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2012 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2012 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year and if you do not meet the statutory 7-month rule—see **Statutory 7-month rule** on page 4.

#### **Nonresidents in U.S. armed forces—**

If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2012, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are married and filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

#### **Civilian spouse of U.S. armed forces member—**

If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2012 North Dakota individual income tax return if (1) both you and your spouse were full-year nonresidents of North Dakota, (2) your military spouse's permanent duty station was in North Dakota, (3) your only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) you resided in North

Dakota only because you wanted to live with your military spouse. If you meet all of these conditions and your employer withheld North Dakota income tax from your wages, you must file a return to obtain a refund of the withheld taxes.

#### **Minnesota or Montana resident—**

If you were a full-year resident of Minnesota for the 2012 tax year, you do not have to file a 2012 North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you were a full-year resident of Montana for the 2012 tax year, you do not have to file a 2012 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

**Nonresident alien**—If you were a nonresident alien of the United States and you received gross income from North Dakota sources during 2012, you must file a 2012 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

#### **Part-year resident**

If you were a part-year resident of North Dakota for the 2012 tax year, you must file a 2012 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2012 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (*See the box on this page for what is included in gross income from North Dakota sources while a nonresident.*)

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

### **Gross income from North Dakota sources (for nonresidents only)**

In the case of a nonresident, “gross income from North Dakota sources” includes the following:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a trade or business carried on in North Dakota, whether as a sole proprietorship, partnership, or S corporation.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

- Unemployment compensation attributable to previous employment in North Dakota.

#### **Exceptions**

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services that is eligible for exemption from state income tax under federal military and interstate commerce laws.

**Note:** *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a trade or business carried on in North Dakota, whether as a sole proprietorship, partnership, or S corporation.*

### **Native Americans**

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You lived on **any** Indian reservation in North Dakota.
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

## Which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2012 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use.

## Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

### Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them,

<b>Which form to use—Form ND-EZ or Form ND-1?</b>	
Use <b>Form ND-EZ</b> ...if <b>ALL</b> seven statements below are <b>TRUE</b> ; or	
Use <b>Form ND-1</b> ....if <b>ANY</b> of the seven statements are <b>FALSE</b> .	
<i>Note: If you are filing a joint return with your spouse, check "True" only if the statement is true for both you and your spouse.</i>	
	<b>True    False</b>
1. You were a resident of North Dakota for <b>all</b> of 2012 .....	<input type="checkbox"/> <input type="checkbox"/>
2. You do not have any North Dakota addition adjustments (*Form ND-1, lines 2-4) .....	<input type="checkbox"/> <input type="checkbox"/>
3. You do not have any North Dakota subtraction adjustments (*Form ND-1, lines 7-16) .....	<input type="checkbox"/> <input type="checkbox"/>
4. You are not claiming any North Dakota tax credits (*Form ND-1, lines 21-25) .....	<input type="checkbox"/> <input type="checkbox"/>
5. You did not pay, and were not required to pay, North Dakota estimated income tax for 2012, and you did not apply an overpayment (refund) from your 2011 North Dakota return as an estimated payment for 2012 .....	<input type="checkbox"/> <input type="checkbox"/>
6. You are not going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax.....	<input type="checkbox"/> <input type="checkbox"/>
7. You are not making an extension payment on Form ND-1EXT.....	<input type="checkbox"/> <input type="checkbox"/>
* The references show where to find more information.	

you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, complete Form ND-1 as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, on the line next to the circle.
3. Leave line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 34.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete Form NDW-R and give it to your employer. Ask your employer for this form.

### North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue  
Mail Station 5510  
St. Paul, MN 55146-5510  
Phone: (651) 296-3781  
Web: [www.taxes.state.mn.us](http://www.taxes.state.mn.us)



- Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805  
Phone: (406) 444-6900  
Web: [www.mt.gov/revenue](http://www.mt.gov/revenue)

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## When and where to file

If you are filing on a calendar year basis, you must file your 2012 North Dakota individual income tax return on or before April 15, 2013. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner  
PO Box 5621  
Bismarck, North Dakota 58506-5621

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## Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

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### Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

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### North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply

for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

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### Extension interest

If you obtain an extension and file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

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### Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed 2012 Form ND-1EXT on or before April 15, 2013. Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2012 Form ND-1EXT payment.

If you prepay your tax using Form ND-1EXT, you must file Form ND-1 and claim the payment on page 2, line 29; you may not file Form ND-EZ.

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## Penalty and interest

If you obtain an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you file your return by its due date (or extended due date), but you do not pay all of the tax due on it by the return's due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return by its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the tax due for each month (or fraction of a month) the return remains delinquent, not to exceed 25% of the tax due.

In addition to any penalty, interest must be paid at the rate of 1% per month (or fraction of a month), except for the month in which the tax was due, on any tax due that remains unpaid after the return's due date (or extended due date).

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## Federal income tax return

Certain information from your 2012 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2012 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

In addition, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040, 1040A, or 1040EZ, along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation to your federal return.

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## Changing your return

If you need to change your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** on page 8.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, an overstatement of tax of over 25%, or an IRS audit. For these and other time periods that may apply, see North Dakota Century Code § 57-38-40 or contact the Office of State Tax Commissioner.

Penalty and interest apply to additional tax due on an amended return.

### Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return or an audit or correction by the IRS. The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

### How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For tax years after 2008, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the applicable circle next to "Amended" in the top right-hand corner of the return.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.

6. On the "Total payments" line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

### Estimated tax requirement (for 2013)

You must pay estimated North Dakota income tax for the 2013 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2013.
2. Your North Dakota net tax liability for 2012 is \$500 or more. (*If you are not required to file a North Dakota return for 2012, you do not have to pay estimated tax for 2013.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in North Dakota income tax for 2013.
4. You expect your North Dakota income tax withholding for 2013 to be less than the smaller of the following:
  - (a) 90% of your 2013 North Dakota net tax liability. **Note:** *Substitute 66 2/3% if a qualified farmer—see instructions for 2013 Form ND-1ES*
  - (b) 100% of your 2012 North Dakota net tax liability. If you moved into North Dakota during 2012 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2013 tax year must be paid by April 15, June 15, and September 15, 2013, and January 15, 2014.

If you are required to pay estimated tax for 2013, obtain the 2013 Form ND-1ES, Estimated income tax—individuals.

### How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return also must be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names.

If a surviving spouse experiences any problem with depositing or cashing a refund check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet).

Fill in the circle for "Deceased" next to the deceased taxpayer's name on Form ND-EZ or Form ND-1, whichever applies.

# 2012 Form ND-EZ instructions

## Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6 of this booklet.
- The instructions on pages 9 and 10 of this booklet apply to Form ND-EZ.
- Be sure to have a copy of your completed 2012 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-EZ.

## Instructions for top of Form ND-EZ

### Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2012 tax year, fill in the circle for “Deceased” next to the taxpayer's name.

### Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

### Item A - Filing status

Fill in the circle next to the filing status that you used on your 2012 Form 1040EZ, 1040A, or 1040.

### Item B - School district code

Select the code number from the list of school district codes on page 19.

### Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production .....	1
Retail, wholesale trade, and eating and drinking places .....	2

Federal, state, county, or city government service .....	3
Public or private education .....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere .....	5
Construction .....	6
Manufacturing .....	7
Transportation, communication, and public utilities .....	8
Exploration, development, and extraction of coal, oil, and natural gas .....	9
Banking, insurance, real estate, and other financial services .....	10
Military service .....	11
Retirement (Pensions, annuities, IRAs, etc.) .....	12

### Extension

Fill in the circle next to “Extension” only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

## Instructions for lines 1-9 of Form ND-EZ

### Line 1 - Federal taxable income

For purposes of Form ND-EZ, your North Dakota taxable income is the same as your federal taxable income.

### Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2012 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2011 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2012 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

### Line 5 - Voluntary contribution of overpayment

If you have an overpayment on line 4, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to the fund. A contribution will reduce your refund.

### Line 6 - Direct deposit of refund

If you want us to directly deposit your refund into your bank account, complete items a, b, and c. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

**Routing number (Item a)**—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on page 10 for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

## Sample check for direct deposit (line 6)

Mr. and Mrs. Taxpayer 9999 Main Ave. Anytown, ND 99999		9999
Pay to Order of _____		15-0000/0000
		\$ _____ Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	• 9999
<b>Routing number</b> (Item a)	<b>Account number</b> (Item b)	Do not include the check number as part of the account number.

**Account number (Item b)**—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

### Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Check your bank statement or ask your financial institution if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your financial institution does not accept the direct deposit, a paper check will be issued.
- Due to electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

### Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

### Line 9 - Balance due

The balance due must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

### Electronic payment options.

Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to [www.ndtaxpayment.com](http://www.ndtaxpayment.com), or
- call toll free **1-888-ND-TAXES** (1-888-638-2937)

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

### Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

### Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2012 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer

to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you receive. (Note: The Tax Department will only send notices directly to you.)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

## Before you file, did you—

- ☐ **Write your social security number on return?** We use this number to identify your return.
- ☐ **Check your math?** This is one of the most common errors made.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

**Missing a signature or copy of federal return?** Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.



# 2012 Form ND-1 instructions

## Before you begin . . .

- The instructions on pages 11 through 16 of this booklet apply to Form ND-1.
- Be sure to have a copy of your completed 2012 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-1.

## Nonresident of North Dakota for part or all of the 2012 tax year

If you were a nonresident of North Dakota for part or all of the 2012 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR (*in this booklet*) to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and *either* you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filing in your residency information at the top of the schedule.

## Instructions for top of page 1 of Form ND-1

### Fiscal year filer only

If you are filing your federal income tax return on a fiscal year basis, enter in the spaces provided the ending date of your fiscal tax year as shown on your federal return.

### Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2012 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

## Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

### Item A - Filing status

Fill in the circle next to the filing status that you used on your 2012 Form 1040EZ, 1040A, or 1040.

### Item B - School district code

Select the code number from the list of school district codes on page 19.

### Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production .....	1
Retail, wholesale trade, and eating and drinking places .....	2
Federal, state, county, or city government service .....	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction .....	6
Manufacturing .....	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas .....	9
Banking, insurance, real estate, and other financial services.....	10

Military service..... 11

Retirement  
(Pensions, annuities, IRAs, etc.) ... 12

## Amended return

If you are filing this return to change a return you previously filed for the 2012 tax year, fill in the circle next to:

- **Amended return: General—**  
if you are changing the return for any reason other than a federal net operating loss carryback.
- **Amended return: Federal NOL—**  
if you are changing the return because of a federal net operating loss carryback.

See **Changing your return** on page 7 for more information.

## Extension

Fill in the circle next to "Extension" only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

## Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2012 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

## MN/MT reciprocity

Fill in the circle next to "MN/MT Reciprocity" only if you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

## Instructions for lines 1-39 of Form ND-1

### Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) to the left of the number.

### Line 2 - Lump sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

### Line 3 - Loss from financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other passthrough entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To North Dakota's financial institution tax*.

### Line 4 - Contribution adjustment

If you are claiming a tax credit on Schedule ND-1TC, line 5 (planned gift credit), line 12 (endowment fund credit from passthrough entity), line 18 (credit for contribution to endowment fund), or line 19 (housing incentive fund credit), the amount of the contribution on which the tax credit is based must be added back to federal taxable income to the extent that you deducted it in calculating your federal taxable income. This adjustment also must be made if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year is carried over and deducted on your 2012 federal income tax return. In the case of the planned gift

and endowment fund credits, enter the contribution on line 4a. In the case of the housing incentive fund credit, enter the contribution on line 4b.

### Line 7 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
  - Banks for cooperatives
  - Commodity Credit Corporation
  - Federal Deposit Insurance Corporation
  - Federal Farm Credit System
  - Federal Home Loan Banks
  - Federal Intermediate Credit Banks
  - Federal Land Banks
  - Federal Savings & Loan Insurance Corporations
  - Student Loan Marketing Association

**Do not** enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement.

### Line 8 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 30 percent of that gain from your North Dakota taxable income. **If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount**

**entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.**

Complete the worksheet on page 13 to calculate the amount to enter on this line.

### Line 9 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on **any** Indian reservation in North Dakota for all of 2012, enter on this line income you derived from sources on **any** Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2012, but you did not reside on an Indian reservation for part or all of 2012, do not enter income earned or received while living off the reservation.

### Line 10 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

### Line 11 - Income from financial institution

Enter on this line the amount of North Dakota income from a partnership, S corporation, or other passthrough entity subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To North Dakota's financial institution tax*.

### Line 12 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized or activated for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, or professional military education. **Attach a copy of your Title 10 orders.**

**Line 13 - Servicemember Civil Relief Act adjustment**

If you were a full-year nonresident of North Dakota for the tax year, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota for the tax year, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you were a full-year resident of North Dakota for 2012, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

**Line 14 - College SAVE contribution deduction**

If you made a contribution in 2012 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

**Line 15 - Qualified dividend exclusion**

You may exclude 30 percent of dividend income that meets **both** of the following:

- The dividends are “qualified dividends” for federal income tax purposes, which are dividends that are taxed at the lower federal tax rate applicable to a net long-term capital gain.
- The dividends are reportable to North Dakota.

**Full-year resident**— Multiply all of your “qualified dividends” from line 9b of Form 1040A or Form 1040 by 30 percent and enter the result.

**Full-year nonresident or part-year resident**— Multiply the portion of your “qualified dividends” from line 9b of Form 1040A or Form 1040 **that are reportable to North Dakota** by 30 percent and enter the result. *Note: Only include dividends that are reportable on Schedule ND-1NR, line 2, column B.*

**Line 16 - Other subtractions**

If you qualify for any of the following, obtain and complete Schedule ND-1SA:

- Renaissance zone income exemption
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor deduction
- Employee workforce recruitment exclusion

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

**Line 20 - Calculation of tax**

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. This also applies if you are married filing jointly and **either** you or your spouse was a nonresident for part or all of the tax year. **Attach Schedule ND-1NR.**

**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2012, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

**Sale of tax credit** — If you received any proceeds from the sale of a North Dakota research expense tax credit or a North Dakota angel fund tax credit to another taxpayer, you must obtain and complete Schedule ND-1CS to calculate your tax. **Attach Schedule ND-1CS.**

**Worksheet for calculating net long-term capital gain exclusion**

(for line 8 of Form ND-1)

**Capital gain distribution** — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2012 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** \_\_\_\_\_
2. Enter amount from 2012 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed ..... **2** \_\_\_\_\_
3. Enter the smaller of line 1 or line 2 ..... **3** \_\_\_\_\_
  - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
  - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
  - a. North Dakota net short-term capital gain (loss) ..... **4a** \_\_\_\_\_
  - b. North Dakota net long-term capital gain (loss) ..... **4b** \_\_\_\_\_
  - c. Combine lines 4a and 4b. If zero or less, enter -0- ..... **4c** \_\_\_\_\_
  - d. Enter the smaller of line 4b or line 4c ..... **4d** \_\_\_\_\_
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d ..... **5** \_\_\_\_\_
6. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 ..... **6** \_\_\_\_\_
7. Subtract line 6 from line 5 ..... **7** \_\_\_\_\_
8. Multiply line 7 by 30% (.30). Enter this amount on Form ND-1, line 8 ..... **8** \_\_\_\_\_

**Line 21 - Credit for income tax paid to another state**

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

**Line 22 - Marriage penalty credit**

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse.
- Your joint taxable income on line 19 of Form ND-1 is more than \$59,175;
- Both you and your spouse have qualified income. See "What's included in qualified income?" below.
- The qualified income of the spouse with the lower qualified income is more than \$33,575.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the **Marriage Penalty Credit Worksheet** on this page to calculate the credit amount, if any, allowed to you.

**What's included in qualified income?**

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ.
- Net self-employment income reported on Schedule SE (Form 1040), line 3 (short or long method), reduced by the self-employment tax deduction reported on Form 1040, line 27.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.**

**Marriage Penalty Credit Worksheet**

Complete this worksheet to determine the amount to enter on Form ND-1, line 22.

1. Is your filing status <b>Married filing jointly</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Enter your taxable income from Form ND-1, line 19 .....	1 <input type="text"/>
2. Is the amount on line 1 more than <b>\$59,175</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Go to line 3.	
3. a. Enter your qualified income.....	3a <input type="text"/>
b. Enter your spouse's qualified income.....	3b <input type="text"/>
4. Enter the smaller of line 3a or line 3b .....	4 <input type="text"/>
5. Is the amount on line 4 more than <b>\$33,575</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Go to line 6 .....	5 <b>9,750.00</b>
6. Subtract line 5 from line 4 .....	6 <input type="text"/>
7. Calculate the tax on the amount on line 6 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....	7 <input type="text"/>
8. Subtract line 6 from line 1 .....	8 <input type="text"/>
9. Calculate the tax on the amount on line 8 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....	9 <input type="text"/>
10. Calculate the tax on the amount on line 1 using the <b>Married filing jointly</b> tax rate schedule on <b>page 32</b> .....	10 <input type="text"/>
11. Add lines 7 and 9 .....	11 <input type="text"/>
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit .....	12 <input type="text"/>
13. Maximum credit .....	13 <b>241.00</b>
14. Enter smaller of line 12 or line 13 .....	14 <input type="text"/>
<p>▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.</p> <p>▶ If you completed Schedule ND-1NR, complete lines 15 and 16.</p>	
15. Enter ratio from Schedule ND-1NR, line 18 .....	15 <input type="text"/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 .....	16 <input type="text"/>

**Line 23 - Unused 2007 or 2008 residential and agricultural property tax credit**

Enter any remaining unused residential and agricultural property tax credit that you elected to carryforward from your 2007 or 2008 Form ND-1, line 24b, or Form ND-2, Tax Computation Schedule, line 6b.

**Important: DO NOT make an entry on this line if you elected on your 2007 or 2008 return to receive a Property Tax Relief Certificate for the amount of your unused residential and agricultural property income tax credit.**



**Line 24 - Unused 2007 or 2008 commercial property tax credit**

Enter any remaining unused commercial property tax credit from your 2007 or 2008 Schedule PT, Section 2, line 10.

**Line 25 - Other credits**

If you have any of the tax credits below, obtain and complete Schedule ND-1TC. For information about each credit, see the instructions to Schedule ND-1TC.

- Family member care credit
- Renaissance zone credit
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit
- Biodiesel fuel supplier (wholesaler) credit
- Biodiesel fuel seller (retailer) credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit
- Angel fund investment credit
- Endowment fund credit from passthrough entity
- Workforce recruitment credit
- Carryover of unused 2009 retroactive property tax credit
- Long-term care "partnership plan" insurance credit
- Geothermal energy device credit
- Credit for wages paid to a mobilized employee
- Credit for contribution to qualified endowment fund
- Housing incentive fund credit

Enter on this line the total credits from Schedule ND-1TC, line 20. **Attach Schedule ND-1TC.**

**Line 28 - Withholding**

Enter the North Dakota income tax withholding shown on a 2012 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2011 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2012 tax

**Sample check for direct deposit (line 34)**

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo		
: 123456789	12345678912345678	• 9999
Routing number (Line 34, Item a)	Account number (Line 34, Item b)	Do not include the check number as part of the account number.

year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

**Line 29 - Estimated tax payment**

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota on this line. If you overpaid your income tax on your 2011 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2012, also enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 28.**

**Line 32 - Application of overpayment to 2013**

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2013 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

**Line 33 - Voluntary contribution of overpayment**

If you have an overpayment on line 31, you may make a voluntary contribution of part or all of your overpayment to the

Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

**Line 34 - Direct deposit of refund**

If you want us to directly deposit your refund into your bank account, complete items a, b, and c. You may want to check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

**Routing number (Item a)**—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

**Account number (Item b)**—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

**Please note:**

- Do not use the number shown on a deposit slip for the routing or account number.

- You will not receive notification of when the deposit is made by our office. Contact your bank or review your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.
- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

### Line 36 - *Penalty and interest*

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return.

**See Penalty and interest** on page 7 for how to calculate penalty and interest. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

### Line 37 - *Voluntary contribution*

If you have a tax due on line 35, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

### Line 38 - *Balance due*

The balance due (which includes the amount, if any, from line 39) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

**Electronic payment options.** Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to **www.ndtaxpayment.com**, or
- call toll free **1-888-ND-TAXES** (1-888-638-2937).

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

### Line 39 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2012, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the 2012 Schedule ND-1UT.

### Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

### Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2012 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you received. (*Note: The Tax Department will only send notices directly to you.*)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

## Before you file, did you—

- ☐ **Write your social security number on return?** We use this number to identify your return.
- ☐ **Check your math?** This is one of the most common errors made.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

**Missing a signature or copy of federal return?** Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.



# HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

*Contribute to the Watchable Wildlife Fund*

*To contribute, see information on your North Dakota Tax Form  
and check off for Watchable Wildlife*

*Your contributions have helped fund projects including:*

- *Conservation education projects to Schools and Communities*
- *Species of concern habitat projects*
- *Grants to civic organizations for wildlife projects*
- *Watchable Wildlife recruitment and education programs*

For more information contact:  
North Dakota Game and Fish Department  
100 N. Bismarck Expressway  
Bismarck, ND 58501-5095  
Web: [gf.nd.gov](http://gf.nd.gov)  
Email: [ndgf@nd.gov](mailto:ndgf@nd.gov)





## The *Trees for North Dakota* Income Tax Check-Off

EAB becomes established here, the economic and environmental impacts will be overwhelming. There are an estimated 78 million ash trees within North Dakota's forests and woodlands. Ash is the most common tree planted in communities, reaching 60% of the tree population in some towns. Ash also represents a large percentage of the state's 55,000 miles of field and farmstead windbreaks. Costs of removing, disposing and replacing trees lost to EAB, coupled with the economic benefits associated with trees lost, such as reduced energy costs and ecosystem services, the insect's impact could far exceed \$1 billion dollars!



**How You Can Help:** Each of us has the ability to play an important role in the overall health and well-being of our forest resources by making a donation to the **Trees for North Dakota Trust Fund**. The "Community Family Forest" grant program, funded by private donations to the **Trees for North Dakota Trust Fund**, helps communities diversify their forest resources by planting a variety of trees adapted to North Dakota's climate. Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Please consider a donation today.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2012 North Dakota Individual Income Tax Return (see below):

**Form ND-EZ: Refund return (Line 5)/Tax due (Line 8)**

**Form ND-1: Refund return (Line 33)/Tax due (Line 37)**

"Community Family Forest" grants are awarded to purchase and plant trees on public property across the state. The grants help strengthen the tradition of annual tree planting.

Larry A. Kotchman, State Forester  
NORTH DAKOTA FOREST SERVICE  
307 – 1st Street East  
Bottineau ND 58318-1100

Telephone: (701) 228-5422  
[www.ndsu.edu/ndfs](http://www.ndsu.edu/ndfs)  
[forest@nd.gov](mailto:forest@nd.gov)



## School district codes

For **Item B** at the top of Form ND-EZ or Form ND-1, enter the applicable school district code number—

- If a **full- or part-year resident** ..... using the table below, find the 5-digit code number for the school district in which you resided for most of 2012. If married filing jointly, this applies if either or both spouses are full- or part-year residents.
- If a **full-year nonresident** ..... use **54-000**. If married filing jointly, this applies only if both spouses were full-year nonresidents.

School District		School District	Code No.	School District	School District	Code No.	School District	School District	Code No.		
Address		District	No.	Address		District	Address		District	No.	
Adams	ND	Adams 128	50-128		Air Force Base 140	18-140	New Salem	ND	New Salem-		
Alexander	ND	Alexander 2	27-002	Grenora	ND	Grenora 99	53-099		Almont 49	30-049	
Amidon	ND	Central Elem. 32	44-032	Gwinner	ND	N Sargent 3	41-003	New Town	ND	New Town 1	31-001
Anamoose	ND	Anamoose 14	25-014	Hague	ND	Bakker 10	15-010	Newburg	ND	Newburg-United 54	05-054
Ashley	ND	Ashley 9	26-009	Halliday	ND	Halliday 19	13-019	Northwood	ND	Northwood 129	18-129
Beach	ND	Beach 3	17-003		Twin Buttes 37	13-037	Oakes	ND	Oakes 41	11-041	
Belcourt	ND	Belcourt 7	40-007	Hankinson	ND	Hankinson 8	39-008	Oberon	ND	Oberon 16	03-016
Belfield	ND	Belfield 13	45-013	Harvey	ND	Harvey 38	52-038	Page	ND	Page 80	09-080
Berthold	ND	Lewis and Clark 161	51-161	Hatton	ND	Hatton Eielson 7	49-007	Park River	ND	Park River 78	50-078
Beulah	ND	Beulah 27	29-027	Hazelton	ND	Haz-Mof-Brad 6	15-006	Parshall	ND	Parshall 3	31-003
Binford	ND	Midkota 7	20-007	Hazen	ND	Hazen 3	29-003	Petersburg	ND	Dakota Prairie 1	32-001
Bismarck	ND	Bismarck 1	08-001	Hebron	ND	Hebron 13	30-013	Pingree	ND	Pingree-Buchanan 10	47-010
		Naughton 25	08-025	Hettinger	ND	Hettinger 13	01-013	Powers Lake	ND	Powers Lake 27	07-027
		Apple Creek 39	08-039	Hillsboro	ND	Hillsboro 9	49-009	Ray	ND	Nesson 2	53-002
		Manning 45	08-045	Hope	ND	Hope 10	46-010	Richardton	ND	Richardton-Taylor 34	45-034
Bottineau	ND	Bottineau 1	05-001	Hunter	ND	Northern Cass 97	09-097	Robinson	ND	Robinson 14	22-014
Bowbells	ND	Bowbells 14	07-014	Hurdsfield	ND	Pleasant Valley 35	52-035	Rogers	ND	Barnes Co. North 7	02-007
Bowman	ND	Bowman Co 1	06-001	Inkster	ND	Midway 128	18-128	Rolette	ND	Rolette 29	40-029
Buxton	ND	Central Valley 3	49-003	Jamestown	ND	Jamestown 1	47-001	Rolla	ND	Mt. Pleasant 4	40-004
Cando	ND	North Star 10	48-010	Kenmare	ND	Kenmare 28	51-028	Rugby	ND	Rugby 5	35-005
Carrington	ND	Carrington 49	16-049	Kensal	ND	Kensal 19	47-019	Sawyer	ND	Sawyer 16	51-016
Carson	ND	Roosevelt 18	19-018	Killdeer	ND	Killdeer 16	13-016	Scranton	ND	Scranton 33	06-033
Cartwright	ND	Horse Creek 32	27-032	Kindred	ND	Kindred 2	09-002	Selfridge	ND	Selfridge 8	43-008
Casselton	ND	Central Cass 17	09-017	Kulm	ND	Kulm 7	23-007	Sidney	MT	Earl 18	27-018
Cavalier	ND	Cavalier 6	34-006	Lakota	ND	Lakota 66	32-066	Solen	ND	Solen 3	43-003
Center	ND	Center-Stanton 1	33-001	LaMoure	ND	LaMoure 8	23-008	South Heart	ND	South Heart 9	45-009
Colfax	ND	Richland 44	39-044	Langdon	ND	Langdon Area 23	10-023	St. Anthony	ND	Little Heart 4	30-004
Cooperstown	ND	Griggs County		Larimore	ND	Larimore 44	18-044	St. John	ND	St. John 3	40-003
		Central 18	20-018	Leeds	ND	Leeds 6	03-006	St. Thomas	ND	St. Thomas 43	34-043
Crosby	ND	Divide County 1	12-001	Lidgerwood	ND	Lidgerwood 28	39-028	Stanley	ND	Stanley 2	31-002
Des Lacs	ND	United 7	51-007	Lignite	ND	Burke Central 36	07-036	Starkweather	ND	Starkweather 44	36-044
Devils Lake	ND	Devils Lake 1	36-001	Linton	ND	Linton 36	15-036	Steele	ND	Kidder Co. 1	22-001
Dickinson	ND	Dickinson 1	45-001	Lisbon	ND	Lisbon 19	37-019	Sterling	ND	Sterling 35	08-035
Drake	ND	Drake 57	25-057	Maddock	ND	Maddock 9	03-009	Strasburg	ND	Strasburg 15	15-015
Drayton	ND	Drayton 19	34-019	Mandan	ND	Mandan 1	30-001	Surrey	ND	Surrey 41	51-041
Dunseith	ND	Dunseith 1	40-001			Sweet Briar 17	30-017	Thompson	ND	Thompson 61	18-061
Edgeley	ND	Edgeley 3	23-003	Mandaree	ND	Mandaree 36	27-036	Tioga	ND	Tioga 15	53-015
Edinburg	ND	Valley-Edinburg 118	34-118	Manvel	ND	Manvel 125	18-125	Tower City	ND	Maple Valley 4	09-004
Edmore	ND	Edmore 2	36-002	Mapleton	ND	Mapleton 7	09-007	Towner	ND	TGU 60	25-060
Elgin	ND	Elgin-New Leipzig 49	19-049	Marion	ND	Litchville-Marion 46	02-046	Trenton	ND	Eight Mile 6	53-006
Ellendale	ND	Ellendale 40	11-040	Marmarth	ND	Marmarth 12	44-012	Turtle Lake	ND	Turtle Lake-	
Emerado	ND	Emerado 127	18-127	Max	ND	Max 50	28-050			Mercer 72	28-072
Enderlin	ND	Enderlin Area 24	37-024	Mayville	ND	May-Port CG 14	49-014	Underwood	ND	Underwood 8	28-008
Fairmount	ND	Fairmount 18	39-018	McClusky	ND	McClusky 19	42-019	Valley City	ND	Valley City 2	02-002
Fairview	MT	Yellowstone 14	27-014	Medina	ND	Medina 3	47-003	Velva	ND	Velva 1	25-001
Fargo	ND	Fargo 1	09-001	Medora	ND	Billings Co. 1	04-001	Wahpeton	ND	Wahpeton 37	39-037
Fessenden	ND	Fessenden-Bowdon 25	52-025	Menoken	ND	Menoken 33	08-033	Walhalla	ND	North Border 100	34-100
Finley	ND	Finley-Sharon 19	46-019	Milnor	ND	Milnor 2	41-002	Warwick	ND	Warwick 29	03-029
Flasher	ND	Flasher 39	30-039	Minnewaukan	ND	Minnewaukan 5	03-005	Washburn	ND	Washburn 4	28-004
Fordville	ND	Fordville-Lankin 5	50-005	Minot	ND	Minot 1	51-001	Watford City	ND	McKenzie Co 1	27-001
Forman	ND	Sargent Central 6	41-006			Nedrose 4	51-004	West Fargo	ND	West Fargo 6	09-006
Ft. Ransom	ND	Ft. Ransom 6	37-006			S Prairie 70	51-070	Westhope	ND	Westhope 17	05-017
Ft. Totten	ND	Ft. Totten 30	03-030			Air Force Base 160	51-160	White Shield	ND	White Shield 85	28-085
Ft. Yates	ND	Ft. Yates 4	43-004	Minto	ND	Minto 20	50-020	Williston	ND	Williston 1	53-001
Gackle	ND	Gackle-Streeter 56	24-056	Mohall	ND	Mohall-Lansford				New 8	53-008
Garrison	ND	Garrison 51	28-051			-Sherwood 1	38-001	Wilton	ND	Wilton 1	28-001
Glen Ullin	ND	Glen Ullin 48	30-048	Montpelier	ND	Montpelier 14	47-014	Wing	ND	Wing 28	08-028
Glenburn	ND	Glenburn 26	38-026	Mott	ND	Mott-Regent 1	21-001	Wishek	ND	Wishek 19	26-019
Golva	ND	Lone Tree 6	17-006	Munich	ND	Munich 19	10-019	Wolford	ND	Wolford 1	35-001
Goodrich	ND	Goodrich 16	42-016	Napoleon	ND	Napoleon 2	24-002	Wyndmere	ND	Wyndmere 42	39-042
Grafton	ND	Grafton 3	50-003	New England	ND	New England 9	21-009	Zeeland	ND	Zeeland 4	26-004
Grand Forks	ND	Grand Forks 1	18-001	New Rockford	ND	New Rockford					
						-Sheyenne 2	14-002				

# 2012 Tax Table

**Example.** Mr. and Mrs. Brown are full-year residents of North Dakota and are filing a joint return. Their North Dakota taxable income is \$49,935. First, they find \$49,900-\$49,950 in the ND taxable income column. Next, they find the "Married filing jointly" filing status column and read down the column. The amount shown where the ND taxable income line and the filing status column meet is \$754. This is their tax.

**Note:** If Mr. or Mrs. Brown (or both) were part-year residents or full-year nonresidents of North Dakota, they would enter the \$754 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

**Sample Table**

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
<b>Your tax is—</b>					
49,800	49,850	942	752	1,018	785
49,850	49,900	943	753	1,019	786
49,900	49,950	945	754	1,021	788
49,950	50,000	946	755	1,022	789

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
<b>Your tax is—</b>		<b>Your tax is—</b>				<b>Your tax is—</b>		<b>Your tax is—</b>				<b>Your tax is—</b>		<b>Your tax is—</b>			
0	5	0	0	0	0	1,325	1,350	20	20	20	20	2,700	2,725	41	41	41	41
5	15	0	0	0	0	1,350	1,375	21	21	21	21	2,725	2,750	41	41	41	41
15	25	0	0	0	0	1,375	1,400	21	21	21	21	2,750	2,775	42	42	42	42
25	50	1	1	1	1	1,400	1,425	21	21	21	21	2,775	2,800	42	42	42	42
50	75	1	1	1	1	1,425	1,450	22	22	22	22	2,800	2,825	42	42	42	42
75	100	1	1	1	1	1,450	1,475	22	22	22	22	2,825	2,850	43	43	43	43
100	125	2	2	2	2	1,475	1,500	22	22	22	22	2,850	2,875	43	43	43	43
125	150	2	2	2	2	1,500	1,525	23	23	23	23	2,875	2,900	44	44	44	44
150	175	2	2	2	2	1,525	1,550	23	23	23	23	2,900	2,925	44	44	44	44
175	200	3	3	3	3	1,550	1,575	24	24	24	24	2,925	2,950	44	44	44	44
200	225	3	3	3	3	1,575	1,600	24	24	24	24	2,950	2,975	45	45	45	45
225	250	4	4	4	4	1,600	1,625	24	24	24	24	2,975	3,000	45	45	45	45
250	275	4	4	4	4	1,625	1,650	25	25	25	25	<b>3,000</b>					
275	300	4	4	4	4	1,650	1,675	25	25	25	25	3,000	3,050	46	46	46	46
300	325	5	5	5	5	1,675	1,700	25	25	25	25	3,050	3,100	46	46	46	46
325	350	5	5	5	5	1,700	1,725	26	26	26	26	3,100	3,150	47	47	47	47
350	375	5	5	5	5	1,725	1,750	26	26	26	26	3,150	3,200	48	48	48	48
375	400	6	6	6	6	1,750	1,775	27	27	27	27	3,200	3,250	49	49	49	49
400	425	6	6	6	6	1,775	1,800	27	27	27	27	3,250	3,300	49	49	49	49
425	450	7	7	7	7	1,800	1,825	27	27	27	27	3,300	3,350	50	50	50	50
450	475	7	7	7	7	1,825	1,850	28	28	28	28	3,350	3,400	51	51	51	51
475	500	7	7	7	7	1,850	1,875	28	28	28	28	3,400	3,450	52	52	52	52
500	525	8	8	8	8	1,875	1,900	29	29	29	29	3,450	3,500	52	52	52	52
525	550	8	8	8	8	1,900	1,925	29	29	29	29	3,500	3,550	53	53	53	53
550	575	8	8	8	8	1,925	1,950	29	29	29	29	3,550	3,600	54	54	54	54
575	600	9	9	9	9	1,950	1,975	30	30	30	30	3,600	3,650	55	55	55	55
600	625	9	9	9	9	1,975	2,000	30	30	30	30	3,650	3,700	55	55	55	55
625	650	10	10	10	10	<b>2,000</b>						3,700	3,750	56	56	56	56
650	675	10	10	10	10	2,000	2,025	30	30	30	30	3,750	3,800	57	57	57	57
675	700	10	10	10	10	2,025	2,050	31	31	31	31	3,800	3,850	58	58	58	58
700	725	11	11	11	11	2,050	2,075	31	31	31	31	3,850	3,900	59	59	59	59
725	750	11	11	11	11	2,075	2,100	32	32	32	32	3,900	3,950	59	59	59	59
750	775	12	12	12	12	2,100	2,125	32	32	32	32	3,950	4,000	60	60	60	60
775	800	12	12	12	12	2,125	2,150	32	32	32	32	<b>4,000</b>					
800	825	12	12	12	12	2,150	2,175	33	33	33	33	4,000	4,050	61	61	61	61
825	850	13	13	13	13	2,175	2,200	33	33	33	33	4,050	4,100	62	62	62	62
850	875	13	13	13	13	2,200	2,225	33	33	33	33	4,100	4,150	62	62	62	62
875	900	13	13	13	13	2,225	2,250	34	34	34	34	4,150	4,200	63	63	63	63
900	925	14	14	14	14	2,250	2,275	34	34	34	34	4,200	4,250	64	64	64	64
925	950	14	14	14	14	2,275	2,300	35	35	35	35	4,250	4,300	65	65	65	65
950	975	15	15	15	15	2,300	2,325	35	35	35	35	4,300	4,350	65	65	65	65
975	1,000	15	15	15	15	2,325	2,350	35	35	35	35	4,350	4,400	66	66	66	66
<b>1,000</b>						2,350	2,375	36	36	36	36	4,400	4,450	67	67	67	67
1,000	1,025	15	15	15	15	2,375	2,400	36	36	36	36	4,450	4,500	68	68	68	68
1,025	1,050	16	16	16	16	2,400	2,425	36	36	36	36	4,500	4,550	68	68	68	68
1,050	1,075	16	16	16	16	2,425	2,450	37	37	37	37	4,550	4,600	69	69	69	69
1,075	1,100	16	16	16	16	2,450	2,475	37	37	37	37	4,600	4,650	70	70	70	70
1,100	1,125	17	17	17	17	2,475	2,500	38	38	38	38	4,650	4,700	71	71	71	71
1,125	1,150	17	17	17	17	2,500	2,525	38	38	38	38	4,700	4,750	71	71	71	71
1,150	1,175	18	18	18	18	2,525	2,550	38	38	38	38	4,750	4,800	72	72	72	72
1,175	1,200	18	18	18	18	2,550	2,575	39	39	39	39	4,800	4,850	73	73	73	73
1,200	1,225	18	18	18	18	2,575	2,600	39	39	39	39	4,850	4,900	74	74	74	74
1,225	1,250	19	19	19	19	2,600	2,625	39	39	39	39	4,900	4,950	74	74	74	74
1,250	1,275	19	19	19	19	2,625	2,650	40	40	40	40	4,950	5,000	75	75	75	75
1,275	1,300	19	19	19	19	2,650	2,675	40	40	40	40						
1,300	1,325	20	20	20	20	2,675	2,700	41	41	41	41						

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	76	76	76	76	8,000	8,050	121	121	121	121	11,000	11,050	166	166	166	166
5,050	5,100	77	77	77	77	8,050	8,100	122	122	122	122	11,050	11,100	167	167	167	167
5,100	5,150	77	77	77	77	8,100	8,150	123	123	123	123	11,100	11,150	168	168	168	168
5,150	5,200	78	78	78	78	8,150	8,200	123	123	123	123	11,150	11,200	169	169	169	169
5,200	5,250	79	79	79	79	8,200	8,250	124	124	124	124	11,200	11,250	169	169	169	169
5,250	5,300	80	80	80	80	8,250	8,300	125	125	125	125	11,250	11,300	170	170	170	170
5,300	5,350	80	80	80	80	8,300	8,350	126	126	126	126	11,300	11,350	171	171	171	171
5,350	5,400	81	81	81	81	8,350	8,400	126	126	126	126	11,350	11,400	172	172	172	172
5,400	5,450	82	82	82	82	8,400	8,450	127	127	127	127	11,400	11,450	173	173	173	173
5,450	5,500	83	83	83	83	8,450	8,500	128	128	128	128	11,450	11,500	173	173	173	173
5,500	5,550	83	83	83	83	8,500	8,550	129	129	129	129	11,500	11,550	174	174	174	174
5,550	5,600	84	84	84	84	8,550	8,600	129	129	129	129	11,550	11,600	175	175	175	175
5,600	5,650	85	85	85	85	8,600	8,650	130	130	130	130	11,600	11,650	176	176	176	176
5,650	5,700	86	86	86	86	8,650	8,700	131	131	131	131	11,650	11,700	176	176	176	176
5,700	5,750	86	86	86	86	8,700	8,750	132	132	132	132	11,700	11,750	177	177	177	177
5,750	5,800	87	87	87	87	8,750	8,800	133	133	133	133	11,750	11,800	178	178	178	178
5,800	5,850	88	88	88	88	8,800	8,850	133	133	133	133	11,800	11,850	179	179	179	179
5,850	5,900	89	89	89	89	8,850	8,900	134	134	134	134	11,850	11,900	179	179	179	179
5,900	5,950	89	89	89	89	8,900	8,950	135	135	135	135	11,900	11,950	180	180	180	180
5,950	6,000	90	90	90	90	8,950	9,000	136	136	136	136	11,950	12,000	181	181	181	181
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
6,000	6,050	91	91	91	91	9,000	9,050	136	136	136	136	12,000	12,050	182	182	182	182
6,050	6,100	92	92	92	92	9,050	9,100	137	137	137	137	12,050	12,100	182	182	182	182
6,100	6,150	92	92	92	92	9,100	9,150	138	138	138	138	12,100	12,150	183	183	183	183
6,150	6,200	93	93	93	93	9,150	9,200	139	139	139	139	12,150	12,200	184	184	184	184
6,200	6,250	94	94	94	94	9,200	9,250	139	139	139	139	12,200	12,250	185	185	185	185
6,250	6,300	95	95	95	95	9,250	9,300	140	140	140	140	12,250	12,300	185	185	185	185
6,300	6,350	96	96	96	96	9,300	9,350	141	141	141	141	12,300	12,350	186	186	186	186
6,350	6,400	96	96	96	96	9,350	9,400	142	142	142	142	12,350	12,400	187	187	187	187
6,400	6,450	97	97	97	97	9,400	9,450	142	142	142	142	12,400	12,450	188	188	188	188
6,450	6,500	98	98	98	98	9,450	9,500	143	143	143	143	12,450	12,500	188	188	188	188
6,500	6,550	99	99	99	99	9,500	9,550	144	144	144	144	12,500	12,550	189	189	189	189
6,550	6,600	99	99	99	99	9,550	9,600	145	145	145	145	12,550	12,600	190	190	190	190
6,600	6,650	100	100	100	100	9,600	9,650	145	145	145	145	12,600	12,650	191	191	191	191
6,650	6,700	101	101	101	101	9,650	9,700	146	146	146	146	12,650	12,700	191	191	191	191
6,700	6,750	102	102	102	102	9,700	9,750	147	147	147	147	12,700	12,750	192	192	192	192
6,750	6,800	102	102	102	102	9,750	9,800	148	148	148	148	12,750	12,800	193	193	193	193
6,800	6,850	103	103	103	103	9,800	9,850	148	148	148	148	12,800	12,850	194	194	194	194
6,850	6,900	104	104	104	104	9,850	9,900	149	149	149	149	12,850	12,900	194	194	194	194
6,900	6,950	105	105	105	105	9,900	9,950	150	150	150	150	12,900	12,950	195	195	195	195
6,950	7,000	105	105	105	105	9,950	10,000	151	151	151	151	12,950	13,000	196	196	196	196
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
7,000	7,050	106	106	106	106	10,000	10,050	151	151	151	151	13,000	13,050	197	197	197	197
7,050	7,100	107	107	107	107	10,050	10,100	152	152	152	152	13,050	13,100	197	197	197	197
7,100	7,150	108	108	108	108	10,100	10,150	153	153	153	153	13,100	13,150	198	198	198	198
7,150	7,200	108	108	108	108	10,150	10,200	154	154	154	154	13,150	13,200	199	199	199	199
7,200	7,250	109	109	109	109	10,200	10,250	154	154	154	154	13,200	13,250	200	200	200	200
7,250	7,300	110	110	110	110	10,250	10,300	155	155	155	155	13,250	13,300	200	200	200	200
7,300	7,350	111	111	111	111	10,300	10,350	156	156	156	156	13,300	13,350	201	201	201	201
7,350	7,400	111	111	111	111	10,350	10,400	157	157	157	157	13,350	13,400	202	202	202	202
7,400	7,450	112	112	112	112	10,400	10,450	157	157	157	157	13,400	13,450	203	203	203	203
7,450	7,500	113	113	113	113	10,450	10,500	158	158	158	158	13,450	13,500	203	203	203	203
7,500	7,550	114	114	114	114	10,500	10,550	159	159	159	159	13,500	13,550	204	204	204	204
7,550	7,600	114	114	114	114	10,550	10,600	160	160	160	160	13,550	13,600	205	205	205	205
7,600	7,650	115	115	115	115	10,600	10,650	160	160	160	160	13,600	13,650	206	206	206	206
7,650	7,700	116	116	116	116	10,650	10,700	161	161	161	161	13,650	13,700	206	206	206	206
7,700	7,750	117	117	117	117	10,700	10,750	162	162	162	162	13,700	13,750	207	207	207	207
7,750	7,800	117	117	117	117	10,750	10,800	163	163	163	163	13,750	13,800	208	208	208	208
7,800	7,850	118	118	118	118	10,800	10,850	163	163	163	163	13,800	13,850	209	209	209	209
7,850	7,900	119	119	119	119	10,850	10,900	164	164	164	164	13,850	13,900	210	210	210	210
7,900	7,950	120	120	120	120	10,900	10,950	165	165	165	165	13,900	13,950	210	210	210	210
7,950	8,000	120	120	120	120	10,950	11,000	166	166	166	166	13,950	14,000	211	211	211	211

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	212	212	212	212	17,000	17,050	257	257	257	257	20,000	20,050	302	302	302	302
14,050	14,100	213	213	213	213	17,050	17,100	258	258	258	258	20,050	20,100	303	303	303	303
14,100	14,150	213	213	213	213	17,100	17,150	259	259	259	259	20,100	20,150	304	304	304	304
14,150	14,200	214	214	214	214	17,150	17,200	259	259	259	259	20,150	20,200	305	305	305	305
14,200	14,250	215	215	215	215	17,200	17,250	260	260	260	260	20,200	20,250	305	305	305	305
14,250	14,300	216	216	216	216	17,250	17,300	261	261	261	261	20,250	20,300	306	306	306	306
14,300	14,350	216	216	216	216	17,300	17,350	262	262	262	262	20,300	20,350	307	307	307	307
14,350	14,400	217	217	217	217	17,350	17,400	262	262	262	262	20,350	20,400	308	308	308	308
14,400	14,450	218	218	218	218	17,400	17,450	263	263	263	263	20,400	20,450	308	308	308	308
14,450	14,500	219	219	219	219	17,450	17,500	264	264	264	264	20,450	20,500	309	309	309	309
14,500	14,550	219	219	219	219	17,500	17,550	265	265	265	265	20,500	20,550	310	310	310	310
14,550	14,600	220	220	220	220	17,550	17,600	265	265	265	265	20,550	20,600	311	311	311	311
14,600	14,650	221	221	221	221	17,600	17,650	266	266	266	266	20,600	20,650	311	311	311	311
14,650	14,700	222	222	222	222	17,650	17,700	267	267	267	267	20,650	20,700	312	312	312	312
14,700	14,750	222	222	222	222	17,700	17,750	268	268	268	268	20,700	20,750	313	313	313	313
14,750	14,800	223	223	223	223	17,750	17,800	268	268	268	268	20,750	20,800	314	314	314	314
14,800	14,850	224	224	224	224	17,800	17,850	269	269	269	269	20,800	20,850	314	314	314	314
14,850	14,900	225	225	225	225	17,850	17,900	270	270	270	270	20,850	20,900	315	315	315	315
14,900	14,950	225	225	225	225	17,900	17,950	271	271	271	271	20,900	20,950	316	316	316	316
14,950	15,000	226	226	226	226	17,950	18,000	271	271	271	271	20,950	21,000	317	317	317	317
15,000						18,000						21,000					
15,000	15,050	227	227	227	227	18,000	18,050	272	272	272	272	21,000	21,050	317	317	317	317
15,050	15,100	228	228	228	228	18,050	18,100	273	273	273	273	21,050	21,100	318	318	318	318
15,100	15,150	228	228	228	228	18,100	18,150	274	274	274	274	21,100	21,150	319	319	319	319
15,150	15,200	229	229	229	229	18,150	18,200	274	274	274	274	21,150	21,200	320	320	320	320
15,200	15,250	230	230	230	230	18,200	18,250	275	275	275	275	21,200	21,250	320	320	320	320
15,250	15,300	231	231	231	231	18,250	18,300	276	276	276	276	21,250	21,300	321	321	321	321
15,300	15,350	231	231	231	231	18,300	18,350	277	277	277	277	21,300	21,350	322	322	322	322
15,350	15,400	232	232	232	232	18,350	18,400	277	277	277	277	21,350	21,400	323	323	323	323
15,400	15,450	233	233	233	233	18,400	18,450	278	278	278	278	21,400	21,450	324	324	324	324
15,450	15,500	234	234	234	234	18,450	18,500	279	279	279	279	21,450	21,500	324	324	324	324
15,500	15,550	234	234	234	234	18,500	18,550	280	280	280	280	21,500	21,550	325	325	325	325
15,550	15,600	235	235	235	235	18,550	18,600	280	280	280	280	21,550	21,600	326	326	326	326
15,600	15,650	236	236	236	236	18,600	18,650	281	281	281	281	21,600	21,650	327	327	327	327
15,650	15,700	237	237	237	237	18,650	18,700	282	282	282	282	21,650	21,700	327	327	327	327
15,700	15,750	237	237	237	237	18,700	18,750	283	283	283	283	21,700	21,750	328	328	328	328
15,750	15,800	238	238	238	238	18,750	18,800	284	284	284	284	21,750	21,800	329	329	329	329
15,800	15,850	239	239	239	239	18,800	18,850	284	284	284	284	21,800	21,850	330	330	330	330
15,850	15,900	240	240	240	240	18,850	18,900	285	285	285	285	21,850	21,900	330	330	330	330
15,900	15,950	240	240	240	240	18,900	18,950	286	286	286	286	21,900	21,950	331	331	331	331
15,950	16,000	241	241	241	241	18,950	19,000	287	287	287	287	21,950	22,000	332	332	332	332
16,000						19,000						22,000					
16,000	16,050	242	242	242	242	19,000	19,050	287	287	287	287	22,000	22,050	333	333	333	333
16,050	16,100	243	243	243	243	19,050	19,100	288	288	288	288	22,050	22,100	333	333	333	333
16,100	16,150	243	243	243	243	19,100	19,150	289	289	289	289	22,100	22,150	334	334	334	334
16,150	16,200	244	244	244	244	19,150	19,200	290	290	290	290	22,150	22,200	335	335	335	335
16,200	16,250	245	245	245	245	19,200	19,250	290	290	290	290	22,200	22,250	336	336	336	336
16,250	16,300	246	246	246	246	19,250	19,300	291	291	291	291	22,250	22,300	336	336	336	336
16,300	16,350	247	247	247	247	19,300	19,350	292	292	292	292	22,300	22,350	337	337	337	337
16,350	16,400	247	247	247	247	19,350	19,400	293	293	293	293	22,350	22,400	338	338	338	338
16,400	16,450	248	248	248	248	19,400	19,450	293	293	293	293	22,400	22,450	339	339	339	339
16,450	16,500	249	249	249	249	19,450	19,500	294	294	294	294	22,450	22,500	339	339	339	339
16,500	16,550	250	250	250	250	19,500	19,550	295	295	295	295	22,500	22,550	340	340	340	340
16,550	16,600	250	250	250	250	19,550	19,600	296	296	296	296	22,550	22,600	341	341	341	341
16,600	16,650	251	251	251	251	19,600	19,650	296	296	296	296	22,600	22,650	342	342	342	342
16,650	16,700	252	252	252	252	19,650	19,700	297	297	297	297	22,650	22,700	342	342	342	342
16,700	16,750	253	253	253	253	19,700	19,750	298	298	298	298	22,700	22,750	343	343	343	343
16,750	16,800	253	253	253	253	19,750	19,800	299	299	299	299	22,750	22,800	344	344	344	344
16,800	16,850	254	254	254	254	19,800	19,850	299	299	299	299	22,800	22,850	345	345	345	345
16,850	16,900	255	255	255	255	19,850	19,900	300	300	300	300	22,850	22,900	345	345	345	345
16,900	16,950	256	256	256	256	19,900	19,950	301	301	301	301	22,900	22,950	346	346	346	346
16,950	17,000	256	256	256	256	19,950	20,000	302	302	302	302	22,950	23,000	347	347	347	347

\*If a Qualifying widow(er), use the Married filing jointly column.



## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	348	348	348	348	26,000	26,050	393	393	393	393	29,000	29,050	438	438	438	438
23,050	23,100	348	348	348	348	26,050	26,100	394	394	394	394	29,050	29,100	439	439	439	439
23,100	23,150	349	349	349	349	26,100	26,150	394	394	394	394	29,100	29,150	440	440	440	440
23,150	23,200	350	350	350	350	26,150	26,200	395	395	395	395	29,150	29,200	441	441	441	441
23,200	23,250	351	351	351	351	26,200	26,250	396	396	396	396	29,200	29,250	441	441	441	441
23,250	23,300	351	351	351	351	26,250	26,300	397	397	397	397	29,250	29,300	442	442	442	442
23,300	23,350	352	352	352	352	26,300	26,350	398	398	398	398	29,300	29,350	443	443	443	443
23,350	23,400	353	353	353	353	26,350	26,400	398	398	398	398	29,350	29,400	444	444	444	444
23,400	23,450	354	354	354	354	26,400	26,450	399	399	399	399	29,400	29,450	444	444	444	444
23,450	23,500	354	354	354	354	26,450	26,500	400	400	400	400	29,450	29,500	445	445	445	445
23,500	23,550	355	355	355	355	26,500	26,550	401	401	401	401	29,500	29,550	446	446	446	446
23,550	23,600	356	356	356	356	26,550	26,600	401	401	401	401	29,550	29,600	447	447	447	447
23,600	23,650	357	357	357	357	26,600	26,650	402	402	402	402	29,600	29,650	447	447	448	447
23,650	23,700	357	357	357	357	26,650	26,700	403	403	403	403	29,650	29,700	448	448	450	448
23,700	23,750	358	358	358	358	26,700	26,750	404	404	404	404	29,700	29,750	449	449	451	449
23,750	23,800	359	359	359	359	26,750	26,800	404	404	404	404	29,750	29,800	450	450	453	450
23,800	23,850	360	360	360	360	26,800	26,850	405	405	405	405	29,800	29,850	450	450	454	450
23,850	23,900	361	361	361	361	26,850	26,900	406	406	406	406	29,850	29,900	451	451	455	451
23,900	23,950	361	361	361	361	26,900	26,950	407	407	407	407	29,900	29,950	452	452	457	452
23,950	24,000	362	362	362	362	26,950	27,000	407	407	407	407	29,950	30,000	453	453	458	453
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	363	363	363	363	27,000	27,050	408	408	408	408	30,000	30,050	453	453	460	453
24,050	24,100	364	364	364	364	27,050	27,100	409	409	409	409	30,050	30,100	454	454	461	454
24,100	24,150	364	364	364	364	27,100	27,150	410	410	410	410	30,100	30,150	455	455	462	455
24,150	24,200	365	365	365	365	27,150	27,200	410	410	410	410	30,150	30,200	456	456	464	456
24,200	24,250	366	366	366	366	27,200	27,250	411	411	411	411	30,200	30,250	456	456	465	456
24,250	24,300	367	367	367	367	27,250	27,300	412	412	412	412	30,250	30,300	457	457	467	457
24,300	24,350	367	367	367	367	27,300	27,350	413	413	413	413	30,300	30,350	458	458	468	458
24,350	24,400	368	368	368	368	27,350	27,400	413	413	413	413	30,350	30,400	459	459	469	459
24,400	24,450	369	369	369	369	27,400	27,450	414	414	414	414	30,400	30,450	459	459	471	459
24,450	24,500	370	370	370	370	27,450	27,500	415	415	415	415	30,450	30,500	460	460	472	460
24,500	24,550	370	370	370	370	27,500	27,550	416	416	416	416	30,500	30,550	461	461	474	461
24,550	24,600	371	371	371	371	27,550	27,600	416	416	416	416	30,550	30,600	462	462	475	462
24,600	24,650	372	372	372	372	27,600	27,650	417	417	417	417	30,600	30,650	462	462	477	462
24,650	24,700	373	373	373	373	27,650	27,700	418	418	418	418	30,650	30,700	463	463	478	463
24,700	24,750	373	373	373	373	27,700	27,750	419	419	419	419	30,700	30,750	464	464	479	464
24,750	24,800	374	374	374	374	27,750	27,800	419	419	419	419	30,750	30,800	465	465	481	465
24,800	24,850	375	375	375	375	27,800	27,850	420	420	420	420	30,800	30,850	465	465	482	465
24,850	24,900	376	376	376	376	27,850	27,900	421	421	421	421	30,850	30,900	466	466	484	466
24,900	24,950	376	376	376	376	27,900	27,950	422	422	422	422	30,900	30,950	467	467	485	467
24,950	25,000	377	377	377	377	27,950	28,000	422	422	422	422	30,950	31,000	468	468	486	468
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	378	378	378	378	28,000	28,050	423	423	423	423	31,000	31,050	468	468	488	468
25,050	25,100	379	379	379	379	28,050	28,100	424	424	424	424	31,050	31,100	469	469	489	469
25,100	25,150	379	379	379	379	28,100	28,150	425	425	425	425	31,100	31,150	470	470	491	470
25,150	25,200	380	380	380	380	28,150	28,200	425	425	425	425	31,150	31,200	471	471	492	471
25,200	25,250	381	381	381	381	28,200	28,250	426	426	426	426	31,200	31,250	471	471	493	471
25,250	25,300	382	382	382	382	28,250	28,300	427	427	427	427	31,250	31,300	472	472	495	472
25,300	25,350	382	382	382	382	28,300	28,350	428	428	428	428	31,300	31,350	473	473	496	473
25,350	25,400	383	383	383	383	28,350	28,400	428	428	428	428	31,350	31,400	474	474	498	474
25,400	25,450	384	384	384	384	28,400	28,450	429	429	429	429	31,400	31,450	475	475	499	475
25,450	25,500	385	385	385	385	28,450	28,500	430	430	430	430	31,450	31,500	475	475	500	475
25,500	25,550	385	385	385	385	28,500	28,550	431	431	431	431	31,500	31,550	476	476	502	476
25,550	25,600	386	386	386	386	28,550	28,600	431	431	431	431	31,550	31,600	477	477	503	477
25,600	25,650	387	387	387	387	28,600	28,650	432	432	432	432	31,600	31,650	478	478	505	478
25,650	25,700	388	388	388	388	28,650	28,700	433	433	433	433	31,650	31,700	478	478	506	478
25,700	25,750	388	388	388	388	28,700	28,750	434	434	434	434	31,700	31,750	479	479	508	479
25,750	25,800	389	389	389	389	28,750	28,800	435	435	435	435	31,750	31,800	480	480	509	480
25,800	25,850	390	390	390	390	28,800	28,850	435	435	435	435	31,800	31,850	481	481	510	481
25,850	25,900	391	391	391	391	28,850	28,900	436	436	436	436	31,850	31,900	481	481	512	481
25,900	25,950	391	391	391	391	28,900	28,950	437	437	437	437	31,900	31,950	482	482	513	482
25,950	26,000	392	392	392	392	28,950	29,000	438	438	438	438	31,950	32,000	483	483	515	483

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	484	484	516	484	35,000	35,050	529	529	601	529	38,000	38,050	609	574	685	574
32,050	32,100	484	484	517	484	35,050	35,100	530	530	602	530	38,050	38,100	611	575	687	575
32,100	32,150	485	485	519	485	35,100	35,150	530	530	603	530	38,100	38,150	612	576	688	576
32,150	32,200	486	486	520	486	35,150	35,200	531	531	605	531	38,150	38,200	613	576	689	576
32,200	32,250	487	487	522	487	35,200	35,250	532	532	606	532	38,200	38,250	615	577	691	577
32,250	32,300	487	487	523	487	35,250	35,300	533	533	608	533	38,250	38,300	616	578	692	578
32,300	32,350	488	488	524	488	35,300	35,350	533	533	609	533	38,300	38,350	618	579	694	579
32,350	32,400	489	489	526	489	35,350	35,400	534	534	610	534	38,350	38,400	619	579	695	579
32,400	32,450	490	490	527	490	35,400	35,450	536	535	612	535	38,400	38,450	621	580	696	580
32,450	32,500	490	490	529	490	35,450	35,500	537	536	613	536	38,450	38,500	622	581	698	581
32,500	32,550	491	491	530	491	35,500	35,550	539	536	615	536	38,500	38,550	623	582	699	582
32,550	32,600	492	492	532	492	35,550	35,600	540	537	616	537	38,550	38,600	625	582	701	582
32,600	32,650	493	493	533	493	35,600	35,650	542	538	618	538	38,600	38,650	626	583	702	583
32,650	32,700	493	493	534	493	35,650	35,700	543	539	619	539	38,650	38,700	628	584	704	584
32,700	32,750	494	494	536	494	35,700	35,750	544	539	620	539	38,700	38,750	629	585	705	585
32,750	32,800	495	495	537	495	35,750	35,800	546	540	622	540	38,750	38,800	630	586	706	586
32,800	32,850	496	496	539	496	35,800	35,850	547	541	623	541	38,800	38,850	632	586	708	586
32,850	32,900	496	496	540	496	35,850	35,900	549	542	625	542	38,850	38,900	633	587	709	587
32,900	32,950	497	497	541	497	35,900	35,950	550	542	626	542	38,900	38,950	635	588	711	588
32,950	33,000	498	498	543	498	35,950	36,000	551	543	627	543	38,950	39,000	636	589	712	589
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	499	499	544	499	36,000	36,050	553	544	629	544	39,000	39,050	637	589	713	589
33,050	33,100	499	499	546	499	36,050	36,100	554	545	630	545	39,050	39,100	639	590	715	590
33,100	33,150	500	500	547	500	36,100	36,150	556	545	632	545	39,100	39,150	640	591	716	591
33,150	33,200	501	501	548	501	36,150	36,200	557	546	633	546	39,150	39,200	642	592	718	592
33,200	33,250	502	502	550	502	36,200	36,250	558	547	634	547	39,200	39,250	643	592	719	592
33,250	33,300	502	502	551	502	36,250	36,300	560	548	636	548	39,250	39,300	644	593	720	593
33,300	33,350	503	503	553	503	36,300	36,350	561	549	637	549	39,300	39,350	646	594	722	594
33,350	33,400	504	504	554	504	36,350	36,400	563	549	639	549	39,350	39,400	647	595	723	595
33,400	33,450	505	505	555	505	36,400	36,450	564	550	640	550	39,400	39,450	649	595	725	595
33,450	33,500	505	505	557	505	36,450	36,500	566	551	641	551	39,450	39,500	650	596	726	596
33,500	33,550	506	506	558	506	36,500	36,550	567	552	643	552	39,500	39,550	652	597	728	597
33,550	33,600	507	507	560	507	36,550	36,600	568	552	644	552	39,550	39,600	653	598	729	598
33,600	33,650	508	508	561	508	36,600	36,650	570	553	646	553	39,600	39,650	654	598	730	598
33,650	33,700	508	508	563	508	36,650	36,700	571	554	647	554	39,650	39,700	656	599	732	599
33,700	33,750	509	509	564	509	36,700	36,750	573	555	649	555	39,700	39,750	657	600	733	600
33,750	33,800	510	510	565	510	36,750	36,800	574	555	650	555	39,750	39,800	659	601	735	601
33,800	33,850	511	511	567	511	36,800	36,850	575	556	651	556	39,800	39,850	660	601	736	601
33,850	33,900	512	512	568	512	36,850	36,900	577	557	653	557	39,850	39,900	661	602	737	602
33,900	33,950	512	512	570	512	36,900	36,950	578	558	654	558	39,900	39,950	663	603	739	603
33,950	34,000	513	513	571	513	36,950	37,000	580	558	656	558	39,950	40,000	664	604	740	604
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	514	514	572	514	37,000	37,050	581	559	657	559	40,000	40,050	666	604	742	604
34,050	34,100	515	515	574	515	37,050	37,100	582	560	658	560	40,050	40,100	667	605	743	605
34,100	34,150	515	515	575	515	37,100	37,150	584	561	660	561	40,100	40,150	668	606	744	606
34,150	34,200	516	516	577	516	37,150	37,200	585	561	661	561	40,150	40,200	670	607	746	607
34,200	34,250	517	517	578	517	37,200	37,250	587	562	663	562	40,200	40,250	671	607	747	607
34,250	34,300	518	518	579	518	37,250	37,300	588	563	664	563	40,250	40,300	673	608	749	608
34,300	34,350	518	518	581	518	37,300	37,350	589	564	665	564	40,300	40,350	674	609	750	609
34,350	34,400	519	519	582	519	37,350	37,400	591	564	667	564	40,350	40,400	675	610	751	610
34,400	34,450	520	520	584	520	37,400	37,450	592	565	668	565	40,400	40,450	677	610	753	610
34,450	34,500	521	521	585	521	37,450	37,500	594	566	670	566	40,450	40,500	678	611	754	611
34,500	34,550	521	521	587	521	37,500	37,550	595	567	671	567	40,500	40,550	680	612	756	612
34,550	34,600	522	522	588	522	37,550	37,600	597	567	673	567	40,550	40,600	681	613	757	613
34,600	34,650	523	523	589	523	37,600	37,650	598	568	674	568	40,600	40,650	683	613	759	613
34,650	34,700	524	524	591	524	37,650	37,700	599	569	675	569	40,650	40,700	684	614	760	614
34,700	34,750	524	524	592	524	37,700	37,750	601	570	677	570	40,700	40,750	685	615	761	615
34,750	34,800	525	525	594	525	37,750	37,800	602	570	678	570	40,750	40,800	687	616	763	616
34,800	34,850	526	526	595	526	37,800	37,850	604	571	680	571	40,800	40,850	688	616	764	616
34,850	34,900	527	527	596	527	37,850	37,900	605	572	681	572	40,850	40,900	690	617	766	617
34,900	34,950	527	527	598	527	37,900	37,950	606	573	682	573	40,900	40,950	691	618	767	618
34,950	35,000	528	528	599	528	37,950	38,000	608	573	684	573	40,950	41,000	692	619	768	619

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	694	619	770	619	44,000	44,050	778	665	854	665	47,000	47,050	863	710	939	710
41,050	41,100	695	620	771	620	44,050	44,100	780	666	856	666	47,050	47,100	864	711	940	711
41,100	41,150	697	621	773	621	44,100	44,150	781	666	857	666	47,100	47,150	866	712	942	712
41,150	41,200	698	622	774	622	44,150	44,200	783	667	859	667	47,150	47,200	867	712	943	712
41,200	41,250	699	622	775	622	44,200	44,250	784	668	860	668	47,200	47,250	869	713	945	713
41,250	41,300	701	623	777	623	44,250	44,300	785	669	861	669	47,250	47,300	870	714	946	714
41,300	41,350	702	624	778	624	44,300	44,350	787	669	863	669	47,300	47,350	871	715	947	715
41,350	41,400	704	625	780	625	44,350	44,400	788	670	864	670	47,350	47,400	873	715	949	716
41,400	41,450	705	626	781	626	44,400	44,450	790	671	866	671	47,400	47,450	874	716	950	717
41,450	41,500	707	626	782	626	44,450	44,500	791	672	867	672	47,450	47,500	876	717	952	719
41,500	41,550	708	627	784	627	44,500	44,550	793	672	869	672	47,500	47,550	877	718	953	720
41,550	41,600	709	628	785	628	44,550	44,600	794	673	870	673	47,550	47,600	879	718	955	721
41,600	41,650	711	629	787	629	44,600	44,650	795	674	871	674	47,600	47,650	880	719	956	723
41,650	41,700	712	629	788	629	44,650	44,700	797	675	873	675	47,650	47,700	881	720	957	724
41,700	41,750	714	630	790	630	44,700	44,750	798	675	874	675	47,700	47,750	883	721	959	726
41,750	41,800	715	631	791	631	44,750	44,800	800	676	876	676	47,750	47,800	884	721	960	727
41,800	41,850	716	632	792	632	44,800	44,850	801	677	877	677	47,800	47,850	886	722	962	728
41,850	41,900	718	632	794	632	44,850	44,900	802	678	878	678	47,850	47,900	887	723	963	730
41,900	41,950	719	633	795	633	44,900	44,950	804	678	880	678	47,900	47,950	888	724	964	731
41,950	42,000	721	634	797	634	44,950	45,000	805	679	881	679	47,950	48,000	890	724	966	733
<b>42,000</b>						<b>45,000</b>						<b>48,000</b>					
42,000	42,050	722	635	798	635	45,000	45,050	807	680	883	680	48,000	48,050	891	725	967	734
42,050	42,100	723	635	799	635	45,050	45,100	808	681	884	681	48,050	48,100	893	726	969	735
42,100	42,150	725	636	801	636	45,100	45,150	809	681	885	681	48,100	48,150	894	727	970	737
42,150	42,200	726	637	802	637	45,150	45,200	811	682	887	682	48,150	48,200	895	727	971	738
42,200	42,250	728	638	804	638	45,200	45,250	812	683	888	683	48,200	48,250	897	728	973	740
42,250	42,300	729	638	805	638	45,250	45,300	814	684	890	684	48,250	48,300	898	729	974	741
42,300	42,350	730	639	806	639	45,300	45,350	815	684	891	684	48,300	48,350	900	730	976	742
42,350	42,400	732	640	808	640	45,350	45,400	816	685	892	685	48,350	48,400	901	730	977	744
42,400	42,450	733	641	809	641	45,400	45,450	818	686	894	686	48,400	48,450	903	731	978	745
42,450	42,500	735	641	811	641	45,450	45,500	819	687	895	687	48,450	48,500	904	732	980	747
42,500	42,550	736	642	812	642	45,500	45,550	821	687	897	687	48,500	48,550	905	733	981	748
42,550	42,600	738	643	814	643	45,550	45,600	822	688	898	688	48,550	48,600	907	733	983	750
42,600	42,650	739	644	815	644	45,600	45,650	824	689	900	689	48,600	48,650	908	734	984	751
42,650	42,700	740	644	816	644	45,650	45,700	825	690	901	690	48,650	48,700	910	735	986	752
42,700	42,750	742	645	818	645	45,700	45,750	826	690	902	690	48,700	48,750	911	736	987	754
42,750	42,800	743	646	819	646	45,750	45,800	828	691	904	691	48,750	48,800	912	737	988	755
42,800	42,850	745	647	821	647	45,800	45,850	829	692	905	692	48,800	48,850	914	737	990	757
42,850	42,900	746	647	822	647	45,850	45,900	831	693	907	693	48,850	48,900	915	738	991	758
42,900	42,950	747	648	823	648	45,900	45,950	832	693	908	693	48,900	48,950	917	739	993	759
42,950	43,000	749	649	825	649	45,950	46,000	833	694	909	694	48,950	49,000	918	740	994	761
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	750	650	826	650	46,000	46,050	835	695	911	695	49,000	49,050	919	740	995	762
43,050	43,100	752	650	828	650	46,050	46,100	836	696	912	696	49,050	49,100	921	741	997	764
43,100	43,150	753	651	829	651	46,100	46,150	838	696	914	696	49,100	49,150	922	742	998	765
43,150	43,200	754	652	830	652	46,150	46,200	839	697	915	697	49,150	49,200	924	743	1,000	766
43,200	43,250	756	653	832	653	46,200	46,250	840	698	916	698	49,200	49,250	925	743	1,001	768
43,250	43,300	757	653	833	653	46,250	46,300	842	699	918	699	49,250	49,300	926	744	1,002	769
43,300	43,350	759	654	835	654	46,300	46,350	843	700	919	700	49,300	49,350	928	745	1,004	771
43,350	43,400	760	655	836	655	46,350	46,400	845	700	921	700	49,350	49,400	929	746	1,005	772
43,400	43,450	762	656	837	656	46,400	46,450	846	701	922	701	49,400	49,450	931	746	1,007	774
43,450	43,500	763	656	839	656	46,450	46,500	848	702	923	702	49,450	49,500	932	747	1,008	775
43,500	43,550	764	657	840	657	46,500	46,550	849	703	925	703	49,500	49,550	934	748	1,010	776
43,550	43,600	766	658	842	658	46,550	46,600	850	703	926	703	49,550	49,600	935	749	1,011	778
43,600	43,650	767	659	843	659	46,600	46,650	852	704	928	704	49,600	49,650	936	749	1,012	779
43,650	43,700	769	659	845	659	46,650	46,700	853	705	929	705	49,650	49,700	938	750	1,014	781
43,700	43,750	770	660	846	660	46,700	46,750	855	706	931	706	49,700	49,750	939	751	1,015	782
43,750	43,800	771	661	847	661	46,750	46,800	856	706	932	706	49,750	49,800	941	752	1,017	783
43,800	43,850	773	662	849	662	46,800	46,850	857	707	933	707	49,800	49,850	942	752	1,018	785
43,850	43,900	774	663	850	663	46,850	46,900	859	708	935	708	49,850	49,900	943	753	1,019	786
43,900	43,950	776	663	852	663	46,900	46,950	860	709	936	709	49,900	49,950	945	754	1,021	788
43,950	44,000	777	664	853	664	46,950	47,000	862	709	938	709	49,950	50,000	946	755	1,022	789

\*If a Qualifying widow(er), use the Married filing jointly column.



## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	948	755	1,024	790	53,000	53,050	1,032	801	1,108	875	56,000	56,050	1,117	846	1,193	960
50,050	50,100	949	756	1,025	792	53,050	53,100	1,034	801	1,110	876	56,050	56,100	1,118	847	1,194	961
50,100	50,150	950	757	1,026	793	53,100	53,150	1,035	802	1,111	878	56,100	56,150	1,120	847	1,196	962
50,150	50,200	952	758	1,028	795	53,150	53,200	1,036	803	1,112	879	56,150	56,200	1,121	848	1,197	964
50,200	50,250	953	758	1,029	796	53,200	53,250	1,038	804	1,114	881	56,200	56,250	1,122	849	1,198	965
50,250	50,300	955	759	1,031	797	53,250	53,300	1,039	804	1,115	882	56,250	56,300	1,124	850	1,200	967
50,300	50,350	956	760	1,032	799	53,300	53,350	1,041	805	1,117	883	56,300	56,350	1,125	851	1,201	968
50,350	50,400	957	761	1,033	800	53,350	53,400	1,042	806	1,118	885	56,350	56,400	1,127	851	1,203	969
50,400	50,450	959	761	1,035	802	53,400	53,450	1,044	807	1,119	886	56,400	56,450	1,128	852	1,204	971
50,450	50,500	960	762	1,036	803	53,450	53,500	1,045	807	1,121	888	56,450	56,500	1,130	853	1,205	972
50,500	50,550	962	763	1,038	805	53,500	53,550	1,046	808	1,122	889	56,500	56,550	1,131	854	1,207	974
50,550	50,600	963	764	1,039	806	53,550	53,600	1,048	809	1,124	891	56,550	56,600	1,132	854	1,208	975
50,600	50,650	965	764	1,041	807	53,600	53,650	1,049	810	1,125	892	56,600	56,650	1,134	855	1,210	977
50,650	50,700	966	765	1,042	809	53,650	53,700	1,051	810	1,127	893	56,650	56,700	1,135	856	1,211	978
50,700	50,750	967	766	1,043	810	53,700	53,750	1,052	811	1,128	895	56,700	56,750	1,137	857	1,213	979
50,750	50,800	969	767	1,045	812	53,750	53,800	1,053	812	1,129	896	56,750	56,800	1,138	857	1,214	981
50,800	50,850	970	767	1,046	813	53,800	53,850	1,055	813	1,131	898	56,800	56,850	1,139	858	1,215	982
50,850	50,900	972	768	1,048	814	53,850	53,900	1,056	814	1,132	899	56,850	56,900	1,141	859	1,217	984
50,900	50,950	973	769	1,049	816	53,900	53,950	1,058	814	1,134	900	56,900	56,950	1,142	860	1,218	985
50,950	51,000	974	770	1,050	817	53,950	54,000	1,059	815	1,135	902	56,950	57,000	1,144	860	1,220	986
51,000						54,000						57,000					
51,000	51,050	976	770	1,052	819	54,000	54,050	1,060	816	1,136	903	57,000	57,050	1,145	861	1,221	988
51,050	51,100	977	771	1,053	820	54,050	54,100	1,062	817	1,138	905	57,050	57,100	1,146	862	1,222	989
51,100	51,150	979	772	1,055	821	54,100	54,150	1,063	817	1,139	906	57,100	57,150	1,148	863	1,224	991
51,150	51,200	980	773	1,056	823	54,150	54,200	1,065	818	1,141	907	57,150	57,200	1,149	863	1,225	992
51,200	51,250	981	773	1,057	824	54,200	54,250	1,066	819	1,142	909	57,200	57,250	1,151	864	1,227	993
51,250	51,300	983	774	1,059	826	54,250	54,300	1,067	820	1,143	910	57,250	57,300	1,152	865	1,228	995
51,300	51,350	984	775	1,060	827	54,300	54,350	1,069	820	1,145	912	57,300	57,350	1,153	866	1,229	996
51,350	51,400	986	776	1,062	828	54,350	54,400	1,070	821	1,146	913	57,350	57,400	1,155	866	1,231	998
51,400	51,450	987	777	1,063	830	54,400	54,450	1,072	822	1,148	915	57,400	57,450	1,156	867	1,232	999
51,450	51,500	989	777	1,064	831	54,450	54,500	1,073	823	1,149	916	57,450	57,500	1,158	868	1,234	1,001
51,500	51,550	990	778	1,066	833	54,500	54,550	1,075	823	1,151	917	57,500	57,550	1,159	869	1,235	1,002
51,550	51,600	991	779	1,067	834	54,550	54,600	1,076	824	1,152	919	57,550	57,600	1,161	869	1,237	1,003
51,600	51,650	993	780	1,069	836	54,600	54,650	1,077	825	1,153	920	57,600	57,650	1,162	870	1,238	1,005
51,650	51,700	994	780	1,070	837	54,650	54,700	1,079	826	1,155	922	57,650	57,700	1,163	871	1,239	1,006
51,700	51,750	996	781	1,072	838	54,700	54,750	1,080	826	1,156	923	57,700	57,750	1,165	872	1,241	1,008
51,750	51,800	997	782	1,073	840	54,750	54,800	1,082	827	1,158	924	57,750	57,800	1,166	872	1,242	1,009
51,800	51,850	998	783	1,074	841	54,800	54,850	1,083	828	1,159	926	57,800	57,850	1,168	873	1,244	1,010
51,850	51,900	1,000	783	1,076	843	54,850	54,900	1,084	829	1,160	927	57,850	57,900	1,169	874	1,245	1,012
51,900	51,950	1,001	784	1,077	844	54,900	54,950	1,086	829	1,162	929	57,900	57,950	1,170	875	1,246	1,013
51,950	52,000	1,003	785	1,079	845	54,950	55,000	1,087	830	1,163	930	57,950	58,000	1,172	875	1,248	1,015
52,000						55,000						58,000					
52,000	52,050	1,004	786	1,080	847	55,000	55,050	1,089	831	1,165	931	58,000	58,050	1,173	876	1,249	1,016
52,050	52,100	1,005	786	1,081	848	55,050	55,100	1,090	832	1,166	933	58,050	58,100	1,175	877	1,251	1,017
52,100	52,150	1,007	787	1,083	850	55,100	55,150	1,091	832	1,167	934	58,100	58,150	1,176	878	1,252	1,019
52,150	52,200	1,008	788	1,084	851	55,150	55,200	1,093	833	1,169	936	58,150	58,200	1,177	878	1,253	1,020
52,200	52,250	1,010	789	1,086	852	55,200	55,250	1,094	834	1,170	937	58,200	58,250	1,179	879	1,255	1,022
52,250	52,300	1,011	789	1,087	854	55,250	55,300	1,096	835	1,172	938	58,250	58,300	1,180	880	1,256	1,023
52,300	52,350	1,012	790	1,088	855	55,300	55,350	1,097	835	1,173	940	58,300	58,350	1,182	881	1,258	1,024
52,350	52,400	1,014	791	1,090	857	55,350	55,400	1,098	836	1,174	941	58,350	58,400	1,183	881	1,259	1,026
52,400	52,450	1,015	792	1,091	858	55,400	55,450	1,100	837	1,176	943	58,400	58,450	1,185	882	1,260	1,027
52,450	52,500	1,017	792	1,093	860	55,450	55,500	1,101	838	1,177	944	58,450	58,500	1,186	883	1,262	1,029
52,500	52,550	1,018	793	1,094	861	55,500	55,550	1,103	838	1,179	946	58,500	58,550	1,187	884	1,263	1,030
52,550	52,600	1,020	794	1,096	862	55,550	55,600	1,104	839	1,180	947	58,550	58,600	1,189	884	1,265	1,032
52,600	52,650	1,021	795	1,097	864	55,600	55,650	1,106	840	1,182	948	58,600	58,650	1,190	885	1,266	1,033
52,650	52,700	1,022	795	1,098	865	55,650	55,700	1,107	841	1,183	950	58,650	58,700	1,192	886	1,268	1,034
52,700	52,750	1,024	796	1,100	867	55,700	55,750	1,108	841	1,184	951	58,700	58,750	1,193	887	1,269	1,036
52,750	52,800	1,025	797	1,101	868	55,750	55,800	1,110	842	1,186	953	58,750	58,800	1,194	888	1,270	1,037
52,800	52,850	1,027	798	1,103	869	55,800	55,850	1,111	843	1,187	954	58,800	58,850	1,196	888	1,272	1,039
52,850	52,900	1,028	798	1,104	871	55,850											

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
59,000						62,000						65,000					
59,000	59,050	1,201	891	1,277	1,044	62,000	62,050	1,286	975	1,362	1,129	65,000	65,050	1,371	1,059	1,447	1,213
59,050	59,100	1,203	892	1,279	1,046	62,050	62,100	1,287	976	1,363	1,130	65,050	65,100	1,372	1,061	1,448	1,215
59,100	59,150	1,204	893	1,280	1,047	62,100	62,150	1,289	978	1,365	1,132	65,100	65,150	1,373	1,062	1,449	1,216
59,150	59,200	1,206	895	1,282	1,048	62,150	62,200	1,290	979	1,366	1,133	65,150	65,200	1,375	1,064	1,451	1,218
59,200	59,250	1,207	896	1,283	1,050	62,200	62,250	1,292	981	1,368	1,134	65,200	65,250	1,376	1,065	1,452	1,219
59,250	59,300	1,208	897	1,284	1,051	62,250	62,300	1,293	982	1,369	1,136	65,250	65,300	1,378	1,067	1,454	1,220
59,300	59,350	1,210	899	1,286	1,053	62,300	62,350	1,294	983	1,370	1,137	65,300	65,350	1,379	1,068	1,455	1,222
59,350	59,400	1,211	900	1,287	1,054	62,350	62,400	1,296	985	1,372	1,139	65,350	65,400	1,380	1,069	1,456	1,223
59,400	59,450	1,213	902	1,289	1,056	62,400	62,450	1,297	986	1,373	1,140	65,400	65,450	1,382	1,071	1,458	1,225
59,450	59,500	1,214	903	1,290	1,057	62,450	62,500	1,299	988	1,375	1,142	65,450	65,500	1,383	1,072	1,459	1,226
59,500	59,550	1,216	904	1,292	1,058	62,500	62,550	1,300	989	1,376	1,143	65,500	65,550	1,385	1,074	1,461	1,228
59,550	59,600	1,217	906	1,293	1,060	62,550	62,600	1,302	990	1,378	1,144	65,550	65,600	1,386	1,075	1,462	1,229
59,600	59,650	1,218	907	1,294	1,061	62,600	62,650	1,303	992	1,379	1,146	65,600	65,650	1,388	1,076	1,464	1,230
59,650	59,700	1,220	909	1,296	1,063	62,650	62,700	1,304	993	1,380	1,147	65,650	65,700	1,389	1,078	1,465	1,232
59,700	59,750	1,221	910	1,297	1,064	62,700	62,750	1,306	995	1,382	1,149	65,700	65,750	1,390	1,079	1,466	1,233
59,750	59,800	1,223	911	1,299	1,065	62,750	62,800	1,307	996	1,383	1,150	65,750	65,800	1,392	1,081	1,468	1,235
59,800	59,850	1,224	913	1,300	1,067	62,800	62,850	1,309	997	1,385	1,151	65,800	65,850	1,393	1,082	1,469	1,236
59,850	59,900	1,225	914	1,301	1,068	62,850	62,900	1,310	999	1,386	1,153	65,850	65,900	1,395	1,083	1,471	1,237
59,900	59,950	1,227	916	1,303	1,070	62,900	62,950	1,311	1,000	1,387	1,154	65,900	65,950	1,396	1,085	1,472	1,239
59,950	60,000	1,228	917	1,304	1,071	62,950	63,000	1,313	1,002	1,389	1,156	65,950	66,000	1,397	1,086	1,473	1,240
60,000						63,000						66,000					
60,000	60,050	1,230	918	1,306	1,072	63,000	63,050	1,314	1,003	1,390	1,157	66,000	66,050	1,399	1,088	1,475	1,242
60,050	60,100	1,231	920	1,307	1,074	63,050	63,100	1,316	1,005	1,392	1,158	66,050	66,100	1,400	1,089	1,476	1,243
60,100	60,150	1,232	921	1,308	1,075	63,100	63,150	1,317	1,006	1,393	1,160	66,100	66,150	1,402	1,091	1,478	1,244
60,150	60,200	1,234	923	1,310	1,077	63,150	63,200	1,318	1,007	1,394	1,161	66,150	66,200	1,403	1,092	1,479	1,246
60,200	60,250	1,235	924	1,311	1,078	63,200	63,250	1,320	1,009	1,396	1,163	66,200	66,250	1,404	1,093	1,480	1,247
60,250	60,300	1,237	926	1,313	1,079	63,250	63,300	1,321	1,010	1,397	1,164	66,250	66,300	1,406	1,095	1,482	1,249
60,300	60,350	1,238	927	1,314	1,081	63,300	63,350	1,323	1,012	1,399	1,165	66,300	66,350	1,407	1,096	1,483	1,250
60,350	60,400	1,239	928	1,315	1,082	63,350	63,400	1,324	1,013	1,400	1,167	66,350	66,400	1,409	1,098	1,485	1,251
60,400	60,450	1,241	930	1,317	1,084	63,400	63,450	1,326	1,014	1,401	1,168	66,400	66,450	1,410	1,099	1,486	1,253
60,450	60,500	1,242	931	1,318	1,085	63,450	63,500	1,327	1,016	1,403	1,170	66,450	66,500	1,412	1,100	1,487	1,254
60,500	60,550	1,244	933	1,320	1,087	63,500	63,550	1,328	1,017	1,404	1,171	66,500	66,550	1,413	1,102	1,489	1,256
60,550	60,600	1,245	934	1,321	1,088	63,550	63,600	1,330	1,019	1,406	1,173	66,550	66,600	1,414	1,103	1,490	1,257
60,600	60,650	1,247	935	1,323	1,089	63,600	63,650	1,331	1,020	1,407	1,174	66,600	66,650	1,416	1,105	1,492	1,259
60,650	60,700	1,248	937	1,324	1,091	63,650	63,700	1,333	1,021	1,409	1,175	66,650	66,700	1,417	1,106	1,493	1,260
60,700	60,750	1,249	938	1,325	1,092	63,700	63,750	1,334	1,023	1,410	1,177	66,700	66,750	1,419	1,107	1,495	1,261
60,750	60,800	1,251	940	1,327	1,094	63,750	63,800	1,335	1,024	1,411	1,178	66,750	66,800	1,420	1,109	1,496	1,263
60,800	60,850	1,252	941	1,328	1,095	63,800	63,850	1,337	1,026	1,413	1,180	66,800	66,850	1,421	1,110	1,497	1,264
60,850	60,900	1,254	942	1,330	1,096	63,850	63,900	1,338	1,027	1,414	1,181	66,850	66,900	1,423	1,112	1,499	1,266
60,900	60,950	1,255	944	1,331	1,098	63,900	63,950	1,340	1,028	1,416	1,182	66,900	66,950	1,424	1,113	1,500	1,267
60,950	61,000	1,256	945	1,332	1,099	63,950	64,000	1,341	1,030	1,417	1,184	66,950	67,000	1,426	1,114	1,502	1,268
61,000						64,000						67,000					
61,000	61,050	1,258	947	1,334	1,101	64,000	64,050	1,342	1,031	1,418	1,185	67,000	67,050	1,427	1,116	1,503	1,270
61,050	61,100	1,259	948	1,335	1,102	64,050	64,100	1,344	1,033	1,420	1,187	67,050	67,100	1,428	1,117	1,504	1,271
61,100	61,150	1,261	950	1,337	1,103	64,100	64,150	1,345	1,034	1,421	1,188	67,100	67,150	1,430	1,119	1,506	1,273
61,150	61,200	1,262	951	1,338	1,105	64,150	64,200	1,347	1,036	1,423	1,189	67,150	67,200	1,431	1,120	1,507	1,274
61,200	61,250	1,263	952	1,339	1,106	64,200	64,250	1,348	1,037	1,424	1,191	67,200	67,250	1,433	1,122	1,509	1,275
61,250	61,300	1,265	954	1,341	1,108	64,250	64,300	1,349	1,038	1,425	1,192	67,250	67,300	1,434	1,123	1,510	1,277
61,300	61,350	1,266	955	1,342	1,109	64,300	64,350	1,351	1,040	1,427	1,194	67,300	67,350	1,435	1,124	1,511	1,278
61,350	61,400	1,268	957	1,344	1,110	64,350	64,400	1,352	1,041	1,428	1,195	67,350	67,400	1,437	1,126	1,513	1,280
61,400	61,450	1,269	958	1,345	1,112	64,400	64,450	1,354	1,043	1,430	1,197	67,400	67,450	1,438	1,127	1,514	1,281
61,450	61,500	1,271	959	1,346	1,113	64,450	64,500	1,355	1,044	1,431	1,198	67,450	67,500	1,440	1,129	1,516	1,283
61,500	61,550	1,272	961	1,348	1,115	64,500	64,550	1,357	1,045	1,433	1,199	67,500	67,550	1,441	1,130	1,517	1,284
61,550	61,600	1,273	962	1,349	1,116	64,550	64,600	1,358	1,047	1,434	1,201	67,550	67,600	1,443	1,131	1,519	1,285
61,600	61,650	1,275	964	1,351	1,118	64,600	64,650	1,359	1,048	1,435</							

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
68,000						71,000						74,000					
68,000	68,050	1,455	1,144	1,531	1,298	71,000	71,050	1,540	1,229	1,616	1,383	74,000	74,050	1,624	1,313	1,709	1,467
68,050	68,100	1,457	1,146	1,533	1,299	71,050	71,100	1,541	1,230	1,617	1,384	74,050	74,100	1,626	1,315	1,710	1,469
68,100	68,150	1,458	1,147	1,534	1,301	71,100	71,150	1,543	1,232	1,619	1,385	74,100	74,150	1,627	1,316	1,712	1,470
68,150	68,200	1,459	1,148	1,535	1,302	71,150	71,200	1,544	1,233	1,620	1,387	74,150	74,200	1,629	1,318	1,713	1,471
68,200	68,250	1,461	1,150	1,537	1,304	71,200	71,250	1,545	1,234	1,621	1,388	74,200	74,250	1,630	1,319	1,715	1,473
68,250	68,300	1,462	1,151	1,538	1,305	71,250	71,300	1,547	1,236	1,623	1,390	74,250	74,300	1,631	1,320	1,717	1,474
68,300	68,350	1,464	1,153	1,540	1,306	71,300	71,350	1,548	1,237	1,624	1,391	74,300	74,350	1,633	1,322	1,718	1,476
68,350	68,400	1,465	1,154	1,541	1,308	71,350	71,400	1,550	1,239	1,626	1,392	74,350	74,400	1,634	1,323	1,720	1,477
68,400	68,450	1,467	1,155	1,542	1,309	71,400	71,450	1,551	1,240	1,627	1,394	74,400	74,450	1,636	1,325	1,721	1,479
68,450	68,500	1,468	1,157	1,544	1,311	71,450	71,500	1,553	1,241	1,629	1,395	74,450	74,500	1,637	1,326	1,723	1,480
68,500	68,550	1,469	1,158	1,545	1,312	71,500	71,550	1,554	1,243	1,630	1,397	74,500	74,550	1,639	1,327	1,724	1,481
68,550	68,600	1,471	1,160	1,547	1,314	71,550	71,600	1,555	1,244	1,632	1,398	74,550	74,600	1,640	1,329	1,726	1,483
68,600	68,650	1,472	1,161	1,548	1,315	71,600	71,650	1,557	1,246	1,634	1,400	74,600	74,650	1,641	1,330	1,727	1,484
68,650	68,700	1,474	1,162	1,550	1,316	71,650	71,700	1,558	1,247	1,635	1,401	74,650	74,700	1,643	1,332	1,729	1,486
68,700	68,750	1,475	1,164	1,551	1,318	71,700	71,750	1,560	1,248	1,637	1,402	74,700	74,750	1,644	1,333	1,731	1,487
68,750	68,800	1,476	1,165	1,552	1,319	71,750	71,800	1,561	1,250	1,638	1,404	74,750	74,800	1,646	1,334	1,732	1,488
68,800	68,850	1,478	1,167	1,554	1,321	71,800	71,850	1,562	1,251	1,640	1,405	74,800	74,850	1,647	1,336	1,734	1,490
68,850	68,900	1,479	1,168	1,555	1,322	71,850	71,900	1,564	1,253	1,641	1,407	74,850	74,900	1,648	1,337	1,735	1,491
68,900	68,950	1,481	1,169	1,557	1,323	71,900	71,950	1,565	1,254	1,643	1,408	74,900	74,950	1,650	1,339	1,737	1,493
68,950	69,000	1,482	1,171	1,558	1,325	71,950	72,000	1,567	1,255	1,645	1,409	74,950	75,000	1,651	1,340	1,738	1,494
69,000						72,000						75,000					
69,000	69,050	1,483	1,172	1,559	1,326	72,000	72,050	1,568	1,257	1,646	1,411	75,000	75,050	1,653	1,341	1,740	1,495
69,050	69,100	1,485	1,174	1,561	1,328	72,050	72,100	1,569	1,258	1,648	1,412	75,050	75,100	1,654	1,343	1,742	1,497
69,100	69,150	1,486	1,175	1,562	1,329	72,100	72,150	1,571	1,260	1,649	1,414	75,100	75,150	1,655	1,344	1,743	1,498
69,150	69,200	1,488	1,177	1,564	1,330	72,150	72,200	1,572	1,261	1,651	1,415	75,150	75,200	1,657	1,346	1,745	1,500
69,200	69,250	1,489	1,178	1,565	1,332	72,200	72,250	1,574	1,263	1,652	1,416	75,200	75,250	1,658	1,347	1,746	1,501
69,250	69,300	1,490	1,179	1,566	1,333	72,250	72,300	1,575	1,264	1,654	1,418	75,250	75,300	1,660	1,349	1,748	1,502
69,300	69,350	1,492	1,181	1,568	1,335	72,300	72,350	1,576	1,265	1,655	1,419	75,300	75,350	1,661	1,350	1,749	1,504
69,350	69,400	1,493	1,182	1,569	1,336	72,350	72,400	1,578	1,267	1,657	1,421	75,350	75,400	1,662	1,351	1,751	1,505
69,400	69,450	1,495	1,184	1,571	1,338	72,400	72,450	1,579	1,268	1,659	1,422	75,400	75,450	1,664	1,353	1,753	1,507
69,450	69,500	1,496	1,185	1,572	1,339	72,450	72,500	1,581	1,270	1,660	1,424	75,450	75,500	1,665	1,354	1,754	1,508
69,500	69,550	1,498	1,186	1,574	1,340	72,500	72,550	1,582	1,271	1,662	1,425	75,500	75,550	1,667	1,356	1,756	1,510
69,550	69,600	1,499	1,188	1,575	1,342	72,550	72,600	1,584	1,272	1,663	1,426	75,550	75,600	1,668	1,357	1,757	1,511
69,600	69,650	1,500	1,189	1,576	1,343	72,600	72,650	1,585	1,274	1,665	1,428	75,600	75,650	1,670	1,358	1,759	1,512
69,650	69,700	1,502	1,191	1,578	1,345	72,650	72,700	1,586	1,275	1,666	1,429	75,650	75,700	1,671	1,360	1,760	1,514
69,700	69,750	1,503	1,192	1,579	1,346	72,700	72,750	1,588	1,277	1,668	1,431	75,700	75,750	1,672	1,361	1,762	1,515
69,750	69,800	1,505	1,193	1,581	1,347	72,750	72,800	1,589	1,278	1,670	1,432	75,750	75,800	1,674	1,363	1,763	1,517
69,800	69,850	1,506	1,195	1,582	1,349	72,800	72,850	1,591	1,279	1,671	1,433	75,800	75,850	1,675	1,364	1,765	1,518
69,850	69,900	1,507	1,196	1,583	1,350	72,850	72,900	1,592	1,281	1,673	1,435	75,850	75,900	1,677	1,365	1,767	1,519
69,900	69,950	1,509	1,198	1,585	1,352	72,900	72,950	1,593	1,282	1,674	1,436	75,900	75,950	1,678	1,367	1,768	1,521
69,950	70,000	1,510	1,199	1,586	1,353	72,950	73,000	1,595	1,284	1,676	1,438	75,950	76,000	1,679	1,368	1,770	1,522
70,000						73,000						76,000					
70,000	70,050	1,512	1,200	1,588	1,354	73,000	73,050	1,596	1,285	1,677	1,439	76,000	76,050	1,681	1,370	1,771	1,524
70,050	70,100	1,513	1,202	1,589	1,356	73,050	73,100	1,598	1,287	1,679	1,440	76,050	76,100	1,682	1,371	1,773	1,525
70,100	70,150	1,514	1,203	1,590	1,357	73,100	73,150	1,599	1,288	1,681	1,442	76,100	76,150	1,684	1,373	1,774	1,526
70,150	70,200	1,516	1,205	1,592	1,359	73,150	73,200	1,600	1,289	1,682	1,443	76,150	76,200	1,685	1,374	1,776	1,528
70,200	70,250	1,517	1,206	1,593	1,360	73,200	73,250	1,602	1,291	1,684	1,445	76,200	76,250	1,686	1,375	1,778	1,529
70,250	70,300	1,519	1,208	1,595	1,361	73,250	73,300	1,603	1,292	1,685	1,446	76,250	76,300	1,688	1,377	1,779	1,531
70,300	70,350	1,520	1,209	1,596	1,363	73,300	73,350	1,605	1,294	1,687	1,447	76,300	76,350	1,689	1,378	1,781	1,532
70,350	70,400	1,521	1,210	1,597	1,364	73,350	73,400	1,606	1,295	1,688	1,449	76,350	76,400	1,691	1,380	1,782	1,533
70,400	70,450	1,523	1,212	1,599	1,366	73,400	73,450	1,608	1,296	1,690	1,450	76,400	76,450	1,692	1,381	1,784	1,535
70,450	70,500	1,524	1,213	1,600	1,367	73,450	73,500	1,609	1,298	1,691	1,452	76,450	76,500	1,694	1,382	1,785	1,536
70,500	70,550	1,526	1,215	1,602	1,369	73,500	73,550	1,610	1,299	1,693	1,453	76,500	76,550	1,695	1,384	1,787	1,538
70,550	70,600	1,527	1,216	1,603	1,370	73,550	73,600	1,612	1,301	1,695	1,455	76,550	76,600	1,696	1,		



## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
77,000						80,000						83,000					
77,000	77,050	1,709	1,398	1,803	1,552	80,000	80,050	1,794	1,482	1,896	1,636	83,000	83,050	1,878	1,567	1,990	1,721
77,050	77,100	1,710	1,399	1,804	1,553	80,050	80,100	1,795	1,484	1,898	1,638	83,050	83,100	1,880	1,569	1,992	1,722
77,100	77,150	1,712	1,401	1,806	1,555	80,100	80,150	1,796	1,485	1,900	1,639	83,100	83,150	1,881	1,570	1,994	1,724
77,150	77,200	1,713	1,402	1,807	1,556	80,150	80,200	1,798	1,487	1,901	1,641	83,150	83,200	1,882	1,571	1,995	1,725
77,200	77,250	1,715	1,404	1,809	1,557	80,200	80,250	1,799	1,488	1,903	1,642	83,200	83,250	1,884	1,573	1,997	1,727
77,250	77,300	1,716	1,405	1,810	1,559	80,250	80,300	1,801	1,490	1,904	1,643	83,250	83,300	1,885	1,574	1,998	1,728
77,300	77,350	1,717	1,406	1,812	1,560	80,300	80,350	1,802	1,491	1,906	1,645	83,300	83,350	1,887	1,576	2,000	1,729
77,350	77,400	1,719	1,408	1,814	1,562	80,350	80,400	1,803	1,492	1,907	1,646	83,350	83,400	1,888	1,577	2,001	1,731
77,400	77,450	1,720	1,409	1,815	1,563	80,400	80,450	1,805	1,494	1,909	1,648	83,400	83,450	1,890	1,578	2,003	1,732
77,450	77,500	1,722	1,411	1,817	1,565	80,450	80,500	1,806	1,495	1,911	1,649	83,450	83,500	1,891	1,580	2,004	1,734
77,500	77,550	1,723	1,412	1,818	1,566	80,500	80,550	1,808	1,497	1,912	1,651	83,500	83,550	1,892	1,581	2,006	1,735
77,550	77,600	1,725	1,413	1,820	1,567	80,550	80,600	1,809	1,498	1,914	1,652	83,550	83,600	1,894	1,583	2,008	1,737
77,600	77,650	1,726	1,415	1,821	1,569	80,600	80,650	1,811	1,499	1,915	1,653	83,600	83,650	1,895	1,584	2,009	1,738
77,650	77,700	1,727	1,416	1,823	1,570	80,650	80,700	1,812	1,501	1,917	1,655	83,650	83,700	1,897	1,585	2,011	1,739
77,700	77,750	1,729	1,418	1,825	1,572	80,700	80,750	1,813	1,502	1,918	1,656	83,700	83,750	1,898	1,587	2,012	1,741
77,750	77,800	1,730	1,419	1,826	1,573	80,750	80,800	1,815	1,504	1,920	1,658	83,750	83,800	1,899	1,588	2,014	1,742
77,800	77,850	1,732	1,420	1,828	1,574	80,800	80,850	1,816	1,505	1,922	1,659	83,800	83,850	1,901	1,590	2,015	1,744
77,850	77,900	1,733	1,422	1,829	1,576	80,850	80,900	1,818	1,506	1,923	1,660	83,850	83,900	1,902	1,591	2,017	1,745
77,900	77,950	1,734	1,423	1,831	1,577	80,900	80,950	1,819	1,508	1,925	1,662	83,900	83,950	1,904	1,592	2,019	1,746
77,950	78,000	1,736	1,425	1,832	1,579	80,950	81,000	1,820	1,509	1,926	1,663	83,950	84,000	1,905	1,594	2,020	1,748
78,000						81,000						84,000					
78,000	78,050	1,737	1,426	1,834	1,580	81,000	81,050	1,822	1,511	1,928	1,665	84,000	84,050	1,906	1,595	2,022	1,749
78,050	78,100	1,739	1,428	1,835	1,581	81,050	81,100	1,823	1,512	1,929	1,666	84,050	84,100	1,908	1,597	2,023	1,751
78,100	78,150	1,740	1,429	1,837	1,583	81,100	81,150	1,825	1,514	1,931	1,667	84,100	84,150	1,909	1,598	2,025	1,752
78,150	78,200	1,741	1,430	1,839	1,584	81,150	81,200	1,826	1,515	1,932	1,669	84,150	84,200	1,911	1,600	2,026	1,753
78,200	78,250	1,743	1,432	1,840	1,586	81,200	81,250	1,827	1,516	1,934	1,670	84,200	84,250	1,912	1,601	2,028	1,755
78,250	78,300	1,744	1,433	1,842	1,587	81,250	81,300	1,829	1,518	1,936	1,672	84,250	84,300	1,913	1,602	2,030	1,756
78,300	78,350	1,746	1,435	1,843	1,588	81,300	81,350	1,830	1,519	1,937	1,673	84,300	84,350	1,915	1,604	2,031	1,758
78,350	78,400	1,747	1,436	1,845	1,590	81,350	81,400	1,832	1,521	1,939	1,674	84,350	84,400	1,916	1,605	2,033	1,759
78,400	78,450	1,749	1,437	1,846	1,591	81,400	81,450	1,833	1,522	1,940	1,676	84,400	84,450	1,918	1,607	2,034	1,761
78,450	78,500	1,750	1,439	1,848	1,593	81,450	81,500	1,835	1,523	1,942	1,677	84,450	84,500	1,919	1,608	2,036	1,762
78,500	78,550	1,751	1,440	1,850	1,594	81,500	81,550	1,836	1,525	1,943	1,679	84,500	84,550	1,921	1,609	2,037	1,763
78,550	78,600	1,753	1,442	1,851	1,596	81,550	81,600	1,837	1,526	1,945	1,680	84,550	84,600	1,922	1,611	2,039	1,765
78,600	78,650	1,754	1,443	1,853	1,597	81,600	81,650	1,839	1,528	1,947	1,682	84,600	84,650	1,923	1,612	2,040	1,766
78,650	78,700	1,756	1,444	1,854	1,598	81,650	81,700	1,840	1,529	1,948	1,683	84,650	84,700	1,925	1,614	2,042	1,768
78,700	78,750	1,757	1,446	1,856	1,600	81,700	81,750	1,842	1,530	1,950	1,684	84,700	84,750	1,926	1,615	2,044	1,769
78,750	78,800	1,758	1,447	1,857	1,601	81,750	81,800	1,843	1,532	1,951	1,686	84,750	84,800	1,928	1,616	2,045	1,770
78,800	78,850	1,760	1,449	1,859	1,603	81,800	81,850	1,844	1,533	1,953	1,687	84,800	84,850	1,929	1,618	2,047	1,772
78,850	78,900	1,761	1,450	1,861	1,604	81,850	81,900	1,846	1,535	1,954	1,689	84,850	84,900	1,930	1,619	2,048	1,773
78,900	78,950	1,763	1,451	1,862	1,605	81,900	81,950	1,847	1,536	1,956	1,690	84,900	84,950	1,932	1,621	2,050	1,775
78,950	79,000	1,764	1,453	1,864	1,607	81,950	82,000	1,849	1,537	1,958	1,691	84,950	85,000	1,933	1,622	2,051	1,776
79,000						82,000						85,000					
79,000	79,050	1,765	1,454	1,865	1,608	82,000	82,050	1,850	1,539	1,959	1,693	85,000	85,050	1,935	1,623	2,053	1,777
79,050	79,100	1,767	1,456	1,867	1,610	82,050	82,100	1,851	1,540	1,961	1,694	85,050	85,100	1,936	1,625	2,055	1,779
79,100	79,150	1,768	1,457	1,868	1,611	82,100	82,150	1,853	1,542	1,962	1,696	85,100	85,150	1,937	1,626	2,056	1,780
79,150	79,200	1,770	1,459	1,870	1,612	82,150	82,200	1,854	1,543	1,964	1,697	85,150	85,200	1,939	1,628	2,058	1,782
79,200	79,250	1,771	1,460	1,871	1,614	82,200	82,250	1,856	1,545	1,965	1,698	85,200	85,250	1,940	1,629	2,059	1,783
79,250	79,300	1,772	1,461	1,873	1,615	82,250	82,300	1,857	1,546	1,967	1,700	85,250	85,300	1,942	1,631	2,061	1,784
79,300	79,350	1,774	1,463	1,875	1,617	82,300	82,350	1,858	1,547	1,968	1,701	85,300	85,350	1,943	1,632	2,062	1,786
79,350	79,400	1,775	1,464	1,876	1,618	82,350	82,400	1,860	1,549	1,970	1,703	85,350	85,400	1,944	1,633	2,064	1,787
79,400	79,450	1,777	1,466	1,878	1,620	82,400	82,450	1,861	1,550	1,972	1,704	85,400	85,450	1,946	1,635	2,066	1,789
79,450	79,500	1,778	1,467	1,879	1,621	82,450	82,500	1,863	1,552	1,973	1,706	85,450	85,500	1,947	1,636	2,067	1,790
79,500	79,550	1,780	1,468	1,881	1,622	82,500	82,550	1,864	1,553	1,975	1,707	85,500	85,550	1,949	1,638	2,069	1,792
79,550	79,600	1,781	1,470	1,882	1,624	82,550	82,600	1,866	1,554	1,976	1,708	85,550	85,600	1,950	1,63		

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	1,964	1,652	2,084	1,806	89,000	89,050	2,058	1,736	2,178	1,890	92,000	92,050	2,152	1,821	2,272	1,975
86,050	86,100	1,966	1,653	2,086	1,807	89,050	89,100	2,059	1,738	2,180	1,892	92,050	92,100	2,153	1,822	2,274	1,976
86,100	86,150	1,967	1,655	2,087	1,808	89,100	89,150	2,061	1,739	2,181	1,893	92,100	92,150	2,155	1,824	2,275	1,978
86,150	86,200	1,969	1,656	2,089	1,810	89,150	89,200	2,063	1,741	2,183	1,894	92,150	92,200	2,156	1,825	2,277	1,979
86,200	86,250	1,970	1,657	2,091	1,811	89,200	89,250	2,064	1,742	2,184	1,896	92,200	92,250	2,158	1,827	2,278	1,980
86,250	86,300	1,972	1,659	2,092	1,813	89,250	89,300	2,066	1,743	2,186	1,897	92,250	92,300	2,160	1,828	2,280	1,982
86,300	86,350	1,973	1,660	2,094	1,814	89,300	89,350	2,067	1,745	2,188	1,899	92,300	92,350	2,161	1,829	2,281	1,983
86,350	86,400	1,975	1,662	2,095	1,815	89,350	89,400	2,069	1,746	2,189	1,900	92,350	92,400	2,163	1,831	2,283	1,985
86,400	86,450	1,977	1,663	2,097	1,817	89,400	89,450	2,070	1,748	2,191	1,902	92,400	92,450	2,164	1,832	2,285	1,986
86,450	86,500	1,978	1,664	2,098	1,818	89,450	89,500	2,072	1,749	2,192	1,903	92,450	92,500	2,166	1,834	2,286	1,988
86,500	86,550	1,980	1,666	2,100	1,820	89,500	89,550	2,074	1,750	2,194	1,904	92,500	92,550	2,167	1,835	2,288	1,989
86,550	86,600	1,981	1,667	2,102	1,821	89,550	89,600	2,075	1,752	2,195	1,906	92,550	92,600	2,169	1,836	2,289	1,990
86,600	86,650	1,983	1,669	2,103	1,823	89,600	89,650	2,077	1,753	2,197	1,907	92,600	92,650	2,171	1,838	2,291	1,992
86,650	86,700	1,984	1,670	2,105	1,824	89,650	89,700	2,078	1,755	2,199	1,909	92,650	92,700	2,172	1,839	2,292	1,993
86,700	86,750	1,986	1,671	2,106	1,825	89,700	89,750	2,080	1,756	2,200	1,910	92,700	92,750	2,174	1,841	2,294	1,995
86,750	86,800	1,987	1,673	2,108	1,827	89,750	89,800	2,081	1,757	2,202	1,911	92,750	92,800	2,175	1,842	2,296	1,996
86,800	86,850	1,989	1,674	2,109	1,828	89,800	89,850	2,083	1,759	2,203	1,913	92,800	92,850	2,177	1,843	2,297	1,997
86,850	86,900	1,991	1,676	2,111	1,830	89,850	89,900	2,084	1,760	2,205	1,914	92,850	92,900	2,178	1,845	2,299	1,999
86,900	86,950	1,992	1,677	2,112	1,831	89,900	89,950	2,086	1,762	2,206	1,916	92,900	92,950	2,180	1,846	2,300	2,000
86,950	87,000	1,994	1,678	2,114	1,832	89,950	90,000	2,088	1,763	2,208	1,917	92,950	93,000	2,182	1,848	2,302	2,002
87,000						90,000						93,000					
87,000	87,050	1,995	1,680	2,116	1,834	90,000	90,050	2,089	1,764	2,209	1,918	93,000	93,050	2,183	1,849	2,303	2,003
87,050	87,100	1,997	1,681	2,117	1,835	90,050	90,100	2,091	1,766	2,211	1,920	93,050	93,100	2,185	1,851	2,305	2,004
87,100	87,150	1,998	1,683	2,119	1,837	90,100	90,150	2,092	1,767	2,213	1,921	93,100	93,150	2,186	1,852	2,307	2,006
87,150	87,200	2,000	1,684	2,120	1,838	90,150	90,200	2,094	1,769	2,214	1,923	93,150	93,200	2,188	1,853	2,308	2,007
87,200	87,250	2,002	1,686	2,122	1,839	90,200	90,250	2,095	1,770	2,216	1,924	93,200	93,250	2,189	1,855	2,310	2,009
87,250	87,300	2,003	1,687	2,123	1,841	90,250	90,300	2,097	1,772	2,217	1,925	93,250	93,300	2,191	1,856	2,311	2,010
87,300	87,350	2,005	1,688	2,125	1,842	90,300	90,350	2,099	1,773	2,219	1,927	93,300	93,350	2,192	1,858	2,313	2,011
87,350	87,400	2,006	1,690	2,127	1,844	90,350	90,400	2,100	1,774	2,220	1,928	93,350	93,400	2,194	1,859	2,314	2,013
87,400	87,450	2,008	1,691	2,128	1,845	90,400	90,450	2,102	1,776	2,222	1,930	93,400	93,450	2,196	1,860	2,316	2,014
87,450	87,500	2,009	1,693	2,130	1,847	90,450	90,500	2,103	1,777	2,224	1,931	93,450	93,500	2,197	1,862	2,317	2,016
87,500	87,550	2,011	1,694	2,131	1,848	90,500	90,550	2,105	1,779	2,225	1,933	93,500	93,550	2,199	1,863	2,319	2,017
87,550	87,600	2,013	1,695	2,133	1,849	90,550	90,600	2,106	1,780	2,227	1,934	93,550	93,600	2,200	1,865	2,321	2,019
87,600	87,650	2,014	1,697	2,134	1,851	90,600	90,650	2,108	1,781	2,228	1,935	93,600	93,650	2,202	1,866	2,322	2,020
87,650	87,700	2,016	1,698	2,136	1,852	90,650	90,700	2,110	1,783	2,230	1,937	93,650	93,700	2,203	1,867	2,324	2,021
87,700	87,750	2,017	1,700	2,138	1,854	90,700	90,750	2,111	1,784	2,231	1,938	93,700	93,750	2,205	1,869	2,325	2,023
87,750	87,800	2,019	1,701	2,139	1,855	90,750	90,800	2,113	1,786	2,233	1,940	93,750	93,800	2,207	1,870	2,327	2,024
87,800	87,850	2,020	1,702	2,141	1,856	90,800	90,850	2,114	1,787	2,235	1,941	93,800	93,850	2,208	1,872	2,328	2,026
87,850	87,900	2,022	1,704	2,142	1,858	90,850	90,900	2,116	1,788	2,236	1,942	93,850	93,900	2,210	1,873	2,330	2,027
87,900	87,950	2,023	1,705	2,144	1,859	90,900	90,950	2,117	1,790	2,238	1,944	93,900	93,950	2,211	1,874	2,332	2,028
87,950	88,000	2,025	1,707	2,145	1,861	90,950	91,000	2,119	1,791	2,239	1,945	93,950	94,000	2,213	1,876	2,333	2,030
88,000						91,000						94,000					
88,000	88,050	2,027	1,708	2,147	1,862	91,000	91,050	2,120	1,793	2,241	1,947	94,000	94,050	2,214	1,877	2,335	2,031
88,050	88,100	2,028	1,710	2,148	1,863	91,050	91,100	2,122	1,794	2,242	1,948	94,050	94,100	2,216	1,879	2,336	2,033
88,100	88,150	2,030	1,711	2,150	1,865	91,100	91,150	2,124	1,796	2,244	1,949	94,100	94,150	2,218	1,880	2,338	2,034
88,150	88,200	2,031	1,712	2,152	1,866	91,150	91,200	2,125	1,797	2,245	1,951	94,150	94,200	2,219	1,882	2,339	2,035
88,200	88,250	2,033	1,714	2,153	1,868	91,200	91,250	2,127	1,798	2,247	1,952	94,200	94,250	2,221	1,883	2,341	2,037
88,250	88,300	2,034	1,715	2,155	1,869	91,250	91,300	2,128	1,800	2,249	1,954	94,250	94,300	2,222	1,884	2,343	2,038
88,300	88,350	2,036	1,717	2,156	1,870	91,300	91,350	2,130	1,801	2,250	1,955	94,300	94,350	2,224	1,886	2,344	2,040
88,350	88,400	2,038	1,718	2,158	1,872	91,350	91,400	2,131	1,803	2,252	1,956	94,350	94,400	2,225	1,887	2,346	2,041
88,400	88,450	2,039	1,719	2,159	1,873	91,400	91,450	2,133	1,804	2,253	1,958	94,400	94,450	2,227	1,889	2,347	2,043
88,450	88,500	2,041	1,721	2,161	1,875	91,450	91,500	2,135	1,805	2,255	1,959	94,450	94,500	2,228	1,890	2,349	2,044
88,500	88,550	2,042	1,722	2,163	1,876	91,500	91,550	2,136	1,807	2,256	1,961	94,500	94,550	2,230	1,891	2,350	2,045
88,550	88,600	2,044	1,724	2,164	1,878	91,550	91,600	2,138	1,808	2,258	1,962	94,550	94,600	2,232	1,893	2,352	

## 2012 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—					
<b>95,000</b>						<b>98,000</b>					
95,000	95,050	2,246	1,905	2,366	2,059	98,000	98,050	2,340	1,990	2,460	2,144
95,050	95,100	2,247	1,907	2,368	2,061	98,050	98,100	2,341	1,992	2,461	2,145
95,100	95,150	2,249	1,908	2,369	2,062	98,100	98,150	2,343	1,993	2,463	2,147
95,150	95,200	2,250	1,910	2,371	2,064	98,150	98,200	2,344	1,994	2,465	2,148
95,200	95,250	2,252	1,911	2,372	2,065	98,200	98,250	2,346	1,996	2,466	2,150
95,250	95,300	2,254	1,913	2,374	2,066	98,250	98,300	2,347	1,997	2,468	2,151
95,300	95,350	2,255	1,914	2,375	2,068	98,300	98,350	2,349	1,999	2,469	2,152
95,350	95,400	2,257	1,915	2,377	2,069	98,350	98,400	2,351	2,000	2,471	2,154
95,400	95,450	2,258	1,917	2,379	2,071	98,400	98,450	2,352	2,001	2,472	2,155
95,450	95,500	2,260	1,918	2,380	2,072	98,450	98,500	2,354	2,003	2,474	2,157
95,500	95,550	2,261	1,920	2,382	2,074	98,500	98,550	2,355	2,004	2,476	2,158
95,550	95,600	2,263	1,921	2,383	2,075	98,550	98,600	2,357	2,006	2,477	2,160
95,600	95,650	2,264	1,922	2,385	2,076	98,600	98,650	2,358	2,007	2,479	2,161
95,650	95,700	2,266	1,924	2,386	2,078	98,650	98,700	2,360	2,008	2,480	2,162
95,700	95,750	2,268	1,925	2,388	2,079	98,700	98,750	2,361	2,010	2,482	2,164
95,750	95,800	2,269	1,927	2,389	2,081	98,750	98,800	2,363	2,011	2,483	2,165
95,800	95,850	2,271	1,928	2,391	2,082	98,800	98,850	2,365	2,013	2,485	2,167
95,850	95,900	2,272	1,929	2,393	2,083	98,850	98,900	2,366	2,014	2,487	2,168
95,900	95,950	2,274	1,931	2,394	2,085	98,900	98,950	2,368	2,015	2,488	2,169
95,950	96,000	2,275	1,932	2,396	2,086	98,950	99,000	2,369	2,017	2,490	2,171
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	2,277	1,934	2,397	2,088	99,000	99,050	2,371	2,018	2,491	2,172
96,050	96,100	2,279	1,935	2,399	2,089	99,050	99,100	2,372	2,020	2,493	2,174
96,100	96,150	2,280	1,937	2,400	2,090	99,100	99,150	2,374	2,021	2,494	2,175
96,150	96,200	2,282	1,938	2,402	2,092	99,150	99,200	2,376	2,023	2,496	2,176
96,200	96,250	2,283	1,939	2,404	2,093	99,200	99,250	2,377	2,024	2,497	2,178
96,250	96,300	2,285	1,941	2,405	2,095	99,250	99,300	2,379	2,025	2,499	2,179
96,300	96,350	2,286	1,942	2,407	2,096	99,300	99,350	2,380	2,027	2,501	2,181
96,350	96,400	2,288	1,944	2,408	2,097	99,350	99,400	2,382	2,028	2,502	2,182
96,400	96,450	2,290	1,945	2,410	2,099	99,400	99,450	2,383	2,030	2,504	2,184
96,450	96,500	2,291	1,946	2,411	2,100	99,450	99,500	2,385	2,031	2,505	2,185
96,500	96,550	2,293	1,948	2,413	2,102	99,500	99,550	2,387	2,032	2,507	2,186
96,550	96,600	2,294	1,949	2,415	2,103	99,550	99,600	2,388	2,034	2,508	2,188
96,600	96,650	2,296	1,951	2,416	2,105	99,600	99,650	2,390	2,035	2,510	2,189
96,650	96,700	2,297	1,952	2,418	2,106	99,650	99,700	2,391	2,037	2,512	2,191
96,700	96,750	2,299	1,953	2,419	2,107	99,700	99,750	2,393	2,038	2,513	2,192
96,750	96,800	2,300	1,955	2,421	2,109	99,750	99,800	2,394	2,039	2,515	2,193
96,800	96,850	2,302	1,956	2,422	2,110	99,800	99,850	2,396	2,041	2,516	2,195
96,850	96,900	2,304	1,958	2,424	2,112	99,850	99,900	2,397	2,042	2,518	2,196
96,900	96,950	2,305	1,959	2,425	2,113	99,900	99,950	2,399	2,044	2,519	2,198
96,950	97,000	2,307	1,960	2,427	2,114	99,950	100,000	2,401	2,045	2,521	2,199
<b>97,000</b>						<div> <b>\$100,000</b>  <b>or over —</b>            use the            Tax Rate            Schedules            on page 32         </div>					
97,000	97,050	2,308	1,962	2,429	2,116						
97,050	97,100	2,310	1,963	2,430	2,117						
97,100	97,150	2,311	1,965	2,432	2,119						
97,150	97,200	2,313	1,966	2,433	2,120						
97,200	97,250	2,315	1,968	2,435	2,121						
97,250	97,300	2,316	1,969	2,436	2,123						
97,300	97,350	2,318	1,970	2,438	2,124						
97,350	97,400	2,319	1,972	2,440	2,126						
97,400	97,450	2,321	1,973	2,441	2,127						
97,450	97,500	2,322	1,975	2,443	2,129						
97,500	97,550	2,324	1,976	2,444	2,130						
97,550	97,600	2,326	1,977	2,446	2,131						
97,600	97,650	2,327	1,979	2,447	2,133						
97,650	97,700	2,329	1,980	2,449	2,134						
97,700	97,750	2,330	1,982	2,451	2,136						
97,750	97,800	2,332	1,983	2,452	2,137						
97,800	97,850	2,333	1,984	2,454	2,138						
97,850	97,900	2,335	1,986	2,455	2,140						
97,900	97,950	2,336	1,987	2,457	2,141						
97,950	98,000	2,338	1,989	2,458	2,143						

\*If a Qualifying widow(er), use the Married filing jointly column.

## 2012 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

### Single

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 35,350.....	1.51% of North Dakota taxable income	
35,350	85,650.....	\$ 533.79	+ 2.82% of amount over \$ 35,350
85,650	178,650.....	1,952.25	+ 3.13% of amount over 85,650
178,650	388,350.....	4,863.15	+ 3.63% of amount over 178,650
388,350.....		12,475.26	+ 3.99% of amount over 388,350

### Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 59,100.....	1.51% of North Dakota taxable income	
59,100	142,700.....	\$ 892.41	+ 2.82% of amount over \$ 59,100
142,700	217,450.....	3,249.93	+ 3.13% of amount over 142,700
217,450	388,350.....	5,589.61	+ 3.63% of amount over 217,450
388,350.....		11,793.28	+ 3.99% of amount over 388,350

### Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 29,550.....	1.51% of North Dakota taxable income	
29,550	71,350.....	\$ 446.21	+ 2.82% of amount over \$ 29,550
71,350	108,725.....	1,624.97	+ 3.13% of amount over 71,350
108,725	194,175.....	2,794.81	+ 3.63% of amount over 108,725
194,175.....		5,896.65	+ 3.99% of amount over 194,175

### Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over		
\$ 0	\$ 47,350.....	1.51% of North Dakota taxable income	
47,350	122,300.....	\$ 714.99	+ 2.82% of amount over \$ 47,350
122,300	198,050.....	2,828.58	+ 3.13% of amount over 122,300
198,050	388,350.....	5,199.56	+ 3.63% of amount over 198,050
388,350.....		12,107.45	+ 3.99% of amount over 388,350



# How to assemble your North Dakota return

If filing **Form ND-EZ**, assemble your documents in the following order:

1. Form ND-EZ
2. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld
3. Copy of federal income tax return

If filing **Form ND-1**, assemble your documents in the following order:

- |  |  |
|--|--|
| 1. Form ND-1   | 8. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld |
| 2. Schedule ND-1NR                                     |  |
| 3. Schedule ND-1FA                                     |  |
| 4. Schedule ND-1CR                                     |  |
| 5. Schedule ND-1SA                                     | 9. Copy of federal income tax return   |
| 6. Schedule ND-1TC                                     |  |
| 7. All other required North Dakota schedules and forms | 10. Supporting schedules required in instructions  |

## All filers—

- Staple documents together at top center (or leave loose in envelope)
- If balance due, enclose check or money order made payable to:

**ND State Tax Commissioner**

- Sign your return
- Enclose copy of federal return
- Use enclosed preprinted envelope
- Use adequate postage
- Make a copy of return for your records

## Important

If your return is unsigned, or is missing a copy of your federal return, it is incomplete and will be sent back to you.

This could result in late filing or payment charges if it is refiled after the due date.

## Need help with your federal return?

The following information is provided for your convenience. If you have a specific federal income tax question, please direct it to the Internal Revenue Service, as provided below.

### Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**  
**TTY/TDD ..... 1-800-829-4059**

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications ..... 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

### Web site

Access the IRS's Web site 24 hours a day, 7 days a week ..... **[www.irs.gov](http://www.irs.gov)**

### Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

**Bismarck** (*closed 11 a.m. - 12 noon*)  
Kirkwood Bank & Trust Building  
2911 N 14th Street (3rd Floor)  
(*next to Space Aliens restaurant*)

**Fargo** (*closed 11:30 a.m. - 12:15 p.m.*)  
Federal Building  
Room 470  
657 2nd Avenue N

**Grand Forks** (*closed 11 a.m. - 12 noon*)  
Federal Building  
Room 137  
102 N 4th Street

**Minot** (*closed 11 a.m. - 12 noon*)  
305 17th Avenue SW  
(*behind Qdoba Mexican Grill*)

## Do you need any forms?

Download and print the forms you need from our web site at—  
**www.nd.gov/tax**

Or use this form to order any forms you need. Check the box for each form that you want. You will receive two copies of each item you order.

- ☐ **Form ND-1**, Individual income tax form (Long form)
- ☐ **Form ND-EZ**, Individual income tax form (Short form)
- ☐ **Schedule ND-1CR**, Calculation of credit for income tax paid to another state (residents only)
- ☐ **Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- ☐ **Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- ☐ **Schedule ND-1SA**, Statutory adjustments
- ☐ **Schedule ND-1TC**, Tax credits
- ☐ **Schedule ND-1FC**, Family member care credit
- ☐ **Schedule ND-1PG**, Planned gift credit
- ☐ **Schedule ND-1QEF**, Qualified endowment fund tax credit
- ☐ **Schedule ND-1CS**, Calculation of tax on proceeds from sale of income tax credit
- ☐ **Schedule RZ**, Renaissance Zone Act income exemptions and tax credits
- ☐ **Schedule ME**, Credit for wages paid to mobilized employee
- ☐ **Form ND-1EXT**, Individual extension payment
- ☐ **Schedule ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- ☐ **Form 101**, Extension of time to file a North Dakota tax return
- ☐ **2013 Form ND-1ES**, Estimated income tax—individuals [Use for 2013 tax year estimated tax]
- ☐ **One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- ☐ **Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

### Complete and mail to:

Attn: 2012 Forms Order  
ND Office of State Tax Commissioner  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

**Do not use the envelope in this booklet.**

Name

Address

City

State

ZIP code

## Need assistance?

**Web site**—Go to our Web site at **www.nd.gov/tax**

**E-mail**—Send your questions to **individualtax@nd.gov**

### Phone

Call us toll free (within North Dakota) at **1-877-328-7088**, Monday-Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **(701) 328-1247**

Form requests: **(701) 328-1243**

If speech or hearing impaired, call Relay North Dakota at—  
**1-800-366-6888** (and ask for 1-877-328-7088)

**Mail**—Mail your letter to:

Individual Income Tax Section  
Office of State Tax Commissioner  
600 E. Boulevard Ave. Dept. 127  
Bismarck, ND 58505-0599

**Fax**—Fax us at **1-701-328-1942**

## Check the status of your refund

You can check the status of your refund on our Web site. Be sure to have a copy of your return at hand. Go to our web site at **www.nd.gov/tax** and click on **Where's My Refund?**.

Or send an e-mail to **taxpayerservices@nd.gov** or call **(701) 328-1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return)
- Your social security number (and spouse's social security number, if joint return)
- Tax year for which return was filed
- Your filing status from your return
- The **exact** amount of your refund

A refund on an electronically filed return generally is issued within 7 business days, and a refund on a paper return can take up to 6 weeks to process.

## Request a copy of your return

A fillable form is available on our Web site that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **Individual Income**. In the drop-down menu, click **Forms**. Then click on **Copy Request Form**.

You may also submit a written request (by mail or fax) containing the following:

- Your name and current address
- Your social security number
- Tax year
- Description of information requested
- Your signature
- Daytime telephone number