# NORTH DAKOTA 2015 INDIVIDUAL INCOME TAX <br> Ryan Rauschenberger, TAX COMMISSIONER 

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Dear Taxpayer,

## FORM ND-EZ FORM ND-1

There is no doubt that North Dakota continues to have one of the fastest growing economies in the nation. In 2014:

- Forbes ranked North Dakota as the second best state for business
- The Bureau of Economic Analysis ranked North Dakota \#1 in Economic Growth in 2014
- North Dakota ranked \#4 in the nation in personal income growth
- North Dakota continues to rank among states with the lowest unemployment rate:
- Every month in 2014, North Dakota ranked \#1 in the nation for the lowest unemployment rate
- Every month in 2015, North Dakota ranked either \#1 or \#2 in the nation for the lowest unemployment rate

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2015, just over 424,000 (or nearly 86 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. With all of the e-file options available, there is one that should fit your needs. Before you choose an e-file service, check out our online interactive tool. It will help you sort through the various e-file services to find 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. You may access these forms and other tax-related publications on our website at www.nd.gov/tax.

Please contact our office if you have any questions or need assistance preparing your North Dakota income tax return. You will find contact information on the back of this booklet.

Thank you,


Ryan Rauschenberger, Tax Commissioner

Visit www.nd.gov/tax for forms and to learn about North Dakota's taxes.


NORTH DAKOTA

# This booklet contains the following forms- 

- Form ND-EZ
- Form ND-1
- Schedule ND-1NR


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If you need a form or document mentioned in this booklet, you may obtain it from our website at 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 $\operatorname{tax}(\$ 4,000 \times 5 \%)$ and $\$ 40$ in local sales tax $(\$ 4,000 \times 1 \%)$ 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 website at www.nd.gov/tax, or you may call us at 701.328 .1246 or e-mail us at 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 website at www.nd.gov/tax, or you may call us at 701.328.1246.

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of the individual's social security number on this form is required under N.D.C.C. $\S \S 57-01-15$ and 57-38-31, and will be used for tax reporting, identification and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.

## Isn't it time to $\boldsymbol{e}$-fille your return?

1. Go to our website at-www.nd.gov/tax
2. Click on: "For Individuals" then click on

3. Click on the interactive tool link.

## Do 解 yourselif

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

Nearly 86\% of filers now e-file!
 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 website 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 website that you fill in on-line, and then submit electronically. A bit more work to use, but it's FREE.

## Or have a tex expert help you

Free tax preparation assistance and electronic filing is available to eligible filers at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site set up by the IRS. Go to 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 <br> Developments, updates, and items of interest relating to individual income tax

## 2015 legislative changes

## Income tax rates

For tax years 2015 and after, the income tax rates for individuals were reduced by approximately 10 percent. The new tax rates-ranging from $1.10 \%$ to $2.90 \%$ are reflected in the tax table and tax rate schedules contained in this booklet.

## Housing incentive fund credit

The income tax credit allowed for making a contribution to the North Dakota Housing Incentive Fund was extended to the 2015 and 2016 tax years. The credit equals the amount contributed to the fund. Upon receipt of a qualifying contribution from a taxpayer, the North Dakota Housing Finance Agency issues a tax credit certificate to the taxpayer, which the taxpayer must attach to the North Dakota income tax return to substantiate the credit. For more information, see the instructions to the 2015 Schedule ND-1TC, line 18.

## Private school credit from a passthrough entity

For tax years 2015 and after, a passthrough entity, such as a partnership or $S$ corporation, is allowed an income tax credit equal to 50 percent of charitable contributions made to a nonprofit, private institution of primary, secondary, or higher education in North Dakota. A separate credit is allowed for contributing to each type of schoolprimary, secondary, or higher education. The passthrough entity must pass the credit through to its owners based on their respective interests in the entity.
An individual who owns an interest in a passthrough entity that qualifies for any of the three contribution credits is allowed to claim his or her share of the credit(s) received from the passthrough entity, as reported on the North Dakota

Schedule K-1 received from the passthrough entity. For each type of credit received from a passthrough entity, the amount that an individual owner may claim is limited to the lesser of the following:

- The amount of the credit received from the passthrough entity.
- 20 percent of the individual's income tax (before credits) for the tax year.
- \$2,500

The amount of the credit in excess of the above limitation is not allowed in any tax year. An individual claims the credits on Schedule ND-1TC, which has been revised to include the three new creditssee lines 20 through 22 of the 2015 Schedule ND-1TC.

Note: The credits are not allowed to an individual for making a direct contribution to a qualifying school.

## Income tax withholding from oil and gas royalty income

Generally, remitters of oil and gas royalty payments must withhold North Dakota income tax from payments made to nonresident individuals with a nonworking interest in the production. Starting with payments made on or after January 1, 2016, the law governing the withholding of income tax from oil and gas royalty payments was revised as follows:

- The amount of income tax to withhold must be calculated on the gross proceeds instead of the net proceeds.
- The rate of withholding equals the highest marginal individual income tax rate reduced by $0.75 \%$.
Note: The highest marginal income tax rate for individuals was reduced to $2.90 \%$ for tax years 2015 and after. Accordingly, for oil and gas royalty payments made on or after January 1, 2016, the withholding rate will be $2.15 \%$ (2.90\%-0.75\%).


#### Abstract

Reminder to nonresident individual royalty recipients. Whether or not any North Dakota income tax is withheld from a nonresident individual's oil and gas royalty payments, the individual is required to file a North Dakota income tax return to report the income. If North Dakota income tax is withheld, the amount withheld must be claimed on the return to receive credit for it. Only North Dakota income tax withheld from the royalty payments may be claimed on the return. Other types of taxes withheld from royalty payments, such as oil or gas extraction and production taxes, may not be claimed on the return. A copy of Federal Form 1099-MISC must be attached to the North Dakota return to support the income tax withholding claimed on the return. If the North Dakota return is electronically filed, a copy of the Form 1099-MISC does not have to be provided; however, the information from the Form 1099-MISC must be provided as part of the electronic filing process.


## Automation tax credit

The law governing the income tax credit allowed to an eligible business for purchasing machinery and equipment to automate a manufacturing process in North Dakota was revised as follows:

- The availability of the credit was extended to the 2016 and 2017 tax years.
- A purchase includes the acquisition of qualifying machinery and equipment by means of a capital lease.
- The maximum amount of credits allowed for all qualifying purchases by all taxpayers was reduced to $\$ 500,000$ for each of the calendar years 2016 and 2017. (The maximum amount for the 2015 calendar year is $\$ 2$ million.)
- If any credits allowed for a calendar year go unclaimed, the amount of the unclaimed credits are rolled over and added to the following calendar year's


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

maximum credit amount. (The last year to which unclaimed credits may be rolled over to is the 2017 calendar year.)

- If the total credits attributable to qualifying purchases during a calendar year exceed the maximum amount of credits allowed for the calendar year, the maximum amount of credits allowed must be prorated among the qualifying taxpayers.

For more information, see the instructions to the 2015 Schedule ND-1TC, line 19.

## Qualified endowment income tax credit

The law governing the income tax credit for contributing to an endowment fund was revised to expand the definition of a qualified endowment fund to include one held by an organization that meets all of the following conditions:

- It is a tax-exempt charitable organization under federal income tax law.
- It is incorporated or established outside North Dakota and does not have a physical location in North Dakota.
- Its purpose is to support a hospital, nursing home, medical facility, or a facility providing any combination of these services that is physically located outside North Dakota but within 5 miles of a North Dakota city with a population of 5,000 or more that does not have a hospital.

For more information, see the 2015 Schedule ND-1QEC, which has been revised to incorporate this change. An additional column was added to line 1 of Schedule ND-1QEC to indicate if a contribution was made to an endowment fund held by a qualifying organization located in a state bordering North Dakota.

## Other items to note

## Credit for income tax paid to another state

As a result of the U.S. Supreme Court decision in Maryland v. Wynne issued on May 18, 2015, North Dakota's income tax credit for paying income tax to another state is expanded to include income tax paid to a local jurisdiction in another state. For this purpose, "state" means any of the other 49 U.S. states, the District of Columbia, and a U.S. territory. The treatment of income tax paid to a foreign country and its local jurisdictions is not altered by the Wynne decision, and therefore the credit is not allowed for income tax paid to a foreign country or its local jursidictions. For more information, see the 2015 Schedule ND-1CR and its instructions.

Amended returns for tax years prior to 2015. If income tax was paid to a local jurisdiction in another state for a prior tax year and the time period in which to file a claim for refund for that tax year has not expired, an amended North Dakota income tax return may be filed to claim a refund of any overpaid income tax. The refund claim must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later. Include the income tax paid to a local jurisdiction on the same Schedule ND-1CR used for the other state in which the local jurisdiction is located. A copy of the income tax return filed with the local jurisdiction (or state, in some cases) must be attached to the amended North Dakota return.

## Marriage penalty income tax credit for joint filers

The maximum amount of the marriage penalty credit for the 2015 tax year decreased from $\$ 200$ to $\$ 185$. This decrease is attributable to the reduction in the individual income tax rates for the 2015 tax year. The marriage penalty credit worksheet in the instructions to
the 2015 Form ND- 1 has been revised to incorporate this and other annual changes to the calculation of the credit.

## Filing by individuals in a samesex marriage

As a result of the U.S. Supreme Court decision in Obergefell et al. v. Hodges issued on June 26, 2015, same-sex marriages are recognized for North Dakota income tax purposes. Individuals in same-sex marriages who file their federal income tax return using the filing status "married filing jointly" or "married filing separately" must use the same filing status when filing their North Dakota tax return.
Amended returns for tax years before 2015. Individuals in same-sex marriages that are recognized for federal income tax purposes may, but are not required to, file amended North Dakota income tax returns for prior tax years to change their filing status to "married filing jointly" or "married filing separately," whichever status was used on their federal income tax return. To claim a refund of overpaid income tax for a prior tax year, an amended North Dakota income tax return must be filed within three years from the due date of the original return or within three years from the date the original return was filed, whichever date is later.

## Geothermal energy device tax credit

The geothermal energy device income tax credit allowed to individuals expired on December 31, 2014, and is not allowed for a device installed on or after January 1, 2015. Even though the tax credit is no longer available for new installations after 2014, individuals who installed a qualifying geothermal energy device on or after January 1, 2009, and before January 1, 2015, are allowed to claim the credit for that installation over its entire 5-year credit period and are allowed to claim any unused tax credit carryover(s) resulting from that installation. For more information, see the instructions to the 2015
Schedule ND-1TC, line 14.

## General information for all filers

- See the box below for the steps in completing the North Dakota income tax return.
- This booklet contains 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

1 Determine if you have to file a return............... see page 4
2 Complete your federal return ........................... see page 7
3 Determine which form to use ........................... see page 6
Have you considered e-filing your return?..... see page 1
4 Go to the applicable instructions-
If using Form ND-EZ................................... see page 9
If using Form ND-1...................................see page 11
5 Assemble your completed return ....... see inside back cover
6 Read "Before you file"....................... see page 10 or 16
7 File your return on or before April 15, 2016-
Where to file...................................... see page 7
Need an extension? ............................. see page 7

## Who must file a return

## Full-year resident

If you were a full-year resident of North Dakota for the 2015 tax year and you are required to file a 2015 federal individual income tax return, you must file a 2015 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have 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 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
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 fullyear resident of Montana or Minnesota covered by reciprocity.

Residents in U.S. armed forces-If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2015 tax year and you are required to file a 2015 federal individual income tax return, you must file a 2015 North Dakota individual income tax return as a fullyear resident. This applies regardless of where you were stationed during 2015.

## 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 2015 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2015 tax year and (2) you are required to file a 2015 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.
## Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2015 tax year, you must file a 2015 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2015 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2015 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 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 during the 2015 tax year, 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 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 2015 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 2015 tax year, you do not have to file a 2015 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 2015 tax year, you do not have to file a 2015 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.

## Gross income from North Dakota sources for nonresidents only

For 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, oil and gas 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, S corporation, or limited liability company treated like a 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, compensation exempted under federal military and interstate commerce laws, or compensation exempted under North Dakota's mobile workforce exemption.

> 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, such as a sole proprietorship, partnership, or $S$ corporation.

Nonresident alien-If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2015 tax year, you must file a 2015 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 2015 tax year, you must file a 2015 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2015 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 .

## 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 2015 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, compensation for services is taxable only by the state of residence.

## Minnesota and Montana residents

If you are a resident of Minnesota and 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, 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:

## Which form to use-Form ND-EZ or Form ND-1?

Use Form ND-EZ ...if you answer No to ALL of the questions below.
Use Form ND-1 .....if you answer Yes to ANY of the questions below.
Note: If you are filing a joint return with your spouse, check "Yes"
if the answer is "Yes" for either you or your spouse.

1. Were you a nonresident of North Dakota at any time in 2015?.......... $\square \quad \square$
2. Do you have any North Dakota addition adjustments? (*Form ND-1, lines 2-4).
3. Do you have any North Dakota subtraction adjustments?
(*Form ND-1, lines 7-16)
Yes
No
4. Are you claiming any North Dakota tax credits? (*Form ND-1, lines 21-23) $\qquad$
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2015, or did you apply an overpayment (refund) from your 2014 North Dakota return as an estimated payment for 2015? $\qquad$
6. Are you going to use the 3 -year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?.........
7. Are you making an extension payment on Form ND-1EXT?


* The references show where to find more information.

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle next to "MN/ MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the space under "State."
3. Leave line D and lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26,28 , 29 , and 32.
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 obtain and complete Form NDW-R and give it to your employer.

## North Dakota residents

If you are a resident of North Dakota and 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 Department of Revenue

Email: individual.incometax@state. mn.us
Phone: (651) 296-3781
Website: revenue.state.mn.us

- Montana Department of Revenue

Email: DORCustomerAssistance
@mt.gov
Phone: (406) 444-6900
Website: revenue.mt.gov

## When and where to file

If you are filing on a calendar year basis, you must file your 2015 North Dakota individual income tax return on or before April 15, 2016. If you are filing on a fiscal year basis, you must file on or before the 15 th 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 5621Bismarck, North Dakota 58506-5621

## 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.

## 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 or 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.

## 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.

## 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.

## 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. For more information, including payment options, obtain the 2015 Form ND-1EXT. Alternatively, you may submit a check or money order along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2015 Form ND-1EXT payment.

If you prepay your tax, you must file Form ND-1 and claim the payment on page 2 , line 27 ; you may not file Form ND-EZ.

## 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).

## Federal income tax return

Certain information from your 2015 federal individual income tax returnForm 1040, 1040A, or 1040EZ-is needed to properly complete your 2015 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 1040 EZ , 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.

## 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 circle next to "Amended return: General" or "Amended return: Federal NOL," whichever applies, in the top right-hand corner of the return. See "Amended return" on page 11 for more information.
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 2016)

You must pay estimated North Dakota income tax for the 2016 tax year if all of the following conditions apply:

1. You are required to pay estimated federal income tax for 2016.
2. Your North Dakota net tax liability for 2015 is $\$ 1,000$ or more. (If you are not required to file a North Dakota return for 2015, you do not have to pay estimated tax for 2016.)
3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least $\$ 1,000$ in North Dakota income tax for 2016.
4. You expect your North Dakota income tax withholding for 2016 to be less than the smaller of the following:
(a) $90 \%$ of your 2016 North Dakota net tax liability. Note: Substitute $662 / 3 \%$ if a qualified farmer-see instructions for 2016 Form ND-1ES.
(b) $100 \%$ of your 2015 North Dakota net tax liability. If you moved into North Dakota during 2015 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 2016 tax year must be paid by April 15, June 15, and September 15, 2016, and January $15,2017$.
For more information, including payment options, obtain the 2016 Form ND-1ES.

## 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" and enter the date of death next to the deceased taxpayer's name on Form ND-EZ or Form ND-1, whichever applies.

## 2015 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 2015 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 2015 tax year, fill in the circle for "Deceased" and enter the date of death 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 2015
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 |

Farming, ranching, or | Code |
| :--- |
| number |

Federal, state, county, or city
$\qquad$
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 2015 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2014 North Dakota Schedule K-1 if the tax year of the partnership, $S$ corporation, estate, or trust shown on the Schedule $\mathrm{K}-1$ is a fiscal year ending in your 2015 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 it 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 $\mathrm{a}, \mathrm{b}$, 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)



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 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. You may pay the balance due using a debit or credit card or electronic check. North Dakota contracts with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. For more information and to make an electronic payment, go to our website at www.nd.gov/tax.
If you choose to pay by check or money order, make it payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2015 Form ND-EZ" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9 -digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

## Signatures

Sign and date your return. If 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 2015 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 2015 return and automatically expires on the due date (including extensions) for filing the 2016 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-

## Sign your return?

An unsigned return is incomplete and will be sent back to you.
$\square$ Include a copy of your federal return?
Your return is incomplete without it and will be sent back to you.
$\square$ Write your social security number on return? We use this number to identify your return.

## $\square$ Check your math?

This is one of the most common errors made.

## Include all Form W-2s?

Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.

## Use the right address?

Use the preprinted envelope or see page 7 for address.
$\square$ 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? If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.
## 2015 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 2015 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 2015 tax year

If you were a nonresident of North Dakota for part or all of the 2015 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 2015 tax year, fill in the circle for "Deceased" and enter the date of death 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 2015
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 Codeof incomenumber
Farming, ranching, oragricultural production1
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, andother personal or professionalservices 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 2015 tax year, fill in the circle next to:

- Amended return: Generalif you are changing the return for any reason other than a federal net operating loss carryback.
- Amended return: Federal NOLif 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.

## 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 1-37 of Form ND-1

## Line 1 - Federal taxable income

On your federal income tax return, you are instructed to enter "-0-" for your federal taxable income if it calculates out to be less than zero. 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 certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an $S$ corporation that elected to be taxed as a C corporation. For more information, obtain the Income Tax Guideline: Adjustment For Income (Loss) From An $S$ Corporation Electing To Be Taxed As A C Corporation.

## 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 17 (endowment fund contribution credit), or line 18 (housing incentive fund credit), and the contribution on which the credit is based was deducted on your 2015 federal income tax return, you must increase your North Dakota taxable income by the amount that the contribution reduced your federal taxable income. This also applies if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year was carried over and deducted on your 2015 federal income tax return.

For the planned gift and endowment fund credits, enter the contribution on line 4 a. For the housing incentive fund credit, enter the contribution on line 4 b .

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 40 percent of the 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 2015, 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 2015, but you did not reside on an Indian reservation for part or all of 2015, 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 certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation.

## 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 the tax year, 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 during the 2015 tax year 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 40 percent of dividend income that meets both of the following:

- The dividends are "qualified dividends" for federal income tax purposes, which 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 the "qualified dividends" from line $9 b$ of Form 1040A or Form 1040 by 40 percent and enter the result.


## Full-year nonresident or part-year

 resident-Multiply the portion of the "qualified dividends" from line $9 b$ of Form 1040A or Form 1040 that are reportable to North Dakota by 40 percent and enter the result. Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.
## Line 16 - Other subtractions

See the instructions to Schedule ND-1SA for information about the following:

- Renaissance zone income exemption
- New or expanding business income exemption
- 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 2015, 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 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 2015 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed....... 1
2. Enter amount from 2015 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed ....... 2


- 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 4 a through 4 d 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

d. Enter the smaller of line $4 b$ or line $4 c$................................................................................................................ 4d
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4 d ................................... 5

6. Subtract line 6 from line 5 ........................................................................................................................................... 7
7. Multiply line 7 by $40 \%$ (.40). 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 partyear resident of North Dakota who paid income tax to another state or local jurisdication, 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 North Dakota taxable income on line 19 of Form ND-1 is more than $\$ 62,705$;
- 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 $\$ 35,555$.

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 3 a and 3 b 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 $15 \mathrm{~b}, 16 \mathrm{~b}$, 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 Married filing jointly?

No. Stop; you do not qualify for the credit.
Yes. Enter your taxable income from Form ND-1, line 19 ..... $\mathbf{1}$
2. Is the amount on line 1 more than $\mathbf{\$ 6 2 , 7 0 5}$ ?

$\square$
No. Stop; you do not qualify for the credit.
Yes. Go to line 3.
3. a. Enter your qualified income. 3a
b. Enter your spouse's qualified income. $\qquad$ 3b
4. Enter the smaller of line $3 a$ or line $3 b$ $\qquad$ 4
5. Is the amount on line 4 more than $\mathbf{\$ 3 5 , 5 5 5}$ ?

$\square$No. Stop; you do not qualify for the credit.
Yes. Go to line 6 $510,300.00$
6. Subtract line 5 from line 4 . .6
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32. 7
8. Subtract line 6 from line 1 ......................................... 8 8
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32. .9
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32 10
11. Add lines 7 and 9 11
12. Subtract line 11 from line 10 . If result is zero or less, stop; you do not qualify for the credit

12
13. Maximum credit ............................................................................. 13
185.00
14. Enter smaller of line 12 or line 13 .

14

- 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.
- If you completed Schedule ND-1NR, complete lines 15 and 16.

15. Enter ratio from Schedule ND-1NR, line 18 .

15
16. Multiply line 14 by line 15 . Enter this amount on Form ND-1, line 22 16

## Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2015 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2014 North Dakota Schedule K-1 if the tax year of the partnership, S corporation,

## Line 23 - Other credits

For other credits that may apply to you, see the 2015 Schedule ND-1TC and its instructions.
Enter on this line the total credits from Schedule ND-1TC, line 23. Attach Schedule ND-1TC.
estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2015 tax 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 27 - 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 for the 2015 tax year on this line. If you overpaid your income tax on your 2014 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 2015, 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 26.

## Line 30 - Application of overpayment to 2016

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2016 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 31 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of it 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.

## Sample check for direct deposit (line 32)



## Line 32 - Direct deposit of refund

If you want us to directly deposit your refund into your bank account, complete items $\mathrm{a}, \mathrm{b}$, 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 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 34 - 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 35 - Voluntary contribution
If you have a tax due on line 33, 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 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due using a debit or credit card or electronic check. North Dakota contracts with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. For more information and to make an electronic payment, go to our website at www.nd.gov/tax.
If you choose to pay by check or money order, make it payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2015 Form ND-1" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9 -digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37-Interest on underpaid estimated tax
If you were required to pay estimated North Dakota income tax for 2015, 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 2015 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 2015 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 2015 return and automatically expires on the due date (including extensions) for filing the 2016 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-

Sign your return?
An unsigned return is incomplete and will be sent back to you.
$\square$ Include a copy of your federal return?
Your return is incomplete without it and will be sent back to you.
$\square$ Write your social security number on return? We use this number to identify your return.

## $\square$ Check your math?

This is one of the most common errors made.
$\square$ Include all Form w-2s?
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
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? If your return is missing your signature or a copy of your federal return, it will be sent back to you. This 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



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

The Threat: Emerald ash borer (EAB) is a highly invasive, exotic insect that attacks and kills all species of ash trees. It is as close as St. Paul, Minnesota. If 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 2015 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 31)/Tax due (Line 35)

"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
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 2015. 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 fullyear nonresidents.

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

2015
Tax
Table
Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is $\$ 49,935$. Find " $\$ 49,900-\$ 49,950$ " in the ND taxable income column. On that line, read across to the amount shown under the "Married filing jointly" filing status column, which is $\$ 549$. This is their tax.

Part-year resident and full-year nonresident. If either or both spouses were partyear residents or full-year nonresidents of North Dakota, they enter the $\$ 549$ on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

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

2015 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 | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\begin{array}{\|l} \hline \begin{array}{l} \text { Head } \\ \text { of } \\ \text { house- } \\ \text { hold } \end{array} \\ \hline \end{array}$ | $\begin{aligned} & \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{aligned} & \hline \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of household |
| 5,000 |  |  |  |  |  | 8,000 |  |  |  |  |  | 11,000 |  |  |  |  |  |
| 5,000 | 5,050 | 55 | 55 | 55 | 55 | 8,000 | 8,050 | 88 | 88 | 88 | 88 | 11,000 | 11,050 | 121 | 121 | 121 | 121 |
| 5,050 | 5,100 | 56 | 56 | 56 | 56 | 8,050 | 8,100 | 89 | 89 | 89 | 89 | 11,050 | 11,100 | 122 | 122 | 122 | 122 |
| 5,100 | 5,150 | 56 | 56 | 56 | 56 | 8,100 | 8,150 | 89 | 89 | 89 | 89 | 11,100 | 11,150 | 122 | 122 | 122 | 122 |
| 5,150 | 5,200 | 57 | 57 | 57 | 57 | 8,150 | 8,200 | 90 | 90 | 90 | 90 | 11,150 | 11,200 | 123 | 123 | 123 | 123 |
| 5,200 | 5,250 | 57 | 57 | 57 | 57 | 8,200 | 8,250 | 90 | 90 | 90 | 90 | 11,200 | 11,250 | 123 | 123 | 123 | 123 |
| 5,250 | 5,300 | 58 | 58 | 58 | 58 | 8,250 | 8,300 | 91 | 91 | 91 | 91 | 11,250 | 11,300 | 124 | 124 | 124 | 124 |
| 5,300 | 5,350 | 59 | 59 | 59 | 59 | 8,300 | 8,350 | 92 | 92 | 92 | 92 | 11,300 | 11,350 | 125 | 125 | 125 | 125 |
| 5,350 | 5,400 | 59 | 59 | 59 | 59 | 8,350 | 8,400 | 92 | 92 | 92 | 92 | 11,350 | 11,400 | 125 | 125 | 125 | 125 |
| 5,400 | 5,450 | 60 | 60 | 60 | 60 | 8,400 | 8,450 | 93 | 93 | 93 | 93 | 11,400 | 11,450 | 126 | 126 | 126 | 126 |
| 5,450 | 5,500 | 60 | 60 | 60 | 60 | 8,450 | 8,500 | 93 | 93 | 93 | 93 | 11,450 | 11,500 | 126 | 126 | 126 | 126 |
| 5,500 | 5,550 | 61 | 61 | 61 | 61 | 8,500 | 8,550 | 94 | 94 | 94 | 94 | 11,500 | 11,550 | 127 | 127 | 127 | 127 |
| 5,550 | 5,600 | 61 | 61 | 61 | 61 | 8,550 | 8,600 | 94 | 94 | 94 | 94 | 11,550 | 11,600 | 127 | 127 | 127 | 127 |
| 5,600 | 5,650 | 62 | 62 | 62 | 62 | 8,600 | 8,650 | 95 | 95 | 95 | 95 | 11,600 | 11,650 | 128 | 128 | 128 | 128 |
| 5,650 | 5,700 | 62 | 62 | 62 | 62 | 8,650 | 8,700 | 95 | 95 | 95 | 95 | 11,650 | 11,700 | 128 | 128 | 128 | 128 |
| 5,700 | 5,750 | 63 | 63 | 63 | 63 | 8,700 | 8,750 | 96 | 96 | 96 | 96 | 11,700 | 11,750 | 129 | 129 | 129 | 129 |
| 5,750 | 5,800 | 64 | 64 | 64 | 64 | 8,750 | 8,800 | 97 | 97 | 97 | 97 | 11,750 | 11,800 | 130 | 130 | 130 | 130 |
| 5,800 | 5,850 | 64 | 64 | 64 | 64 | 8,800 | 8,850 | 97 | 97 | 97 | 97 | 11,800 | 11,850 | 130 | 130 | 130 | 130 |
| 5,850 | 5,900 | 65 | 65 | 65 | 65 | 8,850 | 8,900 | 98 | 98 | 98 | 98 | 11,850 | 11,900 | 131 | 131 | 131 | 131 |
| 5,900 | 5,950 | 65 | 65 | 65 | 65 | 8,900 | 8,950 | 98 | 98 | 98 | 98 | 11,900 | 11,950 | 131 | 131 | 131 | 131 |
| 5,950 | 6,000 | 66 | 66 | 66 | 66 | 8,950 | 9,000 | 99 | 99 | 99 | 99 | 11,950 | 12,000 | 132 | 132 | 132 | 132 |
| 6,000 |  |  |  |  |  | 9,000 |  |  |  |  |  | 12,000 |  |  |  |  |  |
| 6,000 | 6,050 | 66 | 66 | 66 | 66 | 9,000 | 9,050 | 99 | 99 | 99 | 99 | 12,000 | 12,050 | 132 | 132 | 132 | 132 |
| 6,050 | 6,100 | 67 | 67 | 67 | 67 | 9,050 | 9,100 | 100 | 100 | 100 | 100 | 12,050 | 12,100 | 133 | 133 | 133 | 133 |
| 6,100 | 6,150 | 67 | 67 | 67 | 67 | 9,100 | 9,150 | 100 | 100 | 100 | 100 | 12,100 | 12,150 | 133 | 133 | 133 | 133 |
| 6,150 | 6,200 | 68 | 68 | 68 | 68 | 9,150 | 9,200 | 101 | 101 | 101 | 101 | 12,150 | 12,200 | 134 | 134 | 134 | 134 |
| 6,200 | 6,250 | 68 | 68 | 68 | 68 | 9,200 | 9,250 | 101 | 101 | 101 | 101 | 12,200 | 12,250 | 134 | 134 | 134 | 134 |
| 6,250 | 6,300 | 69 | 69 | 69 | 69 | 9,250 | 9,300 | 102 | 102 | 102 | 102 | 12,250 | 12,300 | 135 | 135 | 135 | 135 |
| 6,300 | 6,350 | 70 | 70 | 70 | 70 | 9,300 | 9,350 | 103 | 103 | 103 | 103 | 12,300 | 12,350 | 136 | 136 | 136 | 136 |
| 6,350 | 6,400 | 70 | 70 | 70 | 70 | 9,350 | 9,400 | 103 | 103 | 103 | 103 | 12,350 | 12,400 | 136 | 136 | 136 | 136 |
| 6,400 | 6,450 | 71 | 71 | 71 | 71 | 9,400 | 9,450 | 104 | 104 | 104 | 104 | 12,400 | 12,450 | 137 | 137 | 137 | 137 |
| 6,450 | 6,500 | 71 | 71 | 71 | 71 | 9,450 | 9,500 | 104 | 104 | 104 | 104 | 12,450 | 12,500 | 137 | 137 | 137 | 137 |
| 6,500 | 6,550 | 72 | 72 | 72 | 72 | 9,500 | 9,550 | 105 | 105 | 105 | 105 | 12,500 | 12,550 | 138 | 138 | 138 | 138 |
| 6,550 | 6,600 | 72 | 72 | 72 | 72 | 9,550 | 9,600 | 105 | 105 | 105 | 105 | 12,550 | 12,600 | 138 | 138 | 138 | 138 |
| 6,600 | 6,650 | 73 | 73 | 73 | 73 | 9,600 | 9,650 | 106 | 106 | 106 | 106 | 12,600 | 12,650 | 139 | 139 | 139 | 139 |
| 6,650 | 6,700 | 73 | 73 | 73 | 73 | 9,650 | 9,700 | 106 | 106 | 106 | 106 | 12,650 | 12,700 | 139 | 139 | 139 | 139 |
| 6,700 | 6,750 | 74 | 74 | 74 | 74 | 9,700 | 9,750 | 107 | 107 | 107 | 107 | 12,700 | 12,750 | 140 | 140 | 140 | 140 |
| 6,750 | 6,800 | 75 | 75 | 75 | 75 | 9,750 | 9,800 | 108 | 108 | 108 | 108 | 12,750 | 12,800 | 141 | 141 | 141 | 141 |
| 6,800 | 6,850 | 75 | 75 | 75 | 75 | 9,800 | 9,850 | 108 | 108 | 108 | 108 | 12,800 | 12,850 | 141 | 141 | 141 | 141 |
| 6,850 | 6,900 | 76 | 76 | 76 | 76 | 9,850 | 9,900 | 109 | 109 | 109 | 109 | 12,850 | 12,900 | 142 | 142 | 142 | 142 |
| 6,900 | 6,950 | 76 | 76 | 76 | 76 | 9,900 | 9,950 | 109 | 109 | 109 | 109 | 12,900 | 12,950 | 142 | 142 | 142 | 142 |
| 6,950 | 7,000 | 77 | 77 | 77 | 77 | 9,950 | 10,000 | 110 | 110 | 110 | 110 | 12,950 | 13,000 | 143 | 143 | 143 | 143 |
| 7,000 |  |  |  |  |  | 10,000 |  |  |  |  |  | 13,000 |  |  |  |  |  |
| 7,000 | 7,050 | 77 | 77 | 77 | 77 | 10,000 | 10,050 | 110 | 110 | 110 | 110 | 13,000 | 13,050 | 143 | 143 | 143 | 143 |
| 7,050 | 7,100 | 78 | 78 | 78 | 78 | 10,050 | 10,100 | 111 | 111 | 111 | 111 | 13,050 | 13,100 | 144 | 144 | 144 | 144 |
| 7,100 | 7,150 | 78 | 78 | 78 | 78 | 10,100 | 10,150 | 111 | 111 | 111 | 111 | 13,100 | 13,150 | 144 | 144 | 144 | 144 |
| 7,150 | 7,200 | 79 | 79 | 79 | 79 | 10,150 | 10,200 | 112 | 112 | 112 | 112 | 13,150 | 13,200 | 145 | 145 | 145 | 145 |
| 7,200 | 7,250 | 79 | 79 | 79 | 79 | 10,200 | 10,250 | 112 | 112 | 112 | 112 | 13,200 | 13,250 | 145 | 145 | 145 | 145 |
| 7,250 | 7,300 | 80 | 80 | 80 | 80 | 10,250 | 10,300 | 113 | 113 | 113 | 113 | 13,250 | 13,300 | 146 | 146 | 146 | 146 |
| 7,300 | 7,350 | 81 | 81 | 81 | 81 | 10,300 | 10,350 | 114 | 114 | 114 | 114 | 13,300 | 13,350 | 147 | 147 | 147 | 147 |
| 7,350 | 7,400 | 81 | 81 | 81 | 81 | 10,350 | 10,400 | 114 | 114 | 114 | 114 | 13,350 | 13,400 | 147 | 147 | 147 | 147 |
| 7,400 | 7,450 | 82 | 82 | 82 | 82 | 10,400 | 10,450 | 115 | 115 | 115 | 115 | 13,400 | 13,450 | 148 | 148 | 148 | 148 |
| 7,450 | 7,500 | 82 | 82 | 82 | 82 | 10,450 | 10,500 | 115 | 115 | 115 | 115 | 13,450 | 13,500 | 148 | 148 | 148 | 148 |
| 7,500 | 7,550 | 83 | 83 | 83 | 83 | 10,500 | 10,550 | 116 | 116 | 116 | 116 | 13,500 | 13,550 | 149 | 149 | 149 | 149 |
| 7,550 | 7,600 | 83 | 83 | 83 | 83 | 10,550 | 10,600 | 116 | 116 | 116 | 116 | 13,550 | 13,600 | 149 | 149 | 149 | 149 |
| 7,600 | 7,650 | 84 | 84 | 84 | 84 | 10,600 | 10,650 | 117 | 117 | 117 | 117 | 13,600 | 13,650 | 150 | 150 | 150 | 150 |
| 7,650 | 7,700 | 84 | 84 | 84 | 84 | 10,650 | 10,700 | 117 | 117 | 117 | 117 | 13,650 | 13,700 | 150 | 150 | 150 | 150 |
| 7,700 | 7,750 | 85 | 85 | 85 | 85 | 10,700 | 10,750 | 118 | 118 | 118 | 118 | 13,700 | 13,750 | 151 | 151 | 151 | 151 |
| 7,750 | 7,800 | 86 | 86 | 86 | 86 | 10,750 | 10,800 | 119 | 119 | 119 | 119 | 13,750 | 13,800 | 152 | 152 | 152 | 152 |
| 7,800 | 7,850 | 86 | 86 | 86 | 86 | 10,800 | 10,850 | 119 | 119 | 119 | 119 | 13,800 | 13,850 | 152 | 152 | 152 | 152 |
| 7,850 | 7,900 | 87 | 87 | 87 | 87 | 10,850 | 10,900 | 120 | 120 | 120 | 120 | 13,850 | 13,900 | 153 | 153 | 153 | 153 |
| 7,900 | 7,950 | 87 | 87 | 87 | 87 | 10,900 | 10,950 | 120 | 120 | 120 | 120 | 13,900 | 13,950 | 153 | 153 | 153 | 153 |
| 7,950 | 8,000 | 88 | 88 | 88 | 88 | 10,950 | 11,000 | 121 | 121 | 121 | 121 | 13,950 | 14,000 | 154 | 154 | 154 | 154 |

[^0]2015 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 | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | At least | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | At least | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of household |
| 14,000 |  |  |  |  |  | 17,000 |  |  |  |  |  | 20,000 |  |  |  |  |  |
| 14,000 | 14,050 | 154 | 154 | 154 | 154 | 17,000 | 17,050 | 187 | 187 | 187 | 187 | 20,000 | 20,050 | 220 | 220 | 220 | 220 |
| 14,050 | 14,100 | 155 | 155 | 155 | 155 | 17,050 | 17,100 | 188 | 188 | 188 | 188 | 20,050 | 20,100 | 221 | 221 | 221 | 221 |
| 14,100 | 14,150 | 155 | 155 | 155 | 155 | 17,100 | 17,150 | 188 | 188 | 188 | 188 | 20,100 | 20,150 | 221 | 221 | 221 | 221 |
| 14,150 | 14,200 | 156 | 156 | 156 | 156 | 17,150 | 17,200 | 189 | 189 | 189 | 189 | 20,150 | 20,200 | 222 | 222 | 222 | 222 |
| 14,200 | 14,250 | 156 | 156 | 156 | 156 | 17,200 | 17,250 | 189 | 189 | 189 | 189 | 20,200 | 20,250 | 222 | 222 | 222 | 222 |
| 14,250 | 14,300 | 157 | 157 | 157 | 157 | 17,250 | 17,300 | 190 | 190 | 190 | 190 | 20,250 | 20,300 | 223 | 223 | 223 | 223 |
| 14,300 | 14,350 | 158 | 158 | 158 | 158 | 17,300 | 17,350 | 191 | 191 | 191 | 191 | 20,300 | 20,350 | 224 | 224 | 224 | 224 |
| 14,350 | 14,400 | 158 | 158 | 158 | 158 | 17,350 | 17,400 | 191 | 191 | 191 | 191 | 20,350 | 20,400 | 224 | 224 | 224 | 224 |
| 14,400 | 14,450 | 159 | 159 | 159 | 159 | 17,400 | 17,450 | 192 | 192 | 192 | 192 | 20,400 | 20,450 | 225 | 225 | 225 | 225 |
| 14,450 | 14,500 | 159 | 159 | 159 | 159 | 17,450 | 17,500 | 192 | 192 | 192 | 192 | 20,450 | 20,500 | 225 | 225 | 225 | 225 |
| 14,500 | 14,550 | 160 | 160 | 160 | 160 | 17,500 | 17,550 | 193 | 193 | 193 | 193 | 20,500 | 20,550 | 226 | 226 | 226 | 226 |
| 14,550 | 14,600 | 160 | 160 | 160 | 160 | 17,550 | 17,600 | 193 | 193 | 193 | 193 | 20,550 | 20,600 | 226 | 226 | 226 | 226 |
| 14,600 | 14,650 | 161 | 161 | 161 | 161 | 17,600 | 17,650 | 194 | 194 | 194 | 194 | 20,600 | 20,650 | 227 | 227 | 227 | 227 |
| 14,650 | 14,700 | 161 | 161 | 161 | 161 | 17,650 | 17,700 | 194 | 194 | 194 | 194 | 20,650 | 20,700 | 227 | 227 | 227 | 227 |
| 14,700 | 14,750 | 162 | 162 | 162 | 162 | 17,700 | 17,750 | 195 | 195 | 195 | 195 | 20,700 | 20,750 | 228 | 228 | 228 | 228 |
| 14,750 | 14,800 | 163 | 163 | 163 | 163 | 17,750 | 17,800 | 196 | 196 | 196 | 196 | 20,750 | 20,800 | 229 | 229 | 229 | 229 |
| 14,800 | 14,850 | 163 | 163 | 163 | 163 | 17,800 | 17,850 | 196 | 196 | 196 | 196 | 20,800 | 20,850 | 229 | 229 | 229 | 229 |
| 14,850 | 14,900 | 164 | 164 | 164 | 164 | 17,850 | 17,900 | 197 | 197 | 197 | 197 | 20,850 | 20,900 | 230 | 230 | 230 | 230 |
| 14,900 | 14,950 | 164 | 164 | 164 | 164 | 17,900 | 17,950 | 197 | 197 | 197 | 197 | 20,900 | 20,950 | 230 | 230 | 230 | 230 |
| 14,950 | 15,000 | 165 | 165 | 165 | 165 | 17,950 | 18,000 | 198 | 198 | 198 | 198 | 20,950 | 21,000 | 231 | 231 | 231 | 231 |
| 15,000 |  |  |  |  |  | 18,000 |  |  |  |  |  | 21,000 |  |  |  |  |  |
| 15,000 | 15,050 | 165 | 165 | 165 | 165 | 18,000 | 18,050 | 198 | 198 | 198 | 198 | 21,000 | 21,050 | 231 | 231 | 231 | 231 |
| 15,050 | 15,100 | 166 | 166 | 166 | 166 | 18,050 | 18,100 | 199 | 199 | 199 | 199 | 21,050 | 21,100 | 232 | 232 | 232 | 232 |
| 15,100 | 15,150 | 166 | 166 | 166 | 166 | 18,100 | 18,150 | 199 | 199 | 199 | 199 | 21,100 | 21,150 | 232 | 232 | 232 | 232 |
| 15,150 | 15,200 | 167 | 167 | 167 | 167 | 18,150 | 18,200 | 200 | 200 | 200 | 200 | 21,150 | 21,200 | 233 | 233 | 233 | 233 |
| 15,200 | 15,250 | 167 | 167 | 167 | 167 | 18,200 | 18,250 | 200 | 200 | 200 | 200 | 21,200 | 21,250 | 233 | 233 | 233 | 233 |
| 15,250 | 15,300 | 168 | 168 | 168 | 168 | 18,250 | 18,300 | 201 | 201 | 201 | 201 | 21,250 | 21,300 | 234 | 234 | 234 | 234 |
| 15,300 | 15,350 | 169 | 169 | 169 | 169 | 18,300 | 18,350 | 202 | 202 | 202 | 202 | 21,300 | 21,350 | 235 | 235 | 235 | 235 |
| 15,350 | 15,400 | 169 | 169 | 169 | 169 | 18,350 | 18,400 | 202 | 202 | 202 | 202 | 21,350 | 21,400 | 235 | 235 | 235 | 235 |
| 15,400 | 15,450 | 170 | 170 | 170 | 170 | 18,400 | 18,450 | 203 | 203 | 203 | 203 | 21,400 | 21,450 | 236 | 236 | 236 | 236 |
| 15,450 | 15,500 | 170 | 170 | 170 | 170 | 18,450 | 18,500 | 203 | 203 | 203 | 203 | 21,450 | 21,500 | 236 | 236 | 236 | 236 |
| 15,500 | 15,550 | 171 | 171 | 171 | 171 | 18,500 | 18,550 | 204 | 204 | 204 | 204 | 21,500 | 21,550 | 237 | 237 | 237 | 237 |
| 15,550 | 15,600 | 171 | 171 | 171 | 171 | 18,550 | 18,600 | 204 | 204 | 204 | 204 | 21,550 | 21,600 | 237 | 237 | 237 | 237 |
| 15,600 | 15,650 | 172 | 172 | 172 | 172 | 18,600 | 18,650 | 205 | 205 | 205 | 205 | 21,600 | 21,650 | 238 | 238 | 238 | 238 |
| 15,650 | 15,700 | 172 | 172 | 172 | 172 | 18,650 | 18,700 | 205 | 205 | 205 | 205 | 21,650 | 21,700 | 238 | 238 | 238 | 238 |
| 15,700 | 15,750 | 173 | 173 | 173 | 173 | 18,700 | 18,750 | 206 | 206 | 206 | 206 | 21,700 | 21,750 | 239 | 239 | 239 | 239 |
| 15,750 | 15,800 | 174 | 174 | 174 | 174 | 18,750 | 18,800 | 207 | 207 | 207 | 207 | 21,750 | 21,800 | 240 | 240 | 240 | 240 |
| 15,800 | 15,850 | 174 | 174 | 174 | 174 | 18,800 | 18,850 | 207 | 207 | 207 | 207 | 21,800 | 21,850 | 240 | 240 | 240 | 240 |
| 15,850 | 15,900 | 175 | 175 | 175 | 175 | 18,850 | 18,900 | 208 | 208 | 208 | 208 | 21,850 | 21,900 | 241 | 241 | 241 | 241 |
| 15,900 | 15,950 | 175 | 175 | 175 | 175 | 18,900 | 18,950 | 208 | 208 | 208 | 208 | 21,900 | 21,950 | 241 | 241 | 241 | 241 |
| 15,950 | 16,000 | 176 | 176 | 176 | 176 | 18,950 | 19,000 | 209 | 209 | 209 | 209 | 21,950 | 22,000 | 242 | 242 | 242 | 242 |
| 16,000 |  |  |  |  |  | 19,000 |  |  |  |  |  | 22,000 |  |  |  |  |  |
| 16,000 | 16,050 | 176 | 176 | 176 | 176 | 19,000 | 19,050 | 209 | 209 | 209 | 209 | 22,000 | 22,050 | 242 | 242 | 242 | 242 |
| 16,050 | 16,100 | 177 | 177 | 177 | 177 | 19,050 | 19,100 | 210 | 210 | 210 | 210 | 22,050 | 22,100 | 243 | 243 | 243 | 243 |
| 16,100 | 16,150 | 177 | 177 | 177 | 177 | 19,100 | 19,150 | 210 | 210 | 210 | 210 | 22,100 | 22,150 | 243 | 243 | 243 | 243 |
| 16,150 | 16,200 | 178 | 178 | 178 | 178 | 19,150 | 19,200 | 211 | 211 | 211 | 211 | 22,150 | 22,200 | 244 | 244 | 244 | 244 |
| 16,200 | 16,250 | 178 | 178 | 178 | 178 | 19,200 | 19,250 | 211 | 211 | 211 | 211 | 22,200 | 22,250 | 244 | 244 | 244 | 244 |
| 16,250 | 16,300 | 179 | 179 | 179 | 179 | 19,250 | 19,300 | 212 | 212 | 212 | 212 | 22,250 | 22,300 | 245 | 245 | 245 | 245 |
| 16,300 | 16,350 | 180 | 180 | 180 | 180 | 19,300 | 19,350 | 213 | 213 | 213 | 213 | 22,300 | 22,350 | 246 | 246 | 246 | 246 |
| 16,350 | 16,400 | 180 | 180 | 180 | 180 | 19,350 | 19,400 | 213 | 213 | 213 | 213 | 22,350 | 22,400 | 246 | 246 | 246 | 246 |
| 16,400 | 16,450 | 181 | 181 | 181 | 181 | 19,400 | 19,450 | 214 | 214 | 214 | 214 | 22,400 | 22,450 | 247 | 247 | 247 | 247 |
| 16,450 | 16,500 | 181 | 181 | 181 | 181 | 19,450 | 19,500 | 214 | 214 | 214 | 214 | 22,450 | 22,500 | 247 | 247 | 247 | 247 |
| 16,500 | 16,550 | 182 | 182 | 182 | 182 | 19,500 | 19,550 | 215 | 215 | 215 | 215 | 22,500 | 22,550 | 248 | 248 | 248 | 248 |
| 16,550 | 16,600 | 182 | 182 | 182 | 182 | 19,550 | 19,600 | 215 | 215 | 215 | 215 | 22,550 | 22,600 | 248 | 248 | 248 | 248 |
| 16,600 | 16,650 | 183 | 183 | 183 | 183 | 19,600 | 19,650 | 216 | 216 | 216 | 216 | 22,600 | 22,650 | 249 | 249 | 249 | 249 |
| 16,650 | 16,700 | 183 | 183 | 183 | 183 | 19,650 | 19,700 | 216 | 216 | 216 | 216 | 22,650 | 22,700 | 249 | 249 | 249 | 249 |
| 16,700 | 16,750 | 184 | 184 | 184 | 184 | 19,700 | 19,750 | 217 | 217 | 217 | 217 | 22,700 | 22,750 | 250 | 250 | 250 | 250 |
| 16,750 | 16,800 | 185 | 185 | 185 | 185 | 19,750 | 19,800 | 218 | 218 | 218 | 218 | 22,750 | 22,800 | 251 | 251 | 251 | 251 |
| 16,800 | 16,850 | 185 | 185 | 185 | 185 | 19,800 | 19,850 | 218 | 218 | 218 | 218 | 22,800 | 22,850 | 251 | 251 | 251 | 251 |
| 16,850 | 16,900 | 186 | 186 | 186 | 186 | 19,850 | 19,900 | 219 | 219 | 219 | 219 | 22,850 | 22,900 | 252 | 252 | 252 | 252 |
| 16,900 | 16,950 | 186 | 186 | 186 | 186 | 19,900 | 19,950 | 219 | 219 | 219 | 219 | 22,900 | 22,950 | 252 | 252 | 252 | 252 |
| 16,950 | 17,000 | 187 | 187 | 187 | 187 | 19,950 | 20,000 | 220 | 220 | 220 | 220 | 22,950 | 23,000 | 253 | 253 | 253 | 253 |

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

2015 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 | $\begin{aligned} & \hline \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array} \\ & \quad \text { Your } \end{aligned}$ | Married filing separately tax is- | Head of household | At least | But less than | Single | $\begin{array}{\|l} \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ \quad \text { Your } \end{array}$ | Married filing separately tax is- | Head of household | At least | But less than | Single |  | Married filing separately tax is- | Head of household |
| 23,000 |  |  |  |  |  | 26,000 |  |  |  |  |  | 29,000 |  |  |  |  |  |
| 23,000 | 23,050 | 253 | 253 | 253 | 253 | 26,000 | 26,050 | 286 | 286 | 286 | 286 | 29,000 | 29,050 | 319 | 319 | 319 | 319 |
| 23,050 | 23,100 | 254 | 254 | 254 | 254 | 26,050 | 26,100 | 287 | 287 | 287 | 287 | 29,050 | 29,100 | 320 | 320 | 320 | 320 |
| 23,100 | 23,150 | 254 | 254 | 254 | 254 | 26,100 | 26,150 | 287 | 287 | 287 | 287 | 29,100 | 29,150 | 320 | 320 | 320 | 320 |
| 23,150 | 23,200 | 255 | 255 | 255 | 255 | 26,150 | 26,200 | 288 | 288 | 288 | 288 | 29,150 | 29,200 | 321 | 321 | 321 | 321 |
| 23,200 | 23,250 | 255 | 255 | 255 | 255 | 26,200 | 26,250 | 288 | 288 | 288 | 288 | 29,200 | 29,250 | 321 | 321 | 321 | 321 |
| 23,250 | 23,300 | 256 | 256 | 256 | 256 | 26,250 | 26,300 | 289 | 289 | 289 | 289 | 29,250 | 29,300 | 322 | 322 | 322 | 322 |
| 23,300 | 23,350 | 257 | 257 | 257 | 257 | 26,300 | 26,350 | 290 | 290 | 290 | 290 | 29,300 | 29,350 | 323 | 323 | 323 | 323 |
| 23,350 | 23,400 | 257 | 257 | 257 | 257 | 26,350 | 26,400 | 290 | 290 | 290 | 290 | 29,350 | 29,400 | 323 | 323 | 323 | 323 |
| 23,400 | 23,450 | 258 | 258 | 258 | 258 | 26,400 | 26,450 | 291 | 291 | 291 | 291 | 29,400 | 29,450 | 324 | 324 | 324 | 324 |
| 23,450 | 23,500 | 258 | 258 | 258 | 258 | 26,450 | 26,500 | 291 | 291 | 291 | 291 | 29,450 | 29,500 | 324 | 324 | 324 | 324 |
| 23,500 | 23,550 | 259 | 259 | 259 | 259 | 26,500 | 26,550 | 292 | 292 | 292 | 292 | 29,500 | 29,550 | 325 | 325 | 325 | 325 |
| 23,550 | 23,600 | 259 | 259 | 259 | 259 | 26,550 | 26,600 | 292 | 292 | 292 | 292 | 29,550 | 29,600 | 325 | 325 | 325 | 325 |
| 23,600 | 23,650 | 260 | 260 | 260 | 260 | 26,600 | 26,650 | 293 | 293 | 293 | 293 | 29,600 | 29,650 | 326 | 326 | 326 | 326 |
| 23,650 | 23,700 | 260 | 260 | 260 | 260 | 26,650 | 26,700 | 293 | 293 | 293 | 293 | 29,650 | 29,700 | 326 | 326 | 326 | 326 |
| 23,700 | 23,750 | 261 | 261 | 261 | 261 | 26,700 | 26,750 | 294 | 294 | 294 | 294 | 29,700 | 29,750 | 327 | 327 | 327 | 327 |
| 23,750 | 23,800 | 262 | 262 | 262 | 262 | 26,750 | 26,800 | 295 | 295 | 295 | 295 | 29,750 | 29,800 | 328 | 328 | 328 | 328 |
| 23,800 | 23,850 | 262 | 262 | 262 | 262 | 26,800 | 26,850 | 295 | 295 | 295 | 295 | 29,800 | 29,850 | 328 | 328 | 328 | 328 |
| 23,850 | 23,900 | 263 | 263 | 263 | 263 | 26,850 | 26,900 | 296 | 296 | 296 | 296 | 29,850 | 29,900 | 329 | 329 | 329 | 329 |
| 23,900 | 23,950 | 263 | 263 | 263 | 263 | 26,900 | 26,950 | 296 | 296 | 296 | 296 | 29,900 | 29,950 | 329 | 329 | 329 | 329 |
| 23,950 | 24,000 | 264 | 264 | 264 | 264 | 26,950 | 27,000 | 297 | 297 | 297 | 297 | 29,950 | 30,000 | 330 | 330 | 330 | 330 |
| 24,000 |  |  |  |  |  | 27,000 |  |  |  |  |  | 30,000 |  |  |  |  |  |
| 24,000 | 24,050 | 264 | 264 | 264 | 264 | 27,000 | 27,050 | 297 | 297 | 297 | 297 | 30,000 | 30,050 | 330 | 330 | 330 | 330 |
| 24,050 | 24,100 | 265 | 265 | 265 | 265 | 27,050 | 27,100 | 298 | 298 | 298 | 298 | 30,050 | 30,100 | 331 | 331 | 331 | 331 |
| 24,100 | 24,150 | 265 | 265 | 265 | 265 | 27,100 | 27,150 | 298 | 298 | 298 | 298 | 30,100 | 30,150 | 331 | 331 | 331 | 331 |
| 24,150 | 24,200 | 266 | 266 | 266 | 266 | 27,150 | 27,200 | 299 | 299 | 299 | 299 | 30,150 | 30,200 | 332 | 332 | 332 | 332 |
| 24,200 | 24,250 | 266 | 266 | 266 | 266 | 27,200 | 27,250 | 299 | 299 | 299 | 299 | 30,200 | 30,250 | 332 | 332 | 332 | 332 |
| 24,250 | 24,300 | 267 | 267 | 267 | 267 | 27,250 | 27,300 | 300 | 300 | 300 | 300 | 30,250 | 30,300 | 333 | 333 | 333 | 333 |
| 24,300 | 24,350 | 268 | 268 | 268 | 268 | 27,300 | 27,350 | 301 | 301 | 301 | 301 | 30,300 | 30,350 | 334 | 334 | 334 | 334 |
| 24,350 | 24,400 | 268 | 268 | 268 | 268 | 27,350 | 27,400 | 301 | 301 | 301 | 301 | 30,350 | 30,400 | 334 | 334 | 334 | 334 |
| 24,400 | 24,450 | 269 | 269 | 269 | 269 | 27,400 | 27,450 | 302 | 302 | 302 | 302 | 30,400 | 30,450 | 335 | 335 | 335 | 335 |
| 24,450 | 24,500 | 269 | 269 | 269 | 269 | 27,450 | 27,500 | 302 | 302 | 302 | 302 | 30,450 | 30,500 | 335 | 335 | 335 | 335 |
| 24,500 | 24,550 | 270 | 270 | 270 | 270 | 27,500 | 27,550 | 303 | 303 | 303 | 303 | 30,500 | 30,550 | 336 | 336 | 336 | 336 |
| 24,550 | 24,600 | 270 | 270 | 270 | 270 | 27,550 | 27,600 | 303 | 303 | 303 | 303 | 30,550 | 30,600 | 336 | 336 | 336 | 336 |
| 24,600 | 24,650 | 271 | 271 | 271 | 271 | 27,600 | 27,650 | 304 | 304 | 304 | 304 | 30,600 | 30,650 | 337 | 337 | 337 | 337 |
| 24,650 | 24,700 | 271 | 271 | 271 | 271 | 27,650 | 27,700 | 304 | 304 | 304 | 304 | 30,650 | 30,700 | 337 | 337 | 337 | 337 |
| 24,700 | 24,750 | 272 | 272 | 272 | 272 | 27,700 | 27,750 | 305 | 305 | 305 | 305 | 30,700 | 30,750 | 338 | 338 | 338 | 338 |
| 24,750 | 24,800 | 273 | 273 | 273 | 273 | 27,750 | 27,800 | 306 | 306 | 306 | 306 | 30,750 | 30,800 | 339 | 339 | 339 | 339 |
| 24,800 | 24,850 | 273 | 273 | 273 | 273 | 27,800 | 27,850 | 306 | 306 | 306 | 306 | 30,800 | 30,850 | 339 | 339 | 339 | 339 |
| 24,850 | 24,900 | 274 | 274 | 274 | 274 | 27,850 | 27,900 | 307 | 307 | 307 | 307 | 30,850 | 30,900 | 340 | 340 | 340 | 340 |
| 24,900 | 24,950 | 274 | 274 | 274 | 274 | 27,900 | 27,950 | 307 | 307 | 307 | 307 | 30,900 | 30,950 | 340 | 340 | 340 | 340 |
| 24,950 | 25,000 | 275 | 275 | 275 | 275 | 27,950 | 28,000 | 308 | 308 | 308 | 308 | 30,950 | 31,000 | 341 | 341 | 341 | 341 |
| 25,000 |  |  |  |  |  | 28,000 |  |  |  |  |  | 31,000 |  |  |  |  |  |
| 25,000 | 25,050 | 275 | 275 | 275 | 275 | 28,000 | 28,050 | 308 | 308 | 308 | 308 | 31,000 | 31,050 | 341 | 341 | 341 | 341 |
| 25,050 | 25,100 | 276 | 276 | 276 | 276 | 28,050 | 28,100 | 309 | 309 | 309 | 309 | 31,050 | 31,100 | 342 | 342 | 342 | 342 |
| 25,100 | 25,150 | 276 | 276 | 276 | 276 | 28,100 | 28,150 | 309 | 309 | 309 | 309 | 31,100 | 31,150 | 342 | 342 | 342 | 342 |
| 25,150 | 25,200 | 277 | 277 | 277 | 277 | 28,150 | 28,200 | 310 | 310 | 310 | 310 | 31,150 | 31,200 | 343 | 343 | 343 | 343 |
| 25,200 | 25,250 | 277 | 277 | 277 | 277 | 28,200 | 28,250 | 310 | 310 | 310 | 310 | 31,200 | 31,250 | 343 | 343 | 343 | 343 |
| 25,250 | 25,300 | 278 | 278 | 278 | 278 | 28,250 | 28,300 | 311 | 311 | 311 | 311 | 31,250 | 31,300 | 344 | 344 | 344 | 344 |
| 25,300 | 25,350 | 279 | 279 | 279 | 279 | 28,300 | 28,350 | 312 | 312 | 312 | 312 | 31,300 | 31,350 | 345 | 345 | 345 | 345 |
| 25,350 | 25,400 | 279 | 279 | 279 | 279 | 28,350 | 28,400 | 312 | 312 | 312 | 312 | 31,350 | 31,400 | 345 | 345 | 346 | 345 |
| 25,400 | 25,450 | 280 | 280 | 280 | 280 | 28,400 | 28,450 | 313 | 313 | 313 | 313 | 31,400 | 31,450 | 346 | 346 | 347 | 346 |
| 25,450 | 25,500 | 280 | 280 | 280 | 280 | 28,450 | 28,500 | 313 | 313 | 313 | 313 | 31,450 | 31,500 | 346 | 346 | 348 | 346 |
| 25,500 | 25,550 | 281 | 281 | 281 | 281 | 28,500 | 28,550 | 314 | 314 | 314 | 314 | 31,500 | 31,550 | 347 | 347 | 349 | 347 |
| 25,550 | 25,600 | 281 | 281 | 281 | 281 | 28,550 | 28,600 | 314 | 314 | 314 | 314 | 31,550 | 31,600 | 347 | 347 | 350 | 347 |
| 25,600 | 25,650 | 282 | 282 | 282 | 282 | 28,600 | 28,650 | 315 | 315 | 315 | 315 | 31,600 | 31,650 | 348 | 348 | 351 | 348 |
| 25,650 | 25,700 | 282 | 282 | 282 | 282 | 28,650 | 28,700 | 315 | 315 | 315 | 315 | 31,650 | 31,700 | 348 | 348 | 352 | 348 |
| 25,700 | 25,750 | 283 | 283 | 283 | 283 | 28,700 | 28,750 | 316 | 316 | 316 | 316 | 31,700 | 31,750 | 349 | 349 | 353 | 349 |
| 25,750 | 25,800 | 284 | 284 | 284 | 284 | 28,750 | 28,800 | 317 | 317 | 317 | 317 | 31,750 | 31,800 | 350 | 350 | 354 | 350 |
| 25,800 | 25,850 | 284 | 284 | 284 | 284 | 28,800 | 28,850 | 317 | 317 | 317 | 317 | 31,800 | 31,850 | 350 | 350 | 355 | 350 |
| 25,850 | 25,900 | 285 | 285 | 285 | 285 | 28,850 | 28,900 | 318 | 318 | 318 | 318 | 31,850 | 31,900 | 351 | 351 | 356 | 351 |
| 25,900 | 25,950 | 285 | 285 | 285 | 285 | 28,900 | 28,950 | 318 | 318 | 318 | 318 | 31,900 | 31,950 | 351 | 351 | 357 | 351 |
| 25,950 | 26,000 | 286 | 286 | 286 | 286 | 28,950 | 29,000 | 319 | 319 | 319 | 319 | 31,950 | 32,000 | 352 | 352 | 358 | 352 |

[^1]2015 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 | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head <br> of <br> house- <br> hold | $\begin{array}{\|l\|} \hline \text { At } \\ \text { least } \end{array}$ | $\begin{aligned} & \text { But } \\ & \text { Iess } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{array}{\|l\|} \hline \text { At } \\ \text { least } \end{array}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \text { Married } \\ & \begin{array}{l} \text { filing } \\ \text { jointly } \\ * \\ \quad \text { Your } \end{array} \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\begin{aligned} & \text { Head } \\ & \text { of } \\ & \text { house- } \\ & \text { hold } \end{aligned}$ |
| 32,000 |  |  |  |  |  | 35,000 |  |  |  |  |  | 38,000 |  |  |  |  |  |
| 32,000 | 32,050 | 352 | 352 | 359 | 352 | 35,000 | 35,050 | 385 | 385 | 420 | 385 | 38,000 | 38,050 | 424 | 418 | 481 | 418 |
| 32,050 | 32,100 | 353 | 353 | 360 | 353 | 35,050 | 35,100 | 386 | 386 | 421 | 386 | 38,050 | 38,100 | 425 | 419 | 483 | 419 |
| 32,100 | 32,150 | 353 | 353 | 361 | 353 | 35,100 | 35,150 | 386 | 386 | 422 | 386 | 38,100 | 38,150 | 426 | 419 | 484 | 419 |
| 32,150 | 32,200 | 354 | 354 | 362 | 354 | 35,150 | 35,200 | 387 | 387 | 423 | 387 | 38,150 | 38,200 | 427 | 420 | 485 | 420 |
| 32,200 | 32,250 | 354 | 354 | 363 | 354 | 35,200 | 35,250 | 387 | 387 | 424 | 387 | 38,200 | 38,250 | 428 | 420 | 486 | 420 |
| 32,250 | 32,300 | 355 | 355 | 364 | 355 | 35,250 | 35,300 | 388 | 388 | 425 | 388 | 38,250 | 38,300 | 429 | 421 | 487 | 421 |
| 32,300 | 32,350 | 356 | 356 | 365 | 356 | 35,300 | 35,350 | 389 | 389 | 426 | 389 | 38,300 | 38,350 | 430 | 422 | 488 | 422 |
| 32,350 | 32,400 | 356 | 356 | 366 | 356 | 35,350 | 35,400 | 389 | 389 | 427 | 389 | 38,350 | 38,400 | 431 | 422 | 489 | 422 |
| 32,400 | 32,450 | 357 | 357 | 367 | 357 | 35,400 | 35,450 | 390 | 390 | 428 | 390 | 38,400 | 38,450 | 432 | 423 | 490 | 423 |
| 32,450 | 32,500 | 357 | 357 | 368 | 357 | 35,450 | 35,500 | 390 | 390 | 429 | 390 | 38,450 | 38,500 | 433 | 423 | 491 | 423 |
| 32,500 | 32,550 | 358 | 358 | 369 | 358 | 35,500 | 35,550 | 391 | 391 | 430 | 391 | 38,500 | 38,550 | 434 | 424 | 492 | 424 |
| 32,550 | 32,600 | 358 | 358 | 370 | 358 | 35,550 | 35,600 | 391 | 391 | 432 | 391 | 38,550 | 38,600 | 435 | 424 | 493 | 424 |
| 32,600 | 32,650 | 359 | 359 | 371 | 359 | 35,600 | 35,650 | 392 | 392 | 433 | 392 | 38,600 | 38,650 | 436 | 425 | 494 | 425 |
| 32,650 | 32,700 | 359 | 359 | 372 | 359 | 35,650 | 35,700 | 392 | 392 | 434 | 392 | 38,650 | 38,700 | 437 | 425 | 495 | 425 |
| 32,700 | 32,750 | 360 | 360 | 373 | 360 | 35,700 | 35,750 | 393 | 393 | 435 | 393 | 38,700 | 38,750 | 438 | 426 | 496 | 426 |
| 32,750 | 32,800 | 361 | 361 | 374 | 361 | 35,750 | 35,800 | 394 | 394 | 436 | 394 | 38,750 | 38,800 | 439 | 427 | 497 | 427 |
| 32,800 | 32,850 | 361 | 361 | 375 | 361 | 35,800 | 35,850 | 394 | 394 | 437 | 394 | 38,800 | 38,850 | 440 | 427 | 498 | 427 |
| 32,850 | 32,900 | 362 | 362 | 376 | 362 | 35,850 | 35,900 | 395 | 395 | 438 | 395 | 38,850 | 38,900 | 441 | 428 | 499 | 428 |
| 32,900 | 32,950 | 362 | 362 | 377 | 362 | 35,900 | 35,950 | 395 | 395 | 439 | 395 | 38,900 | 38,950 | 442 | 428 | 500 | 428 |
| 32,950 | 33,000 | 363 | 363 | 378 | 363 | 35,950 | 36,000 | 396 | 396 | 440 | 396 | 38,950 | 39,000 | 443 | 429 | 501 | 429 |
| 33,000 |  |  |  |  |  | 36,000 |  |  |  |  |  | 39,000 |  |  |  |  |  |
| 33,000 | 33,050 | 363 | 363 | 379 | 363 | 36,000 | 36,050 | 396 | 396 | 441 | 396 | 39,000 | 39,050 | 444 | 429 | 502 | 429 |
| 33,050 | 33,100 | 364 | 364 | 381 | 364 | 36,050 | 36,100 | 397 | 397 | 442 | 397 | 39,050 | 39,100 | 445 | 430 | 503 | 430 |
| 33,100 | 33,150 | 364 | 364 | 382 | 364 | 36,100 | 36,150 | 397 | 397 | 443 | 397 | 39,100 | 39,150 | 446 | 430 | 504 | 430 |
| 33,150 | 33,200 | 365 | 365 | 383 | 365 | 36,150 | 36,200 | 398 | 398 | 444 | 398 | 39,150 | 39,200 | 447 | 431 | 505 | 431 |
| 33,200 | 33,250 | 365 | 365 | 384 | 365 | 36,200 | 36,250 | 398 | 398 | 445 | 398 | 39,200 | 39,250 | 448 | 431 | 506 | 431 |
| 33,250 | 33,300 | 366 | 366 | 385 | 366 | 36,250 | 36,300 | 399 | 399 | 446 | 399 | 39,250 | 39,300 | 449 | 432 | 507 | 432 |
| 33,300 | 33,350 | 367 | 367 | 386 | 367 | 36,300 | 36,350 | 400 | 400 | 447 | 400 | 39,300 | 39,350 | 450 | 433 | 508 | 433 |
| 33,350 | 33,400 | 367 | 367 | 387 | 367 | 36,350 | 36,400 | 400 | 400 | 448 | 400 | 39,350 | 39,400 | 451 | 433 | 509 | 433 |
| 33,400 | 33,450 | 368 | 368 | 388 | 368 | 36,400 | 36,450 | 401 | 401 | 449 | 401 | 39,400 | 39,450 | 452 | 434 | 510 | 434 |
| 33,450 | 33,500 | 368 | 368 | 389 | 368 | 36,450 | 36,500 | 401 | 401 | 450 | 401 | 39,450 | 39,500 | 453 | 434 | 511 | 434 |
| 33,500 | 33,550 | 369 | 369 | 390 | 369 | 36,500 | 36,550 | 402 | 402 | 451 | 402 | 39,500 | 39,550 | 454 | 435 | 512 | 435 |
| 33,550 | 33,600 | 369 | 369 | 391 | 369 | 36,550 | 36,600 | 402 | 402 | 452 | 402 | 39,550 | 39,600 | 455 | 435 | 513 | 435 |
| 33,600 | 33,650 | 370 | 370 | 392 | 370 | 36,600 | 36,650 | 403 | 403 | 453 | 403 | 39,600 | 39,650 | 456 | 436 | 514 | 436 |
| 33,650 | 33,700 | 370 | 370 | 393 | 370 | 36,650 | 36,700 | 403 | 403 | 454 | 403 | 39,650 | 39,700 | 457 | 436 | 515 | 436 |
| 33,700 | 33,750 | 371 | 371 | 394 | 371 | 36,700 | 36,750 | 404 | 404 | 455 | 404 | 39,700 | 39,750 | 458 | 437 | 516 | 437 |
| 33,750 | 33,800 | 372 | 372 | 395 | 372 | 36,750 | 36,800 | 405 | 405 | 456 | 405 | 39,750 | 39,800 | 459 | 438 | 517 | 438 |
| 33,800 | 33,850 | 372 | 372 | 396 | 372 | 36,800 | 36,850 | 405 | 405 | 457 | 405 | 39,800 | 39,850 | 460 | 438 | 518 | 438 |
| 33,850 | 33,900 | 373 | 373 | 397 | 373 | 36,850 | 36,900 | 406 | 406 | 458 | 406 | 39,850 | 39,900 | 461 | 439 | 519 | 439 |
| 33,900 | 33,950 | 373 | 373 | 398 | 373 | 36,900 | 36,950 | 406 | 406 | 459 | 406 | 39,900 | 39,950 | 462 | 439 | 520 | 439 |
| 33,950 | 34,000 | 374 | 374 | 399 | 374 | 36,950 | 37,000 | 407 | 407 | 460 | 407 | 39,950 | 40,000 | 463 | 440 | 521 | 440 |
| 34,000 |  |  |  |  |  | 37,000 |  |  |  |  |  | 40,000 |  |  |  |  |  |
| 34,000 | 34,050 | 374 | 374 | 400 | 374 | 37,000 | 37,050 | 407 | 407 | 461 | 407 | 40,000 | 40,050 | 464 | 440 | 522 | 440 |
| 34,050 | 34,100 | 375 | 375 | 401 | 375 | 37,050 | 37,100 | 408 | 408 | 462 | 408 | 40,050 | 40,100 | 466 | 441 | 523 | 441 |
| 34,100 | 34,150 | 375 | 375 | 402 | 375 | 37,100 | 37,150 | 408 | 408 | 463 | 408 | 40,100 | 40,150 | 467 | 441 | 524 | 441 |
| 34,150 | 34,200 | 376 | 376 | 403 | 376 | 37,150 | 37,200 | 409 | 409 | 464 | 409 | 40,150 | 40,200 | 468 | 442 | 525 | 442 |
| 34,200 | 34,250 | 376 | 376 | 404 | 376 | 37,200 | 37,250 | 409 | 409 | 465 | 409 | 40,200 | 40,250 | 469 | 442 | 526 | 442 |
| 34,250 | 34,300 | 377 | 377 | 405 | 377 | 37,250 | 37,300 | 410 | 410 | 466 | 410 | 40,250 | 40,300 | 470 | 443 | 527 | 443 |
| 34,300 | 34,350 | 378 | 378 | 406 | 378 | 37,300 | 37,350 | 411 | 411 | 467 | 411 | 40,300 | 40,350 | 471 | 444 | 528 | 444 |
| 34,350 | 34,400 | 378 | 378 | 407 | 378 | 37,350 | 37,400 | 411 | 411 | 468 | 411 | 40,350 | 40,400 | 472 | 444 | 529 | 444 |
| 34,400 | 34,450 | 379 | 379 | 408 | 379 | 37,400 | 37,450 | 412 | 412 | 469 | 412 | 40,400 | 40,450 | 473 | 445 | 530 | 445 |
| 34,450 | 34,500 | 379 | 379 | 409 | 379 | 37,450 | 37,500 | 412 | 412 | 470 | 412 | 40,450 | 40,500 | 474 | 445 | 531 | 445 |
| 34,500 | 34,550 | 380 | 380 | 410 | 380 | 37,500 | 37,550 | 413 | 413 | 471 | 413 | 40,500 | 40,550 | 475 | 446 | 532 | 446 |
| 34,550 | 34,600 | 380 | 380 | 411 | 380 | 37,550 | 37,600 | 415 | 413 | 472 | 413 | 40,550 | 40,600 | 476 | 446 | 534 | 446 |
| 34,600 | 34,650 | 381 | 381 | 412 | 381 | 37,600 | 37,650 | 416 | 414 | 473 | 414 | 40,600 | 40,650 | 477 | 447 | 535 | 447 |
| 34,650 | 34,700 | 381 | 381 | 413 | 381 | 37,650 | 37,700 | 417 | 414 | 474 | 414 | 40,650 | 40,700 | 478 | 447 | 536 | 447 |
| 34,700 | 34,750 | 382 | 382 | 414 | 382 | 37,700 | 37,750 | 418 | 415 | 475 | 415 | 40,700 | 40,750 | 479 | 448 | 537 | 448 |
| 34,750 | 34,800 | 383 | 383 | 415 | 383 | 37,750 | 37,800 | 419 | 416 | 476 | 416 | 40,750 | 40,800 | 480 | 449 | 538 | 449 |
| 34,800 | 34,850 | 383 | 383 | 416 | 383 | 37,800 | 37,850 | 420 | 416 | 477 | 416 | 40,800 | 40,850 | 481 | 449 | 539 | 449 |
| 34,850 | 34,900 | 384 | 384 | 417 | 384 | 37,850 | 37,900 | 421 | 417 | 478 | 417 | 40,850 | 40,900 | 482 | 450 | 540 | 450 |
| 34,900 | 34,950 | 384 | 384 | 418 | 384 | 37,900 | 37,950 | 422 | 417 | 479 | 417 | 40,900 | 40,950 | 483 | 450 | 541 | 450 |
| 34,950 | 35,000 | 385 | 385 | 419 | 385 | 37,950 | 38,000 | 423 | 418 | 480 | 418 | 40,950 | 41,000 | 484 | 451 | 542 | 451 |

[^2]
## 2015 Tax Table--Continued


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

2015 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 | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{aligned} & \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single |  | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{aligned} & \hline \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \end{array}\right. \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of house- hold |
| 50,000 |  |  |  |  |  | 53,000 |  |  |  |  |  | 56,000 |  |  |  |  |  |
| 50,000 | 50,050 | 668 | 550 | 726 | 550 | 53,000 | 53,050 | 730 | 583 | 787 | 610 | 56,000 | 56,050 | 791 | 616 | 849 | 671 |
| 50,050 | 50,100 | 670 | 551 | 727 | 551 | 53,050 | 53,100 | 731 | 584 | 789 | 611 | 56,050 | 56,100 | 792 | 617 | 850 | 672 |
| 50,100 | 50,150 | 671 | 551 | 728 | 551 | 53,100 | 53,150 | 732 | 584 | 790 | 612 | 56,100 | 56,150 | 793 | 617 | 851 | 673 |
| 50,150 | 50,200 | 672 | 552 | 729 | 552 | 53,150 | 53,200 | 733 | 585 | 791 | 613 | 56,150 | 56,200 | 794 | 618 | 852 | 674 |
| 50,200 | 50,250 | 673 | 552 | 730 | 553 | 53,200 | 53,250 | 734 | 585 | 792 | 614 | 56,200 | 56,250 | 795 | 618 | 853 | 675 |
| 50,250 | 50,300 | 674 | 553 | 731 | 554 | 53,250 | 53,300 | 735 | 586 | 793 | 615 | 56,250 | 56,300 | 796 | 619 | 854 | 676 |
| 50,300 | 50,350 | 675 | 554 | 732 | 555 | 53,300 | 53,350 | 736 | 587 | 794 | 616 | 56,300 | 56,350 | 797 | 620 | 855 | 677 |
| 50,350 | 50,400 | 676 | 554 | 733 | 556 | 53,350 | 53,400 | 737 | 587 | 795 | 617 | 56,350 | 56,400 | 798 | 620 | 856 | 678 |
| 50,400 | 50,450 | 677 | 555 | 734 | 557 | 53,400 | 53,450 | 738 | 588 | 796 | 618 | 56,400 | 56,450 | 799 | 621 | 857 | 679 |
| 50,450 | 50,500 | 678 | 555 | 735 | 558 | 53,450 | 53,500 | 739 | 588 | 797 | 619 | 56,450 | 56,500 | 800 | 621 | 858 | 680 |
| 50,500 | 50,550 | 679 | 556 | 736 | 559 | 53,500 | 53,550 | 740 | 589 | 798 | 620 | 56,500 | 56,550 | 801 | 622 | 859 | 681 |
| 50,550 | 50,600 | 680 | 556 | 738 | 560 | 53,550 | 53,600 | 741 | 589 | 799 | 621 | 56,550 | 56,600 | 802 | 622 | 860 | 682 |
| 50,600 | 50,650 | 681 | 557 | 739 | 561 | 53,600 | 53,650 | 742 | 590 | 800 | 622 | 56,600 | 56,650 | 803 | 623 | 861 | 683 |
| 50,650 | 50,700 | 682 | 557 | 740 | 562 | 53,650 | 53,700 | 743 | 590 | 801 | 623 | 56,650 | 56,700 | 804 | 623 | 862 | 684 |
| 50,700 | 50,750 | 683 | 558 | 741 | 563 | 53,700 | 53,750 | 744 | 591 | 802 | 624 | 56,700 | 56,750 | 805 | 624 | 863 | 685 |
| 50,750 | 50,800 | 684 | 559 | 742 | 564 | 53,750 | 53,800 | 745 | 592 | 803 | 625 | 56,750 | 56,800 | 806 | 625 | 864 | 686 |
| 50,800 | 50,850 | 685 | 559 | 743 | 565 | 53,800 | 53,850 | 746 | 592 | 804 | 626 | 56,800 | 56,850 | 807 | 625 | 865 | 687 |
| 50,850 | 50,900 | 686 | 560 | 744 | 566 | 53,850 | 53,900 | 747 | 593 | 805 | 627 | 56,850 | 56,900 | 808 | 626 | 866 | 688 |
| 50,900 | 50,950 | 687 | 560 | 745 | 567 | 53,900 | 53,950 | 748 | 593 | 806 | 628 | 56,900 | 56,950 | 809 | 626 | 867 | 689 |
| 50,950 | 51,000 | 688 | 561 | 746 | 568 | 53,950 | 54,000 | 749 | 594 | 807 | 629 | 56,950 | 57,000 | 810 | 627 | 868 | 690 |
| 51,000 |  |  |  |  |  | 54,000 |  |  |  |  |  | 57,000 |  |  |  |  |  |
| 51,000 | 51,050 | 689 | 561 | 747 | 569 | 54,000 | 54,050 | 750 | 594 | 808 | 630 | 57,000 | 57,050 | 811 | 627 | 869 | 691 |
| 51,050 | 51,100 | 690 | 562 | 748 | 570 | 54,050 | 54,100 | 751 | 595 | 809 | 631 | 57,050 | 57,100 | 812 | 628 | 870 | 692 |
| 51,100 | 51,150 | 691 | 562 | 749 | 571 | 54,100 | 54,150 | 752 | 595 | 810 | 632 | 57,100 | 57,150 | 813 | 628 | 871 | 693 |
| 51,150 | 51,200 | 692 | 563 | 750 | 572 | 54,150 | 54,200 | 753 | 596 | 811 | 633 | 57,150 | 57,200 | 814 | 629 | 872 | 694 |
| 51,200 | 51,250 | 693 | 563 | 751 | 573 | 54,200 | 54,250 | 754 | 596 | 812 | 634 | 57,200 | 57,250 | 815 | 629 | 873 | 696 |
| 51,250 | 51,300 | 694 | 564 | 752 | 574 | 54,250 | 54,300 | 755 | 597 | 813 | 635 | 57,250 | 57,300 | 816 | 630 | 874 | 697 |
| 51,300 | 51,350 | 695 | 565 | 753 | 575 | 54,300 | 54,350 | 756 | 598 | 814 | 636 | 57,300 | 57,350 | 817 | 631 | 875 | 698 |
| 51,350 | 51,400 | 696 | 565 | 754 | 576 | 54,350 | 54,400 | 757 | 598 | 815 | 637 | 57,350 | 57,400 | 818 | 631 | 876 | 699 |
| 51,400 | 51,450 | 697 | 566 | 755 | 577 | 54,400 | 54,450 | 758 | 599 | 816 | 638 | 57,400 | 57,450 | 819 | 632 | 877 | 700 |
| 51,450 | 51,500 | 698 | 566 | 756 | 578 | 54,450 | 54,500 | 759 | 599 | 817 | 639 | 57,450 | 57,500 | 820 | 632 | 878 | 701 |
| 51,500 | 51,550 | 699 | 567 | 757 | 579 | 54,500 | 54,550 | 760 | 600 | 818 | 640 | 57,500 | 57,550 | 821 | 633 | 879 | 702 |
| 51,550 | 51,600 | 700 | 567 | 758 | 580 | 54,550 | 54,600 | 761 | 600 | 819 | 641 | 57,550 | 57,600 | 823 | 633 | 880 | 703 |
| 51,600 | 51,650 | 701 | 568 | 759 | 581 | 54,600 | 54,650 | 762 | 601 | 820 | 642 | 57,600 | 57,650 | 824 | 634 | 881 | 704 |
| 51,650 | 51,700 | 702 | 568 | 760 | 582 | 54,650 | 54,700 | 763 | 601 | 821 | 643 | 57,650 | 57,700 | 825 | 634 | 882 | 705 |
| 51,700 | 51,750 | 703 | 569 | 761 | 583 | 54,700 | 54,750 | 764 | 602 | 822 | 645 | 57,700 | 57,750 | 826 | 635 | 883 | 706 |
| 51,750 | 51,800 | 704 | 570 | 762 | 584 | 54,750 | 54,800 | 765 | 603 | 823 | 646 | 57,750 | 57,800 | 827 | 636 | 884 | 707 |
| 51,800 | 51,850 | 705 | 570 | 763 | 585 | 54,800 | 54,850 | 766 | 603 | 824 | 647 | 57,800 | 57,850 | 828 | 636 | 885 | 708 |
| 51,850 | 51,900 | 706 | 571 | 764 | 586 | 54,850 | 54,900 | 767 | 604 | 825 | 648 | 57,850 | 57,900 | 829 | 637 | 886 | 709 |
| 51,900 | 51,950 | 707 | 571 | 765 | 587 | 54,900 | 54,950 | 768 | 604 | 826 | 649 | 57,900 | 57,950 | 830 | 637 | 887 | 710 |
| 51,950 | 52,000 | 708 | 572 | 766 | 588 | 54,950 | 55,000 | 769 | 605 | 827 | 650 | 57,950 | 58,000 | 831 | 638 | 888 | 711 |
| 52,000 |  |  |  |  |  | 55,000 |  |  |  |  |  | 58,000 |  |  |  |  |  |
| 52,000 | 52,050 | 709 | 572 | 767 | 589 | 55,000 | 55,050 | 770 | 605 | 828 | 651 | 58,000 | 58,050 | 832 | 638 | 889 | 712 |
| 52,050 | 52,100 | 710 | 573 | 768 | 590 | 55,050 | 55,100 | 772 | 606 | 829 | 652 | 58,050 | 58,100 | 833 | 639 | 891 | 713 |
| 52,100 | 52,150 | 711 | 573 | 769 | 591 | 55,100 | 55,150 | 773 | 606 | 830 | 653 | 58,100 | 58,150 | 834 | 639 | 892 | 714 |
| 52,150 | 52,200 | 712 | 574 | 770 | 592 | 55,150 | 55,200 | 774 | 607 | 831 | 654 | 58,150 | 58,200 | 835 | 640 | 893 | 715 |
| 52,200 | 52,250 | 713 | 574 | 771 | 594 | 55,200 | 55,250 | 775 | 607 | 832 | 655 | 58,200 | 58,250 | 836 | 640 | 894 | 716 |
| 52,250 | 52,300 | 714 | 575 | 772 | 595 | 55,250 | 55,300 | 776 | 608 | 833 | 656 | 58,250 | 58,300 | 837 | 641 | 895 | 717 |
| 52,300 | 52,350 | 715 | 576 | 773 | 596 | 55,300 | 55,350 | 777 | 609 | 834 | 657 | 58,300 | 58,350 | 838 | 642 | 896 | 718 |
| 52,350 | 52,400 | 716 | 576 | 774 | 597 | 55,350 | 55,400 | 778 | 609 | 835 | 658 | 58,350 | 58,400 | 839 | 642 | 897 | 719 |
| 52,400 | 52,450 | 717 | 577 | 775 | 598 | 55,400 | 55,450 | 779 | 610 | 836 | 659 | 58,400 | 58,450 | 840 | 643 | 898 | 720 |
| 52,450 | 52,500 | 718 | 577 | 776 | 599 | 55,450 | 55,500 | 780 | 610 | 837 | 660 | 58,450 | 58,500 | 841 | 643 | 899 | 721 |
| 52,500 | 52,550 | 719 | 578 | 777 | 600 | 55,500 | 55,550 | 781 | 611 | 838 | 661 | 58,500 | 58,550 | 842 | 644 | 900 | 722 |
| 52,550 | 52,600 | 721 | 578 | 778 | 601 | 55,550 | 55,600 | 782 | 611 | 840 | 662 | 58,550 | 58,600 | 843 | 644 | 901 | 723 |
| 52,600 | 52,650 | 722 | 579 | 779 | 602 | 55,600 | 55,650 | 783 | 612 | 841 | 663 | 58,600 | 58,650 | 844 | 645 | 902 | 724 |
| 52,650 | 52,700 | 723 | 579 | 780 | 603 | 55,650 | 55,700 | 784 | 612 | 842 | 664 | 58,650 | 58,700 | 845 | 645 | 903 | 725 |
| 52,700 | 52,750 | 724 | 580 | 781 | 604 | 55,700 | 55,750 | 785 | 613 | 843 | 665 | 58,700 | 58,750 | 846 | 646 | 904 | 726 |
| 52,750 | 52,800 | 725 | 581 | 782 | 605 | 55,750 | 55,800 | 786 | 614 | 844 | 666 | 58,750 | 58,800 | 847 | 647 | 905 | 727 |
| 52,800 | 52,850 | 726 | 581 | 783 | 606 | 55,800 | 55,850 | 787 | 614 | 845 | 667 | 58,800 | 58,850 | 848 | 647 | 906 | 728 |
| 52,850 | 52,900 | 727 | 582 | 784 | 607 | 55,850 | 55,900 | 788 | 615 | 846 | 668 | 58,850 | 58,900 | 849 | 648 | 907 | 729 |
| 52,900 | 52,950 | 728 | 582 | 785 | 608 | 55,900 | 55,950 | 789 | 615 | 847 | 669 | 58,900 | 58,950 | 850 | 648 | 908 | 730 |
| 52,950 | 53,000 | 729 | 583 | 786 | 609 | 55,950 | 56,000 | 790 | 616 | 848 | 670 | 58,950 | 59,000 | 851 | 649 | 909 | 731 |

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

2015 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 | $\begin{aligned} & \hline \text { But } \\ & \text { Iess } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \text { Married } \\ & \begin{array}{l} \text { filing } \\ \text { jointly } \\ * \\ * \end{array} \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{array}{\|l\|} \hline \text { At } \\ \text { least } \end{array}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{array}{\|l} \hline \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \\ * \end{array} \\ \quad \text { Your } \end{array}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of household | $\begin{aligned} & \hline \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \left\lvert\, \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \\ * \end{array} \quad\right. \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of household |
| 59,000 |  |  |  |  |  | 62,000 |  |  |  |  |  | 65,000 |  |  |  |  |  |
| 59,000 | 59,050 | 852 | 649 | 910 | 732 | 62,000 | 62,050 | 913 | 682 | 971 | 793 | 65,000 | 65,050 | 974 | 738 | 1,032 | 855 |
| 59,050 | 59,100 | 853 | 650 | 911 | 733 | 62,050 | 62,100 | 914 | 683 | 972 | 794 | 65,050 | 65,100 | 976 | 739 | 1,033 | 856 |
| 59,100 | 59,150 | 854 | 650 | 912 | 734 | 62,100 | 62,150 | 915 | 683 | 973 | 795 | 65,100 | 65,150 | 977 | 740 | 1,034 | 857 |
| 59,150 | 59,200 | 855 | 651 | 913 | 735 | 62,150 | 62,200 | 916 | 684 | 974 | 796 | 65,150 | 65,200 | 978 | 741 | 1,035 | 858 |
| 59,200 | 59,250 | 856 | 651 | 914 | 736 | 62,200 | 62,250 | 917 | 684 | 975 | 798 | 65,200 | 65,250 | 979 | 742 | 1,036 | 859 |
| 59,250 | 59,300 | 857 | 652 | 915 | 737 | 62,250 | 62,300 | 918 | 685 | 976 | 799 | 65,250 | 65,300 | 980 | 743 | 1,037 | 860 |
| 59,300 | 59,350 | 858 | 653 | 916 | 738 | 62,300 | 62,350 | 919 | 686 | 977 | 800 | 65,300 | 65,350 | 981 | 744 | 1,038 | 861 |
| 59,350 | 59,400 | 859 | 653 | 917 | 739 | 62,350 | 62,400 | 920 | 686 | 978 | 801 | 65,350 | 65,400 | 982 | 745 | 1,039 | 862 |
| 59,400 | 59,450 | 860 | 654 | 918 | 740 | 62,400 | 62,450 | 921 | 687 | 979 | 802 | 65,400 | 65,450 | 983 | 746 | 1,040 | 863 |
| 59,450 | 59,500 | 861 | 654 | 919 | 741 | 62,450 | 62,500 | 922 | 687 | 980 | 803 | 65,450 | 65,500 | 984 | 747 | 1,041 | 864 |
| 59,500 | 59,550 | 862 | 655 | 920 | 742 | 62,500 | 62,550 | 923 | 688 | 981 | 804 | 65,500 | 65,550 | 985 | 748 | 1,042 | 865 |
| 59,550 | 59,600 | 863 | 655 | 921 | 743 | 62,550 | 62,600 | 925 | 688 | 982 | 805 | 65,550 | 65,600 | 986 | 749 | 1,044 | 866 |
| 59,600 | 59,650 | 864 | 656 | 922 | 744 | 62,600 | 62,650 | 926 | 689 | 983 | 806 | 65,600 | 65,650 | 987 | 750 | 1,045 | 867 |
| 59,650 | 59,700 | 865 | 656 | 923 | 745 | 62,650 | 62,700 | 927 | 690 | 984 | 807 | 65,650 | 65,700 | 988 | 751 | 1,046 | 868 |
| 59,700 | 59,750 | 866 | 657 | 924 | 747 | 62,700 | 62,750 | 928 | 691 | 985 | 808 | 65,700 | 65,750 | 989 | 752 | 1,047 | 869 |
| 59,750 | 59,800 | 867 | 658 | 925 | 748 | 62,750 | 62,800 | 929 | 692 | 986 | 809 | 65,750 | 65,800 | 990 | 753 | 1,048 | 870 |
| 59,800 | 59,850 | 868 | 658 | 926 | 749 | 62,800 | 62,850 | 930 | 693 | 987 | 810 | 65,800 | 65,850 | 991 | 754 | 1,049 | 871 |
| 59,850 | 59,900 | 869 | 659 | 927 | 750 | 62,850 | 62,900 | 931 | 694 | 988 | 811 | 65,850 | 65,900 | 992 | 755 | 1,050 | 872 |
| 59,900 | 59,950 | 870 | 659 | 928 | 751 | 62,900 | 62,950 | 932 | 695 | 989 | 812 | 65,900 | 65,950 | 993 | 756 | 1,051 | 873 |
| 59,950 | 60,000 | 871 | 660 | 929 | 752 | 62,950 | 63,000 | 933 | 696 | 990 | 813 | 65,950 | 66,000 | 994 | 757 | 1,052 | 874 |
| 60,000 |  |  |  |  |  | 63,000 |  |  |  |  |  | 66,000 |  |  |  |  |  |
| 60,000 | 60,050 | 872 | 660 | 930 | 753 | 63,000 | 63,050 | 934 | 697 | 991 | 814 | 66,000 | 66,050 | 995 | 758 | 1,053 | 875 |
| 60,050 | 60,100 | 874 | 661 | 931 | 754 | 63,050 | 63,100 | 935 | 698 | 993 | 815 | 66,050 | 66,100 | 996 | 759 | 1,054 | 876 |
| 60,100 | 60,150 | 875 | 661 | 932 | 755 | 63,100 | 63,150 | 936 | 699 | 994 | 816 | 66,100 | 66,150 | 997 | 761 | 1,055 | 877 |
| 60,150 | 60,200 | 876 | 662 | 933 | 756 | 63,150 | 63,200 | 937 | 700 | 995 | 817 | 66,150 | 66,200 | 998 | 762 | 1,056 | 878 |
| 60,200 | 60,250 | 877 | 662 | 934 | 757 | 63,200 | 63,250 | 938 | 701 | 996 | 818 | 66,200 | 66,250 | 999 | 763 | 1,057 | 879 |
| 60,250 | 60,300 | 878 | 663 | 935 | 758 | 63,250 | 63,300 | 939 | 702 | 997 | 819 | 66,250 | 66,300 | 1,000 | 764 | 1,058 | 880 |
| 60,300 | 60,350 | 879 | 664 | 936 | 759 | 63,300 | 63,350 | 940 | 703 | 998 | 820 | 66,300 | 66,350 | 1,001 | 765 | 1,059 | 881 |
| 60,350 | 60,400 | 880 | 664 | 937 | 760 | 63,350 | 63,400 | 941 | 704 | 999 | 821 | 66,350 | 66,400 | 1,002 | 766 | 1,060 | 882 |
| 60,400 | 60,450 | 881 | 665 | 938 | 761 | 63,400 | 63,450 | 942 | 705 | 1,000 | 822 | 66,400 | 66,450 | 1,003 | 767 | 1,061 | 883 |
| 60,450 | 60,500 | 882 | 665 | 939 | 762 | 63,450 | 63,500 | 943 | 706 | 1,001 | 823 | 66,450 | 66,500 | 1,004 | 768 | 1,062 | 884 |
| 60,500 | 60,550 | 883 | 666 | 940 | 763 | 63,500 | 63,550 | 944 | 707 | 1,002 | 824 | 66,500 | 66,550 | 1,005 | 769 | 1,063 | 885 |
| 60,550 | 60,600 | 884 | 666 | 942 | 764 | 63,550 | 63,600 | 945 | 708 | 1,003 | 825 | 66,550 | 66,600 | 1,006 | 770 | 1,064 | 886 |
| 60,600 | 60,650 | 885 | 667 | 943 | 765 | 63,600 | 63,650 | 946 | 710 | 1,004 | 826 | 66,600 | 66,650 | 1,007 | 771 | 1,065 | 887 |
| 60,650 | 60,700 | 886 | 667 | 944 | 766 | 63,650 | 63,700 | 947 | 711 | 1,005 | 827 | 66,650 | 66,700 | 1,008 | 772 | 1,066 | 888 |
| 60,700 | 60,750 | 887 | 668 | 945 | 767 | 63,700 | 63,750 | 948 | 712 | 1,006 | 828 | 66,700 | 66,750 | 1,009 | 773 | 1,067 | 889 |
| 60,750 | 60,800 | 888 | 669 | 946 | 768 | 63,750 | 63,800 | 949 | 713 | 1,007 | 829 | 66,750 | 66,800 | 1,010 | 774 | 1,068 | 890 |
| 60,800 | 60,850 | 889 | 669 | 947 | 769 | 63,800 | 63,850 | 950 | 714 | 1,008 | 830 | 66,800 | 66,850 | 1,011 | 775 | 1,069 | 891 |
| 60,850 | 60,900 | 890 | 670 | 948 | 770 | 63,850 | 63,900 | 951 | 715 | 1,009 | 831 | 66,850 | 66,900 | 1,012 | 776 | 1,070 | 892 |
| 60,900 | 60,950 | 891 | 670 | 949 | 771 | 63,900 | 63,950 | 952 | 716 | 1,010 | 832 | 66,900 | 66,950 | 1,013 | 777 | 1,071 | 893 |
| 60,950 | 61,000 | 892 | 671 | 950 | 772 | 63,950 | 64,000 | 953 | 717 | 1,011 | 833 | 66,950 | 67,000 | 1,014 | 778 | 1,072 | 894 |
| 61,000 |  |  |  |  |  | 64,000 |  |  |  |  |  | 67,000 |  |  |  |  |  |
| 61,000 | 61,050 | 893 | 671 | 951 | 773 | 64,000 | 64,050 | 954 | 718 | 1,012 | 834 | 67,000 | 67,050 | 1,015 | 779 | 1,073 | 895 |
| 61,050 | 61,100 | 894 | 672 | 952 | 774 | 64,050 | 64,100 | 955 | 719 | 1,013 | 835 | 67,050 | 67,100 | 1,016 | 780 | 1,074 | 896 |
| 61,100 | 61,150 | 895 | 672 | 953 | 775 | 64,100 | 64,150 | 956 | 720 | 1,014 | 836 | 67,100 | 67,150 | 1,017 | 781 | 1,075 | 897 |
| 61,150 | 61,200 | 896 | 673 | 954 | 776 | 64,150 | 64,200 | 957 | 721 | 1,015 | 837 | 67,150 | 67,200 | 1,018 | 782 | 1,076 | 898 |
| 61,200 | 61,250 | 897 | 673 | 955 | 777 | 64,200 | 64,250 | 958 | 722 | 1,016 | 838 | 67,200 | 67,250 | 1,019 | 783 | 1,077 | 900 |
| 61,250 | 61,300 | 898 | 674 | 956 | 778 | 64,250 | 64,300 | 959 | 723 | 1,017 | 839 | 67,250 | 67,300 | 1,020 | 784 | 1,078 | 901 |
| 61,300 | 61,350 | 899 | 675 | 957 | 779 | 64,300 | 64,350 | 960 | 724 | 1,018 | 840 | 67,300 | 67,350 | 1,021 | 785 | 1,079 | 902 |
| 61,350 | 61,400 | 900 | 675 | 958 | 780 | 64,350 | 64,400 | 961 | 725 | 1,019 | 841 | 67,350 | 67,400 | 1,022 | 786 | 1,080 | 903 |
| 61,400 | 61,450 | 901 | 676 | 959 | 781 | 64,400 | 64,450 | 962 | 726 | 1,020 | 842 | 67,400 | 67,450 | 1,023 | 787 | 1,081 | 904 |
| 61,450 | 61,500 | 902 | 676 | 960 | 782 | 64,450 | 64,500 | 963 | 727 | 1,021 | 843 | 67,450 | 67,500 | 1,024 | 788 | 1,082 | 905 |
| 61,500 | 61,550 | 903 | 677 | 961 | 783 | 64,500 | 64,550 | 964 | 728 | 1,022 | 844 | 67,500 | 67,550 | 1,025 | 789 | 1,083 | 906 |
| 61,550 | 61,600 | 904 | 677 | 962 | 784 | 64,550 | 64,600 | 965 | 729 | 1,023 | 845 | 67,550 | 67,600 | 1,027 | 790 | 1,084 | 907 |
| 61,600 | 61,650 | 905 | 678 | 963 | 785 | 64,600 | 64,650 | 966 | 730 | 1,024 | 846 | 67,600 | 67,650 | 1,028 | 791 | 1,085 | 908 |
| 61,650 | 61,700 | 906 | 678 | 964 | 786 | 64,650 | 64,700 | 967 | 731 | 1,025 | 847 | 67,650 | 67,700 | 1,029 | 792 | 1,086 | 909 |
| 61,700 | 61,750 | 907 | 679 | 965 | 787 | 64,700 | 64,750 | 968 | 732 | 1,026 | 849 | 67,700 | 67,750 | 1,030 | 793 | 1,087 | 910 |
| 61,750 | 61,800 | 908 | 680 | 966 | 788 | 64,750 | 64,800 | 969 | 733 | 1,027 | 850 | 67,750 | 67,800 | 1,031 | 794 | 1,088 | 911 |
| 61,800 | 61,850 | 909 | 680 | 967 | 789 | 64,800 | 64,850 | 970 | 734 | 1,028 | 851 | 67,800 | 67,850 | 1,032 | 795 | 1,089 | 912 |
| 61,850 | 61,900 | 910 | 681 | 968 | 790 | 64,850 | 64,900 | 971 | 735 | 1,029 | 852 | 67,850 | 67,900 | 1,033 | 796 | 1,090 | 913 |
| 61,900 | 61,950 | 911 | 681 | 969 | 791 | 64,900 | 64,950 | 972 | 736 | 1,030 | 853 | 67,900 | 67,950 | 1,034 | 797 | 1,091 | 914 |
| 61,950 | 62,000 | 912 | 682 | 970 | 792 | 64,950 | 65,000 | 973 | 737 | 1,031 | 854 | 67,950 | 68,000 | 1,035 | 798 | 1,092 | 915 |

[^3]2015 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 | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{array}{\|l\|} \hline \begin{array}{l} \text { Married } \\ \text { filing } \\ \text { jointly } \\ * \\ * \end{array} \\ \text { Your } \end{array}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head <br> of <br> house- <br> hold | $\begin{aligned} & \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head <br> of <br> house- <br> hold | $\begin{aligned} & \text { At } \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\begin{aligned} & \text { Married } \\ & \begin{array}{l} \text { Miling } \\ \text { jointly } \\ * \end{array} \\ & \quad \text { Your } \end{aligned}$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head <br> of <br> house- <br> hold |
| 68,000 |  |  |  |  |  | 71,000 |  |  |  |  |  | 74,000 |  |  |  |  |  |
| 68,000 | 68,050 | 1,036 | 799 | 1,093 | 916 | 71,000 | 71,050 | 1,097 | 860 | 1,155 | 977 | 74,000 | 74,050 | 1,158 | 922 | 1,216 | 1,038 |
| 68,050 | 68,100 | 1,037 | 800 | 1,095 | 917 | 71,050 | 71,100 | 1,098 | 861 | 1,156 | 978 | 74,050 | 74,100 | 1,159 | 923 | 1,217 | 1,039 |
| 68,100 | 68,150 | 1,038 | 801 | 1,096 | 918 | 71,100 | 71,150 | 1,099 | 863 | 1,157 | 979 | 74,100 | 74,150 | 1,160 | 924 | 1,218 | 1,040 |
| 68,150 | 68,200 | 1,039 | 802 | 1,097 | 919 | 71,150 | 71,200 | 1,100 | 864 | 1,158 | 980 | 74,150 | 74,200 | 1,161 | 925 | 1,219 | 1,041 |
| 68,200 | 68,250 | 1,040 | 803 | 1,098 | 920 | 71,200 | 71,250 | 1,101 | 865 | 1,159 | 981 | 74,200 | 74,250 | 1,162 | 926 | 1,220 | 1,042 |
| 68,250 | 68,300 | 1,041 | 804 | 1,099 | 921 | 71,250 | 71,300 | 1,102 | 866 | 1,160 | 982 | 74,250 | 74,300 | 1,163 | 927 | 1,221 | 1,043 |
| 68,300 | 68,350 | 1,042 | 805 | 1,100 | 922 | 71,300 | 71,350 | 1,103 | 867 | 1,161 | 983 | 74,300 | 74,350 | 1,164 | 928 | 1,222 | 1,044 |
| 68,350 | 68,400 | 1,043 | 806 | 1,101 | 923 | 71,350 | 71,400 | 1,104 | 868 | 1,162 | 984 | 74,350 | 74,400 | 1,165 | 929 | 1,223 | 1,045 |
| 68,400 | 68,450 | 1,044 | 807 | 1,102 | 924 | 71,400 | 71,450 | 1,105 | 869 | 1,163 | 985 | 74,400 | 74,450 | 1,166 | 930 | 1,224 | 1,046 |
| 68,450 | 68,500 | 1,045 | 808 | 1,103 | 925 | 71,450 | 71,500 | 1,106 | 870 | 1,164 | 986 | 74,450 | 74,500 | 1,167 | 931 | 1,225 | 1,047 |
| 68,500 | 68,550 | 1,046 | 809 | 1,104 | 926 | 71,500 | 71,550 | 1,107 | 871 | 1,165 | 987 | 74,500 | 74,550 | 1,168 | 932 | 1,226 | 1,048 |
| 68,550 | 68,600 | 1,047 | 810 | 1,105 | 927 | 71,550 | 71,600 | 1,108 | 872 | 1,166 | 988 | 74,550 | 74,600 | 1,169 | 933 | 1,227 | 1,049 |
| 68,600 | 68,650 | 1,048 | 812 | 1,106 | 928 | 71,600 | 71,650 | 1,109 | 873 | 1,167 | 989 | 74,600 | 74,650 | 1,170 | 934 | 1,228 | 1,050 |
| 68,650 | 68,700 | 1,049 | 813 | 1,107 | 929 | 71,650 | 71,700 | 1,110 | 874 | 1,168 | 990 | 74,650 | 74,700 | 1,171 | 935 | 1,229 | 1,051 |
| 68,700 | 68,750 | 1,050 | 814 | 1,108 | 930 | 71,700 | 71,750 | 1,111 | 875 | 1,169 | 991 | 74,700 | 74,750 | 1,172 | 936 | 1,230 | 1,053 |
| 68,750 | 68,800 | 1,051 | 815 | 1,109 | 931 | 71,750 | 71,800 | 1,112 | 876 | 1,170 | 992 | 74,750 | 74,800 | 1,173 | 937 | 1,231 | 1,054 |
| 68,800 | 68,850 | 1,052 | 816 | 1,110 | 932 | 71,800 | 71,850 | 1,113 | 877 | 1,171 | 993 | 74,800 | 74,850 | 1,174 | 938 | 1,232 | 1,055 |
| 68,850 | 68,900 | 1,053 | 817 | 1,111 | 933 | 71,850 | 71,900 | 1,114 | 878 | 1,172 | 994 | 74,850 | 74,900 | 1,175 | 939 | 1,233 | 1,056 |
| 68,900 | 68,950 | 1,054 | 818 | 1,112 | 934 | 71,900 | 71,950 | 1,115 | 879 | 1,173 | 995 | 74,900 | 74,950 | 1,176 | 940 | 1,234 | 1,057 |
| 68,950 | 69,000 | 1,055 | 819 | 1,113 | 935 | 71,950 | 72,000 | 1,116 | 880 | 1,174 | 996 | 74,950 | 75,000 | 1,177 | 941 | 1,235 | 1,058 |
| 69,000 |  |  |  |  |  | 72,000 |  |  |  |  |  | 75,000 |  |  |  |  |  |
| 69,000 | 69,050 | 1,056 | 820 | 1,114 | 936 | 72,000 | 72,050 | 1,117 | 881 | 1,175 | 997 | 75,000 | 75,050 | 1,178 | 942 | 1,236 | 1,059 |
| 69,050 | 69,100 | 1,057 | 821 | 1,115 | 937 | 72,050 | 72,100 | 1,118 | 882 | 1,176 | 998 | 75,050 | 75,100 | 1,180 | 943 | 1,237 | 1,060 |
| 69,100 | 69,150 | 1,058 | 822 | 1,116 | 938 | 72,100 | 72,150 | 1,119 | 883 | 1,177 | 999 | 75,100 | 75,150 | 1,181 | 944 | 1,238 | 1,061 |
| 69,150 | 69,200 | 1,059 | 823 | 1,117 | 939 | 72,150 | 72,200 | 1,120 | 884 | 1,178 | 1,000 | 75,150 | 75,200 | 1,182 | 945 | 1,239 | 1,062 |
| 69,200 | 69,250 | 1,060 | 824 | 1,118 | 940 | 72,200 | 72,250 | 1,121 | 885 | 1,179 | 1,002 | 75,200 | 75,250 | 1,183 | 946 | 1,240 | 1,063 |
| 69,250 | 69,300 | 1,061 | 825 | 1,119 | 941 | 72,250 | 72,300 | 1,122 | 886 | 1,180 | 1,003 | 75,250 | 75,300 | 1,184 | 947 | 1,241 | 1,064 |
| 69,300 | 69,350 | 1,062 | 826 | 1,120 | 942 | 72,300 | 72,350 | 1,123 | 887 | 1,181 | 1,004 | 75,300 | 75,350 | 1,185 | 948 | 1,242 | 1,065 |
| 69,350 | 69,400 | 1,063 | 827 | 1,121 | 943 | 72,350 | 72,400 | 1,124 | 888 | 1,182 | 1,005 | 75,350 | 75,400 | 1,186 | 949 | 1,243 | 1,066 |
| 69,400 | 69,450 | 1,064 | 828 | 1,122 | 944 | 72,400 | 72,450 | 1,125 | 889 | 1,183 | 1,006 | 75,400 | 75,450 | 1,187 | 950 | 1,244 | 1,067 |
| 69,450 | 69,500 | 1,065 | 829 | 1,123 | 945 | 72,450 | 72,500 | 1,126 | 890 | 1,184 | 1,007 | 75,450 | 75,500 | 1,188 | 951 | 1,245 | 1,068 |
| 69,500 | 69,550 | 1,066 | 830 | 1,124 | 946 | 72,500 | 72,550 | 1,127 | 891 | 1,185 | 1,008 | 75,500 | 75,550 | 1,189 | 952 | 1,246 | 1,069 |
| 69,550 | 69,600 | 1,067 | 831 | 1,125 | 947 | 72,550 | 72,600 | 1,129 | 892 | 1,186 | 1,009 | 75,550 | 75,600 | 1,190 | 953 | 1,248 | 1,070 |
| 69,600 | 69,650 | 1,068 | 832 | 1,126 | 948 | 72,600 | 72,650 | 1,130 | 893 | 1,187 | 1,010 | 75,600 | 75,650 | 1,191 | 954 | 1,249 | 1,071 |
| 69,650 | 69,700 | 1,069 | 833 | 1,127 | 949 | 72,650 | 72,700 | 1,131 | 894 | 1,188 | 1,011 | 75,650 | 75,700 | 1,192 | 955 | 1,250 | 1,072 |
| 69,700 | 69,750 | 1,070 | 834 | 1,128 | 951 | 72,700 | 72,750 | 1,132 | 895 | 1,189 | 1,012 | 75,700 | 75,750 | 1,193 | 956 | 1,251 | 1,073 |
| 69,750 | 69,800 | 1,071 | 835 | 1,129 | 952 | 72,750 | 72,800 | 1,133 | 896 | 1,190 | 1,013 | 75,750 | 75,800 | 1,194 | 957 | 1,252 | 1,074 |
| 69,800 | 69,850 | 1,072 | 836 | 1,130 | 953 | 72,800 | 72,850 | 1,134 | 897 | 1,191 | 1,014 | 75,800 | 75,850 | 1,195 | 958 | 1,253 | 1,075 |
| 69,850 | 69,900 | 1,073 | 837 | 1,131 | 954 | 72,850 | 72,900 | 1,135 | 898 | 1,192 | 1,015 | 75,850 | 75,900 | 1,196 | 959 | 1,254 | 1,076 |
| 69,900 | 69,950 | 1,074 | 838 | 1,132 | 955 | 72,900 | 72,950 | 1,136 | 899 | 1,193 | 1,016 | 75,900 | 75,950 | 1,197 | 960 | 1,255 | 1,077 |
| 69,950 | 70,000 | 1,075 | 839 | 1,133 | 956 | 72,950 | 73,000 | 1,137 | 900 | 1,194 | 1,017 | 75,950 | 76,000 | 1,198 | 961 | 1,257 | 1,078 |
| 70,000 |  |  |  |  |  | 73,000 |  |  |  |  |  | 76,000 |  |  |  |  |  |
| 70,000 | 70,050 | 1,076 | 840 | 1,134 | 957 | 73,000 | 73,050 | 1,138 | 901 | 1,195 | 1,018 | 76,000 | 76,050 | 1,199 | 962 | 1,258 | 1,079 |
| 70,050 | 70,100 | 1,078 | 841 | 1,135 | 958 | 73,050 | 73,100 | 1,139 | 902 | 1,197 | 1,019 | 76,050 | 76,100 | 1,200 | 963 | 1,259 | 1,080 |
| 70,100 | 70,150 | 1,079 | 842 | 1,136 | 959 | 73,100 | 73,150 | 1,140 | 903 | 1,198 | 1,020 | 76,100 | 76,150 | 1,201 | 965 | 1,260 | 1,081 |
| 70,150 | 70,200 | 1,080 | 843 | 1,137 | 960 | 73,150 | 73,200 | 1,141 | 904 | 1,199 | 1,021 | 76,150 | 76,200 | 1,202 | 966 | 1,261 | 1,082 |
| 70,200 | 70,250 | 1,081 | 844 | 1,138 | 961 | 73,200 | 73,250 | 1,142 | 905 | 1,200 | 1,022 | 76,200 | 76,250 | 1,203 | 967 | 1,262 | 1,083 |
| 70,250 | 70,300 | 1,082 | 845 | 1,139 | 962 | 73,250 | 73,300 | 1,143 | 906 | 1,201 | 1,023 | 76,250 | 76,300 | 1,204 | 968 | 1,263 | 1,084 |
| 70,300 | 70,350 | 1,083 | 846 | 1,140 | 963 | 73,300 | 73,350 | 1,144 | 907 | 1,202 | 1,024 | 76,300 | 76,350 | 1,205 | 969 | 1,264 | 1,085 |
| 70,350 | 70,400 | 1,084 | 847 | 1,141 | 964 | 73,350 | 73,400 | 1,145 | 908 | 1,203 | 1,025 | 76,350 | 76,400 | 1,206 | 970 | 1,266 | 1,086 |
| 70,400 | 70,450 | 1,085 | 848 | 1,142 | 965 | 73,400 | 73,450 | 1,146 | 909 | 1,204 | 1,026 | 76,400 | 76,450 | 1,207 | 971 | 1,267 | 1,087 |
| 70,450 | 70,500 | 1,086 | 849 | 1,143 | 966 | 73,450 | 73,500 | 1,147 | 910 | 1,205 | 1,027 | 76,450 | 76,500 | 1,208 | 972 | 1,268 | 1,088 |
| 70,500 | 70,550 | 1,087 | 850 | 1,144 | 967 | 73,500 | 73,550 | 1,148 | 911 | 1,206 | 1,028 | 76,500 | 76,550 | 1,209 | 973 | 1,269 | 1,089 |
| 70,550 | 70,600 | 1,088 | 851 | 1,146 | 968 | 73,550 | 73,600 | 1,149 | 912 | 1,207 | 1,029 | 76,550 | 76,600 | 1,210 | 974 | 1,270 | 1,090 |
| 70,600 | 70,650 | 1,089 | 852 | 1,147 | 969 | 73,600 | 73,650 | 1,150 | 914 | 1,208 | 1,030 | 76,600 | 76,650 | 1,211 | 975 | 1,271 | 1,091 |
| 70,650 | 70,700 | 1,090 | 853 | 1,148 | 970 | 73,650 | 73,700 | 1,151 | 915 | 1,209 | 1,031 | 76,650 | 76,700 | 1,212 | 976 | 1,272 | 1,092 |
| 70,700 | 70,750 | 1,091 | 854 | 1,149 | 971 | 73,700 | 73,750 | 1,152 | 916 | 1,210 | 1,032 | 76,700 | 76,750 | 1,213 | 977 | 1,274 | 1,093 |
| 70,750 | 70,800 | 1,092 | 855 | 1,150 | 972 | 73,750 | 73,800 | 1,153 | 917 | 1,211 | 1,033 | 76,750 | 76,800 | 1,214 | 978 | 1,275 | 1,094 |
| 70,800 | 70,850 | 1,093 | 856 | 1,151 | 973 | 73,800 | 73,850 | 1,154 | 918 | 1,212 | 1,034 | 76,800 | 76,850 | 1,215 | 979 | 1,276 | 1,095 |
| 70,850 | 70,900 | 1,094 | 857 | 1,152 | 974 | 73,850 | 73,900 | 1,155 | 919 | 1,213 | 1,035 | 76,850 | 76,900 | 1,216 | 980 | 1,277 | 1,096 |
| 70,900 | 70,950 | 1,095 | 858 | 1,153 | 975 | 73,900 | 73,950 | 1,156 | 920 | 1,214 | 1,036 | 76,900 | 76,950 | 1,217 | 981 | 1,278 | 1,097 |
| 70,950 | 71,000 | 1,096 | 859 | 1,154 | 976 | 73,950 | 74,000 | 1,157 | 921 | 1,215 | 1,037 | 76,950 | 77,000 | 1,218 | 982 | 1,279 | 1,098 |

[^4]2015 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- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \overline{\text { At }} \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\left.\right\|_{\text {Married }} ^{\text {filing }}$jointly <br> ${ }_{*}^{*}$ <br> Your | $\|$Married <br> filing <br> sepa- <br> rately <br> rax is- | $\begin{aligned} & \text { Head } \\ & \text { Hef } \\ & \text { house- } \\ & \text { hold } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { At } \\ \text { least } \end{array}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\left\|\begin{array}{l}\text { Married } \\ \text { filing } \\ \text { jointly } \\ *\end{array}\right\|$ | $\left\|\begin{array}{l}\text { Married } \\ \text { filing } \\ \text { sepa- } \\ \text { rately }\end{array}\right\|$ <br> tax is- | $\|$Head <br> of <br> house- <br> hold | $\begin{array}{\|l\|} \hline \text { At } \\ \text { least } \end{array}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> ${ }^{*}$ <br> $\quad$ Your <br>  | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold |
| 77,000 |  |  |  |  |  | 80,000 |  |  |  |  |  | 83,000 |  |  |  |  |  |
| 77,000 | 77,050 | 1,219 | 983 | 1,280 | 1,099 | 80,000 | 80,050 | 1,280 | 1,044 | 1,348 | 1,161 | 83,000 | 83,050 | 1,342 | 1,105 | 1,417 | 1,222 |
| 77,050 | 77,100 | 1,220 | 984 | 1,282 | 1,100 | 80,050 | 80,100 | 1,282 | 1,045 | 1,350 | 1,162 | 83,050 | 83,100 | 1,343 | 1,106 | 1,418 | 1,223 |
| 77,100 | 77,150 | 1,221 | 985 | 1,283 | 1,101 | 80,100 | 80,150 | 1,283 | 1,046 | 1,351 | 1,163 | 83,100 | 83,150 | 1,344 | 1,107 | 1,419 | 1,224 |
| 77,150 | 77,200 | 1,222 | 986 | 1,284 | 1,102 | 80,150 | 80,200 | 1,284 | 1,047 | 1,352 | 1,164 | 83,150 | 83,200 | 1,345 | 1,108 | 1,420 | 1,225 |
| 77,200 | 77,250 | 1,223 | 987 | 1,285 | 1,104 | 80,200 | 80,250 | 1,285 | 1,048 | 1,353 | 1,165 | 83,200 | 83,250 | 1,346 | 1,109 | 1,421 | 1,226 |
| 77,250 | 77,300 | 1,224 | 988 | 1,286 | 1,105 | 80,250 | 80,300 | 1,286 | 1,049 | 1,354 | 1,166 | 83,250 | 83,300 | 1,347 | 1,110 | 1,422 | 1,227 |
| 77,300 | 77,350 | 1,225 | 989 | 1,287 | 1,106 | 80,300 | 80,350 | 1,287 | 1,050 | 1,355 | 1,167 | 83,300 | 83,350 | 1,348 | 1,111 | 1,423 | 1,228 |
| 77,350 | 77,400 | 1,226 | 990 | 1,288 | 1,107 | 80,350 | 80,400 | 1,288 | 1,051 | 1,356 | 1,168 | 83,350 | 83,400 | 1,349 | 1,112 | 1,425 | 1,229 |
| 77,400 | 77,450 | 1,227 | 991 | 1,289 | 1,108 | 80,400 | 80,450 | 1,289 | 1,052 | 1,358 | 1,169 | 83,400 | 83,450 | 1,350 | 1,113 | 1,426 | 1,230 |
| 77,450 | 77,500 | 1,228 | 992 | 1,291 | 1,109 | 80,450 | 80,500 | 1,290 | 1,053 | 1,359 | 1,170 | 83,450 | 83,500 | 1,351 | 1,114 | 1,427 | 1,231 |
| 77,500 | 77,550 | 1,229 | 993 | 1,292 | 1,110 | 80,500 | 80,550 | 1,291 | 1,054 | 1,360 | 1,171 | 83,500 | 83,550 | 1,352 | 1,115 | 1,428 | 1,232 |
| 77,550 | 77,600 | 1,231 | 994 | 1,293 | 1,111 | 80,550 | 80,600 | 1,292 | 1,055 | 1,361 | 1,172 | 83,550 | 83,600 | 1,353 | 1,116 | 1,429 | 1,233 |
| 77,600 | 77,650 | 1,232 | 995 | 1,294 | 1,112 | 80,600 | 80,650 | 1,293 | 1,056 | 1,362 | 1,173 | 83,600 | 83,650 | 1,354 | 1,118 | 1,430 | 1,234 |
| 77,650 | 77,700 | 1,233 | 996 | 1,295 | 1,113 | 80,650 | 80,700 | 1,294 | 1,057 | 1,363 | 1,174 | 83,650 | 83,700 | 1,355 | 1,119 | 1,431 | 1,235 |
| 77,700 | 77,750 | 1,234 | 997 | 1,296 | 1,114 | 80,700 | 80,750 | 1,295 | 1,058 | 1,364 | 1,175 | 83,700 | 83,750 | 1,356 | 1,120 | 1,432 | 1,236 |
| 77,750 | 77,800 | 1,235 | 998 | 1,297 | 1,115 | 80,750 | 80,800 | 1,296 | 1,059 | 1,365 | 1,176 | 83,750 | 83,800 | 1,357 | 1,121 | 1,434 | 1,237 |
| 77,800 | 77,850 | 1,236 | 999 | 1,299 | 1,116 | 80,800 | 80,850 | 1,297 | 1,060 | 1,367 | 1,177 | 83,800 | 83,850 | 1,358 | 1,122 | 1,435 | 1,238 |
| 77,850 | 77,900 | 1,237 | 1,000 | 1,300 | 1,117 | 80,850 | 80,900 | 1,298 | 1,061 | 1,368 | 1,178 | 83,850 | 83,900 | 1,359 | 1,123 | 1,436 | 1,239 |
| 77,900 | 77,950 | 1,238 | 1,001 | 1,301 | 1,118 | 80,900 | 80,950 | 1,299 | 1,062 | 1,369 | 1,179 | 83,900 | 83,950 | 1,360 | 1,124 | 1,437 | 1,240 |
| 77,950 | 78,000 | 1,239 | 1,002 | 1,302 | 1,119 | 80,950 | 81,000 | 1,300 | 1,063 | 1,370 | 1,180 | 83,950 | 84,000 | 1,361 | 1,125 | 1,438 | 1,241 |
|  | 78,000 |  |  |  |  |  | 81,000 |  |  |  |  |  | 84,000 |  |  |  |  |
| 78,000 | 78,050 | 1,240 | 1,003 | 1,303 | 1,120 | 81,000 | 81,050 | 1,301 | 1,064 | 1,371 | 1,181 | 84,000 | 84,050 | 1,362 | 1,126 | 1,439 | 1,242 |
| 78,050 | 78,100 | 1,241 | 1,004 | 1,304 | 1,121 | 81,050 | 81,100 | 1,302 | 1,065 | 1,372 | 1,182 | 84,050 | 84,100 | 1,363 | 1,127 | 1,440 | 1,243 |
| 78,100 | 78,150 | 1,242 | 1,005 | 1,305 | 1,122 | 81,100 | 81,150 | 1,303 | 1,067 | 1,373 | 1,183 | 84,100 | 84,150 | 1,364 | 1,128 | 1,442 | 1,244 |
| 78,150 | 78,200 | 1,243 | 1,006 | 1,306 | 1,123 | 81,150 | 81,200 | 1,304 | 1,068 | 1,375 | 1,184 | 84,150 | 84,200 | 1,365 | 1,129 | 1,443 | 1,245 |
| 78,200 | 78,250 | 1,244 | 1,007 | 1,308 | 1,124 | 81,200 | 81,250 | 1,305 | 1,069 | 1,376 | 1,185 | 84,200 | 84,250 | 1,366 | 1,130 | 1,444 | 1,246 |
| 78,250 | 78,300 | 1,245 | 1,008 | 1,309 | 1,125 | 81,250 | 81,300 | 1,306 | 1,070 | 1,377 | 1,186 | 84,250 | 84,300 | 1,367 | 1,131 | 1,445 | 1,247 |
| 78,300 | 78,350 | 1,246 | 1,009 | 1,310 | 1,126 | 81,300 | 81,350 | 1,307 | 1,071 | 1,378 | 1,187 | 84,300 | 84,350 | 1,368 | 1,132 | 1,446 | 1,248 |
| 78,350 | 78,400 | 1,247 | 1,010 | 1,311 | 1,127 | 81,350 | 81,400 | 1,308 | 1,072 | 1,379 | 1,188 | 84,350 | 84,400 | 1,369 | 1,133 | 1,447 | 1,249 |
| 78,400 | 78,450 | 1,248 | 1,011 | 1,312 | 1,128 | 81,400 | 81,450 | 1,309 | 1,073 | 1,380 | 1,189 | 84,400 | 84,450 | 1,370 | 1,134 | 1,448 | 1,250 |
| 78,450 | 78,500 | 1,249 | 1,012 | 1,313 | 1,129 | 81,450 | 81,500 | 1,310 | 1,074 | 1,381 | 1,190 | 84,450 | 84,500 | 1,371 | 1,135 | 1,449 | 1,251 |
| 78,500 | 78,550 | 1,250 | 1,013 | 1,314 | 1,130 | 81,500 | 81,550 | 1,311 | 1,075 | 1,383 | 1,191 | 84,500 | 84,550 | 1,372 | 1,136 | 1,451 | 1,252 |
| 78,550 | 78,600 | 1,251 | 1,014 | 1,316 | 1,131 | 81,550 | 81,600 | 1,312 | 1,076 | 1,384 | 1,192 | 84,550 | 84,600 | 1,373 | 1,137 | 1,452 | 1,253 |
| 78,600 | 78,650 | 1,252 | 1,016 | 1,317 | 1,132 | 81,600 | 81,650 | 1,313 | 1,077 | 1,385 | 1,193 | 84,600 | 84,650 | 1,374 | 1,138 | 1,453 | 1,254 |
| 78,650 | 78,700 | 1,253 | 1,017 | 1,318 | 1,133 | 81,650 | 81,700 | 1,314 | 1,078 | 1,386 | 1,194 | 84,650 | 84,700 | 1,375 | 1,139 | 1,454 | 1,255 |
| 78,700 | 78,750 | 1,254 | 1,018 | 1,319 | 1,134 | 81,700 | 81,750 | 1,315 | 1,079 | 1,387 | 1,195 | 84,700 | 84,750 | 1,376 | 1,140 | 1,455 | 1,257 |
| 78,750 | 78,800 | 1,255 | 1,019 | 1,320 | 1,135 | 81,750 | 81,800 | 1,316 | 1,080 | 1,388 | 1,196 | 84,750 | 84,800 | 1,377 | 1,141 | 1,456 | 1,258 |
| 78,800 | 78,850 | 1,256 | 1,020 | 1,321 | 1,136 | 81,800 | 81,850 | 1,317 | 1,081 | 1,389 | 1,197 | 84,800 | 84,850 | 1,378 | 1,142 | 1,457 | 1,259 |
| 78,850 | 78,900 | 1,257 | 1,021 | 1,322 | 1,137 | 81,850 | 81,900 | 1,318 | 1,082 | 1,390 | 1,198 | 84,850 | 84,900 | 1,379 | 1,143 | 1,459 | 1,260 |
| 78,900 | 78,950 | 1,258 | 1,022 | 1,323 | 1,138 | 81,900 | 81,950 | 1,319 | 1,083 | 1,392 | 1,199 | 84,900 | 84,950 | 1,380 | 1,144 | 1,460 | 1,261 |
| 78,950 | 79,000 | 1,259 | 1,023 | 1,325 | 1,139 | 81,950 | 82,000 | 1,320 | 1,084 | 1,393 | 1,200 | 84,950 | 85,000 | 1,381 | 1,145 | 1,461 | 1,262 |
|  | 79,000 |  |  |  |  |  | 82,000 |  |  |  |  |  | 85,000 |  |  |  |  |
| 79,000 | 79,050 | 1,260 | 1,024 | 1,326 | 1,140 | 82,000 | 82,050 | 1,321 | 1,085 | 1,394 | 1,201 | 85,000 | 85,050 | 1,382 | 1,146 | 1,462 | 1,263 |
| 79,050 | 79,100 | 1,261 | 1,025 | 1,327 | 1,141 | 82,050 | 82,100 | 1,322 | 1,086 | 1,395 | 1,202 | 85,050 | 85,100 | 1,384 | 1,147 | 1,463 | 1,264 |
| 79,100 | 79,150 | 1,262 | 1,026 | 1,328 | 1,142 | 82,100 | 82,150 | 1,323 | 1,087 | 1,396 | 1,203 | 85,100 | 85,150 | 1,385 | 1,148 | 1,464 | 1,265 |
| 79,150 | 79,200 | 1,263 | 1,027 | 1,329 | 1,143 | 82,150 | 82,200 | 1,324 | 1,088 | 1,397 | 1,204 | 85,150 | 85,200 | 1,386 | 1,149 | 1,465 | 1,266 |
| 79,200 | 79,250 | 1,264 | 1,028 | 1,330 | 1,144 | 82,200 | 82,250 | 1,325 | 1,089 | 1,398 | 1,206 | 85,200 | 85,250 | 1,387 | 1,150 | 1,467 | 1,267 |
| 79,250 | 79,300 | 1,265 | 1,029 | 1,331 | 1,145 | 82,250 | 82,300 | 1,326 | 1,090 | 1,400 | 1,207 | 85,250 | 85,300 | 1,388 | 1,151 | 1,468 | 1,268 |
| 79,300 | 79,350 | 1,266 | 1,030 | 1,333 | 1,146 | 82,300 | 82,350 | 1,327 | 1,091 | 1,401 | 1,208 | 85,300 | 85,350 | 1,389 | 1,152 | 1,469 | 1,269 |
| 79,350 | 79,400 | 1,267 | 1,031 | 1,334 | 1,147 | 82,350 | 82,400 | 1,328 | 1,092 | 1,402 | 1,209 | 85,350 | 85,400 | 1,390 | 1,153 | 1,470 | 1,270 |
| 79,400 | 79,450 | 1,268 | 1,032 | 1,335 | 1,148 | 82,400 | 82,450 | 1,329 | 1,093 | 1,403 | 1,210 | 85,400 | 85,450 | 1,391 | 1,154 | 1,471 | 1,271 |
| 79,450 | 79,500 | 1,269 | 1,033 | 1,336 | 1,149 | 82,450 | 82,500 | 1,330 | 1,094 | 1,404 | 1,211 | 85,450 | 85,500 | 1,392 | 1,155 | 1,472 | 1,272 |
| 79,500 | 79,550 | 1,270 | 1,034 | 1,337 | 1,150 | 82,500 | 82,550 | 1,331 | 1,095 | 1,405 | 1,212 | 85,500 | 85,550 | 1,393 | 1,156 | 1,473 | 1,273 |
| 79,550 | 79,600 | 1,271 | 1,035 | 1,338 | 1,151 | 82,550 | 82,600 | 1,333 | 1,096 | 1,406 | 1,213 | 85,550 | 85,600 | 1,394 | 1,157 | 1,474 | 1,274 |
| 79,600 | 79,650 | 1,272 | 1,036 | 1,339 | 1,152 | 82,600 | 82,650 | 1,334 | 1,097 | 1,407 | 1,214 | 85,600 | 85,650 | 1,395 | 1,158 | 1,476 | 1,275 |
| 79,650 | 79,700 | 1,273 | 1,037 | 1,341 | 1,153 | 82,650 | 82,700 | 1,335 | 1,098 | 1,409 | 1,215 | 85,650 | 85,700 | 1,396 | 1,159 | 1,477 | 1,276 |
| 79,700 | 79,750 | 1,274 | 1,038 | 1,342 | 1,155 | 82,700 | 82,750 | 1,336 | 1,099 | 1,410 | 1,216 | 85,700 | 85,750 | 1,397 | 1,160 | 1,478 | 1,277 |
| 79,750 | 79,800 | 1,275 | 1,039 | 1,343 | 1,156 | 82,750 | 82,800 | 1,337 | 1,100 | 1,411 | 1,217 | 85,750 | 85,800 | 1,398 | 1,161 | 1,479 | 1,278 |
| 79,800 | 79,850 | 1,276 | 1,040 | 1,344 | 1,157 | 82,800 | 82,850 | 1,338 | 1,101 | 1,412 | 1,218 | 85,800 | 85,850 | 1,399 | 1,162 | 1,480 | 1,279 |
| 79,850 | 79,900 | 1,277 | 1,041 | 1,345 | 1,158 | 82,850 | 82,900 | 1,339 | 1,102 | 1,413 | 1,219 | 85,850 | 85,900 | 1,400 | 1,163 | 1,481 | 1,280 |
| 79,900 | 79,950 | 1,278 | 1,042 | 1,346 | 1,159 | 82,900 | 82,950 | 1,340 | 1,103 | 1,414 | 1,220 | 85,900 | 85,950 | 1,401 | 1,164 | 1,482 | 1,281 |
| 79,950 | 80,000 | 1,279 | 1,043 | 1,347 | 1,160 | 82,950 | 83,000 | 1,341 | 1,104 | 1,415 | 1,221 | 85,950 | 86,000 | 1,402 | 1,165 | 1,484 | 1,282 |

[^5]2015 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- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \hline \mathrm{At} \\ & \text { least } \end{aligned}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | $\left.\begin{array}{\|l\|l\|} \hline \text { Married } \\ \text { filing } \\ \text { jointly } \\ { }^{*} \end{array} \right\rvert\,$ | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\begin{aligned} & \text { Head } \\ & \text { of } \\ & \text { house- } \\ & \text { hold } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { At } \\ \text { \|east } \end{array}$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\begin{aligned} & \text { Head } \\ & \text { of } \\ & \text { hoose- } \\ & \text { hold } \end{aligned}$ | $\left\lvert\, \begin{aligned} & \text { At } \\ & \text { least } \end{aligned}\right.$ | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married <br> filing <br> jointly <br> Your | Married <br> filing <br> sepa- <br> rately <br> tax is- | Head of house- hold |
| 86,000 |  |  |  |  |  | 89,000 |  |  |  |  |  | 92,000 |  |  |  |  |  |
| 86,000 | 86,050 | 1,403 | 1,166 | 1,485 | 1,283 | 89,000 | 89,050 | 1,464 | 1,228 | 1,553 | 1,344 | 92,000 | 92,050 | 1,528 | 1,289 | 1,621 | 1,405 |
| 86,050 | 86,100 | 1,404 | 1,167 | 1,486 | 1,284 | 89,050 | 89,100 | 1,465 | 1,229 | 1,554 | 1,345 | 92,050 | 92,100 | 1,529 | 1,290 | 1,622 | 1,406 |
| 86,100 | 86,150 | 1,405 | 1,169 | 1,487 | 1,285 | 89,100 | 89,150 | 1,466 | 1,230 | 1,555 | 1,346 | 92,100 | 92,150 | 1,530 | 1,291 | 1,623 | 1,407 |
| 86,150 | 86,200 | 1,406 | 1,170 | 1,488 | 1,286 | 89,150 | 89,200 | 1,467 | 1,231 | 1,556 | 1,347 | 92,150 | 92,200 | 1,532 | 1,292 | 1,624 | 1,408 |
| 86,200 | 86,250 | 1,407 | 1,171 | 1,489 | 1,287 | 89,200 | 89,250 | 1,468 | 1,232 | 1,557 | 1,348 | 92,200 | 92,250 | 1,533 | 1,293 | 1,625 | 1,410 |
| 86,250 | 86,300 | 1,408 | 1,172 | 1,490 | 1,288 | 89,250 | 89,300 | 1,469 | 1,233 | 1,558 | 1,349 | 92,250 | 92,300 | 1,534 | 1,294 | 1,627 | 1,411 |
| 86,300 | 86,350 | 1,409 | 1,173 | 1,491 | 1,289 | 89,300 | 89,350 | 1,470 | 1,234 | 1,560 | 1,350 | 92,300 | 92,350 | 1,535 | 1,295 | 1,628 | 1,412 |
| 86,350 | 86,400 | 1,410 | 1,174 | 1,493 | 1,290 | 89,350 | 89,400 | 1,471 | 1,235 | 1,561 | 1,351 | 92,350 | 92,400 | 1,536 | 1,296 | 1,629 | 1,413 |
| 86,400 | 86,450 | 1,411 | 1,175 | 1,494 | 1,291 | 89,400 | 89,450 | 1,472 | 1,236 | 1,562 | 1,352 | 92,400 | 92,450 | 1,537 | 1,297 | 1,630 | 1,414 |
| 86,450 | 86,500 | 1,412 | 1,176 | 1,495 | 1,292 | 89,450 | 89,500 | 1,473 | 1,237 | 1,563 | 1,353 | 92,450 | 92,500 | 1,538 | 1,298 | 1,631 | 1,415 |
| 86,500 | 86,550 | 1,413 | 1,177 | 1,496 | 1,293 | 89,500 | 89,550 | 1,474 | 1,238 | 1,564 | 1,354 | 92,500 | 92,550 | 1,540 | 1,299 | 1,632 | 1,416 |
| 86,550 | 86,600 | 1,414 | 1,178 | 1,497 | 1,294 | 89,550 | 89,600 | 1,475 | 1,239 | 1,565 | 1,355 | 92,550 | 92,600 | 1,541 | 1,300 | 1,633 | 1,417 |
| 86,600 | 86,650 | 1,415 | 1,179 | 1,498 | 1,295 | 89,600 | 89,650 | 1,476 | 1,240 | 1,566 | 1,356 | 92,600 | 92,650 | 1,542 | 1,301 | 1,634 | 1,418 |
| 86,650 | 86,700 | 1,416 | 1,180 | 1,499 | 1,296 | 89,650 | 89,700 | 1,477 | 1,241 | 1,568 | 1,357 | 92,650 | 92,700 | 1,543 | 1,302 | 1,636 | 1,419 |
| 86,700 | 86,750 | 1,417 | 1,181 | 1,501 | 1,297 | 89,700 | 89,750 | 1,478 | 1,242 | 1,569 | 1,359 | 92,700 | 92,750 | 1,544 | 1,303 | 1,637 | 1,420 |
| 86,750 | 86,800 | 1,418 | 1,182 | 1,502 | 1,298 | 89,750 | 89,800 | 1,479 | 1,243 | 1,570 | 1,360 | 92,750 | 92,800 | 1,545 | 1,304 | 1,638 | 1,421 |
| 86,800 | 86,850 | 1,419 | 1,183 | 1,503 | 1,299 | 89,800 | 89,850 | 1,480 | 1,244 | 1,571 | 1,361 | 92,800 | 92,850 | 1,546 | 1,305 | 1,639 | 1,422 |
| 86,850 | 86,900 | 1,420 | 1,184 | 1,504 | 1,300 | 89,850 | 89,900 | 1,481 | 1,245 | 1,572 | 1,362 | 92,850 | 92,900 | 1,548 | 1,306 | 1,640 | 1,423 |
| 86,900 | 86,950 | 1,421 | 185 | 1,505 | 1,301 | 89,900 | 89,950 | 1,482 | 1,246 | 1,573 | 1,363 | 92,900 | 92,950 | 1,549 | 1,307 | 1,641 | 1,424 |
| 86,950 | 87,000 | 1,422 | 1,186 | 1,506 | 1,302 | 89,950 | 90,000 | 1,483 | 1,247 | 1,574 | 1,364 | 92,950 | 93,000 | 1,550 | 1,308 | 1,642 | 1,425 |
| 87,000 |  |  |  |  |  | 90,000 |  |  |  |  |  | 93,000 |  |  |  |  |  |
| 87,000 | 87,050 | 1,423 | 1,187 | 1,507 | 1,303 | 90,000 | 90,050 | 1,484 | 1,248 | 1,575 | 1,365 | 93,000 | 93,050 | 1,551 | 1,309 | 1,644 | 1,426 |
| 87,050 | 87,100 | 1,424 | 1,188 | 1,509 | 1,304 | 90,050 | 90,100 | 1,486 | 1,249 | 1,577 | 1,366 | 93,050 | 93,100 | 1,552 | 1,310 | 1,645 | 1,427 |
| 87,100 | 87,150 | 1,425 | 1,189 | 1,510 | 1,305 | 90,100 | 90,150 | 1,487 | 1,250 | 1,578 | 1,367 | 93,100 | 93,150 | 1,553 | 1,311 | 1,646 | 1,428 |
| 87,150 | 87,200 | 1,426 | 1,190 | 1,511 | 1,306 | 90,150 | 90,200 | 1,488 | 1,251 | 1,579 | 1,368 | 93,150 | 93,200 | 1,554 | 1,312 | 1,647 | 1,429 |
| 87,200 | 87,250 | 1,427 | 1,191 | 1,512 | 1,308 | 90,200 | 90,250 | 1,489 | 1,252 | 1,580 | 1,369 | 93,200 | 93,250 | 1,555 | 1,313 | 1,648 | 1,430 |
| 87,250 | 87,300 | 1,428 | 1,192 | 1,513 | 1,309 | 90,250 | 90,300 | 1,490 | 1,253 | 1,581 | 1,370 | 93,250 | 93,300 | 1,557 | 1,314 | 1,649 | 1,431 |
| 87,300 | 87,350 | 1,429 | 1,193 | 1,514 | 1,310 | 90,300 | 90,350 | 1,491 | 1,254 | 1,582 | 1,371 | 93,300 | 93,350 | 1,558 | 1,315 | 1,650 | 1,432 |
| 87,350 | 87,400 | 1,430 | 1,194 | 1,515 | 1,311 | 90,350 | 90,400 | 1,492 | 1,255 | 1,583 | 1,372 | 93,350 | 93,400 | 1,559 | 1,316 | 1,652 | 1,433 |
| 87,400 | 87,450 | 1,431 | 1,195 | 1,516 | 1,312 | 90,400 | 90,450 | 1,493 | 1,256 | 1,585 | 1,373 | 93,400 | 93,450 | 1,560 | 1,317 | 1,653 | 1,434 |
| 87,450 | 87,500 | 1,432 | 1,196 | 1,518 | 1,313 | 90,450 | 90,500 | 1,494 | 1,257 | 1,586 | 1,374 | 93,450 | 93,500 | 1,561 | 1,318 | 1,654 | 1,435 |
| 87,500 | 87,550 | 1,433 | 1,197 | 1,519 | 1,314 | 90,500 | 90,550 | 1,495 | 1,258 | 1,587 | 1,375 | 93,500 | 93,550 | 1,562 | 1,319 | 1,655 | 1,436 |
| 87,550 | 87,600 | 1,435 | 1,198 | 1,520 | 1,315 | 90,550 | 90,600 | 1,496 | 1,259 | 1,588 | 1,376 | 93,550 | 93,600 | 1,563 | 1,320 | 1,656 | 1,437 |
| 87,600 | 87,650 | 1,436 | 1,199 | 1,521 | 1,316 | 90,600 | 90,650 | 1,497 | 1,260 | 1,589 | 1,377 | 93,600 | 93,650 | 1,565 | 1,322 | 1,657 | 1,438 |
| 87,650 | 87,700 | 1,437 | 1,200 | 1,522 | 1,317 | 90,650 | 90,700 | 1,498 | 1,261 | 1,590 | 1,378 | 93,650 | 93,700 | 1,566 | 1,323 | 1,658 | 1,439 |
| 87,700 | 87,750 | 1,438 | 1,201 | 1,523 | 1,318 | 90,700 | 90,750 | 1,499 | 1,262 | 1,591 | 1,379 | 93,700 | 93,750 | 1,567 | 1,324 | 1,659 | 1,440 |
| 87,750 | 87,800 | 1,439 | 1,202 | 1,524 | 1,319 | 90,750 | 90,800 | 1,500 | 1,263 | 1,592 | 1,380 | 93,750 | 93,800 | 1,568 | 1,325 | 1,661 | 1,441 |
| 87,800 | 87,850 | 1,440 | 1,203 | 1,526 | 1,320 | 90,800 | 90,850 | 1,501 | 1,264 | 1,594 | 1,381 | 93,800 | 93,850 | 1,569 | 1,326 | 1,662 | 1,442 |
| 87,850 | 87,900 | 1,441 | 1,204 | 1,527 | 1,321 | 90,850 | 90,900 | 1,502 | 1,265 | 1,595 | 1,382 | 93,850 | 93,900 | 1,570 | 1,327 | 1,663 | 1,443 |
| 87,900 | 87,950 | 1,442 | 1,205 | 1,528 | 1,322 | 90,900 | 90,950 | 1,503 | 1,266 | 1,596 | 1,383 | 93,900 | 93,950 | 1,571 | 1,328 | 1,664 | 1,444 |
| 87,950 | 88,000 | 1,443 | 1,206 | 1,529 | 1,323 | 90,950 | 91,000 | 1,504 | 1,267 | 1,597 | 1,384 | 93,950 | 94,000 | 1,572 | 1,329 | 1,665 | 1,44 |
| 88,000 |  |  |  |  |  | 91,000 |  |  |  |  |  | 94,000 |  |  |  |  |  |
| 88,000 | 88,050 | 1,444 | 1,207 | 1,530 | 1,324 | 91,000 | 91,050 | 1,506 | 1,268 | 1,598 | 1,385 | 94,000 | 94,050 | 1,574 | 1,330 | 1,666 | 1,446 |
| 88,050 | 88,100 | 1,445 | 1,208 | 1,531 | 1,325 | 91,050 | 91,100 | 1,507 | 1,269 | 1,599 | 1,386 | 94,050 | 94,100 | 1,575 | 1,331 | 1,667 | 1,447 |
| 88,100 | 88,150 | 1,446 | 1,209 | 1,532 | 1,326 | 91,100 | 91,150 | 1,508 | 1,271 | 1,600 | 1,387 | 94,100 | 94,150 | 1,576 | 1,332 | 1,669 | 1,448 |
| 88,150 | 88,200 | 1,447 | 1,210 | 1,533 | 1,327 | 91,150 | 91,200 | 1,509 | 1,272 | 1,602 | 1,388 | 94,150 | 94,200 | 1,577 | 1,333 | 1,670 | 1,449 |
| 88,200 | 88,250 | 1,448 | 1,211 | 1,535 | 1,328 | 91,200 | 91,250 | 1,510 | 1,273 | 1,603 | 1,389 | 94,200 | 94,250 | 1,578 | 1,334 | 1,671 | 1,450 |
| 88,250 | 88,300 | 1,449 | 1,212 | 1,536 | 1,329 | 91,250 | 91,300 | 1,511 | 1,274 | 1,604 | 1,390 | 94,250 | 94,300 | 1,579 | 1,335 | 1,672 | 1,451 |
| 88,300 | 88,350 | 1,450 | 1,213 | 1,537 | 1,330 | 91,300 | 91,350 | 1,512 | 1,275 | 1,605 | 1,391 | 94,300 | 94,350 | 1,580 | 1,336 | 1,673 | 1,452 |
| 88,350 | 88,400 | 1,451 | 1,214 | 1,538 | 1,331 | 91,350 | 91,400 | 1,513 | 1,276 | 1,606 | 1,392 | 94,350 | 94,400 | 1,582 | 1,337 | 1,674 | 1,453 |
| 88,400 | 88,450 | 1,452 | 1,215 | 1,539 | 1,332 | 91,400 | 91,450 | 1,515 | 1,277 | 1,607 | 1,393 | 94,400 | 94,450 | 1,583 | 1,338 | 1,675 | 1,454 |
| 88,450 | 88,500 | 1,453 | 1,216 | 1,540 | 1,333 | 91,450 | 91,500 | 1,516 | 1,278 | 1,608 | 1,394 | 94,450 | 94,500 | 1,584 | 1,339 | 1,676 | 1,455 |
| 88,500 | 88,550 | 1,454 | 1,217 | 1,541 | 1,334 | 91,500 | 91,550 | 1,517 | 1,279 | 1,610 | 1,395 | 94,500 | 94,550 | 1,585 | 1,340 | 1,678 | 1,456 |
| 88,550 | 88,600 | 1,455 | 1,218 | 1,543 | 1,335 | 91,550 | 91,600 | 1,518 | 1,280 | 1,611 | 1,396 | 94,550 | 94,600 | 1,586 | 1,341 | 1,679 | 1,457 |
| 88,600 | 88,650 | 1,456 | 1,220 | 1,544 | 1,336 | 91,600 | 91,650 | 1,519 | 1,281 | 1,612 | 1,397 | 94,600 | 94,650 | 1,587 | 1,342 | 1,680 | 1,458 |
| 88,650 | 88,700 | 1,457 | 1,221 | 1,545 | 1,337 | 91,650 | 91,700 | 1,520 | 1,282 | 1,613 | 1,398 | 94,650 | 94,700 | 1,588 | 1,343 | 1,681 | 1,459 |
| 88,700 | 88,750 | 1,458 | 1,222 | 1,546 | 1,338 | 91,700 | 91,750 | 1,521 | 1,283 | 1,614 | 1,399 | 94,700 | 94,750 | 1,590 | 1,344 | 1,682 | 1,461 |
| 88,750 | 88,800 | 1,459 | 1,223 | 1,547 | 1,339 | 91,750 | 91,800 | 1,523 | 1,284 | 1,615 | 1,400 | 94,750 | 94,800 | 1,591 | 1,345 | 1,683 | 1,462 |
| 88,800 | 88,850 | 1,460 | 1,224 | 1,548 | 1,340 | 91,800 | 91,850 | 1,524 | 1,285 | 1,616 | 1,401 | 94,800 | 94,850 | 1,592 | 1,346 | 1,684 | 1,463 |
| 88,850 | 88,900 | 1,461 | 1,225 | 1,549 | 1,341 | 91,850 | 91,900 | 1,525 | 1,286 | 1,617 | 1,402 | 94,850 | 94,900 | 1,593 | 1,347 | 1,686 | 1,464 |
| 88,900 | 88,950 | 1,462 | 1,226 | 1,550 | 1,342 | 91,900 | 91,950 | 1,526 | 1,287 | 1,619 | 1,403 | 94,900 | 94,950 | 1,594 | 1,348 | 1,687 | 1,465 |
| 88,950 | 89,000 | 1,463 | 1,227 | 1,552 | 1,343 | 91,950 | 92,000 | 1,527 | 1,288 | 1,620 | 1,404 | 94,950 | 95,000 | 1,595 | 1,349 | 1,688 | 1,466 |

[^6]2015 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 | $\begin{aligned} & \hline \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single |  | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly | Married <br> filing <br> sepa- <br> rately <br> tax is- | $\|$Head <br> of <br> house- <br> hold |
| 95,000 |  |  |  |  |  | 98,000 |  |  |  |  |  |
| 95,000 | 95,050 | 1,596 | 1,350 | 1,689 | 1,467 | 98,000 | 98,050 | 1,664 | 1,411 | 1,757 | 1,528 |
| 95,050 | 95,100 | 1,597 | 1,351 | 1,690 | 1,468 | 98,050 | 98,100 | 1,666 | 1,412 | 1,758 | 1,529 |
| 95,100 | 95,150 | 1,599 | 1,352 | 1,691 | 1,469 | 98,100 | 98,150 | 1,667 | 1,413 | 1,759 | 1,530 |
| 95,150 | 95,200 | 1,600 | 1,353 | 1,692 | 1,470 | 98,150 | 98,200 | 1,668 | 1,414 | 1,760 | 1,531 |
| 95,200 | 95,250 | 1,601 | 1,354 | 1,694 | 1,471 | 98,200 | 98,250 | 1,669 | 1,415 | 1,762 | 1,532 |
| 95,250 | 95,300 | 1,602 | 1,355 | 1,695 | 1,472 | 98,250 | 98,300 | 1,670 | 1,416 | 1,763 | 1,533 |
| 95,300 | 95,350 | 1,603 | 1,356 | 1,696 | 1,473 | 98,300 | 98,350 | 1,671 | 1,417 | 1,764 | 1,534 |
| 95,350 | 95,400 | 1,604 | 1,357 | 1,697 | 1,474 | 98,350 | 98,400 | 1,672 | 1,418 | 1,765 | 1,535 |
| 95,400 | 95,450 | 1,605 | 1,358 | 1,698 | 1,475 | 98,400 | 98,450 | 1,673 | 1,419 | 1,766 | 1,536 |
| 95,450 | 95,500 | 1,607 | 1,359 | 1,699 | 1,476 | 98,450 | 98,500 | 1,675 | 1,420 | 1,767 | 1,537 |
| 95,500 | 95,550 | 1,608 | 1,360 | 1,700 | 1,477 | 98,500 | 98,550 | 1,676 | 1,421 | 1,768 | 1,538 |
| 95,550 | 95,600 | 1,609 | 1,361 | 1,701 | 1,478 | 98,550 | 98,600 | 1,677 | 1,422 | 1,770 | 1,539 |
| 95,600 | 95,650 | 1,610 | 1,362 | 1,703 | 1,479 | 98,600 | 98,650 | 1,678 | 1,424 | 1,771 | 1,540 |
| 95,650 | 95,700 | 1,611 | 1,363 | 1,704 | 1,480 | 98,650 | 98,700 | 1,679 | 1,425 | 1,772 | 1,541 |
| 95,700 | 95,750 | 1,612 | 1,364 | 1,705 | 1,481 | 98,700 | 98,750 | 1,680 | 1,426 | 1,773 | 1,542 |
| 95,750 | 95,800 | 1,613 | 1,365 | 1,706 | 1,482 | 98,750 | 98,800 | 1,681 | 1,427 | 1,774 | 1,543 |
| 95,800 | 95,850 | 1,614 | 1,366 | 1,707 | 1,483 | 98,800 | 98,850 | 1,683 | 1,428 | 1,775 | 1,544 |
| 95,850 | 95,900 | 1,616 | 1,367 | 1,708 | 1,484 | 98,850 | 98,900 | 1,684 | 1,429 | 1,776 | 1,545 |
| 95,900 | 95,950 | 1,617 | 1,368 | 1,709 | 1,485 | 98,900 | 98,950 | 1,685 | 1,430 | 1,777 | 1,546 |
| 95,950 | 96,000 | 1,618 | 1,369 | 1,711 | 1,486 | 98,950 | 99,000 | 1,686 | 1,431 | 1,779 | 1,547 |
|  | 96,000 |  |  |  |  |  | 99,000 |  |  |  |  |
| 96,000 | 96,050 | 1,619 | 1,370 | 1,712 | 1,487 | 99,000 | 99,050 | 1,687 | 1,432 | 1,780 | 1,548 |
| 96,050 | 96,100 | 1,620 | 1,371 | 1,713 | 1,488 | 99,050 | 99,100 | 1,688 | 1,433 | 1,781 | 1,549 |
| 96,100 | 96,150 | 1,621 | 1,373 | 1,714 | 1,489 | 99,100 | 99,150 | 1,689 | 1,434 | 1,782 | 1,550 |
| 96,150 | 96,200 | 1,622 | 1,374 | 1,715 | 1,490 | 99,150 | 99,200 | 1,691 | 1,435 | 1,783 | 1,551 |
| 96,200 | 96,250 | 1,624 | 1,375 | 1,716 | 1,491 | 99,200 | 99,250 | 1,692 | 1,436 | 1,784 | 1,552 |
| 96,250 | 96,300 | 1,625 | 1,376 | 1,717 | 1,492 | 99,250 | 99,300 | 1,693 | 1,437 | 1,785 | 1,553 |
| 96,300 | 96,350 | 1,626 | 1,377 | 1,718 | 1,493 | 99,300 | 99,350 | 1,694 | 1,438 | 1,787 | 1,554 |
| 96,350 | 96,400 | 1,627 | 1,378 | 1,720 | 1,494 | 99,350 | 99,400 | 1,695 | 1,439 | 1,788 | 1,555 |
| 96,400 | 96,450 | 1,628 | 1,379 | 1,721 | 1,495 | 99,400 | 99,450 | 1,696 | 1,440 | 1,789 | 1,556 |
| 96,450 | 96,500 | 1,629 | 1,380 | 1,722 | 1,496 | 99,450 | 99,500 | 1,697 | 1,441 | 1,790 | 1,557 |
| 96,500 | 96,550 | 1,630 | 1,381 | 1,723 | 1,497 | 99,500 | 99,550 | 1,698 | 1,442 | 1,791 | 1,558 |
| 96,550 | 96,600 | 1,631 | 1,382 | 1,724 | 1,498 | 99,550 | 99,600 | 1,700 | 1,443 | 1,792 | 1,559 |
| 96,600 | 96,650 | 1,633 | 1,383 | 1,725 | 1,499 | 99,600 | 99,650 | 1,701 | 1,444 | 1,793 | 1,560 |
| 96,650 | 96,700 | 1,634 | 1,384 | 1,726 | 1,500 | 99,650 | 99,700 | 1,702 | 1,445 | 1,795 | 1,561 |
| 96,700 | 96,750 | 1,635 | 1,385 | 1,728 | 1,501 | 99,700 | 99,750 | 1,703 | 1,446 | 1,796 | 1,563 |
| 96,750 | 96,800 | 1,636 | 1,386 | 1,729 | 1,502 | 99,750 | 99,800 | 1,704 | 1,447 | 1,797 | 1,564 |
| 96,800 | 96,850 | 1,637 | 1,387 | 1,730 | 1,503 | 99,800 | 99,850 | 1,705 | 1,448 | 1,798 | 1,565 |
| 96,850 | 96,900 | 1,638 | 1,388 | 1,731 | 1,504 | 99,850 | 99,900 | 1,706 | 1,449 | 1,799 | 1,566 |
| 96,900 | 96,950 | 1,639 | 1,389 | 1,732 | 1,505 | 99,900 | 99,950 | 1,708 | 1,450 | 1,800 | 1,567 |
| 96,950 | 97,000 | 1,641 | 1,390 | 1,733 | 1,506 | 99,950 | 100,000 | 1,709 | 1,451 | 1,801 | 1,568 |
|  | 97,000 |  |  |  |  |  |  |  |  |  |  |
| 97,000 | 97,050 | 1,642 | 1,391 | 1,734 | 1,507 |  |  |  |  |  |  |
| 97,050 | 97,100 | 1,643 | 1,392 | 1,736 | 1,508 |  |  |  |  |  |  |
| 97,100 | 97,150 | 1,644 | 1,393 | 1,737 | 1,509 |  |  |  |  |  |  |
| 97,150 | 97,200 | 1,645 | 1,394 | 1,738 | 1,510 |  |  |  |  |  |  |
| 97,200 | 97,250 | 1,646 | 1,395 | 1,739 | 1,512 |  |  |  |  |  |  |
| 97,250 | 97,300 | 1,647 | 1,396 | 1,740 | 1,513 |  |  |  |  |  |  |
| 97,300 | 97,350 | 1,649 | 1,397 | 1,741 | 1,514 |  | If \$10 | 000 | Or 0 | $r$ |  |
| 97,350 | 97,400 | 1,650 | 1,398 | 1,742 | 1,515 |  |  |  |  |  |  |
| 97,400 | 97,450 | 1,651 | 1,399 | 1,743 | 1,516 |  |  |  |  |  |  |
| 97,450 | 97,500 | 1,652 | 1,400 | 1,745 | 1,517 |  |  | se |  |  |  |
| 97,500 | 97,550 | 1,653 | 1,401 | 1,746 | 1,518 |  | Tax Ra | te Sc | hedu |  |  |
| 97,550 | 97,600 | 1,654 | 1,402 | 1,747 | 1,519 |  | On | page | $32$ |  |  |
| 97,600 | 97,650 | 1,655 | 1,403 | 1,748 | 1,520 |  |  |  |  | ) |  |
| 97,650 | 97,700 | 1,656 | 1,404 | 1,749 | 1,521 |  |  |  |  |  |  |
| 97,700 | 97,750 | 1,658 | 1,405 | 1,750 | 1,522 |  |  |  |  |  |  |
| 97,750 | 97,800 | 1,659 | 1,406 | 1,751 | 1,523 |  |  |  |  |  |  |
| 97,800 | 97,850 | 1,660 | 1,407 | 1,753 | 1,524 |  |  |  |  |  |  |
| 97,850 | 97,900 | 1,661 | 1,408 | 1,754 | 1,525 |  |  |  |  |  |  |
| 97,900 | 97,950 | 1,662 | 1,409 | 1,755 | 1,526 |  |  |  |  |  |  |
| 97,950 | 98,000 | 1,663 | 1,410 | 1,756 | 1,527 |  |  |  |  |  |  |

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

## 2015 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:

## Over

\$ 0
37,450
90,750
189,300
411,500

But not over
\$ 37,450 90,750 750.......... \$ 411.95 189,300.......... 1,499.27 411,500.......... 3,736.36

9,602.44
1.10\% of North Dakota taxable income
$+2.04 \%$ of amount over \$ 37,450
$+2.27 \%$ of amount over 90,750
$+2.64 \%$ of amount over 189,300
$+2.90 \%$ of amount over 411,500

## Married filing jointly and Qualifying widow(er)

```
Over
$ 0
    62,600
151,200
```

If North Dakota
taxable income is:
230,450 411,500......... 4,295.02 + 2.64\% of amount over 230,450

But not over
\$ 62,600
151,200.......... \$ 688.60
1.10\% of North Dakota taxable income
$+2.04 \%$ of amount over \$ 62,600

## Married filing separately

## If North Dakota

taxable income is:

## Over

\$ 0
31,300
75,600
115,225
205,750
But not over
\$ 31,300
$75,600 \ldots \ldots \ldots . \$ 344.30+2.04 \%$ of amount over $\$ 31,300$ 115,225........ 1,248.02 + 2.27\% of amount over 75,600
$205,750 \ldots \ldots . .2,147.51+2.64 \%$ of amount over 115,225
$4,537.37+2.90 \%$ of amount over 205,750

## Head of household

## If North Dakota

taxable income is:
Over
$\$ \quad 0$
50,200
129,600
209,850
411,500

But not over
\$ 50,200 129,600 $\qquad$ 209,850 411,

3,993.64
9,317.20

## How to assemble your return and avoid the most common filing problems.

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.
If filing Form ND-1, assemble your documents in the following order:

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.

## 2 main reasons returns are sent back to taxpayers-

- Reason 1: Return is not signed.
- Reason 2: Copy of federal return is not enclosed.

The return is incomplete if unsigned or missing a copy of the federal return and will be sent back to you. This could result in late filing or payment charges.

## Before sealing that envelope, have you done the following:

- Signed the return
- Enclosed copy of federal return
- Made a copy for your records
- Enclosed a check or money order payable to "ND State Tax Commissioner" if there's a balance due
- Affixed adequate postage to envelope

Need help with your federal return? The following information is provided as a convenience should you have any federal income tax questions.

## IRS internet (online) services

- Go to IRS's website at www.irs.gov to obtain tax forms and publications, check the latest tax news, and access online tools that help you check on your refund or find answers to your federal tax questions.
- Download the free IRS2Go app from iTunes or Google Play to:
- Check status of federal tax refund
- Request transcript of tax return or account information
- Find an IRS VITA or TCE volunteer help site
- Get up-to-date IRS news
- Subscribe to filing season updates or daily tax tips
- Follow IRS on Twitter updates or daily tax tips
- Watch helpful videos on YouTube
- Sign up for email updates
- Contact IRS.


## IRS telephone assistance

- Status of federal income tax refund $\qquad$ .1-800-829-1954
- Federal tax questions. . 1-800-829-1040
- TTY/TDD for speech or hearing impaired persons 1-800-829-4059
- Federal income tax forms and publications. 1-800-829-3676
- Location of nearest VITA or TCE volunteer help site. .1-800-906-9887

[^7]
## IRS 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) 4503 N Coleman Street
Suite 101

## Fargo

Federal Building
Room 470
657 2nd Avenue N
Grand Forks (open 9 a.m. $-4: 30$ p.m.;
closed 11 a.m. - 12 noon)
Federal Building
Room 137
102 N 4th Street
Minot (closed 11 a.m. - 12 noon)
Federal Building
Suite 101
100 1st Street SW

## Do you need any forms?

Download and print the forms you need from our website atwww.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)
$\square$ Form ND-EZ, Individual income tax form (Short form)
Schedule ND-1CR, Credit for income tax paid to another state or local jurisdiction
$\square$ Schedule ND-1FA, Calculation of tax under 3-year averaging method for elected farm incomeSchedule ND-1NR, Tax calculation for nonresidents and part-year residentsSchedule ND-1SA, Statutory adjustments
$\square$ Schedule ND-1TC, Tax credits
Schedule ND-1FC, Family member care tax credit
$\square$ Schedule ND-1PG, Planned gift tax credit
$\square$ Schedule ND-1QEF, Qualified endowment fund tax credit
I Schedule RZ, Schedule for renaissance zone income exemption 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
$\square$ Form 101, Extension of time to file a North Dakota tax return

- 2016 Form ND-1ES, Estimated income taxindividuals
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]
$\square$ Claim for refund - Local sales and use tax paid beyond maximum tax [For individuals who paid local sales or use tax in excess of the maximum due]


## Complete and mail to:

Attn: 2015 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

## Need assistance?

Website—Go to our Website 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 Website. Be sure to have a copy of your return at hand. Go to our website 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 Website 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


[^0]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^1]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^2]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^3]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^4]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^5]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^6]:    *If a Qualifying widow(er), use the Married filing jointly column.

[^7]:    - Status of amended return. 1-800-464-2050

