

2019
NORTH DAKOTA
INDIVIDUAL INCOME TAX
FORM ND-EZ
FORM ND-1



NORTH DAKOTA

RYAN RAUSCHENBERGER
TAX COMMISSIONER

GO TO WWW.ND.GOV/TAX FOR
tax forms, guidelines, FAQs and more.

EMAIL ADDITIONAL TAX QUESTIONS TO
individualtax@nd.gov

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Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our website at www.nd.gov/tax

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 tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. You can obtain the application form, **Claim For Refund - Local Sales and Use Tax Paid Beyond Maximum Tax**, from our 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. §§ 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 *e-file* *your* return?

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

Do it yourself

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

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

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

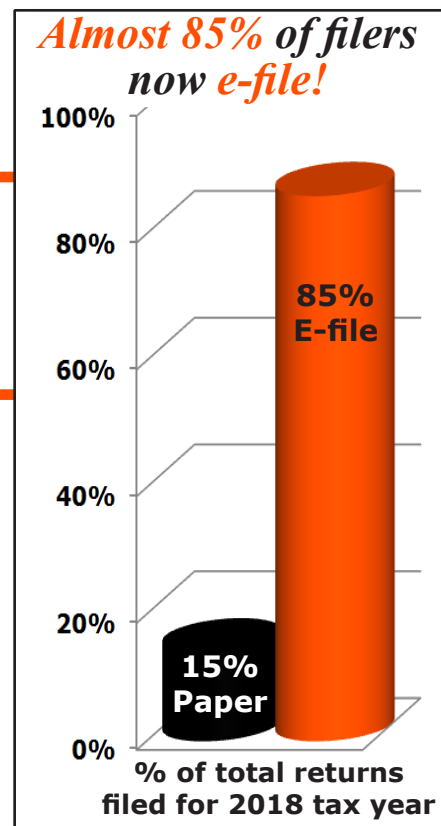
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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 tax 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

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

New social security benefit deduction

Starting with the 2019 tax year, if you receive social security benefits and part of your benefits are taxable on your federal income tax return, you are allowed to deduct the taxable benefits from your North Dakota taxable income if your federal adjusted gross income is \$50,000 or less (or \$100,000 or less if married filing jointly). The taxable portion of social security benefits is found on Form 1040 or 1040-SR, line 5b. See Form ND-1, line 15.

Note the following:

- For married individuals filing jointly, social security benefits deducted from North Dakota taxable income are not included in qualified income for purposes of calculating the marriage penalty credit.
- This new deduction does not apply to taxable Tier 1 social security equivalent benefits reported on a Form RRB-1099 received from the U.S. Railroad Retirement Board (RRB). Taxable RRB benefit payments are deductible from North Dakota taxable income regardless of the federal adjusted gross income amount. See Form ND-1, line 9.

New military retirement pay deduction

Starting with the 2019 tax year, a new deduction is available to individuals who receive retirement pay benefits as a retired member of the U.S. armed forces or its reserve components, the Army National Guard, or the Air National Guard. "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. The deduction is also allowed to a surviving spouse of a deceased retired service member.

Retirement pay benefits received for federal civil service employment as a military technician (dual status) are not eligible for the deduction. The deduction is equal to the taxable portion of the benefits reported on Form 1040 or 1040-SR, line 4d. See Form ND-1, line 14.

Retired service members (or their surviving spouses) are still subject to the North Dakota filing requirements even though the military retirement pay benefits are the only income for the year. If there is no filing requirement, but North Dakota income tax is withheld from the benefits, a North Dakota return must be filed to obtain a refund of the withheld tax.

North Dakota tax law does not require income tax to be withheld from retirement benefit payments, including military retirement benefits. North Dakota income tax is withheld from military retirement benefit payments only if a service member requests the Defense Finance and Accounting Service (DFAS) to do so. To stop the withholding of North Dakota income tax from the payments, a service member must submit a written request to DFAS. For more information, go to the DFAS website at www.dfas.mil/.

Revised nonprofit private school contribution credits

Prior to 2019, North Dakota tax law provided an income tax credit to taxpayers other than individuals for making a charitable contribution to nonprofit private primary schools, high schools, and colleges in North Dakota. While an individual was not allowed a credit for a direct contribution to a qualifying school, an individual could claim his or her share of a credit received from a partnership or other passthrough entity. For each school category, the amount of the credit an individual could claim in a year was equal to the lesser of (1) the credit received from the passthrough entity, (2) 20% of the individual's tax liability before credits, or (3) \$2,500.

For tax years 2019 and 2020 only, an individual is allowed the credit for direct contributions to a qualifying school. Also, the tax liability limitation on the credit was increased from 20% to 25%. For 2019 and 2020, the amount of the credit an individual may claim in a year is equal to the lesser of the following:

1. 50% of the direct contributions within a school category plus any credit in the same category received from a passthrough entity.
2. 25% of the individual's tax liability before credits.
3. \$2,500.

Unless the law is changed by the legislature, the law will revert to how it was prior to 2019 starting with the 2021 tax year.

New Schedule ND-1PSC. Individuals must use a new supplemental schedule to Form ND-1, Schedule ND-1PSC, to compute and claim any of the nonprofit private school tax credits.

College expense reimbursement deduction

Starting with the 2019 tax year, a new income tax deduction is available to individuals who receive a taxable reimbursement from an employer for expenses incurred for higher education or career and technical education. The deduction is equal to the amount of the employer's reimbursement payment that is included in the individual's taxable wages reported in box 1 of Form W-2. See Schedule ND-1SA, line 7.

New disabled or mentally ill person employment credit

For tax years 2019 and 2020 only, an income tax credit is available for employing a developmentally disabled or mentally ill individual. To qualify, an employer must apply for and obtain from the North Dakota Department of Human Services, Vocational Rehabilitation Division, a letter certifying that the individual has a severe developmental or mental disability, is eligible for the agency's services, and requires customized employment to become employed. The credit is equal to 25% of the wages paid to the individual during the year, up to a maximum credit of \$1,500 per year. The credit is allowed for each eligible individual hired. The total credit a taxpayer may claim in a year may not exceed 50% of the taxpayer's tax liability before credits. See Schedule ND-ITC, line 23.

Changes affecting you and your income tax (continued)

Reinstated stillborn child deduction

In 2017 the North Dakota Legislature created a stillborn child income tax deduction, which was equal to the federal dependency exemption amount. However, in 2018, this deduction was rendered unusable when the federal Tax Cuts and Jobs Act of 2017 changed the federal dependency exemption amount to zero. The 2019 North Dakota Legislature corrected this by establishing a state-prescribed amount in place of the federal dependency exemption amount and making the change retroactive to 2018. The deduction amount for 2018 was set at \$4,150. For 2019 and after, this amount is adjusted annually for inflation. For 2019, the inflation-adjusted deduction amount is \$4,204. See Schedule ND-1SA, line 5.

For 2019, the deduction is allowed to an individual who meets the following requirements:

- The individual is the parent of a child who was stillborn in 2019.
- The individual obtains a certified copy of a Fetal Death Record (Certification of Fetal Death) from the North Dakota Department of Health, Division of Vital Records.
- The individual would have been eligible to claim the child as a dependent on the 2019 federal income tax return if the child had been born alive.

A certified copy of a Fetal Death Record can be obtained from the North Dakota Division of Vital Records online at www.ndhealth.gov/vital. It can also be obtained in person at the agency's office in the State Capitol, Judicial Wing, First Floor, Room 118.

New optional contribution to Veterans Fund

A new optional voluntary contribution was added to Forms ND-EZ and ND-1 for the support of the Veterans' Postwar Trust Fund. Individuals having a refund or tax due of at least \$5 on their income tax return may contribute \$1 or more to the fund, which reduces their refund or increases their tax due. Monies contributed to the Fund are used by the North Dakota Department of Veterans Affairs to fund

programs and services benefiting veterans and their dependents. For more information on the North Dakota Department of Veterans Affairs and the services it provides, go to www.nd.gov/veterans/. See Form ND-EZ, lines 5 and 8, or Form ND-1, lines 31 and 35.

New automation credit

For tax years 2019 through 2022 only, a new 20% income tax credit is available to a primary sector business for purchasing new or used automation and robotic machinery and equipment. The purchases must upgrade or advance a manufacturing process by improving job quality or increasing productivity. A business must apply to the North Dakota Commerce Department for a review and approval of the purchases. Within one year of claiming the credit, a business must file a report prescribed by the State Tax Commissioner to document the improved job quality or increased productivity. For more information, see Schedule ND-1TC, line 22.

New alternative simplified research credit

For tax years 2019 and after, a new alternative simplified calculation method is available to taxpayers utilizing the North Dakota research income tax credit. For more information, see Schedule ND-1TC, line 9.

Changes to 2019 individual income tax forms

On Form ND-EZ and Form ND-1, a new optional voluntary contribution to the Veterans' Postwar Trust Fund has been added. See Form ND-EZ, lines 5 and 8, and Form ND-1, lines 31 and 35.

On Form ND-1, the line for the housing incentive fund tax credit adjustment to income was removed. The line for the federal active duty pay exclusion for National Guard and Reserve members was removed and placed on Schedule ND-1SA. Two lines have been added for the new military retirement pay exclusion (line 14) and the new social security benefit exclusion (line 15).

On Schedule ND-1SA (Statutory Adjustments), three lines were added: one for the reinstated stillborn child deduction (line 5), the second for the National Guard/Reserve member federal active duty pay exclusion (line 6), and the third for the new college expense reimbursement exclusion (line 7). See the separate articles on the stillborn child deduction and college expense reimbursement exclusion.

On Schedule ND-1TC (Tax Credits), the following changes were made:

- The instructions to line 9 were changed to incorporate the new alternative simplified method of calculating the research credit.
- Line 12 was changed to provide that it is only for an unused credit carryover attributable to the installation of certain geothermal energy devices.
- Line 17 was changed to provide that it is only for an unused automation credit carryover attributable to purchases made in tax years 2014 through 2017.
- A new line (line 22) was added for the new automation credit program available for tax years 2019 through 2022. See separate article.
- A new line (line 23) was added for the new disabled or mentally ill employment credit available for tax years 2019 and 2020. See separate article.

A new supplemental schedule to Form ND-1, **Schedule ND-1PSC**, was created for individuals claiming the nonprofit private school tax credits. See separate article.

General information for all filers

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, 2020—
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 2019 tax year and you are required to file a 2019 federal individual income tax return, you must file a 2019 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 full-year resident of Montana or Minnesota covered by reciprocity.

Resident in U.S. armed forces—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2019 tax year and you are required to file a 2019 federal individual income tax return, you must file a 2019 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2019.

Civilian spouse of U.S. armed forces service member—If you are a civilian spouse of a U.S. armed forces service member, you must file a 2019 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2019 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2019 tax year. You are treated as a resident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a North Dakota resident for state tax purposes.

For more information, see the *Civilian Spouses of Military Service Members* income tax guideline.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2019 tax year, you must file a 2019 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2019 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2019 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 this page.

Nonresident in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces during the 2019 tax year and you are required to file a 2019 federal individual income tax return, you must file a 2019 North Dakota individual income tax return as a full-year nonresident if you have gross income from North Dakota sources other than your military compensation.

Civilian spouse of U.S. armed forces service member—If you are a civilian spouse of a U.S. armed forces service member, you are not required to file a 2019 North Dakota individual income tax return if all of the following apply:

- Your service member spouse’s permanent duty station is in North Dakota.
- Your only gross income from North Dakota sources was wages for work performed in North Dakota.
- You resided in North Dakota only because you wanted to live with your service member spouse.
- Both you and your service member spouse were full-year nonresidents of North Dakota for the 2019 tax year. You are treated as a nonresident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a resident of a state other than North Dakota for state tax purposes.

For more information, see the *Civilian Spouses of Military Service Members* income tax guideline.

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2019 tax year, you do not have to file a 2019 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 2019 tax year, you do not have to file a 2019 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See “Reciprocity” on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2019 tax year, you must file a 2019 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, see the *Taxation of Nonresident Aliens* income tax guideline.

Disaster recovery tax exemptions—Exemptions from state and local tax filing and payment obligations are available to out-of-state businesses and their employees who are in North Dakota on a temporary basis for the sole purpose of repairing or replacing natural gas, electrical, or telecommunication transmission property that is damaged, or under threat of damage, from a state- or presidentially-declared disaster or emergency. For more information, go to www.nd.gov/tax.

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.*

Part-year resident

If you were a part-year resident of North Dakota for the 2019 tax year, you must file a 2019 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2019 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, see the *Income Taxation of Native Americans* income tax guideline.

Which form to use

If you are required to file a 2019 North Dakota individual income tax return, see the box on this page to determine whether you should use Form ND-EZ or Form ND-1.

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

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.

| | Yes | No |
|--|--------------------------|--------------------------|
| 1. Were you a nonresident of North Dakota at any time in 2019?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 6-16)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2019, or did you apply an overpayment (refund) from your 2018 North Dakota return as an estimated payment for 2019? (*See Form ND-1, line 27) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are you going to make an extension payment on Form ND-1EXT? | <input type="checkbox"/> | <input type="checkbox"/> |

* The references show where to find more information.

withheld. If this applies to you and you do not have any other gross income from North Dakota sources, complete Form ND-1 as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle 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 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 MT-R, 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 2019 North Dakota individual income tax return on or before April 15, 2020. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, 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 individual income tax 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 2019 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 2019 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 unpaid tax due or \$5.00, whichever is greater, must be paid.

If you file your return after its due date (or extended due date), and there is an unpaid tax due on it, a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the unpaid 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 2019 federal individual income tax return (Form 1040 or 1040-SR) is needed to properly complete your 2019 North Dakota individual income tax return. 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 or 1040-SR and all 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 Form ND-1 for the tax year affected by the changes.
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, 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 2020)

You must pay estimated North Dakota income tax for the 2020 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2020.
2. Your North Dakota net tax liability for 2019 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2019, you do not have to pay estimated tax for 2020.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2020.
4. You expect your North Dakota income tax withholding for 2020 to be less than the smaller of the following:
 - (a) 90% of your 2020 North Dakota net tax liability. *Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2020 Form ND-1ES.*
 - (b) 100% of your 2019 North Dakota net tax liability. If you moved into North Dakota during 2019 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 2020 tax year must be paid by April 15, June 15, and September 15, 2020, and January 15, 2021.

For more information, including payment options, obtain the 2020 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 there is no surviving spouse and no personal representative has been appointed for the decedent, attach a copy of the death certificate and a copy of one of the following:

- Letter of Testamentary.
- Letter of Administration.
- Affidavit for Collection of Personal Property of Decedent.

For assistance, contact the Office of State Tax Commissioner (see back cover of 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.

Disclosure notification

Upon written request from the chairman of a North Dakota legislative standing committee or Legislative Management, the law requires the Office of State Tax Commissioner to disclose the amount of any deduction or credit claimed on a tax return. Any other confidential information, such as a taxpayer’s name or social security number, may not be disclosed.

2019 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6.
- Be sure to have a copy of your completed 2019 federal income tax return (Form 1040 or 1040-SR) 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 current address. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2019 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number. If married filing jointly, also enter your spouse’s social security number.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2019 Form 1040.

Item B - School district code

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

Item C - Income source code

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

| Source of income | Code number |
|---|-------------|
| Farming, ranching, or agricultural production | 1 |
| Retail, wholesale trade, and eating and drinking places | 2 |
| Federal, state, county, or city government service | 3 |
| Public or private education..... | 4 |
| Accounting, legal, health, motel, and other personal or professional services not classified elsewhere..... | 5 |

| | |
|---|----|
| Construction | 6 |
| Manufacturing..... | 7 |
| Transportation, communication, and public utilities | 8 |
| Exploration, development, and extraction of coal, oil, and natural gas..... | 9 |
| Banking, insurance, real estate, and other financial services..... | 10 |
| Military service..... | 11 |
| Retirement (Pensions, annuities, IRAs, etc.) | 12 |

Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2019 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2018 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2019 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 deposit your refund directly into your bank account, complete items a, b, and c below line 6. 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 the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the 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 page 10 for where to find the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Sample check for direct deposit (line 6)

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

Please note:

- Do not use the number 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 check your bank statement to verify the deposit.
- 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national electronic payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2019 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.

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-EZ (below line 9), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2019 Form ND-EZ, line 4, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2020 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2020 Form 1099-G will be available on our website in January 2021. For more information, go to our website at www.nd.gov/tax.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2019 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer's signature area, and it automatically expires on the due date (including extensions) for filing your 2020 return.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete.
- Include a complete copy of your federal return?**
Return is incomplete without it.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
Most common error made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! 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.

2019 Form ND-1 instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ instead of Form ND-1? See “which form to use” on page 6.
- Be sure to have a copy of your completed 2019 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2019 tax year

If you were a nonresident of North Dakota for part or all of the 2019 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR 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 2019 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2019 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2019 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number (and your spouse’s social security number, if married filing jointly).

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2019 Form 1040.

Item B - School district code

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

Item C - Income source code

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

| Source of income | Code number |
|---|-------------|
| Farming, ranching, or agricultural production | 1 |
| Retail, wholesale trade, and eating and drinking places | 2 |
| Federal, state, county, or city government service | 3 |
| Public or private education..... | 4 |
| Accounting, legal, health, motel, and other personal or professional services not classified elsewhere..... | 5 |
| Construction | 6 |
| Manufacturing..... | 7 |

| | |
|---|----|
| Transportation, communication, and public utilities | 8 |
| Exploration, development, and extraction of coal, oil, and natural gas..... | 9 |
| Banking, insurance, real estate, and other financial services..... | 10 |
| Military service..... | 11 |
| Retirement (Pensions, annuities, IRAs, etc.) | 12 |

Amended return

If you are filing this return to change a return you previously filed for the 2019 tax year, fill in the circle next to:

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

See “Changing your return” on page 7 for more information.

Extension

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

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 1b - Federal taxable income

On Form 1040 or 1040-SR, line 10, 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 1b. 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 North Dakota income tax purposes. For more information, see the income tax guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 4 - Contribution adjustment

You may have to make an adjustment on this line if you are claiming a credit on Schedule ND-1QEC.

If you claimed the standard deduction on your 2019 Form 1040 or 1040-SR, line 8, you do not have to make an adjustment on this line unless you are claiming a credit on Schedule ND-1QEC based on a contribution you made from an individual retirement account under I.R.C. § 408(d). See the instructions to Schedule ND-1QEC, line 13.

If you are only claiming an unused credit carried over from a prior tax year, and none of the underlying contribution was carried over and deducted on your 2019 Form 1040 or 1040-SR, no adjustment is

required on this line. If you are claiming a credit on Schedule ND-1PG, line 7, or on Schedule ND-1QEC, line 5, enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16.

If you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming a credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet to calculate the amount to enter on this line. The worksheet is available online at www.nd.gov/tax. **Attach a copy of the worksheet.**

Line 6 - 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 7 - 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 8, 10, 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 8 - 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 2019, 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 2019, but you did not reside on an Indian reservation for part or all of 2019, do not enter income earned or received while living off the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line the portion of any unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are taxable on your federal income tax return. The U.S. Railroad Retirement Board will be shown as the payer or employer on the Form 1099-G (unemployment), Form W-2 (sick pay), or Forms RRB-1099 and RRB-1099-R (retirement) issued to you.

Line 10 - 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 North Dakota income tax purposes. For more information, see the income tax guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 11 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Attach a copy of Form W-2 showing the military pay.**

Line 12 - College SAVE contribution deduction

If you made a contribution during the tax year to a College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum 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 13 - Qualified dividend exclusion

You may exclude 40 percent of dividend income that meets **both** of the following:

- The dividends are qualified dividends, which are reported on Form 1040 or 1040-SR, line 3a.
- The dividends are reportable to North Dakota.

Full-year resident— Multiply the qualified dividends from Form 1040 or 1040-SR, line 3a, by 40 percent and enter the result.

Full-year nonresident or part-year resident— Multiply the portion of the qualified dividends from Form 1040 or 1040-SR, line 3a, **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 14 - Military retirement benefit exclusion

If you are a retired military service member, or a surviving spouse of a deceased retired military service member,

enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 4d. Only include benefits received as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). **Attach a copy of the Form 1099-R from the Defense Finance and Accounting Service.**

Line 15 - Social security benefit exclusion

If your adjusted gross income on Form ND-1, line 1a, is \$50,000 or less, or \$100,000 or less if married filing jointly, enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 5b. Do not make an entry on this line if none of your Social Security benefits are taxable on your federal return, or if your adjusted gross income is greater than \$50,000, or \$100,000 if married filing jointly. Also, do not enter on this line Tier 1 Social Security equivalent benefits reported on a Form RRB-1099 received from the U.S. Railroad Retirement Board; instead, enter the taxable portion of these benefits on Form ND-1, line 9.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 7)

Capital gain distribution — If you reported capital gain distributions on Form 1040 or 1040-SR, line 6 (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 2019 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2019 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2..... **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 8, 10, or 16 **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 7 **8** _____

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
- Stillborn child deduction
- National Guard or reserve member exclusion
- College expense reimbursement deduction

Enter on this line the total subtractions from Schedule ND-1SA, line 8. **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 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 2019, 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.**

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction, you may be eligible for

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 ? | |
| | <input type="checkbox"/> No. Stop; you do not qualify for the credit. | |
| | <input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19 1 | <input type="text"/> |
| 2. | Is the amount on line 1 more than \$66,006 ? | |
| | <input type="checkbox"/> No. Stop; you do not qualify for the credit. | |
| | <input type="checkbox"/> Yes. Go to line 3. | |
| 3. | a. Enter your qualified income..... 3a | <input type="text"/> |
| | b. Enter your spouse's qualified income 3b | <input type="text"/> |
| 4. | Enter the smaller of line 3a or line 3b | 4 <input type="text"/> |
| 5. | Is the amount on line 4 more than \$38,756 ? | |
| | <input type="checkbox"/> No. Stop; you do not qualify for the credit. | |
| | <input type="checkbox"/> Yes. Go to line 6 | 12,200.00 |
| 6. | Subtract line 5 from line 4 | 6 <input type="text"/> |
| 7. | Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32 | 7 <input type="text"/> |
| 8. | Subtract line 6 from line 1 | 8 <input type="text"/> |
| 9. | Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32 | 9 <input type="text"/> |
| 10. | Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32 | 10 <input type="text"/> |
| 11. | Add lines 7 and 9 | 11 <input type="text"/> |
| 12. | Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit | 12 <input type="text"/> |
| 13. | Maximum credit | 13 195.00 |
| 14. | Enter smaller of line 12 or line 13 | 14 <input type="text"/> |
| | ▶ 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 20 | 15 <input type="text"/> |
| 16. | Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 | 16 <input type="text"/> |

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 \$66,006;
- 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 \$38,756.

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 worksheet on page 14 to calculate the credit amount, if any, allowed to you.

Calculate **qualified income** for lines 3a and 3b of the worksheet by adding the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on Form 1040 or 1040-SR, line 1.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3 (short or long method), reduced by the self-employment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 14.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 4d, and 5b. **Reduce this total by amounts entered on Form ND-1, lines 9 and 15.**

Line 23 - Other credits

For other credits that may apply to you, see Schedule ND-1TC and its instructions. Enter on this line the total credits from Schedule ND-1TC, line 24. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2019 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2018 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2019 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.**

Sample check for direct deposit (line 32)

| | | |
|--|--|--|
| Mr. and Mrs. Taxpayer | | 9999 |
| 9999 Main Ave. | | |
| Anytown, ND 99999 | | 15-0000/0000 |
| Pay to | | |
| Order of _____ | \$ _____ | Dollars |
| Your Bank Anytown, ND USA 99999 | | |
| Memo _____ | | |
| ① 123456789 | ② 12345678912345678 | ③ 9999 |
| Routing number (Line 32, Item a) | Account number (Line 32, Item b) | Do not include the check number as part of the account number. |

Line 27 - Estimated tax payment

If you made an advance payment of North Dakota income tax on a 2019 Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter the estimated income tax paid to North Dakota for the 2019 tax year on this line. If you overpaid your income tax on your 2018 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 2019, 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 2020

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2020 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 32 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 32. 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 the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the 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 the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Please note:

- Do not use the number 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 check your bank statement to verify the deposit.
- 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2019 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 2019, 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 2019 Schedule ND-1UT.

Signatures

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

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-1, page 2 (below line 37), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2019 Form ND-1, line 29, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2020 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2020 Form 1099-G will be available on our website in January 2021. For more information, go to our website at www.nd.gov/tax.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2019 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area, and it automatically expires on the due date (including extensions) for filing your 2020 return.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete.
- Include a complete copy of your federal return?**
Return is incomplete without it.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
This is one of the most common errors made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! 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.



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 current 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.

NORTH DAKOTA FOREST SERVICE

307 – 1st Street East

Bottineau ND 58318-1100

Telephone: (701) 228-5422

www.ndsu.edu/ndfs

forest@nd.gov

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Ashley Salwey

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 the tax year. If married filing jointly, this applies if either or both spouses are full- or part-year residents.

► If a **full-year nonresident**..... use **54-000**. If married filing jointly, this applies only if both spouses were full-year nonresidents.

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

2019 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. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 20, to calculate their tax.

Example

| At least | But less than | Single | Married filing jointly * | Married filing sepa-ly | Head of house-ly |
|---------------------|---------------|--------|--------------------------|------------------------|------------------|
| Your tax is- | | | | | |
| 49,850 | 49,900 | 647 | 549 | 708 | 549 |
| 49,900 | 49,950 | 648 | 549 | 709 | 549 |
| 49,950 | 50,000 | 649 | 550 | 710 | 550 |

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

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 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 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 14,000 | | | | | | 17,000 | | | | | | 20,000 | | | | | |
| 14,000 | 14,050 | 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.

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 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 | 345 | 345 |
| 25,400 | 25,450 | 280 | 280 | 280 | 280 | 28,400 | 28,450 | 313 | 313 | 313 | 313 | 31,400 | 31,450 | 346 | 346 | 346 | 346 |
| 25,450 | 25,500 | 280 | 280 | 280 | 280 | 28,450 | 28,500 | 313 | 313 | 313 | 313 | 31,450 | 31,500 | 346 | 346 | 346 | 346 |
| 25,500 | 25,550 | 281 | 281 | 281 | 281 | 28,500 | 28,550 | 314 | 314 | 314 | 314 | 31,500 | 31,550 | 347 | 347 | 347 | 347 |
| 25,550 | 25,600 | 281 | 281 | 281 | 281 | 28,550 | 28,600 | 314 | 314 | 314 | 314 | 31,550 | 31,600 | 347 | 347 | 347 | 347 |
| 25,600 | 25,650 | 282 | 282 | 282 | 282 | 28,600 | 28,650 | 315 | 315 | 315 | 315 | 31,600 | 31,650 | 348 | 348 | 348 | 348 |
| 25,650 | 25,700 | 282 | 282 | 282 | 282 | 28,650 | 28,700 | 315 | 315 | 315 | 315 | 31,650 | 31,700 | 348 | 348 | 348 | 348 |
| 25,700 | 25,750 | 283 | 283 | 283 | 283 | 28,700 | 28,750 | 316 | 316 | 316 | 316 | 31,700 | 31,750 | 349 | 349 | 349 | 349 |
| 25,750 | 25,800 | 284 | 284 | 284 | 284 | 28,750 | 28,800 | 317 | 317 | 317 | 317 | 31,750 | 31,800 | 350 | 350 | 350 | 350 |
| 25,800 | 25,850 | 284 | 284 | 284 | 284 | 28,800 | 28,850 | 317 | 317 | 317 | 317 | 31,800 | 31,850 | 350 | 350 | 350 | 350 |
| 25,850 | 25,900 | 285 | 285 | 285 | 285 | 28,850 | 28,900 | 318 | 318 | 318 | 318 | 31,850 | 31,900 | 351 | 351 | 351 | 351 |
| 25,900 | 25,950 | 285 | 285 | 285 | 285 | 28,900 | 28,950 | 318 | 318 | 318 | 318 | 31,900 | 31,950 | 351 | 351 | 351 | 351 |
| 25,950 | 26,000 | 286 | 286 | 286 | 286 | 28,950 | 29,000 | 319 | 319 | 319 | 319 | 31,950 | 32,000 | 352 | 352 | 352 | 352 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 32,000 | | | | | | 35,000 | | | | | | 38,000 | | | | | |
| 32,000 | 32,050 | 352 | 352 | 352 | 352 | 35,000 | 35,050 | 385 | 385 | 405 | 385 | 38,000 | 38,050 | 418 | 418 | 466 | 418 |
| 32,050 | 32,100 | 353 | 353 | 353 | 353 | 35,050 | 35,100 | 386 | 386 | 406 | 386 | 38,050 | 38,100 | 419 | 419 | 467 | 419 |
| 32,100 | 32,150 | 353 | 353 | 353 | 353 | 35,100 | 35,150 | 386 | 386 | 407 | 386 | 38,100 | 38,150 | 419 | 419 | 468 | 419 |
| 32,150 | 32,200 | 354 | 354 | 354 | 354 | 35,150 | 35,200 | 387 | 387 | 408 | 387 | 38,150 | 38,200 | 420 | 420 | 469 | 420 |
| 32,200 | 32,250 | 354 | 354 | 354 | 354 | 35,200 | 35,250 | 387 | 387 | 409 | 387 | 38,200 | 38,250 | 420 | 420 | 470 | 420 |
| 32,250 | 32,300 | 355 | 355 | 355 | 355 | 35,250 | 35,300 | 388 | 388 | 410 | 388 | 38,250 | 38,300 | 421 | 421 | 471 | 421 |
| 32,300 | 32,350 | 356 | 356 | 356 | 356 | 35,300 | 35,350 | 389 | 389 | 411 | 389 | 38,300 | 38,350 | 422 | 422 | 472 | 422 |
| 32,350 | 32,400 | 356 | 356 | 356 | 356 | 35,350 | 35,400 | 389 | 389 | 412 | 389 | 38,350 | 38,400 | 422 | 422 | 473 | 422 |
| 32,400 | 32,450 | 357 | 357 | 357 | 357 | 35,400 | 35,450 | 390 | 390 | 413 | 390 | 38,400 | 38,450 | 423 | 423 | 474 | 423 |
| 32,450 | 32,500 | 357 | 357 | 357 | 357 | 35,450 | 35,500 | 390 | 390 | 414 | 390 | 38,450 | 38,500 | 423 | 423 | 475 | 423 |
| 32,500 | 32,550 | 358 | 358 | 358 | 358 | 35,500 | 35,550 | 391 | 391 | 415 | 391 | 38,500 | 38,550 | 424 | 424 | 476 | 424 |
| 32,550 | 32,600 | 358 | 358 | 358 | 358 | 35,550 | 35,600 | 391 | 391 | 416 | 391 | 38,550 | 38,600 | 424 | 424 | 477 | 424 |
| 32,600 | 32,650 | 359 | 359 | 359 | 359 | 35,600 | 35,650 | 392 | 392 | 417 | 392 | 38,600 | 38,650 | 425 | 425 | 478 | 425 |
| 32,650 | 32,700 | 359 | 359 | 359 | 359 | 35,650 | 35,700 | 392 | 392 | 418 | 392 | 38,650 | 38,700 | 425 | 425 | 479 | 425 |
| 32,700 | 32,750 | 360 | 360 | 360 | 360 | 35,700 | 35,750 | 393 | 393 | 419 | 393 | 38,700 | 38,750 | 426 | 426 | 480 | 426 |
| 32,750 | 32,800 | 361 | 361 | 361 | 361 | 35,750 | 35,800 | 394 | 394 | 420 | 394 | 38,750 | 38,800 | 427 | 427 | 481 | 427 |
| 32,800 | 32,850 | 361 | 361 | 361 | 361 | 35,800 | 35,850 | 394 | 394 | 421 | 394 | 38,800 | 38,850 | 427 | 427 | 482 | 427 |
| 32,850 | 32,900 | 362 | 362 | 362 | 362 | 35,850 | 35,900 | 395 | 395 | 422 | 395 | 38,850 | 38,900 | 428 | 428 | 483 | 428 |
| 32,900 | 32,950 | 362 | 362 | 362 | 362 | 35,900 | 35,950 | 395 | 395 | 423 | 395 | 38,900 | 38,950 | 428 | 428 | 484 | 428 |
| 32,950 | 33,000 | 363 | 363 | 363 | 363 | 35,950 | 36,000 | 396 | 396 | 424 | 396 | 38,950 | 39,000 | 429 | 429 | 485 | 429 |
| 33,000 | | | | | | 36,000 | | | | | | 39,000 | | | | | |
| 33,000 | 33,050 | 363 | 363 | 364 | 363 | 36,000 | 36,050 | 396 | 396 | 425 | 396 | 39,000 | 39,050 | 429 | 429 | 486 | 429 |
| 33,050 | 33,100 | 364 | 364 | 365 | 364 | 36,050 | 36,100 | 397 | 397 | 426 | 397 | 39,050 | 39,100 | 430 | 430 | 487 | 430 |
| 33,100 | 33,150 | 364 | 364 | 366 | 364 | 36,100 | 36,150 | 397 | 397 | 427 | 397 | 39,100 | 39,150 | 430 | 430 | 488 | 430 |
| 33,150 | 33,200 | 365 | 365 | 367 | 365 | 36,150 | 36,200 | 398 | 398 | 428 | 398 | 39,150 | 39,200 | 431 | 431 | 489 | 431 |
| 33,200 | 33,250 | 365 | 365 | 368 | 365 | 36,200 | 36,250 | 398 | 398 | 429 | 398 | 39,200 | 39,250 | 431 | 431 | 490 | 431 |
| 33,250 | 33,300 | 366 | 366 | 369 | 366 | 36,250 | 36,300 | 399 | 399 | 430 | 399 | 39,250 | 39,300 | 432 | 432 | 491 | 432 |
| 33,300 | 33,350 | 367 | 367 | 370 | 367 | 36,300 | 36,350 | 400 | 400 | 431 | 400 | 39,300 | 39,350 | 433 | 433 | 493 | 433 |
| 33,350 | 33,400 | 367 | 367 | 371 | 367 | 36,350 | 36,400 | 400 | 400 | 432 | 400 | 39,350 | 39,400 | 433 | 433 | 494 | 433 |
| 33,400 | 33,450 | 368 | 368 | 372 | 368 | 36,400 | 36,450 | 401 | 401 | 433 | 401 | 39,400 | 39,450 | 434 | 434 | 495 | 434 |
| 33,450 | 33,500 | 368 | 368 | 373 | 368 | 36,450 | 36,500 | 401 | 401 | 434 | 401 | 39,450 | 39,500 | 434 | 434 | 496 | 434 |
| 33,500 | 33,550 | 369 | 369 | 374 | 369 | 36,500 | 36,550 | 402 | 402 | 435 | 402 | 39,500 | 39,550 | 435 | 435 | 497 | 435 |
| 33,550 | 33,600 | 369 | 369 | 375 | 369 | 36,550 | 36,600 | 402 | 402 | 436 | 402 | 39,550 | 39,600 | 437 | 435 | 498 | 435 |
| 33,600 | 33,650 | 370 | 370 | 376 | 370 | 36,600 | 36,650 | 403 | 403 | 437 | 403 | 39,600 | 39,650 | 438 | 436 | 499 | 436 |
| 33,650 | 33,700 | 370 | 370 | 377 | 370 | 36,650 | 36,700 | 403 | 403 | 438 | 403 | 39,650 | 39,700 | 439 | 436 | 500 | 436 |
| 33,700 | 33,750 | 371 | 371 | 378 | 371 | 36,700 | 36,750 | 404 | 404 | 439 | 404 | 39,700 | 39,750 | 440 | 437 | 501 | 437 |
| 33,750 | 33,800 | 372 | 372 | 379 | 372 | 36,750 | 36,800 | 405 | 405 | 440 | 405 | 39,750 | 39,800 | 441 | 438 | 502 | 438 |
| 33,800 | 33,850 | 372 | 372 | 380 | 372 | 36,800 | 36,850 | 405 | 405 | 442 | 405 | 39,800 | 39,850 | 442 | 438 | 503 | 438 |
| 33,850 | 33,900 | 373 | 373 | 381 | 373 | 36,850 | 36,900 | 406 | 406 | 443 | 406 | 39,850 | 39,900 | 443 | 439 | 504 | 439 |
| 33,900 | 33,950 | 373 | 373 | 382 | 373 | 36,900 | 36,950 | 406 | 406 | 444 | 406 | 39,900 | 39,950 | 444 | 439 | 505 | 439 |
| 33,950 | 34,000 | 374 | 374 | 383 | 374 | 36,950 | 37,000 | 407 | 407 | 445 | 407 | 39,950 | 40,000 | 445 | 440 | 506 | 440 |
| 34,000 | | | | | | 37,000 | | | | | | 40,000 | | | | | |
| 34,000 | 34,050 | 374 | 374 | 384 | 374 | 37,000 | 37,050 | 407 | 407 | 446 | 407 | 40,000 | 40,050 | 446 | 440 | 507 | 440 |
| 34,050 | 34,100 | 375 | 375 | 385 | 375 | 37,050 | 37,100 | 408 | 408 | 447 | 408 | 40,050 | 40,100 | 447 | 441 | 508 | 441 |
| 34,100 | 34,150 | 375 | 375 | 386 | 375 | 37,100 | 37,150 | 408 | 408 | 448 | 408 | 40,100 | 40,150 | 448 | 441 | 509 | 441 |
| 34,150 | 34,200 | 376 | 376 | 387 | 376 | 37,150 | 37,200 | 409 | 409 | 449 | 409 | 40,150 | 40,200 | 449 | 442 | 510 | 442 |
| 34,200 | 34,250 | 376 | 376 | 388 | 376 | 37,200 | 37,250 | 409 | 409 | 450 | 409 | 40,200 | 40,250 | 450 | 442 | 511 | 442 |
| 34,250 | 34,300 | 377 | 377 | 389 | 377 | 37,250 | 37,300 | 410 | 410 | 451 | 410 | 40,250 | 40,300 | 451 | 443 | 512 | 443 |
| 34,300 | 34,350 | 378 | 378 | 391 | 378 | 37,300 | 37,350 | 411 | 411 | 452 | 411 | 40,300 | 40,350 | 452 | 444 | 513 | 444 |
| 34,350 | 34,400 | 378 | 378 | 392 | 378 | 37,350 | 37,400 | 411 | 411 | 453 | 411 | 40,350 | 40,400 | 453 | 444 | 514 | 444 |
| 34,400 | 34,450 | 379 | 379 | 393 | 379 | 37,400 | 37,450 | 412 | 412 | 454 | 412 | 40,400 | 40,450 | 454 | 445 | 515 | 445 |
| 34,450 | 34,500 | 379 | 379 | 394 | 379 | 37,450 | 37,500 | 412 | 412 | 455 | 412 | 40,450 | 40,500 | 455 | 445 | 516 | 445 |
| 34,500 | 34,550 | 380 | 380 | 395 | 380 | 37,500 | 37,550 | 413 | 413 | 456 | 413 | 40,500 | 40,550 | 456 | 446 | 517 | 446 |
| 34,550 | 34,600 | 380 | 380 | 396 | 380 | 37,550 | 37,600 | 413 | 413 | 457 | 413 | 40,550 | 40,600 | 457 | 446 | 518 | 446 |
| 34,600 | 34,650 | 381 | 381 | 397 | 381 | 37,600 | 37,650 | 414 | 414 | 458 | 414 | 40,600 | 40,650 | 458 | 447 | 519 | 447 |
| 34,650 | 34,700 | 381 | 381 | 398 | 381 | 37,650 | 37,700 | 414 | 414 | 459 | 414 | 40,650 | 40,700 | 459 | 447 | 520 | 447 |
| 34,700 | 34,750 | 382 | 382 | 399 | 382 | 37,700 | 37,750 | 415 | 415 | 460 | 415 | 40,700 | 40,750 | 460 | 448 | 521 | 448 |
| 34,750 | 34,800 | 383 | 383 | 400 | 383 | 37,750 | 37,800 | 416 | 416 | 461 | 416 | 40,750 | 40,800 | 461 | 449 | 522 | 449 |
| 34,800 | 34,850 | 383 | 383 | 401 | 383 | 37,800 | 37,850 | 416 | 416 | 462 | 416 | 40,800 | 40,850 | 462 | 449 | 523 | 449 |
| 34,850 | 34,900 | 384 | 384 | 402 | 384 | 37,850 | 37,900 | 417 | 417 | 463 | 417 | 40,850 | 40,900 | 463 | 450 | 524 | 450 |
| 34,900 | 34,950 | 384 | 384 | 403 | 384 | 37,900 | 37,950 | 417 | 417 | 464 | 417 | 40,900 | 40,950 | 464 | 450 | 525 | 450 |
| 34,950 | 35,000 | 385 | 385 | 404 | 385 | 37,950 | 38,000 | 418 | 418 | 465 | 418 | 40,950 | 41,000 | 465 | 451 | 526 | 451 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 41,000 | | | | | | 44,000 | | | | | | 47,000 | | | | | |
| 41,000 | 41,050 | 466 | 451 | 527 | 451 | 44,000 | 44,050 | 527 | 484 | 588 | 484 | 47,000 | 47,050 | 588 | 517 | 650 | 517 |
| 41,050 | 41,100 | 467 | 452 | 528 | 452 | 44,050 | 44,100 | 528 | 485 | 589 | 485 | 47,050 | 47,100 | 590 | 518 | 651 | 518 |
| 41,100 | 41,150 | 468 | 452 | 529 | 452 | 44,100 | 44,150 | 529 | 485 | 590 | 485 | 47,100 | 47,150 | 591 | 518 | 652 | 518 |
| 41,150 | 41,200 | 469 | 453 | 530 | 453 | 44,150 | 44,200 | 530 | 486 | 591 | 486 | 47,150 | 47,200 | 592 | 519 | 653 | 519 |
| 41,200 | 41,250 | 470 | 453 | 531 | 453 | 44,200 | 44,250 | 531 | 486 | 592 | 486 | 47,200 | 47,250 | 593 | 519 | 654 | 519 |
| 41,250 | 41,300 | 471 | 454 | 532 | 454 | 44,250 | 44,300 | 532 | 487 | 593 | 487 | 47,250 | 47,300 | 594 | 520 | 655 | 520 |
| 41,300 | 41,350 | 472 | 455 | 533 | 455 | 44,300 | 44,350 | 533 | 488 | 595 | 488 | 47,300 | 47,350 | 595 | 521 | 656 | 521 |
| 41,350 | 41,400 | 473 | 455 | 534 | 455 | 44,350 | 44,400 | 534 | 488 | 596 | 488 | 47,350 | 47,400 | 596 | 521 | 657 | 521 |
| 41,400 | 41,450 | 474 | 456 | 535 | 456 | 44,400 | 44,450 | 535 | 489 | 597 | 489 | 47,400 | 47,450 | 597 | 522 | 658 | 522 |
| 41,450 | 41,500 | 475 | 456 | 536 | 456 | 44,450 | 44,500 | 536 | 489 | 598 | 489 | 47,450 | 47,500 | 598 | 522 | 659 | 522 |
| 41,500 | 41,550 | 476 | 457 | 537 | 457 | 44,500 | 44,550 | 537 | 490 | 599 | 490 | 47,500 | 47,550 | 599 | 523 | 660 | 523 |
| 41,550 | 41,600 | 477 | 457 | 538 | 457 | 44,550 | 44,600 | 539 | 490 | 600 | 490 | 47,550 | 47,600 | 600 | 523 | 661 | 523 |
| 41,600 | 41,650 | 478 | 458 | 539 | 458 | 44,600 | 44,650 | 540 | 491 | 601 | 491 | 47,600 | 47,650 | 601 | 524 | 662 | 524 |
| 41,650 | 41,700 | 479 | 458 | 540 | 458 | 44,650 | 44,700 | 541 | 491 | 602 | 491 | 47,650 | 47,700 | 602 | 524 | 663 | 524 |
| 41,700 | 41,750 | 480 | 459 | 541 | 459 | 44,700 | 44,750 | 542 | 492 | 603 | 492 | 47,700 | 47,750 | 603 | 525 | 664 | 525 |
| 41,750 | 41,800 | 481 | 460 | 542 | 460 | 44,750 | 44,800 | 543 | 493 | 604 | 493 | 47,750 | 47,800 | 604 | 526 | 665 | 526 |
| 41,800 | 41,850 | 482 | 460 | 544 | 460 | 44,800 | 44,850 | 544 | 493 | 605 | 493 | 47,800 | 47,850 | 605 | 526 | 666 | 526 |
| 41,850 | 41,900 | 483 | 461 | 545 | 461 | 44,850 | 44,900 | 545 | 494 | 606 | 494 | 47,850 | 47,900 | 606 | 527 | 667 | 527 |
| 41,900 | 41,950 | 484 | 461 | 546 | 461 | 44,900 | 44,950 | 546 | 494 | 607 | 494 | 47,900 | 47,950 | 607 | 527 | 668 | 527 |
| 41,950 | 42,000 | 485 | 462 | 547 | 462 | 44,950 | 45,000 | 547 | 495 | 608 | 495 | 47,950 | 48,000 | 608 | 528 | 669 | 528 |
| 42,000 | | | | | | 45,000 | | | | | | 48,000 | | | | | |
| 42,000 | 42,050 | 486 | 462 | 548 | 462 | 45,000 | 45,050 | 548 | 495 | 609 | 495 | 48,000 | 48,050 | 609 | 528 | 670 | 528 |
| 42,050 | 42,100 | 488 | 463 | 549 | 463 | 45,050 | 45,100 | 549 | 496 | 610 | 496 | 48,050 | 48,100 | 610 | 529 | 671 | 529 |
| 42,100 | 42,150 | 489 | 463 | 550 | 463 | 45,100 | 45,150 | 550 | 496 | 611 | 496 | 48,100 | 48,150 | 611 | 529 | 672 | 529 |
| 42,150 | 42,200 | 490 | 464 | 551 | 464 | 45,150 | 45,200 | 551 | 497 | 612 | 497 | 48,150 | 48,200 | 612 | 530 | 673 | 530 |
| 42,200 | 42,250 | 491 | 464 | 552 | 464 | 45,200 | 45,250 | 552 | 497 | 613 | 497 | 48,200 | 48,250 | 613 | 530 | 674 | 530 |
| 42,250 | 42,300 | 492 | 465 | 553 | 465 | 45,250 | 45,300 | 553 | 498 | 614 | 498 | 48,250 | 48,300 | 614 | 531 | 675 | 531 |
| 42,300 | 42,350 | 493 | 466 | 554 | 466 | 45,300 | 45,350 | 554 | 499 | 615 | 499 | 48,300 | 48,350 | 615 | 532 | 676 | 532 |
| 42,350 | 42,400 | 494 | 466 | 555 | 466 | 45,350 | 45,400 | 555 | 499 | 616 | 499 | 48,350 | 48,400 | 616 | 532 | 677 | 532 |
| 42,400 | 42,450 | 495 | 467 | 556 | 467 | 45,400 | 45,450 | 556 | 500 | 617 | 500 | 48,400 | 48,450 | 617 | 533 | 678 | 533 |
| 42,450 | 42,500 | 496 | 467 | 557 | 467 | 45,450 | 45,500 | 557 | 500 | 618 | 500 | 48,450 | 48,500 | 618 | 533 | 679 | 533 |
| 42,500 | 42,550 | 497 | 468 | 558 | 468 | 45,500 | 45,550 | 558 | 501 | 619 | 501 | 48,500 | 48,550 | 619 | 534 | 680 | 534 |
| 42,550 | 42,600 | 498 | 468 | 559 | 468 | 45,550 | 45,600 | 559 | 501 | 620 | 501 | 48,550 | 48,600 | 620 | 534 | 681 | 534 |
| 42,600 | 42,650 | 499 | 469 | 560 | 469 | 45,600 | 45,650 | 560 | 502 | 621 | 502 | 48,600 | 48,650 | 621 | 535 | 682 | 535 |
| 42,650 | 42,700 | 500 | 469 | 561 | 469 | 45,650 | 45,700 | 561 | 502 | 622 | 502 | 48,650 | 48,700 | 622 | 535 | 683 | 535 |
| 42,700 | 42,750 | 501 | 470 | 562 | 470 | 45,700 | 45,750 | 562 | 503 | 623 | 503 | 48,700 | 48,750 | 623 | 536 | 684 | 536 |
| 42,750 | 42,800 | 502 | 471 | 563 | 471 | 45,750 | 45,800 | 563 | 504 | 624 | 504 | 48,750 | 48,800 | 624 | 537 | 685 | 537 |
| 42,800 | 42,850 | 503 | 471 | 564 | 471 | 45,800 | 45,850 | 564 | 504 | 625 | 504 | 48,800 | 48,850 | 625 | 537 | 686 | 537 |
| 42,850 | 42,900 | 504 | 472 | 565 | 472 | 45,850 | 45,900 | 565 | 505 | 626 | 505 | 48,850 | 48,900 | 626 | 538 | 687 | 538 |
| 42,900 | 42,950 | 505 | 472 | 566 | 472 | 45,900 | 45,950 | 566 | 505 | 627 | 505 | 48,900 | 48,950 | 627 | 538 | 688 | 538 |
| 42,950 | 43,000 | 506 | 473 | 567 | 473 | 45,950 | 46,000 | 567 | 506 | 628 | 506 | 48,950 | 49,000 | 628 | 539 | 689 | 539 |
| 43,000 | | | | | | 46,000 | | | | | | 49,000 | | | | | |
| 43,000 | 43,050 | 507 | 473 | 568 | 473 | 46,000 | 46,050 | 568 | 506 | 629 | 506 | 49,000 | 49,050 | 629 | 539 | 690 | 539 |
| 43,050 | 43,100 | 508 | 474 | 569 | 474 | 46,050 | 46,100 | 569 | 507 | 630 | 507 | 49,050 | 49,100 | 630 | 540 | 691 | 540 |
| 43,100 | 43,150 | 509 | 474 | 570 | 474 | 46,100 | 46,150 | 570 | 507 | 631 | 507 | 49,100 | 49,150 | 631 | 540 | 692 | 540 |
| 43,150 | 43,200 | 510 | 475 | 571 | 475 | 46,150 | 46,200 | 571 | 508 | 632 | 508 | 49,150 | 49,200 | 632 | 541 | 693 | 541 |
| 43,200 | 43,250 | 511 | 475 | 572 | 475 | 46,200 | 46,250 | 572 | 508 | 633 | 508 | 49,200 | 49,250 | 633 | 541 | 694 | 541 |
| 43,250 | 43,300 | 512 | 476 | 573 | 476 | 46,250 | 46,300 | 573 | 509 | 634 | 509 | 49,250 | 49,300 | 634 | 542 | 695 | 542 |
| 43,300 | 43,350 | 513 | 477 | 574 | 477 | 46,300 | 46,350 | 574 | 510 | 635 | 510 | 49,300 | 49,350 | 635 | 543 | 697 | 543 |
| 43,350 | 43,400 | 514 | 477 | 575 | 477 | 46,350 | 46,400 | 575 | 510 | 636 | 510 | 49,350 | 49,400 | 636 | 543 | 698 | 543 |
| 43,400 | 43,450 | 515 | 478 | 576 | 478 | 46,400 | 46,450 | 576 | 511 | 637 | 511 | 49,400 | 49,450 | 637 | 544 | 699 | 544 |
| 43,450 | 43,500 | 516 | 478 | 577 | 478 | 46,450 | 46,500 | 577 | 511 | 638 | 511 | 49,450 | 49,500 | 638 | 544 | 700 | 544 |
| 43,500 | 43,550 | 517 | 479 | 578 | 479 | 46,500 | 46,550 | 578 | 512 | 639 | 512 | 49,500 | 49,550 | 639 | 545 | 701 | 545 |
| 43,550 | 43,600 | 518 | 479 | 579 | 479 | 46,550 | 46,600 | 579 | 512 | 640 | 512 | 49,550 | 49,600 | 641 | 545 | 702 | 545 |
| 43,600 | 43,650 | 519 | 480 | 580 | 480 | 46,600 | 46,650 | 580 | 513 | 641 | 513 | 49,600 | 49,650 | 642 | 546 | 703 | 546 |
| 43,650 | 43,700 | 520 | 480 | 581 | 480 | 46,650 | 46,700 | 581 | 513 | 642 | 513 | 49,650 | 49,700 | 643 | 546 | 704 | 546 |
| 43,700 | 43,750 | 521 | 481 | 582 | 481 | 46,700 | 46,750 | 582 | 514 | 643 | 514 | 49,700 | 49,750 | 644 | 547 | 705 | 547 |
| 43,750 | 43,800 | 522 | 482 | 583 | 482 | 46,750 | 46,800 | 583 | 515 | 644 | 515 | 49,750 | 49,800 | 645 | 548 | 706 | 548 |
| 43,800 | 43,850 | 523 | 482 | 584 | 482 | 46,800 | 46,850 | 584 | 515 | 646 | 515 | 49,800 | 49,850 | 646 | 548 | 707 | 548 |
| 43,850 | 43,900 | 524 | 483 | 585 | 483 | 46,850 | 46,900 | 585 | 516 | 647 | 516 | 49,850 | 49,900 | 647 | 549 | 708 | 549 |
| 43,900 | 43,950 | 525 | 483 | 586 | 483 | 46,900 | 46,950 | 586 | 516 | 648 | 516 | 49,900 | 49,950 | 648 | 549 | 709 | 549 |
| 43,950 | 44,000 | 526 | 484 | 587 | 484 | 46,950 | 47,000 | 587 | 517 | 649 | 517 | 49,950 | 50,000 | 649 | 550 | 710 | 550 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 50,000 | | | | | | 53,000 | | | | | | 56,000 | | | | | |
| 50,000 | 50,050 | 650 | 550 | 711 | 550 | 53,000 | 53,050 | 711 | 583 | 772 | 585 | 56,000 | 56,050 | 772 | 616 | 833 | 646 |
| 50,050 | 50,100 | 651 | 551 | 712 | 551 | 53,050 | 53,100 | 712 | 584 | 773 | 586 | 56,050 | 56,100 | 773 | 617 | 834 | 647 |
| 50,100 | 50,150 | 652 | 551 | 713 | 551 | 53,100 | 53,150 | 713 | 584 | 774 | 587 | 56,100 | 56,150 | 774 | 617 | 835 | 648 |
| 50,150 | 50,200 | 653 | 552 | 714 | 552 | 53,150 | 53,200 | 714 | 585 | 775 | 588 | 56,150 | 56,200 | 775 | 618 | 836 | 649 |
| 50,200 | 50,250 | 654 | 552 | 715 | 552 | 53,200 | 53,250 | 715 | 585 | 776 | 589 | 56,200 | 56,250 | 776 | 618 | 837 | 650 |
| 50,250 | 50,300 | 655 | 553 | 716 | 553 | 53,250 | 53,300 | 716 | 586 | 777 | 590 | 56,250 | 56,300 | 777 | 619 | 838 | 651 |
| 50,300 | 50,350 | 656 | 554 | 717 | 554 | 53,300 | 53,350 | 717 | 587 | 778 | 591 | 56,300 | 56,350 | 778 | 620 | 839 | 652 |
| 50,350 | 50,400 | 657 | 554 | 718 | 554 | 53,350 | 53,400 | 718 | 587 | 779 | 592 | 56,350 | 56,400 | 779 | 620 | 840 | 653 |
| 50,400 | 50,450 | 658 | 555 | 719 | 555 | 53,400 | 53,450 | 719 | 588 | 780 | 593 | 56,400 | 56,450 | 780 | 621 | 841 | 654 |
| 50,450 | 50,500 | 659 | 555 | 720 | 555 | 53,450 | 53,500 | 720 | 588 | 781 | 594 | 56,450 | 56,500 | 781 | 621 | 842 | 655 |
| 50,500 | 50,550 | 660 | 556 | 721 | 556 | 53,500 | 53,550 | 721 | 589 | 782 | 595 | 56,500 | 56,550 | 782 | 622 | 843 | 656 |
| 50,550 | 50,600 | 661 | 556 | 722 | 556 | 53,550 | 53,600 | 722 | 589 | 783 | 596 | 56,550 | 56,600 | 783 | 622 | 844 | 657 |
| 50,600 | 50,650 | 662 | 557 | 723 | 557 | 53,600 | 53,650 | 723 | 590 | 784 | 597 | 56,600 | 56,650 | 784 | 623 | 845 | 658 |
| 50,650 | 50,700 | 663 | 557 | 724 | 557 | 53,650 | 53,700 | 724 | 590 | 785 | 598 | 56,650 | 56,700 | 785 | 623 | 846 | 659 |
| 50,700 | 50,750 | 664 | 558 | 725 | 558 | 53,700 | 53,750 | 725 | 591 | 786 | 599 | 56,700 | 56,750 | 786 | 624 | 847 | 660 |
| 50,750 | 50,800 | 665 | 559 | 726 | 559 | 53,750 | 53,800 | 726 | 592 | 787 | 600 | 56,750 | 56,800 | 787 | 625 | 848 | 661 |
| 50,800 | 50,850 | 666 | 559 | 727 | 559 | 53,800 | 53,850 | 727 | 592 | 788 | 601 | 56,800 | 56,850 | 788 | 625 | 850 | 662 |
| 50,850 | 50,900 | 667 | 560 | 728 | 560 | 53,850 | 53,900 | 728 | 593 | 789 | 602 | 56,850 | 56,900 | 789 | 626 | 851 | 663 |
| 50,900 | 50,950 | 668 | 560 | 729 | 560 | 53,900 | 53,950 | 729 | 593 | 790 | 603 | 56,900 | 56,950 | 790 | 626 | 852 | 664 |
| 50,950 | 51,000 | 669 | 561 | 730 | 561 | 53,950 | 54,000 | 730 | 594 | 791 | 604 | 56,950 | 57,000 | 791 | 627 | 853 | 666 |
| 51,000 | | | | | | 54,000 | | | | | | 57,000 | | | | | |
| 51,000 | 51,050 | 670 | 561 | 731 | 561 | 54,000 | 54,050 | 731 | 594 | 792 | 605 | 57,000 | 57,050 | 792 | 627 | 854 | 667 |
| 51,050 | 51,100 | 671 | 562 | 732 | 562 | 54,050 | 54,100 | 732 | 595 | 793 | 606 | 57,050 | 57,100 | 794 | 628 | 855 | 668 |
| 51,100 | 51,150 | 672 | 562 | 733 | 562 | 54,100 | 54,150 | 733 | 595 | 794 | 607 | 57,100 | 57,150 | 795 | 628 | 856 | 669 |
| 51,150 | 51,200 | 673 | 563 | 734 | 563 | 54,150 | 54,200 | 734 | 596 | 795 | 608 | 57,150 | 57,200 | 796 | 629 | 857 | 670 |
| 51,200 | 51,250 | 674 | 563 | 735 | 563 | 54,200 | 54,250 | 735 | 596 | 796 | 609 | 57,200 | 57,250 | 797 | 629 | 858 | 671 |
| 51,250 | 51,300 | 675 | 564 | 736 | 564 | 54,250 | 54,300 | 736 | 597 | 797 | 610 | 57,250 | 57,300 | 798 | 630 | 859 | 672 |
| 51,300 | 51,350 | 676 | 565 | 737 | 565 | 54,300 | 54,350 | 737 | 598 | 799 | 611 | 57,300 | 57,350 | 799 | 631 | 860 | 673 |
| 51,350 | 51,400 | 677 | 565 | 738 | 565 | 54,350 | 54,400 | 738 | 598 | 800 | 612 | 57,350 | 57,400 | 800 | 631 | 861 | 674 |
| 51,400 | 51,450 | 678 | 566 | 739 | 566 | 54,400 | 54,450 | 739 | 599 | 801 | 613 | 57,400 | 57,450 | 801 | 632 | 862 | 675 |
| 51,450 | 51,500 | 679 | 566 | 740 | 566 | 54,450 | 54,500 | 740 | 599 | 802 | 615 | 57,450 | 57,500 | 802 | 632 | 863 | 676 |
| 51,500 | 51,550 | 680 | 567 | 741 | 567 | 54,500 | 54,550 | 741 | 600 | 803 | 616 | 57,500 | 57,550 | 803 | 633 | 864 | 677 |
| 51,550 | 51,600 | 681 | 567 | 742 | 567 | 54,550 | 54,600 | 743 | 600 | 804 | 617 | 57,550 | 57,600 | 804 | 633 | 865 | 678 |
| 51,600 | 51,650 | 682 | 568 | 743 | 568 | 54,600 | 54,650 | 744 | 601 | 805 | 618 | 57,600 | 57,650 | 805 | 634 | 866 | 679 |
| 51,650 | 51,700 | 683 | 568 | 744 | 568 | 54,650 | 54,700 | 745 | 601 | 806 | 619 | 57,650 | 57,700 | 806 | 634 | 867 | 680 |
| 51,700 | 51,750 | 684 | 569 | 745 | 569 | 54,700 | 54,750 | 746 | 602 | 807 | 620 | 57,700 | 57,750 | 807 | 635 | 868 | 681 |
| 51,750 | 51,800 | 685 | 570 | 746 | 570 | 54,750 | 54,800 | 747 | 603 | 808 | 621 | 57,750 | 57,800 | 808 | 636 | 869 | 682 |
| 51,800 | 51,850 | 686 | 570 | 748 | 570 | 54,800 | 54,850 | 748 | 603 | 809 | 622 | 57,800 | 57,850 | 809 | 636 | 870 | 683 |
| 51,850 | 51,900 | 687 | 571 | 749 | 571 | 54,850 | 54,900 | 749 | 604 | 810 | 623 | 57,850 | 57,900 | 810 | 637 | 871 | 684 |
| 51,900 | 51,950 | 688 | 571 | 750 | 571 | 54,900 | 54,950 | 750 | 604 | 811 | 624 | 57,900 | 57,950 | 811 | 637 | 872 | 685 |
| 51,950 | 52,000 | 689 | 572 | 751 | 572 | 54,950 | 55,000 | 751 | 605 | 812 | 625 | 57,950 | 58,000 | 812 | 638 | 873 | 686 |
| 52,000 | | | | | | 55,000 | | | | | | 58,000 | | | | | |
| 52,000 | 52,050 | 690 | 572 | 752 | 572 | 55,000 | 55,050 | 752 | 605 | 813 | 626 | 58,000 | 58,050 | 813 | 638 | 874 | 687 |
| 52,050 | 52,100 | 692 | 573 | 753 | 573 | 55,050 | 55,100 | 753 | 606 | 814 | 627 | 58,050 | 58,100 | 814 | 639 | 875 | 688 |
| 52,100 | 52,150 | 693 | 573 | 754 | 573 | 55,100 | 55,150 | 754 | 606 | 815 | 628 | 58,100 | 58,150 | 815 | 639 | 876 | 689 |
| 52,150 | 52,200 | 694 | 574 | 755 | 574 | 55,150 | 55,200 | 755 | 607 | 816 | 629 | 58,150 | 58,200 | 816 | 640 | 877 | 690 |
| 52,200 | 52,250 | 695 | 574 | 756 | 574 | 55,200 | 55,250 | 756 | 607 | 817 | 630 | 58,200 | 58,250 | 817 | 640 | 878 | 691 |
| 52,250 | 52,300 | 696 | 575 | 757 | 575 | 55,250 | 55,300 | 757 | 608 | 818 | 631 | 58,250 | 58,300 | 818 | 641 | 879 | 692 |
| 52,300 | 52,350 | 697 | 576 | 758 | 576 | 55,300 | 55,350 | 758 | 609 | 819 | 632 | 58,300 | 58,350 | 819 | 642 | 880 | 693 |
| 52,350 | 52,400 | 698 | 576 | 759 | 576 | 55,350 | 55,400 | 759 | 609 | 820 | 633 | 58,350 | 58,400 | 820 | 642 | 881 | 694 |
| 52,400 | 52,450 | 699 | 577 | 760 | 577 | 55,400 | 55,450 | 760 | 610 | 821 | 634 | 58,400 | 58,450 | 821 | 643 | 882 | 695 |
| 52,450 | 52,500 | 700 | 577 | 761 | 577 | 55,450 | 55,500 | 761 | 610 | 822 | 635 | 58,450 | 58,500 | 822 | 643 | 883 | 696 |
| 52,500 | 52,550 | 701 | 578 | 762 | 578 | 55,500 | 55,550 | 762 | 611 | 823 | 636 | 58,500 | 58,550 | 823 | 644 | 884 | 697 |
| 52,550 | 52,600 | 702 | 578 | 763 | 578 | 55,550 | 55,600 | 763 | 611 | 824 | 637 | 58,550 | 58,600 | 824 | 644 | 885 | 698 |
| 52,600 | 52,650 | 703 | 579 | 764 | 579 | 55,600 | 55,650 | 764 | 612 | 825 | 638 | 58,600 | 58,650 | 825 | 645 | 886 | 699 |
| 52,650 | 52,700 | 704 | 579 | 765 | 579 | 55,650 | 55,700 | 765 | 612 | 826 | 639 | 58,650 | 58,700 | 826 | 645 | 887 | 700 |
| 52,700 | 52,750 | 705 | 580 | 766 | 580 | 55,700 | 55,750 | 766 | 613 | 827 | 640 | 58,700 | 58,750 | 827 | 646 | 888 | 701 |
| 52,750 | 52,800 | 706 | 581 | 767 | 581 | 55,750 | 55,800 | 767 | 614 | 828 | 641 | 58,750 | 58,800 | 828 | 647 | 889 | 702 |
| 52,800 | 52,850 | 707 | 581 | 768 | 581 | 55,800 | 55,850 | 768 | 614 | 829 | 642 | 58,800 | 58,850 | 829 | 647 | 890 | 703 |
| 52,850 | 52,900 | 708 | 582 | 769 | 582 | 55,850 | 55,900 | 769 | 615 | 830 | 643 | 58,850 | 58,900 | 830 | 648 | 891 | 704 |
| 52,900 | 52,950 | 709 | 582 | 770 | 583 | 55,900 | 55,950 | 770 | 615 | 831 | 644 | 58,900 | 58,950 | 831 | 648 | 892 | 705 |
| 52,950 | 53,000 | 710 | 583 | 771 | 584 | 55,950 | 56,000 | 771 | 616 | 832 | 645 | 58,950 | 59,000 | 832 | 649 | 893 | 706 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | | | | Your tax is- | | | |
| 59,000 | | | | | | 62,000 | | | | | | 65,000 | | | | | |
| 59,000 | 59,050 | 833 | 649 | 894 | 707 | 62,000 | 62,050 | 894 | 682 | 956 | 769 | 65,000 | 65,050 | 956 | 715 | 1,017 | 830 |
| 59,050 | 59,100 | 834 | 650 | 895 | 708 | 62,050 | 62,100 | 896 | 683 | 957 | 770 | 65,050 | 65,100 | 957 | 716 | 1,018 | 831 |
| 59,100 | 59,150 | 835 | 650 | 896 | 709 | 62,100 | 62,150 | 897 | 683 | 958 | 771 | 65,100 | 65,150 | 958 | 716 | 1,019 | 832 |
| 59,150 | 59,200 | 836 | 651 | 897 | 710 | 62,150 | 62,200 | 898 | 684 | 959 | 772 | 65,150 | 65,200 | 959 | 717 | 1,020 | 833 |
| 59,200 | 59,250 | 837 | 651 | 898 | 711 | 62,200 | 62,250 | 899 | 684 | 960 | 773 | 65,200 | 65,250 | 960 | 717 | 1,021 | 834 |
| 59,250 | 59,300 | 838 | 652 | 899 | 712 | 62,250 | 62,300 | 900 | 685 | 961 | 774 | 65,250 | 65,300 | 961 | 718 | 1,022 | 835 |
| 59,300 | 59,350 | 839 | 653 | 901 | 713 | 62,300 | 62,350 | 901 | 686 | 962 | 775 | 65,300 | 65,350 | 962 | 719 | 1,023 | 836 |
| 59,350 | 59,400 | 840 | 653 | 902 | 714 | 62,350 | 62,400 | 902 | 686 | 963 | 776 | 65,350 | 65,400 | 963 | 719 | 1,024 | 837 |
| 59,400 | 59,450 | 841 | 654 | 903 | 715 | 62,400 | 62,450 | 903 | 687 | 964 | 777 | 65,400 | 65,450 | 964 | 720 | 1,025 | 838 |
| 59,450 | 59,500 | 842 | 654 | 904 | 717 | 62,450 | 62,500 | 904 | 687 | 965 | 778 | 65,450 | 65,500 | 965 | 720 | 1,026 | 839 |
| 59,500 | 59,550 | 843 | 655 | 905 | 718 | 62,500 | 62,550 | 905 | 688 | 966 | 779 | 65,500 | 65,550 | 966 | 721 | 1,027 | 840 |
| 59,550 | 59,600 | 845 | 655 | 906 | 719 | 62,550 | 62,600 | 906 | 688 | 967 | 780 | 65,550 | 65,600 | 967 | 721 | 1,028 | 841 |
| 59,600 | 59,650 | 846 | 656 | 907 | 720 | 62,600 | 62,650 | 907 | 689 | 968 | 781 | 65,600 | 65,650 | 968 | 722 | 1,029 | 842 |
| 59,650 | 59,700 | 847 | 656 | 908 | 721 | 62,650 | 62,700 | 908 | 689 | 969 | 782 | 65,650 | 65,700 | 969 | 722 | 1,030 | 843 |
| 59,700 | 59,750 | 848 | 657 | 909 | 722 | 62,700 | 62,750 | 909 | 690 | 970 | 783 | 65,700 | 65,750 | 970 | 723 | 1,031 | 844 |
| 59,750 | 59,800 | 849 | 658 | 910 | 723 | 62,750 | 62,800 | 910 | 691 | 971 | 784 | 65,750 | 65,800 | 971 | 724 | 1,032 | 845 |
| 59,800 | 59,850 | 850 | 658 | 911 | 724 | 62,800 | 62,850 | 911 | 691 | 972 | 785 | 65,800 | 65,850 | 972 | 724 | 1,033 | 846 |
| 59,850 | 59,900 | 851 | 659 | 912 | 725 | 62,850 | 62,900 | 912 | 692 | 973 | 786 | 65,850 | 65,900 | 973 | 725 | 1,034 | 847 |
| 59,900 | 59,950 | 852 | 659 | 913 | 726 | 62,900 | 62,950 | 913 | 692 | 974 | 787 | 65,900 | 65,950 | 974 | 725 | 1,035 | 848 |
| 59,950 | 60,000 | 853 | 660 | 914 | 727 | 62,950 | 63,000 | 914 | 693 | 975 | 788 | 65,950 | 66,000 | 975 | 726 | 1,036 | 849 |
| 60,000 | | | | | | 63,000 | | | | | | 66,000 | | | | | |
| 60,000 | 60,050 | 854 | 660 | 915 | 728 | 63,000 | 63,050 | 915 | 693 | 976 | 789 | 66,000 | 66,050 | 976 | 727 | 1,037 | 850 |
| 60,050 | 60,100 | 855 | 661 | 916 | 729 | 63,050 | 63,100 | 916 | 694 | 977 | 790 | 66,050 | 66,100 | 977 | 728 | 1,038 | 851 |
| 60,100 | 60,150 | 856 | 661 | 917 | 730 | 63,100 | 63,150 | 917 | 694 | 978 | 791 | 66,100 | 66,150 | 978 | 729 | 1,039 | 852 |
| 60,150 | 60,200 | 857 | 662 | 918 | 731 | 63,150 | 63,200 | 918 | 695 | 979 | 792 | 66,150 | 66,200 | 979 | 731 | 1,040 | 853 |
| 60,200 | 60,250 | 858 | 662 | 919 | 732 | 63,200 | 63,250 | 919 | 695 | 980 | 793 | 66,200 | 66,250 | 980 | 732 | 1,041 | 854 |
| 60,250 | 60,300 | 859 | 663 | 920 | 733 | 63,250 | 63,300 | 920 | 696 | 981 | 794 | 66,250 | 66,300 | 981 | 733 | 1,042 | 855 |
| 60,300 | 60,350 | 860 | 664 | 921 | 734 | 63,300 | 63,350 | 921 | 697 | 982 | 795 | 66,300 | 66,350 | 982 | 734 | 1,043 | 856 |
| 60,350 | 60,400 | 861 | 664 | 922 | 735 | 63,350 | 63,400 | 922 | 697 | 983 | 796 | 66,350 | 66,400 | 983 | 735 | 1,044 | 857 |
| 60,400 | 60,450 | 862 | 665 | 923 | 736 | 63,400 | 63,450 | 923 | 698 | 984 | 797 | 66,400 | 66,450 | 984 | 736 | 1,045 | 858 |
| 60,450 | 60,500 | 863 | 665 | 924 | 737 | 63,450 | 63,500 | 924 | 698 | 985 | 798 | 66,450 | 66,500 | 985 | 737 | 1,046 | 859 |
| 60,500 | 60,550 | 864 | 666 | 925 | 738 | 63,500 | 63,550 | 925 | 699 | 986 | 799 | 66,500 | 66,550 | 986 | 738 | 1,047 | 860 |
| 60,550 | 60,600 | 865 | 666 | 926 | 739 | 63,550 | 63,600 | 926 | 699 | 987 | 800 | 66,550 | 66,600 | 987 | 739 | 1,048 | 861 |
| 60,600 | 60,650 | 866 | 667 | 927 | 740 | 63,600 | 63,650 | 927 | 700 | 988 | 801 | 66,600 | 66,650 | 988 | 740 | 1,049 | 862 |
| 60,650 | 60,700 | 867 | 667 | 928 | 741 | 63,650 | 63,700 | 928 | 700 | 989 | 802 | 66,650 | 66,700 | 989 | 741 | 1,050 | 863 |
| 60,700 | 60,750 | 868 | 668 | 929 | 742 | 63,700 | 63,750 | 929 | 701 | 990 | 803 | 66,700 | 66,750 | 990 | 742 | 1,051 | 864 |
| 60,750 | 60,800 | 869 | 669 | 930 | 743 | 63,750 | 63,800 | 930 | 702 | 991 | 804 | 66,750 | 66,800 | 991 | 743 | 1,052 | 865 |
| 60,800 | 60,850 | 870 | 669 | 931 | 744 | 63,800 | 63,850 | 931 | 702 | 992 | 805 | 66,800 | 66,850 | 992 | 744 | 1,054 | 866 |
| 60,850 | 60,900 | 871 | 670 | 932 | 745 | 63,850 | 63,900 | 932 | 703 | 993 | 806 | 66,850 | 66,900 | 993 | 745 | 1,055 | 867 |
| 60,900 | 60,950 | 872 | 670 | 933 | 746 | 63,900 | 63,950 | 933 | 703 | 994 | 807 | 66,900 | 66,950 | 994 | 746 | 1,056 | 868 |
| 60,950 | 61,000 | 873 | 671 | 934 | 747 | 63,950 | 64,000 | 934 | 704 | 995 | 808 | 66,950 | 67,000 | 995 | 747 | 1,057 | 870 |
| 61,000 | | | | | | 64,000 | | | | | | 67,000 | | | | | |
| 61,000 | 61,050 | 874 | 671 | 935 | 748 | 64,000 | 64,050 | 935 | 704 | 996 | 809 | 67,000 | 67,050 | 996 | 748 | 1,058 | 871 |
| 61,050 | 61,100 | 875 | 672 | 936 | 749 | 64,050 | 64,100 | 936 | 705 | 997 | 810 | 67,050 | 67,100 | 998 | 749 | 1,059 | 872 |
| 61,100 | 61,150 | 876 | 672 | 937 | 750 | 64,100 | 64,150 | 937 | 705 | 998 | 811 | 67,100 | 67,150 | 999 | 750 | 1,060 | 873 |
| 61,150 | 61,200 | 877 | 673 | 938 | 751 | 64,150 | 64,200 | 938 | 706 | 999 | 812 | 67,150 | 67,200 | 1,000 | 751 | 1,061 | 874 |
| 61,200 | 61,250 | 878 | 673 | 939 | 752 | 64,200 | 64,250 | 939 | 706 | 1,000 | 813 | 67,200 | 67,250 | 1,001 | 752 | 1,062 | 875 |
| 61,250 | 61,300 | 879 | 674 | 940 | 753 | 64,250 | 64,300 | 940 | 707 | 1,001 | 814 | 67,250 | 67,300 | 1,002 | 753 | 1,063 | 876 |
| 61,300 | 61,350 | 880 | 675 | 941 | 754 | 64,300 | 64,350 | 941 | 708 | 1,003 | 815 | 67,300 | 67,350 | 1,003 | 754 | 1,064 | 877 |
| 61,350 | 61,400 | 881 | 675 | 942 | 755 | 64,350 | 64,400 | 942 | 708 | 1,004 | 816 | 67,350 | 67,400 | 1,004 | 755 | 1,065 | 878 |
| 61,400 | 61,450 | 882 | 676 | 943 | 756 | 64,400 | 64,450 | 943 | 709 | 1,005 | 817 | 67,400 | 67,450 | 1,005 | 756 | 1,066 | 879 |
| 61,450 | 61,500 | 883 | 676 | 944 | 757 | 64,450 | 64,500 | 944 | 709 | 1,006 | 819 | 67,450 | 67,500 | 1,006 | 757 | 1,067 | 880 |
| 61,500 | 61,550 | 884 | 677 | 945 | 758 | 64,500 | 64,550 | 945 | 710 | 1,007 | 820 | 67,500 | 67,550 | 1,007 | 758 | 1,068 | 881 |
| 61,550 | 61,600 | 885 | 677 | 946 | 759 | 64,550 | 64,600 | 947 | 710 | 1,008 | 821 | 67,550 | 67,600 | 1,008 | 759 | 1,069 | 882 |
| 61,600 | 61,650 | 886 | 678 | 947 | 760 | 64,600 | 64,650 | 948 | 711 | 1,009 | 822 | 67,600 | 67,650 | 1,009 | 760 | 1,070 | 883 |
| 61,650 | 61,700 | 887 | 678 | 948 | 761 | 64,650 | 64,700 | 949 | 711 | 1,010 | 823 | 67,650 | 67,700 | 1,010 | 761 | 1,071 | 884 |
| 61,700 | 61,750 | 888 | 679 | 949 | 762 | 64,700 | 64,750 | 950 | 712 | 1,011 | 824 | 67,700 | 67,750 | 1,011 | 762 | 1,072 | 885 |
| 61,750 | 61,800 | 889 | 680 | 950 | 763 | 64,750 | 64,800 | 951 | 713 | 1,012 | 825 | 67,750 | 67,800 | 1,012 | 763 | 1,073 | 886 |
| 61,800 | 61,850 | 890 | 680 | 952 | 764 | 64,800 | 64,850 | 952 | 713 | 1,013 | 826 | 67,800 | 67,850 | 1,013 | 764 | 1,074 | 887 |
| 61,850 | 61,900 | 891 | 681 | 953 | 765 | 64,850 | 64,900 | 953 | 714 | 1,014 | 827 | 67,850 | 67,900 | 1,014 | 765 | 1,075 | 888 |
| 61,900 | 61,950 | 892 | 681 | 954 | 766 | 64,900 | 64,950 | 954 | 714 | 1,015 | 828 | 67,900 | 67,950 | 1,015 | 766 | 1,076 | 889 |
| 61,950 | 62,000 | 893 | 682 | 955 | 768 | 64,950 | 65,000 | 955 | 715 | 1,016 | 829 | 67,950 | 68,000 | 1,016 | 767 | 1,077 | 890 |

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

2019 Tax Table—Continued

| If your ND taxable income is— | | And your filing status is— | | | | If your ND taxable income is— | | And your filing status is— | | | |
|-------------------------------|---------------|----------------------------|--------------------------|---------------------------|-------------------|---|---------------|----------------------------|--------------------------|---------------------------|-------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of household |
| | | Your tax is- | | | | | | Your tax is- | | | |
| 95,000 | | | | | | 98,000 | | | | | |
| 95,000 | 95,050 | 1,568 | 1,319 | 1,664 | 1,442 | 98,000 | 98,050 | 1,635 | 1,380 | 1,732 | 1,503 |
| 95,050 | 95,100 | 1,569 | 1,320 | 1,665 | 1,443 | 98,050 | 98,100 | 1,636 | 1,381 | 1,733 | 1,504 |
| 95,100 | 95,150 | 1,570 | 1,321 | 1,667 | 1,444 | 98,100 | 98,150 | 1,637 | 1,382 | 1,735 | 1,505 |
| 95,150 | 95,200 | 1,571 | 1,322 | 1,668 | 1,445 | 98,150 | 98,200 | 1,638 | 1,383 | 1,736 | 1,506 |
| 95,200 | 95,250 | 1,572 | 1,323 | 1,669 | 1,446 | 98,200 | 98,250 | 1,639 | 1,384 | 1,737 | 1,507 |
| 95,250 | 95,300 | 1,573 | 1,324 | 1,670 | 1,447 | 98,250 | 98,300 | 1,640 | 1,385 | 1,738 | 1,508 |
| 95,300 | 95,350 | 1,574 | 1,325 | 1,671 | 1,448 | 98,300 | 98,350 | 1,641 | 1,386 | 1,739 | 1,509 |
| 95,350 | 95,400 | 1,575 | 1,326 | 1,672 | 1,449 | 98,350 | 98,400 | 1,643 | 1,387 | 1,740 | 1,510 |
| 95,400 | 95,450 | 1,576 | 1,327 | 1,673 | 1,450 | 98,400 | 98,450 | 1,644 | 1,388 | 1,741 | 1,511 |
| 95,450 | 95,500 | 1,577 | 1,328 | 1,674 | 1,451 | 98,450 | 98,500 | 1,645 | 1,389 | 1,743 | 1,512 |
| 95,500 | 95,550 | 1,578 | 1,329 | 1,676 | 1,452 | 98,500 | 98,550 | 1,646 | 1,390 | 1,744 | 1,513 |
| 95,550 | 95,600 | 1,579 | 1,330 | 1,677 | 1,453 | 98,550 | 98,600 | 1,647 | 1,391 | 1,745 | 1,514 |
| 95,600 | 95,650 | 1,580 | 1,331 | 1,678 | 1,454 | 98,600 | 98,650 | 1,648 | 1,392 | 1,746 | 1,515 |
| 95,650 | 95,700 | 1,581 | 1,332 | 1,679 | 1,455 | 98,650 | 98,700 | 1,649 | 1,394 | 1,747 | 1,516 |
| 95,700 | 95,750 | 1,582 | 1,333 | 1,680 | 1,456 | 98,700 | 98,750 | 1,651 | 1,395 | 1,748 | 1,517 |
| 95,750 | 95,800 | 1,584 | 1,334 | 1,681 | 1,457 | 98,750 | 98,800 | 1,652 | 1,396 | 1,749 | 1,518 |
| 95,800 | 95,850 | 1,585 | 1,335 | 1,682 | 1,458 | 98,800 | 98,850 | 1,653 | 1,397 | 1,751 | 1,519 |
| 95,850 | 95,900 | 1,586 | 1,336 | 1,684 | 1,459 | 98,850 | 98,900 | 1,654 | 1,398 | 1,752 | 1,520 |
| 95,900 | 95,950 | 1,587 | 1,337 | 1,685 | 1,460 | 98,900 | 98,950 | 1,655 | 1,399 | 1,753 | 1,521 |
| 95,950 | 96,000 | 1,588 | 1,338 | 1,686 | 1,461 | 98,950 | 99,000 | 1,656 | 1,400 | 1,754 | 1,522 |
| 96,000 | | | | | | 99,000 | | | | | |
| 96,000 | 96,050 | 1,589 | 1,339 | 1,687 | 1,462 | 99,000 | 99,050 | 1,657 | 1,401 | 1,755 | 1,523 |
| 96,050 | 96,100 | 1,590 | 1,340 | 1,688 | 1,463 | 99,050 | 99,100 | 1,659 | 1,402 | 1,756 | 1,524 |
| 96,100 | 96,150 | 1,592 | 1,341 | 1,689 | 1,464 | 99,100 | 99,150 | 1,660 | 1,403 | 1,757 | 1,525 |
| 96,150 | 96,200 | 1,593 | 1,343 | 1,690 | 1,465 | 99,150 | 99,200 | 1,661 | 1,404 | 1,758 | 1,526 |
| 96,200 | 96,250 | 1,594 | 1,344 | 1,691 | 1,466 | 99,200 | 99,250 | 1,662 | 1,405 | 1,760 | 1,527 |
| 96,250 | 96,300 | 1,595 | 1,345 | 1,693 | 1,467 | 99,250 | 99,300 | 1,663 | 1,406 | 1,761 | 1,528 |
| 96,300 | 96,350 | 1,596 | 1,346 | 1,694 | 1,468 | 99,300 | 99,350 | 1,664 | 1,407 | 1,762 | 1,529 |
| 96,350 | 96,400 | 1,597 | 1,347 | 1,695 | 1,469 | 99,350 | 99,400 | 1,665 | 1,408 | 1,763 | 1,530 |
| 96,400 | 96,450 | 1,598 | 1,348 | 1,696 | 1,470 | 99,400 | 99,450 | 1,666 | 1,409 | 1,764 | 1,531 |
| 96,450 | 96,500 | 1,600 | 1,349 | 1,697 | 1,471 | 99,450 | 99,500 | 1,668 | 1,410 | 1,765 | 1,533 |
| 96,500 | 96,550 | 1,601 | 1,350 | 1,698 | 1,472 | 99,500 | 99,550 | 1,669 | 1,411 | 1,766 | 1,534 |
| 96,550 | 96,600 | 1,602 | 1,351 | 1,699 | 1,473 | 99,550 | 99,600 | 1,670 | 1,412 | 1,768 | 1,535 |
| 96,600 | 96,650 | 1,603 | 1,352 | 1,701 | 1,474 | 99,600 | 99,650 | 1,671 | 1,413 | 1,769 | 1,536 |
| 96,650 | 96,700 | 1,604 | 1,353 | 1,702 | 1,475 | 99,650 | 99,700 | 1,672 | 1,414 | 1,770 | 1,537 |
| 96,700 | 96,750 | 1,605 | 1,354 | 1,703 | 1,476 | 99,700 | 99,750 | 1,673 | 1,415 | 1,771 | 1,538 |
| 96,750 | 96,800 | 1,606 | 1,355 | 1,704 | 1,477 | 99,750 | 99,800 | 1,674 | 1,416 | 1,772 | 1,539 |
| 96,800 | 96,850 | 1,607 | 1,356 | 1,705 | 1,478 | 99,800 | 99,850 | 1,676 | 1,417 | 1,773 | 1,540 |
| 96,850 | 96,900 | 1,609 | 1,357 | 1,706 | 1,479 | 99,850 | 99,900 | 1,677 | 1,418 | 1,774 | 1,541 |
| 96,900 | 96,950 | 1,610 | 1,358 | 1,707 | 1,480 | 99,900 | 99,950 | 1,678 | 1,419 | 1,775 | 1,542 |
| 96,950 | 97,000 | 1,611 | 1,359 | 1,709 | 1,482 | 99,950 | 100,000 | 1,679 | 1,420 | 1,777 | 1,543 |
| 97,000 | | | | | | <div style="border: 1px solid black; border-radius: 15px; padding: 20px; text-align: center;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div> | | | | | |
| 97,000 | 97,050 | 1,612 | 1,360 | 1,710 | 1,483 | | | | | | |
| 97,050 | 97,100 | 1,613 | 1,361 | 1,711 | 1,484 | | | | | | |
| 97,100 | 97,150 | 1,614 | 1,362 | 1,712 | 1,485 | | | | | | |
| 97,150 | 97,200 | 1,615 | 1,363 | 1,713 | 1,486 | | | | | | |
| 97,200 | 97,250 | 1,617 | 1,364 | 1,714 | 1,487 | | | | | | |
| 97,250 | 97,300 | 1,618 | 1,365 | 1,715 | 1,488 | | | | | | |
| 97,300 | 97,350 | 1,619 | 1,366 | 1,716 | 1,489 | | | | | | |
| 97,350 | 97,400 | 1,620 | 1,367 | 1,718 | 1,490 | | | | | | |
| 97,400 | 97,450 | 1,621 | 1,368 | 1,719 | 1,491 | | | | | | |
| 97,450 | 97,500 | 1,622 | 1,369 | 1,720 | 1,492 | | | | | | |
| 97,500 | 97,550 | 1,623 | 1,370 | 1,721 | 1,493 | | | | | | |
| 97,550 | 97,600 | 1,624 | 1,371 | 1,722 | 1,494 | | | | | | |
| 97,600 | 97,650 | 1,626 | 1,372 | 1,723 | 1,495 | | | | | | |
| 97,650 | 97,700 | 1,627 | 1,373 | 1,724 | 1,496 | | | | | | |
| 97,700 | 97,750 | 1,628 | 1,374 | 1,726 | 1,497 | | | | | | |
| 97,750 | 97,800 | 1,629 | 1,375 | 1,727 | 1,498 | | | | | | |
| 97,800 | 97,850 | 1,630 | 1,376 | 1,728 | 1,499 | | | | | | |
| 97,850 | 97,900 | 1,631 | 1,377 | 1,729 | 1,500 | | | | | | |
| 97,900 | 97,950 | 1,632 | 1,378 | 1,730 | 1,501 | | | | | | |
| 97,950 | 98,000 | 1,634 | 1,379 | 1,731 | 1,502 | | | | | | |

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

2019 Tax Rate Schedules

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

Single

| If North Dakota taxable income is: | | Your tax is equal to: | |
|------------------------------------|----------------|-----------------------|--------------------------------------|
| Over | But not over | | |
| \$ 0 | \$ 39,450..... | | 1.10% of North Dakota taxable income |
| 39,450 | 95,500..... | \$ 433.95 | + 2.04% of amount over \$ 39,450 |
| 95,500 | 199,250..... | 1,577.37 | + 2.27% of amount over 95,500 |
| 199,250 | 433,200..... | 3,932.50 | + 2.64% of amount over 199,250 |
| 433,200..... | | 10,108.78 | + 2.90% of amount over 433,200 |

Married filing jointly and Qualifying widow(er)

| If North Dakota taxable income is: | | Your tax is equal to: | |
|------------------------------------|----------------|-----------------------|--------------------------------------|
| Over | But not over | | |
| \$ 0 | \$ 65,900..... | | 1.10% of North Dakota taxable income |
| 65,900 | 159,200..... | \$ 724.90 | + 2.04% of amount over \$ 65,900 |
| 159,200 | 242,550..... | 2,628.22 | + 2.27% of amount over 159,200 |
| 242,550 | 433,200..... | 4,520.27 | + 2.64% of amount over 242,550 |
| 433,200..... | | 9,553.43 | + 2.90% of amount over 433,200 |

Married filing separately

| If North Dakota taxable income is: | | Your tax is equal to: | |
|------------------------------------|----------------|-----------------------|--------------------------------------|
| Over | But not over | | |
| \$ 0 | \$ 32,950..... | | 1.10% of North Dakota taxable income |
| 32,950 | 79,600..... | \$ 362.45 | + 2.04% of amount over \$ 32,950 |
| 79,600 | 121,275..... | 1,314.11 | + 2.27% of amount over 79,600 |
| 121,275 | 216,600..... | 2,260.13 | + 2.64% of amount over 121,275 |
| 216,600..... | | 4,776.71 | + 2.90% of amount over 216,600 |

Head of household

| If North Dakota taxable income is: | | Your tax is equal to: | |
|------------------------------------|----------------|-----------------------|--------------------------------------|
| Over | But not over | | |
| \$ 0 | \$ 52,850..... | | 1.10% of North Dakota taxable income |
| 52,850 | 136,450..... | \$ 581.35 | + 2.04% of amount over \$ 52,850 |
| 136,450 | 220,900..... | 2,286.79 | + 2.27% of amount over 136,450 |
| 220,900 | 433,200..... | 4,203.81 | + 2.64% of amount over 220,900 |
| 433,200..... | | 9,808.53 | + 2.90% of amount over 433,200 |

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

Leave documents loose in envelope; do not staple them.

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

Leave documents loose in envelope; do not staple them.

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 the envelope, have you done the following:

- Signed the return
- Enclosed complete copy of federal return
- Made a copy for your records
- Enclosed your check or money order payable to "ND State Tax Commissioner" along with a Form ND-1PRV
- 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

- 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
- Status of amended return..... 1.800.906.2050

IRS tax service

Service is available by appointment only. Call 1.844.545.5640 to schedule an appointment. In North Dakota, IRS tax services are available Monday through Friday, 8:30 a.m. to 4:30 p.m., at the following locations:

Bismarck

4503 N Coleman Street
Suite 101
Closed Wednesdays

Fargo

Federal Building
Room 470
657 2nd Avenue N

Grand Forks

Federal Building
Room 137
102 N 4th Street
Closed Wednesdays

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

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

- Form ND-EZ**, Individual income tax form (Short form)
- Form ND-1**, Individual income tax form (Long form)
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- Schedule ND-1FA**, Tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEC**, Qualified endowment fund tax credit
- Schedule ND-1PSC**, Nonprofit private school tax credits for individuals
- Schedule RZ**, Renaissance zone income exemption and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Form ND-1PRV**, Paper return payment voucher
- Schedule ND-1UT**, Underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2020 Form ND-1ES**, Estimated income tax—individuals
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund - 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: 2019 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Name

Address

City

State

ZIP code

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 **For Individuals**. Then 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 **For Individuals**. Click on **Forms/Publications**, and then click on "Request For Copies of Tax Return."

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