

Tax forms, guidelines, FAQs, and more are available at **www.tax.nd.gov**.

Email 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.tax.nd.gov**

If you need a form or document mentioned in this booklet, you may obtain it from our website at **www.tax.nd.gov**, 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.tax.nd.gov, or you may call us at 701-328-1246 or email 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.tax.nd.gov**, 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.

90% of filers e-file!

100%

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

- 1. Go to our website at www.tax.nd.gov
- 2. Click on "I Need To . . ." at top of page, then select "E-File My Taxes"

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.

80% - 80% - 2050 tax year 40% - 20% - Paper E-file

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

Expansion of social security benefit exclusion

In 2019, the North Dakota Legislature passed legislation allowing a deduction for taxable social security benefits to individuals with an adjusted gross income of \$50,000 or less (or \$100,000 or less, if married filing jointly).

Senate Bill 2351 passed by the 2021 North Dakota Legislature, in Special Session in November 2021, removed the adjusted gross income thresholds, making the exclusion available to all taxpayers for tax years 2021 and after. The exclusion is claimed on Form ND-1, line 15.

Tax relief credit for North Dakota residents

House Bill 1515 passed by the 2021 North Dakota Legislature, in Special Session in November 2021, created a nonrefundable tax relief income tax credit for full-year residents of North Dakota. The credit is available only for the 2021 and 2022 tax years, after which it expires.

Full-year residency is the only qualifying condition, and so the credit is allowed to all full-year resident filers who have a tax liability (before any credits) on their return. A credit of \$350 is allowed to single, head of household, qualifying widow(er), and married filing separately filers. For married persons filing jointly, both of whom are full-year residents, a credit of \$700 is allowed.

In the case of married persons filing jointly, where one spouse is a full-year resident of North Dakota and the other spouse is a nonresident of North Dakota for part or all of the year, a \$350 credit is allowed.

The amount of the credit is limited to the lesser of the credit or the tax (before any credits) on the return. If the credit exceeds the tax on the return, the excess credit is not refundable and cannot be carried over and used in any other tax year. The credit is claimed on Form ND-1, line 20.

Form ND-EZ filers. Form ND-EZ is for full-year residents of North Dakota who have no state adjustments to income and no

state income tax credits. Because all full-year residents qualify for the new tax relief income tax credit, any full-year resident who has a tax liability in 2021 must use Form ND-1 to get the credit. The credit is not available on Form ND-EZ. Individuals who, except for the new credit, would qualify to use Form ND-EZ may still use it if their North Dakota taxable income and tax are zero.

Permanent extension of 2019 changes to nonprofit private school credits

In 2019, the North Dakota Legislature expanded the income tax credits for making a contribution to nonprofit private primary schools, high schools, and colleges in North Dakota. Eligibility for the credit was extended to individuals who make direct contributions (under pre-2019 law, individuals could only claim the credits if received from an estate, trust or other passthrough entity). In addition, the amount of the tax liability that could be reduced by the credits was increased from 20% to 25%. The 2019 changes were effective only for the 2019 and 2020 tax years.

House Bill 1137 passed by the 2021 North Dakota Legislature reinstated the 2019 changes on a permanent basis, making them effective for tax years 2021 and after. In addition, the amount of the tax liability that may be reduced by the credits was increased from 25% to 50%. See Schedule ND-1TC, lines 18, 19, and 20.

2-year extension of 2019 changes to disabled employment credit

In 2019, the North Dakota Legislature expanded the income tax credit for hiring a qualifying developmentally disabled or mentally ill individual. Eligibility for the credit was extended to all taxpayers (not just C corporations), the credit rate was increased from 5% to 25%, and the wages on which the credit is allowed was changed from the first \$6,000 paid in the first 12 months of employment to the first \$6,000 paid annually. The 2019 changes were effective only for the 2019 and 2020 tax years.

House Bill 1405 passed by the 2021 North Dakota Legislature reinstated the 2019 changes for two additional tax years—2021 and 2022—after which the changes will expire, and the law will revert to how it read prior to 2019.

To qualify for the credit, 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 or supported employment to become employed. See Schedule ND-1TC, line 23.

Reminder: Deduction available to parents of stillborn child

A deduction is available to parents who experience a stillbirth. The deduction, which is adjusted annually for inflation, increases to \$4,310 for the 2021 tax year. See Schedule ND-1SA, line 5.

The deduction is allowed to an individual who meets the following requirements:

- The individual is the parent of a child who was stillborn in 2021.
- 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 2021 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**, or by submitting a request form by fax or mail. It can also be obtained in person at the agency's office in the State Capitol, Judicial Wing, First Floor, Room 118.

Changes affecting you and your income tax (continued)

Free electronic filing available to many individuals

Nearly 90% of all individual filers electronically filed their 2020 North Dakota income tax return. Many North Dakotans are eligible to efile their taxes for free, depending on income and age.

Using the online ND Free File tool, taxpayers can easily find out if they qualify to file their federal and state returns for free through certain tax software products. Go to **www.tax.nd.gov** and click on "I Need To . . ." at the top of the page. Then select "E-File My Taxes" to learn more.

Taxpayers may also utilize free tax preparation services available at the IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites around the state. These sites are run by either AARP or the IRS. To find a VITA or TCE site near you, use the VITA Locator Tool on the IRS's website at www.irs.gov or call toll free 800-906-9887.

Staying on top of developments

Individuals, businesses, or other interested persons may sign up to receive email notifications when a newsletter or other important information is issued by the Office of State Tax Commissioner. To sign up, go to www.tax.nd.gov and select "News Center" at the top of the page. Then select "Email Sign-Up."

General information for all filers

Steps to completing your return			
	Step	Action	
	1	Determine if you have to file a return see this page	
	2	Complete your federal return see page 7	
	3	Determine which form to use see page 6	
		Have you considered efiling your return? see page 1	
	4	Go to the applicable instructions—	
		If using Form ND-EZ see page 9	
		If using Form ND-1see 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, 2022—	
		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 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year or meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

Definition of resident—In these instructions, the term "resident" refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a fullyear resident of Montana or Minnesota covered by reciprocity.

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 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2021.

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 2021 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2021 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 2021 tax year, you must file a 2021 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2021 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 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 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 2021 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 2021 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 2021 tax year, you do not have to file a 2021 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 2021 tax year, you do not have to file a 2021 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 2021 tax year, you must file a 2021 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, see the guideline *Income Taxation of Nonresident Aliens* under "Guidelines" at www.tax.nd.gov.

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.tax.nd.gov.

Part-year resident

If you were a part-year resident of North Dakota for the 2021 tax year, you must file a 2021 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You derived gross income from (1) any source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

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

Gross income from North Dakota sources for nonresidents only

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.

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 guideline *Income Taxation of Native Americans* under "Guidelines" at www.tax.nd.gov.

Which form to use

If you are required to file a 2021 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 of \$5.00 or more from them, you must file a North

Which form to use—Form ND-EZ or Form ND-1	?	
Use Form ND-EZ if you answer No to ALL of the questions belo	w.	
Use Form ND-1if you answer Yes to ANY of the questions bel	ow.	
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 2021?		
2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4)		
3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 6-16)		
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 20-23)		
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2021, or did you apply an overpayment (refund)		
from your 2020 North Dakota return as an estimated payment for 2021? (*See Form ND-1, line 27)		
6. Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?		
7. Are you going to make an extension payment on Form ND-1EXT?		
* The references show where to find more information.		

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

- 1. Complete the applicable items at the top of Form ND-1, page 1 (through line E), as instructed.
- 2. For item F, 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: **mtrevenue.gov**

When and where to file

If you are filing on a calendar year basis, you must file your 2021 North Dakota individual income tax return on or before April 15, 2022. 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" at the top of 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" at the top of 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 payment options, go to **www.tax.nd.gov** and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2021 Form ND-1EXT payment voucher with the payment. Alternatively, you may submit a paper 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 2021 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

You must complete your 2021 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2021 North Dakota individual income tax return. Certain information from your federal return is needed to complete your North Dakota return.

If you are filing your North Dakota return on paper, 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. For 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 at top of 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. If amending to claim a net operating loss carryback, attach Form 1045 or 1040X.

Estimated tax requirement (for 2022)

You must pay estimated North Dakota income tax for the 2022 tax year if *all* of the following conditions apply:

- 1. You are required to pay estimated federal income tax for 2022.
- 2. Your North Dakota net tax liability for 2021 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2021, you do not have to pay estimated tax for 2022.*)
- 3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2022.
- 4. You expect your North Dakota income tax withholding for 2022 to be less than the smaller of the following:
 - (a) 90% of your 2022 North Dakota net tax liability. *Note:* Substitute 66 2/3% if a qualified farmer—see instructions for 2022 Form ND-1ES.
 - (b) 100% of your 2021 North Dakota net tax liability. If you moved into North Dakota during 2021 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 2022 tax year must be paid by April 15, June 15, and September 15, 2022, and January 15, 2023.

For payment options, go to **www.tax.nd.gov** and select "Make A Payment." If submitting a payment by paper check or money order, you

must complete and submit a 2021 Form ND-1ES payment voucher with the payment.

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, 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.

2021 Form ND-EZ instructions

Before you begin . . .

- **New for 2021!** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2021. See the instructions to Form ND-1, line 20, for details. Use Form ND-EZ only if you are otherwise eligible to use it and your tax on Form ND-EZ, line 2, is zero.
- Have your completed 2021 Form 1040 or 1040-SR at hand. Certain information on it will be needed.

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 2021 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 2021 Form 1040 or 1040-SR.

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 Accounting, legal, health, motel other personal or professiona services not classified elsewhore.	, and I

Construction 6
Manufacturing7
Transportation, communication, and public utilities
Exploration, development, and extraction of coal, oil, and natural gas9
Banking, insurance, real estate, and other financial services 10
Military service 11
Retirement (Pensions, annuities, IRAs, etc.) 12

Item D - 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 2 - Tax

If you have a tax amount (greater than zero) on this line, do not use Form ND-EZ. Instead, use Form ND-1. See the instructions to Form ND-1, line 20, for a tax relief credit that is allowed to full-year residents of North Dakota for 2021.

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2021 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2020 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 2021 tax year. Be sure

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

Line 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)

(Item b)

Mr. and Mrs. Taxpayer 9999 Main Ave.	9999
Anytown, ND 99999	15-0000/0000
Pay to	
Order of	\$
	Dollars
Your Bank Anytown, ND USA 99999	
Memo	
:123456789 12345678912345678 9999	
Routing number Account number	Do not include the check number

Please note:

(Item a)

- 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. To pay online, go to www.tax.nd.gov and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2021 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.

as part of the account number.

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 2021 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 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2022 Form 1099-G will be available on our website in January 2023. For more information, go to our website at www.tax.nd.gov.

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 2021 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 2022 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.

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

Use the correct postage?

the correct postage.

after the due date.

Avoid mailing problems by using

For worry-free filing, file your return electronically—see page 1!

2021 Form ND-1 instructions

Before you begin . . .

- **New for 2021!** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2021. See the instructions to Form ND-1, line 20, for details.
- Be sure to have a copy of your completed 2021 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 2021 tax year

If you were a nonresident of North Dakota for part or all of the 2021 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 2021 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2021 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 2021 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 2021 Form 1040 or 1040-SR.

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	Code
of income	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, other personal or professional services not classified elsewher	
Construction	
Manufacturing	

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 1	LO
Military service 1	1
Retirement (Pensions, annuities, IRAs, etc.) 1	L 2

Item D - Amended return

If you are filing this return to change a return you previously filed for the 2021 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.

Item E - 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.

Item F - 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 15, 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 guideline *Adjustment For Income* (Loss) From An S Corporation Electing To Be Taxed As A C Corporation under "Guidelines" at www.tax.nd.gov.

Line 4 - Contribution adjustment

Enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16. However, if you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming an endowment 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.tax.nd.gov. Attach a copy of the worksheet.

If you are only claiming an unused planned gift or endowment credit carried over from a prior tax year, and none of the contribution on which it is based was carried over and deducted on your 2021 Form 1040 or 1040-SR, no adjustment is required on this line.

If you are claiming a credit on Schedule ND-1PG or Schedule ND-1QEC that is based on a charitable contribution for which you claimed a deduction on your Form 1040 or 1040-SR, line 12b (the charitable deduction for nonitemizers), enter the smaller of the amount on line 12b of your federal return or the amount by which the deduction reduced your federal taxable income.

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 2021, 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 2021, but you did not reside on an Indian reservation for part or all of 2021, 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 guideline *Adjustment For Income* (Loss) From An S Corporation Electing To Be Taxed As A C Corporation under "Guidelines" at www.tax.nd.gov.

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 - ND College SAVE contribution deduction

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

If you were a full-year resident of North Dakota during the tax year, multiply the qualified dividends from Form 1040 or 1040-SR, line 3a, by 40 percent and enter the result.

If you were a part-year resident or full-year nonresident of North Dakota during the tax year, 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 5b. 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

Enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 6b.

Do not enter on this line taxable Tier 1 Social Security equivalent benefits reported on a Form RRB-1099 from the U.S. Railroad Retirement Board; instead, enter the taxable portion of these benefits on Form ND-1, line 9.

If you receive both Tier 1 benefits (Form RRB-1099) and social security benefits (Form SSA-1099) determine the amount to enter on Form ND-1, lines 9 and 15, respectively, by multiplying the amount from Form 1040 or 1040-SR, line 6b, by a ratio equal to the gross amount of each type of benefit divided by the gross amount of both benefits combined.

W	orksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 7)	
	pital gain distribution — If you reported capital gain distributions on Form 1040 or 1040-SR, line 7 (and you did not have to nedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.	complete
1.	Enter amount from 2021 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed1	
2.	Enter amount from 2021 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed2	
3.	Enter the smaller of line 1 or line 2	
	• If a full-year resident , enter the amount from line 3 on line 5 and go to line 6.	
	• If a full-year nonresident or part-year resident, go to line 4.	
4.	Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:	
	a. North Dakota net short-term capital gain (loss)	
	b. North Dakota net long-term capital gain (loss)	
	c. Combine lines 4a and 4b. If zero or less, enter -0	
	d. Enter the smaller of line 4b or line 4c	
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	
7.	Subtract line 6 from line 5	
8.	Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 7	

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. **Attach Schedule ND-1SA.**

Line 19 - *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 2021, 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 20 - Resident tax relief credit

The 2021 North Dakota Legislature, in Special Session, passed legislation creating a tax relief income tax credit for North Dakota residents. The credit is not refundable and is available only for the 2021 and 2022 tax years.

	riage Penalty Credit Worksheet plete this worksheet to determine the amount to enter on Form ND-1,	line 22.
1.	Is your filing status Married filing jointly?	
	No. Stop; you do not qualify for the credit.	
	Yes. Enter your taxable income from Form ND-1, line 18 1	
2.	Is the amount on line 1 more than \$67,812 ?	
	No. Stop; you do not qualify for the credit.	
	Yes. Go to line 3.	
3.	a. Enter your qualified income3a	
	b. Enter your spouse's qualified income 3b	
4.	Enter the smaller of line 3a or line 3b4	
5.	Is the amount on line 4 more than \$39,830?	
	No. Stop; you do not qualify for the credit.	
	Yes. Go to line 6	12,550.00
6.	Subtract line 5 from line 4	
7.	Calculate the tax on the amount on line 6 using the	
	Single tax rate schedule on page 327	
8.	Subtract line 6 from line 1	
9.	Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 329	
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	
11.	Add lines 7 and 9	
	Subtract line 11 from line 10. If result is zero or less,	
	stop; you do not qualify for the credit	
13.	Maximum credit	201.00
14.	Enter smaller of line 12 or line 13	
	▶ 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	
16.	Multiply line 14 by line 15. Enter this amount on	
	Form ND-1, line 22	

If you were a full-year resident of North Dakota for the tax year, and your filing status is single, head of household, qualifying widow(er), or married filing separately, enter \$350 on this line. If you are married filing jointly, and both you and your spouse were full-year residents of North Dakota for the tax year, enter \$700 on this line.

In the case of married persons filing jointly, where one spouse is a full-year resident of North Dakota and the other spouse is a nonresident of North Dakota for part or all of the year, a \$350 credit is allowed.

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or partyear resident of North Dakota who paid income tax to another state or local jurisdication in that state, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. Attach Schedule ND-1CR.

Line 22 - Marriage penalty credit

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

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 18 of Form ND-1 is more than \$67,812;
- 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 \$39,830.

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, reduced by the selfemployment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 15.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 5b, and 6b. Reduce this total by amounts entered on Form ND-1, lines 9 and 15.

Sample check for direct deposit (line 32)

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

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. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2021 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2020 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 2021 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.

Line 27 - Estimated tax payment

Enter on this line any estimated income tax payments made on a 2021 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2020 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2021. Do not enter on this line North Dakota income tax withheld from a Form W-2, Form 1099, or North Dakota Schedule K-1; enter withheld tax on line 26.

Line 30 - Application of overpayment to 2022

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2022 income tax liability. Once made, the election or the amount cannot be changed 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.

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. To pay online, go to www.tax.nd.gov and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2021 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 2021, 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 2021 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 2021 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 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2022 Form 1099-G will be available on our website in January 2023. For more information, go to our website at www.tax.nd.gov.

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 2021 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 2022 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.

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.

Use the correct postage?

the correct postage.

Avoid mailing problems by using

For worry-free filing, file your return electronically—see page 1!

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



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



The 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



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 <u>www.ag.ndsu.edu/ndfs</u> forest@nd.gov

School district codes

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

- ▶ If a **full-** or **part-year resident** using the table below, find the 5-digit code number for the school district in which you resided for most of 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 Dist	rict	School District	Code No.	School Distr	ict	School District	Code No.	School Dist	rict	School District	Code No.
Address				Address) ID						NO.
Alexander	ND	Alexander 2	27-002	Grenora	ND	Grenora 99	53-099 41-003	New Salem	ND	New Salem-	30-049
Anamoose	ND	Anamoose 14	25-014	Gwinner Hague	ND ND	N Sargent 3 Bakker 10	15-010	New Town	ND	Almont 49 New Town 1	30-049
Ashley Beach	ND ND	Ashley 9 Beach 3	26-009 17-003	Halliday	ND	Halliday 19	13-010	Newburg	ND	Newburg-United 54	05-054
Belcourt	ND	Belcourt 7	40-007	Hailiday	ND	Twin Buttes 37	13-019	Northwood	ND	Northwood 129	18-129
Belfield	ND	Belfield 13	45-013	Hankinson	ND	Hankinson 8	39-008	Oakes	ND	Oakes 41	11-041
Berthold	ND	Lewis and Clark 161	51-161	Harvey	ND	Harvey 38	52-038	Oberon	ND	Oberon 16	03-016
Beulah	ND	Beulah 27	29-027	Hatton	ND	Hatton Eielson 7	49-007	Page	ND	Hope-Page 85	09-085
Binford	ND	Midkota 7	20-007	Hazelton	ND	Haz-Mof-Brad 6	15-006	Park River	ND	Park River Area 8	50-008
Bismarck	ND	Bismarck 1	08-001	Hazen	ND	Hazen 3	29-003	Parshall	ND	Parshall 3	31-003
Dismarck	112	Naughton 25	08-025	Hebron	ND	Hebron 13	30-013	Petersburg	ND	Dakota Prairie 1	32-001
		Apple Creek 39	08-039	Hettinger	ND	Hettinger 13	01-013	Pingree	ND	Pingree-Buchanan 10	47-010
		Manning 45	08-045	Hillsboro	ND	Hillsboro 9	49-009	Powers Lake	ND	Powers Lake 27	07-027
Bottineau	ND	Bottineau 1	05-001	Hunter	ND	Northern Cass 97	09-097	Ray	ND	Nesson 2	53-002
Bowbells	ND	Bowbells 14	07-014	Inkster	ND	Midway 128	18-128	Richardton	ND	Richardton-Taylor 34	45-034
Bowman	ND	Bowman Co 1	06-001	Jamestown	ND	Jamestown 1	47-001	Rolette	ND	Rolette 29	40-029
Buxton	ND	Central Valley 3	49-003	Kenmare	ND	Kenmare 28	51-028	Rolla	ND	Mt. Pleasant 4	40-004
Cando	ND	North Star 10	48-010	Kensal	ND	Kensal 19	47-019	Roseglen	ND	White Shield 85	28-085
Carrington	ND	Carrington 49	16-049	Killdeer	ND	Killdeer 16	13-016	Rugby	ND	Rugby 5	35-005
Carson	ND	Roosevelt 18	19-018	Kindred	ND	Kindred 2	09-002	Sawyer	ND	Sawyer 16	51-016
Cartwright	ND	Horse Creek 32	27-032	Kulm	ND	Kulm 7	23-007	Scranton	ND	Scranton 33	06-033
Casselton	ND	Central Cass 17	09-017	Lakota	ND	Lakota 66	32-066	Selfridge	ND	Selfridge 8	43-008
Cavalier	ND	Cavalier 6	34-006	LaMoure	ND	LaMoure 8	23-008	Sidney	MT	Earl 18	27-018
Center	ND	Center-Stanton 1	33-001	Langdon	ND	Langdon Area 23	10-023	Solen	ND	Solen 3	43-003
Colfax	ND	Richland 44	39-044	Larimore	ND	Larimore 44	18-044	South Heart	ND	South Heart 9	45-009
Cooperstown	ND	Griggs County		Leeds	ND	Leeds 6	03-006	St. Anthony	ND	Little Heart 4	30-004
		Central 18	20-018	Lidgerwood	ND	Lidgerwood 28	39-028	St. John	ND	St. John 3	40-003
Crosby	ND	Divide County 1	12-001	Lignite	ND	Burke Central 36	07-036	Stanley	ND	Stanley 2	31-002
Crystal	ND	Valley-Edinburg 118	34-118	Linton	ND	Linton 36	15-036	Starkweather	ND	Starkweather 44	36-044
Des Lacs	ND	United 7	51-007	Lisbon	ND	Ft. Ransom 6	37-006	Steele	ND	Kidder Co. 1	22-001
Devils Lake	ND	Devils Lake 1	36-001			Lisbon 19	37-019	Sterling	ND	Sterling 35	08-035
Dickinson	ND	Dickinson 1	45-001	Maddock	ND	Maddock 9	03-009	Strasburg	ND	Strasburg 15	15-015
Drake	ND	Drake 57	25-057	Mandan	ND	Mandan 1	30-001	Surrey	ND	Surrey 41	51-041
Drayton	ND	Drayton 19	34-019		MD	Sweet Briar 17	30-017	Thompson	ND	Thompson 61	18-061
Dunseith	ND	Dunseith 1	40-001	Mandaree	ND	Mandaree 36	27-036	Tioga	ND	Tioga 15	53-015
Edgeley	ND	Edgeley 3	23-003	Manvel	ND	Manvel 125	18-125 09-007	Tower City	ND	Maple Valley 4	09-004 25-060
Edmore	ND	Edmore 2	36-002	Mapleton Marion	ND ND	Mapleton 7 Litchville-Marion 46	02-046	Towner Trenton	ND ND	TGU 60 Eight Mile 6	53-006
Elgin	ND ND	Ellandala 40	19-049	Marmarth	ND	Marmarth 12	44-012	Turtle Lake	ND	Turtle Lake-	33-000
Ellendale Emerado	ND	Ellendale 40 Emerado 127	11-040 18-127	Max	ND	Max 50	28-050	Turtic Lake	ND	Mercer 72	28-072
Enderlin	ND	Enderlin Area 24	37-024	Mayville	ND	May-Port CG 14	49-014	Underwood	ND	Underwood 8	28-072
Fairmount	ND	Fairmount 18	39-018	McClusky	ND	McClusky 19	42-019	Valley City	ND	Valley City 2	02-002
Fairview	MT	Yellowstone 14	27-014	Medina	ND	Medina 3	47-003	Velva	ND	Velva 1	25-001
Fargo	ND	Fargo 1	09-001	Medora	ND	Billings Co. 1	04-001	Wahpeton	ND	Wahpeton 37	39-037
Fessenden	ND	Fessenden-Bowdon 25	52-025	Menoken	ND	Menoken 33	08-033	Walhalla	ND	North Border 100	34-100
Finley	ND	Finley-Sharon 19	46-019	Milnor	ND	Milnor 2	41-002	Warwick	ND	Warwick 29	03-029
Flasher	ND	Flasher 39	30-039	Minnewaukan		Minnewaukan 5	03-005	Washburn	ND	Washburn 4	28-004
Fordville	ND	Fordville-Lankin 5	50-005	Minot	ND	Minot 1	51-001	Watford City	ND	McKenzie Co 1	27-001
Forman	ND	Sargent Central 6	41-006			Nedrose 4	51-004	West Fargo	ND	West Fargo 6	09-006
Ft. 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	Williston	ND	Williston Basin School	
Gackle	ND	Gackle-Streeter 56	24-056	Minto	ND	Minto 20	50-020			District 7	53-007
Garrison	ND	Garrison 51	28-051	Mohall	ND	Mohall-Lansford		Wilton	ND	Wilton 1	28-001
Glen Ullin	ND	Glen Ullin 48	30-048			-Sherwood 1	38-001	Wimbledon	ND	Barnes County	
Glenburn	ND	Glenburn 26	38-026	Montpelier	ND	Montpelier 14	47-014			North 7	02-007
Golva	ND	Lone Tree 6	17-006	Mott	ND	Mott-Regent 1	21-001	Wing	ND	Wing 28	08-028
Goodrich	ND	Goodrich 16	42-016	Munich	ND	Munich 19	10-019	Wishek	ND	Wishek 19	26-019
Grafton	ND	Grafton 18	50-018	Napoleon	ND	Napoleon 2	24-002	Wyndmere	ND	Wyndmere 42	39-042
Grand Forks	ND	Grand Forks 1	18-001	New England	ND	New England 9	21-009	Zeeland	ND	Zeeland 4	26-004
		Air Force Base 140	18-140	New Rockford	ND	New Rockford					
						-Sheyenne 2	14-002				

2021 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 22, to calculate their tax.

	Examp	le				
	At	But	Single	Married	Married	Head
g	least	less		filing	filing	of
		than		jointly *	sepa-	house-
						1 1 . 1
				Your	tax is-	
	49,850	49,900	637	549	699	549
	49,900	49,950	638	549	700	549
	49,950	50,000	639	550	701	550

If your N taxable		An	nd your fili	ng status	is—	If your N		Ar	nd your fili	ng status	is—	If your N		Ar	nd your fili	ng status	is—
income is			I	I	1	income i		l		I		income i					T
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			١	1	I				I	1	1				I		J
				tax is-						tax is-						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	15 25	0	0	0	0	1,350 1,375	1,375 1,400	15 15	15 15	15 15	15 15	2,725 2,750	2,750 2,775	30 30	30 30	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		1,525	17	17	17	17	2,875	2,900	32	32	32	32
150	175	2	2	2	2		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		1,600	17	17	17	17	2,950	2,975	33	33	33	33
225	250	3	3	3	3		1,625	18	18	18	18	2,975	3,000	33	33	33	33
250	275	3	3	3	3		1,650	18	18	18	18						
275 300	300 325	3	3	3	3		1,675	18 19	18 19	18 19	18 19	3,0	000				
						1,675	1,700										
325	350	4	4	4	4	1,700	1,725	19	19	19	19	3,000	3,050	33	33	33	33
350 375	375 400	4	4	4	4	1,725 1,750	1,750 1,775	19 19	19 19	19 19	19 19	3,050 3,100	3,100 3,150	34 34	34 34	34 34	34 34
400	425	5	5	5	5		1,773	20	20	20	20	3,150	3,200	35	35	35	35
425	450	5	5	5	5		1,825	20	20	20	20	3,200	3,250	35	35	35	35
450	475	5	5	5	5		1,850	20	20	20	20	3,250	3,300	36	36	36	36
475	500	5	5	5	5		1,875	20	20	20	20	3,300	3,350	37	37	37	37
500	525	6	6	6	6		1,900	21	21	21	21	3,350	3,400	37	37	37	37
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,400	3,450	38	38	38	38
550	575	6	6	6	6	1,925	1,950	21	21	21	21	3,450	3,500	38	38	38	38
575	600	6	6	6	6	1,950	1,975	22	22	22	22	3,500	3,550	39	39	39	39
600	625	7	7	7	7	1,975	2,000	22	22	22	22	3,550	3,600	39	39	39	39
625	650	7	7	7	7							3,600	3,650	40	40	40	40
650	675	7	7	7	7	2,0	000					3,650	3,700	40	40	40	40
675	700	8	8	8	8							3,700	3,750	41	41	41	41
700	725	8	8	8	8	2,000	2,025	22	22	22	22	3,750	3,800	42	42	42	42
725 750	750 775	8	8	8	8 8	2,025 2,050	2,050 2,075	22 23	22 23	22 23	22 23	3,800 3,850	3,850 3,900	42 43	42 43	42 43	42 43
775	800	9	9	9	9		2,100	23	23	23	23	3,900	3,950	43	43	43	43
800	825	9	9	9	9		2,125	23	23	23	23	3,950	4,000	44	44	44	44
825	850	9	9	9	9	-	2,150	24	24	24	24						
850	875	9	9	9	9	2,150	2,175	24	24	24	24	4,0	000				
875	900	10	10	10	10	2,175	2,200	24	24	24	24						
900	925	10	10	10	10	2,200	2,225	24	24	24	24	4,000	4,050	44	44	44	44
925	950	10	10	10	10	2,225	2,250	25	25	25	25	4,050	4,100	45	45	45	45
950	975	11	11	11	11	2,250	2,275	25	25	25	25	4,100	4,150	45	45	45	45
975	1,000	11	11	11	11		2,300	25	25	25	25	4,150	4,200	46	46	46	46
4 ^			·	·	·	2,300	2,325	25	25	25	25	4,200	4,250	46	46	46	46
1,0	JUU					2,325 2,350	2,350 2,375	26 26	26 26	26 26	26 26	4,250 4,300	4,300 4,350	47 48	47 48	47 48	47 48
4 000	4 005	4-		4-	4-	1											
1,000 1,025	1,025 1,050	11 11	11 11	11 11	11 11	2,375 2,400	2,400 2,425	26 27	26 27	26 27	26 27	4,350 4,400	4,400 4,450	48 49	48 49	48 49	48 49
1,023	1,030	12	12	12			2,423	27	27	27	27	4,450	4,430	49	49	49	49
1,075	1,100	12	12	12	12		2,475	27	27	27	27	4,500	4,550	50	50	50	50
1,100	1,125	12	12	12	12		2,500	27	27	27	27	4,550	4,600	50	50	50	50
1,125	1,150	13	13	13	13	2,500	2,525	28	28	28	28	4,600	4,650	51	51	51	51
1,150	1,175	13	13	13	13		2,550	28	28	28	28	4,650	4,700	51	51	51	51
1,175	1,200	13	13	13	13		2,575	28	28	28	28	4,700	4,750	52	52	52	52
1,200	1,225	13	13	13	13		2,600	28	28	28	28	4,750	4,800	53	53	53	53
1,225	1,250	14	14	14	14	2,600	2,625	29	29	29	29	4,800	4,850	53	53	53	53
1,250	1,275	14	14	14	14	2,625	2,650	29	29	29	29	4,850	4,900	54	54	54	54
	1 200	14	14	14	14	2,650	2,675	29	29	29	29	4,900	4,950	54	54	54	54
1,275 1,300	1,300 1,325	14	14	14	14	2,675	2,700	30	30	30	30	4,950	5,000	55	55	55	55

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

2021 Tax Table—Continued

Table Commonweight Commonweigh	filing filing of jointly * sepa- house	Single Married filing	le	taxable	is—	ing status i	d your fili	An	טוּ		is—	ina status	ad varue fili	_ ا	ט	•
Income Section Income	e Married Married Hear filing filing of jointly* sepa- hous	Single Married filing			.5	ing status .										tavahla
Act	filing filing of jointly * sepa- house	filing					-		is—			ing status	ia your iiii	, , ,	i —	
	filing filing of jointly * sepa- house	filing	But		Head	Married	Married	Single			Head	Married	Married	Single		
Tately Note Pour tax is- Pou		iointly *			of			3			of					least
5,000 5,050 555 55 55 55 66 8,000 8,050 88 88 88 88 88 11,000 11,050 122 122 125 15150 5,200 5,700 5,705 77 57 57 8,700 8,200 90 90 90 90 90 90 11,150 11,500 122 122 122 5,150 5,200 5,70	rately hold	Jonithy	than		house-	sepa-	jointly *		than		house-	sepa-	jointly *		than	
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7,600 7,650 84 84 84 84 84 10,600 10,650 117 117 117 117 13,600 13,650 150 150																7,600

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

2021 Tax Table—Continued

2021	Тах Та	ble —Co.	ntinued														
If your N	1D					If your N	ID					If your N	ID				
taxable		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—					income i	s—					income i	s—				
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			ı Your	tax is-	•				ı Your	tax is-					ı Your	tax is-	•
14,	000					17,	000	ı				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	14,150 14,200	155 156	155 156	155 156	155 156	17,100 17,150	17,150 17,200	188 189	188 189	188 189	188 189	20,100 20,150	20,150 20,200	221 222	221 222	221 222	221 222
14,130	14,250	156	156	156	156	17,130	17,250	189	189	189	189	20,130	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	14,450 14,500	159 159	159 159	159 159	159 159	17,400 17,450	17,450 17,500	192 192	192 192	192 192	192 192	20,400 20,450	20,450 20,500	225 225	225 225	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	14,800 14,850	163 163	163 163	163 163	163 163	17,750 17,800	17,800 17,850	196 196	196 196	196 196	196 196	20,750 20,800	20,800 20,850	229 229	229 229	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	T				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	15,100 15,150	166 166	166 166	166 166	166 166	18,050 18,100	18,100 18,150	199 199	199 199	199 199	199 199	21,050 21,100	21,100 21,150	232 232	232 232	232 232	232 232
15,150	15,200	167	167	167	167	18,150	18,200	200	200	200	200	21,150	21,130	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	15,400 15,450	169 170	169 170	169 170	169 170	18,350 18,400	18,400 18,450	202 203	202 203	202 203	202 203	21,350 21,400	21,400 21,450	235 236	235 236	235 236	235 236
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	15,650 15,700	172 172	172 172	172 172	172 172	18,600 18,650	18,650 18,700	205 205	205 205	205 205	205 205	21,600 21,650	21,650 21,700	238 238	238 238	238 238	238 238
15,700	15,750	172	172	172	172	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	15,950 16,000	175 176	175 176	175 176	175 176	18,900 18,950	18,950 19,000	208 209	208 209	208 209	208 209	21,900 21,950	21,950 22,000	241 242	241 242	241 242	241 242
	000		-		-		000						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 16,200	177	177 178	177 178	177 179	19,100	19,150 19,200	210	210	210	210	22,100 22,150	22,150 22,200	243	243	243	243
16,150 16,200	16,200	178 178	178	178	178 178	19,150 19,200	19,200	211 211	211 211	211 211	211 211	22,150	22,200 22,250	244 244	244 244	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	16,450 16,500	181 181	181 181	181 181	181 181	19,400 19,450	19,450 19,500	214 214	214 214	214 214	214 214	22,400 22,450	22,450 22,500	247 247	247 247	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	16,800 16,850	185 185	185 185	185 185	185 185	19,750 19,800	19,800 19,850	218 218	218 218	218 218	218 218	22,750 22,800	22,800 22,850	251 251	251 251	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 ${\bf Qualifying\ widow(er)},$ use the ${\bf Married\ filing\ jointly\ column}.$

2021 Tax Table—Continued

If your N	ID					If your N	ID					If your N	ND				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	s—					income i	s—					income	is—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-					Your	tax is-	
23,	000	-				26,	000					29,	000	<u>-</u>			
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	23,100 23,150	254 254	254 254	254 254	254 254	26,050 26,100	26,100 26,150	287 287	287 287	287 287	287 287	29,050 29,100	29,100 29,150	320 320	320 320	320 320	320 320
23,150 23,200	23,200 23,250	255 255	255 255	255 255	255 255	26,150 26,200	26,200 26,250	288 288	288 288	288 288	288 288	29,150 29,200	29,200 29,250	321 321	321 321	321 321	32 ²
23,250	23,300	256	256	256	256	26,250	26,300	289	289	289	289	29,250	29,300	322	322	322	32
23,300 23,350	23,350 23,400	257 257	257 257	257 257	257 257	26,300 26,350	26,350 26,400	290 290	290 290	290 290	290 290	29,300 29,350	29,350 29,400	323 323	323 323	323 323	32: 32:
23,400	23,450	258	258	258	258	26,330	26,400 26,450	290	290	290	290	29,330	29,400 29,450	323	323	323	32
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	23,550 23,600	259 259	259 259	259 259	259 259	26,500 26,550	26,550 26,600	292 292	292 292	292 292	292 292	29,500 29,550	29,550 29,600	325 325	325 325	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	23,700 23,750	260 261	260 261	260 261	260 261	26,650 26,700	26,700 26,750	293 294	293 294	293 294	293 294	29,650 29,700	29,700 29,750	326 327	326 327	326 327	326 327
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	23,850 23,900	262 263	262 263	262 263	262 263	26,800 26,850	26,850 26,900	295 296	295 296	295 296	295 296	29,800 29,850	29,850 29,900	328 329	328 329	328 329	328 329
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	ī				27,	000					30,	000	•			
24,000 24,050	24,050 24,100	264 265	264 265	264 265	264 265	27,000 27,050	27,050 27,100	297 298	297 298	297 298	297 298	30,000 30,050	30,050 30,100	330 331	330 331	330 331	330 331
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	24,200 24,250	266 266	266 266	266 266	266 266	27,150 27,200	27,200 27,250	299 299	299 299	299 299	299 299	30,150 30,200	30,200 30,250	332 332	332 332	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	24,400 24,450	268 269	268 269	268 269	268 269	27,350 27,400	27,400 27,450	301 302	301 302	301 302	301 302	30,350 30,400	30,400 30,450	334 335	334 335	334 335	334 335
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	24,550 24,600	270 270	270 270	270 270	270 270	27,500 27,550	27,550 27,600	303 303	303 303	303 303	303 303	30,500 30,550	30,550 30,600	336 336	336 336	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	24,700 24,750	271 272	271 272	271 272	271 272	27,650 27,700	27,700 27,750	304 305	304 305	304 305	304 305	30,650 30,700	30,700 30,750	337 338	337 338	337 338	337 338
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	24,900 24,950	274 274	274 274	274 274	274 274	27,850 27,900	27,900 27,950	307 307	307 307	307 307	307 307	30,850 30,900	30,900 30,950	340 340	340 340	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	25,050 25,100	275 276	275 276	275 276	275 276	28,000 28,050	28,050 28,100	308 309	308 309	308 309	308 309	31,000 31,050	31,050 31,100	341 342	341 342	341 342	341 342
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	25,200 25,250	277 277	277 277	277 277	277 277	28,150 28,200	28,200 28,250	310 310	310 310	310 310	310 310	31,150 31,200	31,200 31,250	343 343	343 343	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	25,400 25,450	279 280	279 280	279 280	279 280	28,350 28,400	28,400 28,450	312 313	312 313	312 313	312 313	31,350 31,400	31,400 31,450	345 346	345 346	345 346	345 346
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	25,550 25,600	281 281	281 281	281 281	281 281	28,500 28,550	28,550 28,600	314 314	314 314	314 314	314 314	31,500 31,550	31,550 31,600	347 347	347 347	347 347	347 347
25,600	25,650 25,650	282	282	282	282	28,600	28,650 28,650	314	314	315	315	31,600	31,650	348	348	348	348
25,650 25,700	25,700 25,750	282 283	282 283	282 283	282 283	28,650 28,700	28,700 28,750	315 316	315 316	315 316	315 316	31,650 31,700	31,700 31,750	348 349	348 349	348 349	348 349
25,750	25,730	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	25,900 25,950	285 285	285 285	285 285	285 285	28,850 28,900	28,900 28,950	318 318	318 318	318 318	318 318	31,850 31,900	31,900 31,950	351 351	351 351	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 ${\bf Qualifying\ widow(er)},$ use the ${\bf Married\ filing\ jointly\ column}.$

2021	Тах Та	ble —Co	ntinued														
If your N	ID					If your N	ID					If your N	ID				
taxable		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	s—			•	1	income i	s—		T	Т	Т	income i	s—		1	Т	
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			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	396	385	38,000	38,050	418	418	458	418
32,050	32,100	353	353	353	353	35,050	35,100	386	386	397	386	38,050	38,100	419	419	459	419
32,100	32,150	353	353	353	353	35,100	35,150	386	386	398	386	38,100	38,150	419	419	460	419
32,150 32,200	32,200 32,250	354 354	354 354	354 354	354 354	35,150 35,200	35,200 35,250	387 387	387 387	399 400	387 387	38,150 38,200	38,200 38,250	420 420	420 420	461 462	420 420
32,250	32,300	355	355	355	355	35,250	35,300	388	388	401	388	38,250	38,300	421	421	463	421
32,300	32,350	356	356	356	356	35,300	35,350	389	389	402	389	38,300	38,350	422	422	464	422
32,350 32,400	32,400 32,450	356 357	356 357	356 357	356 357	35,350 35,400	35,400 35,450	389 390	389 390	403 404	389 390	38,350 38,400	38,400 38,450	422 423	422 423	465 466	422 423
32,450	32,500	357	357	357	357	35,450	35,500	390	390	406	390	38,450	38,500	423	423	467	423
32,500	32,550	358	358	358	358	35,500	35,550	391	391	407	391	38,500	38,550	424	424	468	424
32,550 32,600	32,600 32,650	358 359	358 359	358 359	358 359	35,550 35,600	35,600 35,650	391 392	391 392	408 409	391 392	38,550 38,600	38,600 38,650	424 425	424 425	469 470	424 425
32,650	32,700	359	359	359	359	35,650	35,700	392	392	410	392	38,650	38,700	425	425	471	425
32,700	32,750	360	360	360	360	35,700	35,750	393	393	411	393	38,700	38,750	426	426	472	426
32,750	32,800	361	361	361	361	35,750	35,800	394	394	412	394	38,750	38,800	427	427	473	427
32,800 32,850	32,850 32,900	361 362	361 362	361 362	361 362	35,800 35,850	35,850 35,900	394 395	394 395	413 414	394 395	38,800 38,850	38,850 38,900	427 428	427 428	474 475	427 428
32,900	32,950	362	362	362	362	35,900	35,950	395	395	415	395	38,900	38,950	428	428	476	428
32,950	33,000	363	363	363	363	35,950	36,000	396	396	416	396	38,950	39,000	429	429	477	429
33,	000					36,	000					39,	000				
33,000	33,050	363	363	363	363	36,000	36,050	396	396	417	396	39,000	39,050	429	429	478	429
33,050 33,100	33,100 33,150	364 364	364 364	364 364	364 364	36,050 36,100	36,100 36,150	397 397	397 397	418 419	397 397	39,050 39,100	39,100 39,150	430 430	430 430	479 480	430 430
33,150	33,200	365	365	365	365	36,150	36,200	398	398	420	398	39,150	39,200	431	431	481	431
33,200	33,250	365	365	365	365	36,200	36,250	398	398	421	398	39,200	39,250	431	431	482	431
33,250	33,300	366 367	366 367	366 367	366	36,250	36,300	399	399 400	422 423	399	39,250 39,300	39,300 39,350	432	432 433	483 484	432 433
33,300 33,350	33,350 33,400	367	367	367	367 367	36,300 36,350	36,350 36,400	400 400	400	423	400 400	39,350 39,350	39,330	433 433	433	485	433
33,400	33,450	368	368	368	368	36,400	36,450	401	401	425	401	39,400	39,450	434	434	486	434
33,450	33,500	368	368	368	368	36,450	36,500	401	401	426	401	39,450	39,500	434	434	487	434
33,500 33,550	33,550 33,600	369 369	369 369	369 369	369 369	36,500 36,550	36,550 36,600	402 402	402 402	427 428	402 402	39,500 39,550	39,550 39,600	435 435	435 435	488 489	435 435
33,600	33,650	370	370	370	370	36,600	36,650	403	403	429	403	39,600	39,650	436	436	490	436
33,650 33,700	33,700 33,750	370 371	370 371	370 371	370 371	36,650 36,700	36,700 36.750	403 404	403 404	430 431	403 404	39,650 39,700	39,700 39,750	436 437	436 437	491 492	436 437
33,750	33,800	372	372	372	372	36,750	36,800	405	405	432	405	39,750	39,800	438	438	493	438
33,800	33,850	372	372	372	372	36,800	36,850	405	405	433	405	39,800	39,850	438	438	494	438
33,850 33,900	33,900 33,950	373 373	373 373	373 374	373 373	36,850 36,900	36,900 36,950	406 406	406 406	434 435	406 406	39,850 39,900	39,900 39,950	439 439	439 439	495 496	439 439
33,950	34,000	374	374	375	374	36,950	37,000	407	407	436	407	39,950	40,000	440	440	497	440
34,	000					37,	000					40,	000				
34,000	34,050	374	374	376	374	37,000	37,050	407	407	437	407	40,000	40,050	440	440	498	440
34,050	34,100	375	375	377	375	37,050	37,100	408	408	438	408	40,050	40,100	441	441	499	441
34,100 34,150	34,150 34,200	375 376	375 376	378 379	375 376	37,100 37,150	37,150 37,200	408 409	408 409	439 440	408 409	40,100 40,150	40,150 40,200	441 442	441 442	500 501	441 442
34,200	34,250	376	376	380	376	37,130	37,250	409	409	441	409	40,200	40,250	442	442	502	442
34,250	34,300	377	377	381	377	37,250	37,300	410	410	442	410	40,250	40,300	443	443	503	443
34,300	34,350	378	378	382 383	378	37,300	37,350	411	411	443	411	40,300	40,350	444	444	504	444
34,350 34,400	34,400 34,450	378 379	378 379	384	378 379	37,350 37,400	37,400 37,450	411 412	411 412	444 445	411 412	40,350 40,400	40,400 40,450	444 445	444 445	505 506	444 445
34,450	34,500	379	379	385	379	37,450	37,500	412	412	446	412	40,450	40,500	445	445	508	445
34,500	34,550	380	380	386	380	37,500	37,550	413	413	447	413	40,500	40,550	446	446	509	446
34,550 34,600	34,600 34,650	380 381	380 381	387 388	380 381	37,550 37,600	37,600 37,650	413 414	413 414	448 449	413 414	40,550 40,600	40,600 40,650	447 448	446 447	510 511	446 447
34,650	34,700	381	381	389	381	37,650	37,700	414	414	450	414	40,650	40,700	449	447	512	447
34,700	34,750	382	382	390	382	37,700	37,750	415	415	451	415	40,700	40,750	450	448	513	448
34,750 34,800	34,800 34,850	383 383	383 383	391 392	383 383	37,750 37,800	37,800 37,850	416 416	416 416	452 453	416 416	40,750 40,800	40,800 40,850	451 452	449 449	514 515	449 449
34,850 34,850	34,830	384	384	393	384	37,850 37,850	37,830 37,900	417	417	454	417	40,850	40,830	453	450	516	450
34,900	34,950	384	384	394	384	37,900	37,950	417	417	455 457	417	40,900	40,950	454	450	517 510	450
34,950	35,000	385	385	395	385	37,950	38,000	418	418	457	418	40,950	41,000	455	451	518	451

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

2021 Tax Table—Continued

If your N	ND					If your N	ID					If your	ND				
41,000 41,050 41,150 41,1200 41,250 41,300 41,350 41,400 41,450 41,550 41,600 41,650 41,700 41,750 41,800 41,850 41,900 41,950		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—		•	•	•	income i	s—		•	•		income	is—			•	•
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
41,	000					44,	000					47	,000				
	41,050 41,100	456 457	451 452	519 520	451 452	44,000 44,050	44,050 44,100	517 518	484 485	580 581	484 485	47,000 47,050		578 579	517 518	641 642	517 518
	41,150	458	452	521	452	44,100	44,150	519	485	582	485	47,100		580	518	643	518
	41,200	459	453	522	453	44,150	44,200	520	486	583	486	47,150		581	519	644	519
	41,250	460	453	523	453	44,200	44,250	521 522	486 487	584 585	486	47,200		582	519	645	519
	41,300 41,350	461 462	454 455	524 525	454 455	44,250 44,300	44,300 44,350	522	487	585	487 488	47,250 47,300		583 585	520 521	646 647	520 521
41,350	41,400	463	455	526	455	44,350	44,400	524	488	587	488	47,350	47,400	586	521	648	52
	41,450 41,500	464 465	456 456	527 528	456 456	44,400 44,450	44,450 44,500	525 526	489 489	588 589	489 489	47,400 47,450		587 588	522 522	649 650	527 527
	41,550	466	457	529	457			527	490	590	490	47,500		589	523	651	523
	41,600	466	457 457	530	457 457	44,500 44,550	44,550 44,600	527	490	590 591	490	47,500 47,550	-	599	523	652	523
	41,650	468	458	531	458	44,600	44,650	529	491	592	491	47,600	-	591	524	653	524
	41,700 41,750	469 470	458 459	532 533	458 459	44,650 44,700	44,700 44,750	530 531	491 492	593 594	491 492	47,650 47,700		592 593	524 525	654 655	524 525
	41,730	470	460	534	460	44,750	44,730	532	493	595	493	47,750		594	526	656	526
	41,850	472	460	535	460	44,750	44,800 44,850	534	493	596	493	47,750	47,850	594 595	526	657	526
	41,900	473	461	536	461	44,850	44,900	535	494	597	494	47,850		596	527	658	527
	41,950 42,000	474 475	461 462	537 538	461 462	44,900 44,950	44,950 45,000	536 537	494 495	598 599	494 495	47,900 47,950		597 598	527 528	659 661	527 528
	000						000						,000				
42,000	42,050	476	462	539	462	45,000	45,050	538	495	600	495	48,000	48,050	599	528	662	528
	42,100	477	463	540	463	45,050	45,100	539	496	601	496	48,050		600	529	663	529
	42,150 42,200	478 479	463 464	541 542	463 464	45,100 45,150	45,150 45,200	540 541	496 497	602 603	496 497	48,100 48,150		601 602	529 530	664 665	529 530
	42,250	480	464	543	464	45,200	45,250	542	497	604	497	48,200		603	530	666	530
	42,300	481	465	544	465	45,250	45,300	543	498	605	498	48,250		604	531	667	531
	42,350 42,400	483 484	466 466	545 546	466 466	45,300 45,350	45,350 45,400	544 545	499 499	606 607	499 499	48,300 48,350		605 606	532 532	668 669	532 532
	42,450	485	467	547	467	45,400	45,450	546	500	608	500	48,400		607	533	670	533
42,450	42,500	486	467	548	467	45,450	45,500	547	500	610	500	48,450	48,500	608	533	671	533
	42,550	487	468	549	468	45,500	45,550	548	501	611	501	48,500		609	534	672	534
	42,600 42,650	488 489	468 469	550 551	468 469	45,550 45,600	45,600 45,650	549 550	501 502	612 613	501 502	48,550 48,600		610 611	534 535	673 674	534 535
	42,700	490	469	552	469	45,650	45,700	551	502	614	502	48,650	48,700	612	535	675	535
	42,750	491	470	553	470	45,700	45,750	552	503	615	503	48,700		613	536	676	536
	42,800	492	471	554	471	45,750	45,800	553	504	616	504	48,750		614	537	677	537
	42,850 42,900	493 494	471 472	555 556	471 472	45,800 45,850	45,850 45,900	554 555	504 505	617 618	504 505	48,800 48,850		615 616	537 538	678 679	537 538
42,900	42,950	495	472	557	472	45,900	45,950	556	505	619	505	48,900	48,950	617	538	680	538
	43,000	496	473	559	473	45,950	46,000	557	506	620	506	48,950		618	539	681	539
43,	000					46,	000	1				49	,000	1			
	43,050 43,100	497 498	473 474	560 561	473 474	46,000 46,050	46,050 46,100	558 559	506 507	621 622	506 507	49,000 49,050		619 620	539 540	682 683	539 540
	43,150	498	474	562	474	46,030	46,150	560	507	623	507	49,030		621	540	684	540
43,150	43,200	500	475	563	475	46,150	46,200	561	508	624	508	49,150	49,200	622	541	685	541
	43,250	501	475	564	475	46,200	46,250	562	508	625	508	49,200		623	541	686	541
	43,300 43,350	502 503	476 477	565 566	476 477	46,250 46,300	46,300 46,350	563 564	509 510	626 627	509 510	49,250 49,300		624 625	542 543	687 688	542 543
43,350	43,400	504	477	567	477	46,350	46,400	565	510	628	510	49,350	49,400	626	543	689	543
	43,450	505 506	478 478	568 569	478 478	46,400 46,450	46,450 46,500	566 567	511 511	629 630	511 511	49,400		627 628	544 544	690 691	544 544
	43,500	506	478 479	569 570	478 479	46,450 46,500	46,500	567 568	511 512	630	511 512	49,450		628	544 545	691	544
	43,550 43,600	507 508	479 479	570 571	479 479	46,500 46,550	46,550 46,600	568 569	512 512	631 632	512 512	49,500 49,550		629 630	545 545	692 693	545 545
43,600	43,650	509	480	572	480	46,600	46,650	570	513	633	513	49,600	49,650	631	546	694	540
	43,700	510 511	480	573 574	480	46,650 46,700	46,700 46,750	571 572	513 514	634	513 514	49,650		632	546 547	695 696	540 541
	43,750	511	481	574	481	46,700	46,750	572 572	514	635	514	49,700		633	547 E40	696	547
	43,800 43,850	512 513	482 482	575 576	482 482	46,750 46,800	46,800 46,850	573 574	515 515	636 637	515 515	49,750 49,800		634 636	548 548	697 698	548 548
43,850	43,900	514	483	577	483	46,850	46,900	575	516	638	516	49,850	49,900	637	549	699	549
43,900 43,950	43,950 44,000	515 516	483 484	578 579	483 484	46,900 46,950	46,950 47,000	576 577	516 517	639 640	516 517	49,900 49,950		638 639	549 550	700 701	549 550
	44,000						÷1,000	3//	51/	040	31/	45,550	30,000	039	220	701	55

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

2021 Tax Table—Continued

If your N	ND	ble —Col				If your N	ID					If your N	ND				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status i	is—	taxable		An	d your fili	ng status	is—
income i	is—					income i	s—					income	is—				
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			l Vour	tax is-	1				l Vour	I tax is-					l Vour	I tax is-	ı
50	000		Tour	tax 15-		53	000		Tour	tax 15-		56	000		Tour	tax 15-	
		640		702	550			701	502	764	F02			762	C1C	025	633
50,000 50,050	50,050 50,100	640 641	550 551	702 703	550 551	53,000 53,050	53,050 53,100	701 702	583 584	764 765	583 584	56,000 56,050	56,050 56,100	762 763	616 617	825 826	632 634
50,100	50,150	642	551	704	551	53,100	53,150	703	584	766	584	56,100	56,150	764	617	827	635
50,150	50,200	643	552	705	552	53,150	53,200	704	585	767	585	56,150	56,200	765 766	618	828	636 637
50,200	50,250	644	552	706	552	53,200	53,250	705	585	768	585	56,200	56,250	766	618	829	
50,250 50,300	50,300 50,350	645 646	553 554	707 708	553 554	53,250 53,300	53,300 53,350	706 707	586 587	769 770	586 587	56,250 56,300	56,300 56,350	767 768	619 620	830 831	638 639
50,350	50,400	647	554	709	554	53,350	53,400	708	587	771	587	56,350	56,400	769	620	832	640
50,400	50,450	648	555	710	555	53,400	53,450	709	588	772	588	56,400	56,450	770	621	833	64
50,450	50,500	649	555	712	555	53,450	53,500	710	588	773	588	56,450	56,500	771	621	834	642
50,500 50,550	50,550 50,600	650 651	556 556	713 714	556 556	53,500 53,550	53,550 53,600	711 712	589 589	774 775	589 589	56,500 56,550	56,550 56,600	772 773	622 622	835 836	643 644
50,600	50,650	652	557	715	557	53,600	53,650	713	590	776	590	56,600	56,650	774	623	837	645
50,650	50,700	653	557	716	557	53,650	53,700	714	590	777	590	56,650	56,700	775	623	838	646
50,700	50,750	654	558	717	558	53,700	53,750	715	591	778	591	56,700	56,750	776	624	839	647
50,750 50,800	50,800 50,850	655 656	559 559	718 719	559 559	53,750 53,800	53,800 53,850	716 717	592 592	779 780	592 592	56,750 56,800	56,800 56,850	777 778	625 625	840 841	648 649
50,850	50,900	657	560	720	560	53,850	53,900	718	593	781	593	56,850	56,900	779	626	842	650
50,900	50,950	658	560	721	560	53,900	53,950	719	593	782	593	56,900	56,950	780	626	843	651
50,950	51,000	659	561	722	561	53,950	54,000	720	594	783	594	56,950	57,000	781	627	844	652
51,	000	1				54,	000					57,	000	1			
51,000 51,050	51,050 51,100	660 661	561 562	723 724	561 562	54,000 54,050	54,050 54,100	721 722	594 595	784 785	594 595	57,000 57,050	57,050 57,100	782 783	627 628	845 846	653 654
51,100	51,150	662	562	725	562	54,030	54,150	723	595	786	595	57,030	57,100	784	628	847	655
51,150	51,200	663	563	726	563	54,150	54,200	724	596	787	596	57,150	57,200	785	629	848	656
51,200	51,250	664	563	727	563	54,200	54,250	725	596	788	596	57,200	57,250	786	629	849	657
51,250	51,300	665 666	564 565	728 729	564 565	54,250 54,300	54,300 54,350	726 727	597 598	789 790	597 598	57,250 57,300	57,300 57,350	787 789	630 631	850 851	658 659
51,300 51,350	51,350 51,400	667	565	729	565	54,300 54,350	54,350 54,400	727	598	790 791	599	57,350 57,350	57,330 57,400	789	631	852	660
51,400	51,450	668	566	731	566	54,400	54,450	729	599	792	600	57,400	57,450	791	632	853	661
51,450	51,500	669	566	732	566	54,450	54,500	730	599	793	601	57,450	57,500	792	632	854	662
51,500	51,550	670	567	733	567	54,500	54,550	731	600	794	602	57,500	57,550	793	633	855	663
51,550 51,600	51,600 51,650	671 672	567 568	734 735	567 568	54,550 54,600	54,600 54,650	732 733	600 601	795 796	603 604	57,550 57,600	57,600 57,650	794 795	633 634	856 857	664 665
51,650	51,700	673	568	736	568	54,650	54,700	734	601	797	605	57,650	57,700	796	634	858	666
51,700	51,750	674	569	737	569	54,700	54,750	735	602	798	606	57,700	57,750	797	635	859	667
51,750	51,800	675	570 570	738	570	54,750	54,800	736	603	799	607	57,750	57,800	798	636	860	668
51,800 51,850	51,850 51,900	676 677	570 571	739 740	570 571	54,800 54,850	54,850 54,900	738 739	603 604	800 801	608 609	57,800 57,850	57,850 57,900	799 800	636 637	861 862	669 670
51,900	51,950	678	571	741	571	54,900	54,950	740	604	802	610	57,900	57,950	801	637	863	671
51,950	52,000	679	572	742	572	54,950	55,000	741	605	803	611	57,950	58,000	802	638	865	672
52,	000					55,	000					58,	000				
52,000	52,050	680	572	743	572	55,000	55,050	742	605	804	612	58,000	58,050	803	638	866	673
52,050	52,100	681	573 573	744	573	55,050	55,100	743	606	805	613	58,050	58,100	804	639	867	674
52,100 52,150	52,150 52,200	682 683	573 574	745 746	573 574	55,100 55,150	55,150 55,200	744 745	606 607	806 807	614 615	58,100 58,150	58,150 58,200	805 806	639 640	868 869	675 676
52,200	52,250	684	574	747	574	55,200	55,250	746	607	808	616	58,200	58,250	807	640	870	677
52,250	52,300	685	575	748	575	55,250	55,300	747	608	809	617	58,250	58,300	808	641	871	678
52,300	52,350	687	576	749	576	55,300	55,350	748	609	810	618	58,300	58,350	809	642	872	679
52,350 52,400	52,400 52,450	688 689	576 577	750 751	576 577	55,350 55,400	55,400 55,450	749 750	609 610	811 812	619 620	58,350 58,400	58,400 58,450	810 811	642 643	873 874	680 681
52,450	52,500	690	577	752	577	55,450	55,500	751	610	814	621	58,450	58,500	812	643	875	682
52,500	52,550	691	578	753	578	55,500	55,550	752	611	815	622	58,500	58,550	813	644	876	683
52,550	52,600	692	578	754	578	55,550	55,600	753	611	816	623	58,550	58,600	814	644	877	68
52,600 52,650	52,650 52,700	693 694	579 579	755 756	579 579	55,600 55,650	55,650 55,700	754 755	612 612	817 818	624 625	58,600 58,650	58,650 58,700	815 816	645 645	878 879	68 68
52,700	52,750	695	580	757	580	55,700	55,750	756	613	819	626	58,700	58,750	817	646	880	68
52,750	52,800	696	581	758	581	55,750	55,800	757	614	820	627	58,750	58,800	818	647	881	68
	52,850	697	581	759	581	55,800	55,850	758	614	821	628	58,800	58,850	819	647	882	69
52,800						F= ^	F=			~~~		F0 0-1	F0				
	52,900 52,950	698 699	582 582	760 761	582 582	55,850 55,900	55,900 55,950	759 760	615 615	822 823	629 630	58,850 58,900	58,900 58,950	820 821	648 648	883 884	69° 692

^{*}If a ${\bf Qualifying\ widow(er)},$ use the ${\bf Married\ filing\ jointly\ column}.$

2021 Tax Table—Continued

		ble —Co	ntınued					1						r			
If your N	ID					If your N	ID					If your I	ND				
taxable income i	_	An	a your till	ng status	is—	taxable income i	_	An	d your fili	ng status	is—	taxable income	ic	An	d your fili	ng status	is—
		a			Г			a	I	I	T			a	I	I	Γ
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of house-	least	less than		filing jointly *	filing	of	least	less than		filing jointly *	filing	of house-
	than		jointly *	sepa-	hold		triari		Jointly "	sepa- rately	house- hold		triari		Jointly "	sepa- rately	hold
			l	rately	Holu					rately	noid					rately	Ilolu
			Your	tax is-					Your	tax is-					Your	tax is-	
59,	000					62,	000					65,	000				
59,000	59,050 59,100	823 824	649 650	886 887	694 695	62,000 62,050	62,050 62,100	884 885	682 683	947 948	755 756	65,000 65,050	65,050 65,100	946 947	715 716	1,008	816
59,050 59,100	59,150	825	650	888	696	62,030	62,150	886	683	949	757	65,100	65,100 65,150	948	716	1,009 1,010	817 818
59,150	59,200	826	651	889	697	62,150	62,200	887	684	950	758	65,150	65,200	949	717	1,011	819
59,200	59,250	827	651	890	698	62,200	62,250	888	684	951	759	65,200	65,250	950	717	1,012	820
59,250 59,300	59,300 59,350	828 829	652 653	891 892	699 700	62,250 62,300	62,300 62,350	889 891	685 686	952 953	760 761	65,250 65,300	65,300 65,350	951 952	718 719	1,013 1,014	821 822
59,350	59,400	830	653	893	701	62,350	62,400	892	686	954	762	65,350	65,400	953	719	1,015	823
59,400	59,450	831	654	894	702	62,400	62,450	893	687	955	763	65,400	65,450	954	720	1,016	824
59,450	59,500	832	654	895	703	62,450	62,500	894	687	956	764	65,450	65,500	955	720	1,018	825
59,500 59,550	59,550 59,600	833 834	655 655	896 897	704 705	62,500 62,550	62,550 62,600	895 896	688 688	957 958	765 766	65,500 65,550	65,550 65,600	956 957	721 721	1,019 1,020	826 827
59,600	59,650	835	656	898	706	62,600	62,650	897	689	959	767	65,600	65,650	958	722	1,021	828
59,650	59,700	836	656	899	707	62,650	62,700	898	689	960	768	65,650	65,700	959	722	1,022	829
59,700	59,750	837	657	900	708	62,700	62,750	899	690	961	769 770	65,700	65,750	960	723	1,023	830
59,750 59,800	59,800 59,850	838 840	658 658	901 902	709 710	62,750 62,800	62,800 62,850	900 901	691 691	962 963	770 771	65,750 65,800	65,800 65,850	961 962	724 724	1,024 1,025	831 832
59,850	59,900	841	659	903	711	62,850	62,900	902	692	964	772	65,850	65,900	963	725	1,026	833
59,900	59,950	842	659	904	712	62,900	62,950	903	692	965	773	65,900	65,950	964	725	1,027	834
59,950	60,000	843	660	905	713	62,950	63,000	904	693	967	774	65,950	66,000	965	726	1,028	835
	000	1					000						000	ı			
60,000 60,050	60,050 60,100	844 845	660 661	906 907	714 715	63,000 63,050	63,050 63,100	905 906	693 694	968 969	775 776	66,000 66,050	66,050 66,100	966 967	726 727	1,029 1,030	836 838
60,100	60,150	846	661	908	716	63,100	63,150	907	694	970	777	66,100	66,150	968	727	1,031	839
60,150	60,200	847	662	909	717	63,150	63,200	908	695	971	778	66,150	66,200	969	728	1,032	840
60,200	60,250	848	662	910	718	63,200	63,250	909	695	972	779	66,200	66,250	970	728	1,033	841
60,250 60,300	60,300 60,350	849 850	663 664	911 912	719 720	63,250 63,300	63,300 63,350	910 911	696 697	973 974	780 781	66,250 66,300	66,300 66,350	971 972	729 730	1,034 1,035	842 843
60,350	60,400	851	664	913	721	63,350	63,400	912	697	975	782	66,350	66,400	973	730	1,036	844
60,400	60,450	852	665	914	722	63,400	63,450	913	698	976	783	66,400	66,450	974	731	1,037	845
60,450	60,500	853	665	916	723	63,450	63,500	914	698	977	784	66,450	66,500	975	731	1,038	846
60,500 60,550	60,550 60,600	854 855	666 666	917 918	724 725	63,500 63,550	63,550 63,600	915 916	699 699	978 979	785 787	66,500 66,550	66,550 66,600	976 977	732 732	1,039 1,040	847 848
60,600	60,650	856	667	919	726	63,600	63,650	917	700	980	788	66,600	66,650	978	733	1,041	849
60,650 60,700	60,700 60,750	857 858	667 668	920 921	727 728	63,650 63,700	63,700	918 919	700 701	981 982	789 790	66,650 66,700	66,700 66,750	979 980	733 734	1,042 1,043	850 851
60,750	60,800	859	669	922	729	63,750	63,750 63,800	920	701	983	790	66,750	66,800	981	734	1,043	852
60,750	60,850	860	669	923	729	63,800	63,850	920	702	984	791	66,800	66,850	982	735	1,044	853
60,850	60,900	861	670	924	731	63,850	63,900	922	703	985	793	66,850	66,900	983	736	1,046	854
60,900 60,950	60,950 61,000	862 863	670 671	925 926	732 733	63,900 63,950	63,950 64,000	923 924	703 704	986 987	794 795	66,900 66,950	66,950 67,000	984 985	736 737	1,047 1,048	855 856
	000		-				000	-	-				000		-	,	
61,000	61,050	864	671	927	734	64,000	64,050	925	704	988	796	67,000	67,050	986	737	1,049	857
61,050	61,100	865	672	928	736	64,050	64,100	926	705	989	797	67,050	67,100	987	738	1,050	858
61,100 61,150	61,150 61,200	866 867	672 673	929 930	737 738	64,100 64,150	64,150 64,200	927 928	705 706	990 991	798 799	67,100 67,150	67,150 67,200	988 989	738 739	1,051 1,052	859 860
61,200	61,250	868	673	930	739	64,130	64,250	929	706	991	800	67,130	67,250	990	739	1,052	861
61,250	61,300	869	674	932	740	64,250	64,300	930	707	993	801	67,250	67,300	991	740	1,054	862
61,300	61,350	870	675	933	741	64,300	64,350	931	708	994	802	67,300	67,350	993	741	1,055	863
61,350 61,400	61,400 61,450	871 872	675 676	934 935	742 743	64,350 64,400	64,400 64,450	932 933	708 709	995 996	803 804	67,350 67,400	67,400 67,450	994 995	741 742	1,056 1,057	864 865
61,450	61,500	873	676	936	744	64,450	64,500	934	709	997	805	67,450	67,500	996	742	1,058	866
61,500	61,550	874	677	937	745	64,500	64,550	935	710	998	806	67,500	67,550	997	743	1,059	867
61,550	61,600	875 076	677	938	746	64,550	64,600	936	710	999	807	67,550	67,600	998	743	1,060	868
61,600 61,650	61,650 61,700	876 877	678 678	939 940	747 748	64,600 64,650	64,650 64,700	937 938	711 711	1,000 1,001	808 809	67,600 67,650	67,650 67,700	999 1,000	744 744	1,061 1,062	869 870
61,700	61,750	878	679	941	749	64,700	64,750	939	712	1,002	810	67,700	67,750	1,001	745	1,063	871
61,750	61,800	879	680	942	750	64,750	64,800	940	713	1,003	811	67,750	67,800	1,002	746	1,064	872
61,800	61,850	880	680	943	751	64,800	64,850	942	713	1,004	812	67,800	67,850	1,003	747	1,065	873
61,850 61,900	61,900 61,950	881 882	681 681	944 945	752 753	64,850 64,900	64,900 64,950	943 944	714 714	1,005 1,006	813 814	67,850 67,900	67,900 67,950	1,004 1,005	748 749	1,066 1,067	874 875
61,950	62,000	883	682	946	754	64,950	65,000	945	715	1,007	815	67,950	68,000	1,005	750	1,069	876

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

2021 Tax Table—Continued

If your N	ID					If your N	ID					If your I	ND.				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable	_	An	d your fili	ing status	is—
income is			T	T	T	income i			T	1	1	income			T	1	T
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-	-				Your	tax is-	•				Your	tax is-	-
68,	000					71,	000					74,	000				
68,000 68,050	68,050 68,100	1,007 1,008	751 752	1,070 1,071	877 878	71,000 71,050	71,050 71,100	1,068 1,069	813 814	1,131 1,132	938 940	74,000 74,050	74,050 74,100	1,129 1,130	874 875	1,192 1,193	1,000 1,001
68,100	68,150	1,009	753	1,072	879	71,100	71,150	1,070	815	1,133	941	74,100	74,150	1,131	876	1,194	1,002
68,150 68,200	68,200 68,250	1,010 1,011	754 755	1,073 1,074	880 881	71,150 71,200	71,200 71,250	1,071 1,072	816 817	1,134 1,135	942 943	74,150 74,200	74,200 74,250	1,132 1,133	877 878	1,195 1,196	1,003 1,004
68,250	68,300	1,012	756	1,075	882	71,250	71,300	1,073	818	1,136	944	74,250	74,300	1,134	879	1,197	1,005
68,300 68,350	68,350 68,400	1,013 1,014	757 758	1,076 1,077	883 884	71,300 71,350	71,350 71,400	1,074 1,075	819 820	1,137 1,138	945 946	74,300 74,350	74,350 74,400	1,135 1,136	880 881	1,198 1,199	1,006 1,007
68,400 68,450	68,450 68,500	1,015 1,016	759 761	1,078 1,079	885 886	71,400 71,450	71,450 71,500	1,076 1,077	821 822	1,139 1,140	947 948	74,400 74,450	74,450 74,500	1,137 1,138	882 883	1,200 1,201	1,008 1,009
68,500	68,550	1,010	762	1,080	887	71,430	71,550	1,077	823	1,140	949	74,430	74,550	1,139	884	1,201	1,009
68,550	68,600	1,018 1,019	763	1,081	889	71,550 71,600	71,600	1,079	824	1,142	950 951	74,550 74,600	74,600	1,140	885	1,203	1,011
68,600 68,650	68,650 68,700	1,019	764 765	1,082 1,083	890 891	71,650	71,650 71,700	1,080 1,081	825 826	1,143 1,144	952	74,650	74,650 74,700	1,141 1,142	886 887	1,204 1,205	1,012 1,013
68,700	68,750	1,021	766	1,084	892	71,700	71,750	1,082	827	1,145	953	74,700	74,750	1,143	888	1,206	1,014
68,750 68,800	68,800 68,850	1,022 1,023	767 768	1,085 1,086	893 894	71,750 71,800	71,800 71,850	1,083 1,084	828 829	1,146 1,147	954 955	74,750 74,800	74,800 74,850	1,144 1,146	889 890	1,207 1,208	1,015 1,016
68,850 68,900	68,900 68,950	1,024 1,025	769 770	1,087 1,088	895 896	71,850 71,900	71,900 71,950	1,085 1,086	830 831	1,148 1,149	956 957	74,850 74,900	74,900 74,950	1,147 1,148	891 892	1,209 1,210	1,017 1,018
68,950	69,000	1,026	771	1,089	897	71,950	72,000	1,087	832	1,150	958	74,950	75,000	1,149	893	1,211	1,019
69,	000					72,	000					75,	000				
69,000	69,050	1,027 1,028	772 773	1,090	898	72,000	72,050	1,088	833	1,151	959 960	75,000	75,050	1,150	894 895	1,212	1,020
69,050 69,100	69,100 69,150	1,028	774	1,091 1,092	899 900	72,050 72,100	72,100 72,150	1,089 1,090	834 835	1,152 1,153	961	75,050 75,100	75,100 75,150	1,151 1,152	896	1,213 1,214	1,021 1,022
69,150 69,200	69,200 69,250	1,030 1,031	775 776	1,093 1,094	901 902	72,150 72,200	72,200 72,250	1,091 1,092	836 837	1,154 1,155	962 963	75,150 75,200	75,200 75,250	1,153 1,154	897 898	1,215 1,216	1,023 1,024
69,250	69,300	1,032	777	1,095	903	72,250	72,300	1,093	838	1,156	964	75,250	75,300	1,155	899	1,217	1,025
69,300 69,350	69,350 69,400	1,033 1,034	778 779	1,096 1,097	904 905	72,300 72,350	72,350 72,400	1,095 1,096	839 840	1,157 1,158	965 966	75,300 75,350	75,350 75,400	1,156 1,157	900 901	1,218 1,219	1,026 1,027
69,400	69,450	1,035	780	1,098	906	72,400	72,450	1,097	841	1,159	967	75,400	75,450	1,158	902	1,220	1,028
69,450 69,500	69,500 69,550	1,036 1,037	781 782	1,099 1,100	907 908	72,450 72,500	72,500 72,550	1,098 1,099	842 843	1,160 1,161	968 969	75,450 75,500	75,500 75,550	1,159 1,160	903 904	1,222 1,223	1,029 1,030
69,550	69,600	1,038	783	1,101	909	72,550	72,600	1,100	844	1,162	970	75,550	75,600	1,161	905	1,224	1,031
69,600 69,650	69,650 69,700	1,039 1,040	784 785	1,102 1,103	910 911	72,600 72,650	72,650 72,700	1,101 1,102	845 846	1,163 1,164	971 972	75,600 75,650	75,650 75,700	1,162 1,163	906 907	1,225 1,226	1,032 1,033
69,700	69,750	1,041	786	1,104	912	72,700	72,750	1,103	847	1,165	973	75,700	75,750	1,164	908	1,227	1,034
69,750 69,800	69,800 69,850	1,042 1,044	787 788	1,105 1,106	913 914	72,750 72,800	72,800 72,850	1,104 1,105	848 849	1,166 1,167	974 975	75,750 75,800	75,800 75,850	1,165 1,166	909 910	1,228 1,229	1,035 1,036
69,850 69,900	69,900 69,950	1,045 1,046	789 790	1,107 1,108	915 916	72,850 72,900	72,900 72,950	1,106 1,107	850 851	1,168 1,169	976 977	75,850 75,900	75,900 75,950	1,167 1,168	911 912	1,230 1,231	1,037 1,038
69,950	70,000	1,040	791	1,100	917	72,950	73,000	1,107	852	1,171	978	75,950	76,000	1,169	914	1,231	1,039
70,	000					73,	000					76,	000				
70,000	70,050	1,048	792 793	1,110	918	73,000 73,050	73,050	1,109	853 854	1,172	979	76,000 76,050	76,050 76,100	1,170	915 916	1,233	1,040
70,050 70,100	70,100 70,150	1,049 1,050	793 794	1,111 1,112	919 920	73,100	73,100 73,150	1,110 1,111	854 855	1,173 1,174	980 981	76,100	76,100 76,150	1,171 1,172	916 917	1,234 1,235	1,042 1,043
70,150 70,200	70,200 70,250	1,051 1,052	795 796	1,113 1,114	921 922	73,150 73,200	73,200 73,250	1,112 1,113	856 857	1,175 1,176	982 983	76,150 76,200	76,200 76,250	1,173 1,174	918 919	1,236 1,237	1,044 1,045
70,250	70,300	1,053	797	1,115	923	73,250	73,300	1,114	858	1,177	984	76,250	76,300	1,175	920	1,238	1,046
70,300 70,350	70,350 70,400	1,054 1,055	798 799	1,116 1,117	924 925	73,300 73,350	73,350 73,400	1,115 1,116	859 860	1,178 1,179	985 986	76,300 76,350	76,350 76,400	1,176 1,177	921 922	1,239 1,240	1,047 1,048
70,400	70,450	1,056	800	1,118	926	73,400	73,450	1,117	861	1,180	987	76,400	76,450	1,178	923	1,241	1,049
70,450 70,500	70,500 70,550	1,057 1,058	801 802	1,120 1,121	927 928	73,450 73,500	73,500 73,550	1,118 1,119	863 864	1,181 1,182	988 989	76,450 76,500	76,500 76,550	1,179 1,180	924 925	1,242 1,243	1,050 1,051
70,550	70,600	1,059	803	1,122	929	73,550	73,600	1,120	865	1,183	991	76,550	76,600	1,181	926	1,244	1,052
70,600 70,650	70,650 70,700	1,060 1,061	804 805	1,123 1,124	930 931	73,600 73,650	73,650 73,700	1,121 1,122	866 867	1,184 1,185	992 993	76,600 76,650	76,650 76,700	1,182 1,183	927 928	1,245 1,246	1,053 1,054
70,700	70,750	1,062	806	1,125	932	73,700	73,750	1,123	868	1,186	994	76,700	76,750	1,184	929	1,247	1,055
70,750 70,800	70,800 70,850	1,063 1,064	807 808	1,126 1,127	933 934	73,750 73,800	73,800 73,850	1,124 1,125	869 870	1,187 1,188	995 996	76,750 76,800	76,800 76,850	1,185 1,186	930 931	1,248 1,249	1,056 1,057
70,850	70,900 70,950	1,065 1,066	809 810	1,128 1,129	935 936	73,850 73,900	73,900 73,950	1,126 1,127	871 872	1,189 1,190	997 998	76,850 76,900	76,900 76,950	1,187 1,188	932 933	1,250 1,251	1,058 1,059
70,900		1,000	010	1,129	220	13,500	13,330	1,14/	012	1,150	220	10,500	10,550	1,100	223	1,401	1,039

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

2021 Tax Table—Continued

If your N	Tax Ta					If your N	ID					If your I	ND				
taxable		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—					income i	s—					income	is—				r
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-	-				Your	tax is-	-				Your	tax is-	-
77,	000	•				80,	000	•				83,	,000	•			
77,000	77,050	1,190	935	1,253	1,061	80,000	80,050	1,252	996	1,314	1,122	83,000	83,050	1,313	1,057	1,378	1,183
77,050 77,100	77,100 77,150	1,191 1,192	936 937	1,254 1,255	1,062 1,063	80,050 80,100	80,100 80,150	1,253 1,254	997 998	1,315 1,316	1,123 1,124	83,050 83,100	83,100 83,150	1,314 1,315	1,058 1,059	1,380 1,381	1,184 1,185
77,150	77,200	1,193	938	1,256	1,064	80,150	80,200	1,255	999	1,317	1,125	83,150	83,200	1,316	1,060	1,382	1,186
77,200 77,250	77,250 77,300	1,194 1,195	939 940	1,257 1,258	1,065 1,066	80,200 80,250	80,250 80,300	1,256 1,257	1,000 1,001	1,318 1,319	1,126 1,127	83,200 83,250	83,250 83,300	1,317 1,318	1,061 1,062	1,383 1,384	1,18 ¹ 1,18
77,300	77,350	1,197	941	1,259	1,067	80,300	80,350	1,258	1,002	1,320	1,128	83,300	83,350	1,319	1,063	1,385	1,18
77,350 77,400	77,400	1,198 1,199	942 943	1,260 1,261	1,068 1,069	80,350 80,400	80,400 80,450	1,259 1,260	1,003 1,004	1,321 1,322	1,129 1,130	83,350 83,400	83,400 83,450	1,320 1,321	1,064 1,065	1,386 1,387	1,19 1,19
77,450	77,450 77,500	1,199	943	1,261	1,069	80,400 80,450	80,500	1,260	1,004	1,322		83,450	83,500	1,321	1,065	1,389	1,19
77,500	77,550	1,201	945	1,263	1,071	80,500	80,550	1,262	1,006	1,325	1,132	83,500	83,550	1,323	1,068	1,390	1,19
77,550 77,600	77,600 77,650	1,202 1,203	946 947	1,264 1,265	1,072 1,073	80,550 80,600	80,600 80,650	1,263 1,264	1,007 1,008	1,326 1,327	1,133 1,134	83,550 83,600	83,600 83,650	1,324 1,325	1,069 1,070	1,391 1,392	1,19! 1,19
77,650	77,700	1,204	948	1,266	1,074	80,650	80,700	1,265	1,009	1,328	1,135	83,650	83,700	1,326	1,071	1,393	1,19
77,700	77,750	1,205	949	1,267	1,075	80,700	80,750	1,266	1,010	1,329	1,136	83,700	83,750	1,327	1,072	1,394	1,198
77,750 77,800	77,800 77,850	1,206 1,207	950 951	1,268 1,269	1,076 1,077	80,750 80,800	80,800 80,850	1,267 1,268	1,011 1,012	1,330 1,331	1,137 1,138	83,750 83,800	83,800 83,850	1,328 1,329	1,073 1,074	1,395 1,397	1,199 1,200
77,850	77,900	1,208	952	1,270	1,078	80,850	80,900	1,269	1,013	1,332	1,139	83,850	83,900	1,330	1,075	1,398	1,201
77,900 77,950	77,950 78,000	1,209 1,210	953 954	1,271 1,273	1,079 1,080	80,900 80,950	80,950 81,000	1,270 1,271	1,014 1,016	1,333 1,334	1,140 1,141	83,900 83,950	83,950 84,000	1,331 1,332	1,076 1,077	1,399 1,400	1,202 1,203
	000	1,210	334	1,213	1,000	1	000	1,271	1,010	1,554	1,141		,000	1,552	1,011	1,400	1,203
78,000	78,050	1,211	955	1,274	1,081	81,000	81,050	1,272	1,017	1,335	1,142	84,000	84,050	1,333	1,078	1,401	1,204
78,050	78,100	1,212	956	1,275	1,082	81,050	81,100	1,273	1,018	1,336	1,144	84,050	84,100	1,334	1,079	1,402	1,205
78,100 78,150	78,150 78,200	1,213 1,214	957 958	1,276 1,277	1,083 1,084	81,100 81,150	81,150 81,200	1,274 1,275	1,019 1,020	1,337 1,338	1,145 1,146	84,100 84,150	84,150 84,200	1,335 1,336	1,080 1,081	1,403 1,405	1,206 1,207
78,200	78,250	1,215	959	1,278	1,085	81,200	81,250	1,276	1,021	1,339	1,147	84,200	84,250	1,337	1,082	1,406	1,208
78,250	78,300	1,216	960	1,279	1,086	81,250	81,300	1,277	1,022	1,340	1,148	84,250	84,300	1,338	1,083	1,407	1,209
78,300 78,350	78,350 78,400	1,217 1,218	961 962	1,280 1,281	1,087 1,088	81,300 81,350	81,350 81,400	1,278 1,279	1,023 1,024	1,341 1,342	1,149 1,150	84,300 84,350	84,350 84,400	1,339 1,340	1,084 1,085	1,408 1,409	1,210 1,21
78,400	78,450	1,219	963	1,282	1,089	81,400	81,450	1,280	1,025	1,343	1,151	84,400	84,450	1,341	1,086	1,410	1,21
78,450	78,500	1,220	965	1,283	1,090	81,450	81,500	1,281	1,026	1,344		84,450	84,500	1,342	1,087	1,411	1,21
78,500 78,550	78,550 78,600	1,221 1,222	966 967	1,284 1,285	1,091 1,093	81,500 81,550	81,550 81,600	1,282 1,283	1,027 1,028	1,345 1,346	1,153 1,154	84,500 84,550	84,550 84,600	1,343 1,344	1,088 1,089	1,412 1,414	1,21 1,21
78,600	78,650	1,223	968	1,286	1,094	81,600	81,650	1,284	1,029	1,347	1,155	84,600	84,650	1,345	1,090	1,415	1,21
78,650 78,700	78,700 78,750	1,224 1,225	969 970	1,287 1,288	1,095 1,096	81,650 81,700	81,700 81,750	1,285 1,286	1,030 1,031	1,348 1,349	1,156 1,157	84,650 84,700	84,700 84,750	1,346 1,347	1,091 1,092	1,416 1,417	1,21 1,21
78,750	78,800	1,226	971	1,289	1,097	81,750	81,800	1,287	1,032	1,350	1,158	84,750	84,800	1,348	1,093	1,418	1,219
78,800	78,850	1,227	972	1,290	1,098	81,800	81,850	1,288	1,033	1,351	1,159	84,800	84,850	1,350	1,094	1,419	1,220
78,850 78,900	78,900 78,950	1,228 1,229	973 974	1,291 1,292	1,099 1,100	81,850 81,900	81,900 81,950	1,289 1,290	1,034 1,035	1,352 1,353	1,160 1,161	84,850 84,900	84,900 84,950	1,351 1,352	1,095 1,096	1,420 1,422	1,22° 1,22°
78,950	79,000	1,230	975	1,293	1,101	81,950	82,000	1,291	1,036	1,355	1,162	84,950	85,000	1,353	1,097	1,423	1,223
79,	000					82,	000					85,	,000				
79,000 79,050	79,050 79,100	1,231 1,232	976 977	1,294 1,295	1,102 1,103	82,000 82,050	82,050 82,100	1,292 1,293	1,037 1,038	1,356 1,357	1,163 1,164	85,000 85,050	85,050 85,100	1,354 1,355	1,098 1,099	1,424 1,425	1,224 1,225
79,100	79,100 79,150	1,232	977	1,295	1,103	82,050 82,100	82,100 82,150	1,293	1,038	1,357	1,164	85,050 85,100	85,100 85,150	1,355	1,109	1,425	1,22
79,150	79,200	1,234	979	1,297	1,105	82,150	82,200	1,295	1,040	1,359	1,166	85,150	85,200	1,357	1,101	1,427	1,227
79,200 79,250	79,250 79,300	1,235 1,236	980 981	1,298 1,299	1,106 1,107	82,200 82,250	82,250 82,300	1,296 1,297	1,041 1,042	1,360 1,361	1,167 1,168	85,200 85,250	85,250 85,300	1,358 1,359	1,102 1,103	1,428 1,429	1,228 1,229
79,250 79,300	79,300 79,350	1,236	981	1,299	1,107	82,250 82,300	82,300 82,350	1,297	1,042	1,361	1,168	85,250 85,300	85,350 85,350	1,359	1,103	1,429	1,22
79,350	79,400	1,238	983	1,301	1,109	82,350 82,400	82,400	1,300	1,044	1,364	1,170	85,350 85,400	85,400 85,450	1,361	1,105	1,432	1,23
79,400 79,450	79,450 79,500	1,239 1,240	984 985	1,302 1,303	1,110 1,111	82,400 82,450	82,450 82,500	1,301 1,302	1,045 1,046	1,365 1,366	1,171 1,172	85,400 85,450	85,450 85,500	1,362 1,363	1,106 1,107	1,433 1,434	1,232 1,233
79,500	79,550	1,241	986	1,304	1,112	82,500	82,550	1,303	1,047	1,367	1,173	85,500	85,550	1,364	1,108	1,435	1,23
79,550	79,600	1,242	987	1,305	1,113	82,550	82,600	1,304	1,048	1,368	1,174	85,550	85,600 85,600	1,365	1,109	1,436	1,23
79,600 79,650	79,650 79,700	1,243 1,244	988 989	1,306 1,307	1,114 1,115	82,600 82,650	82,650 82,700	1,305 1,306	1,049 1,050	1,369 1,370	1,175 1,176	85,600 85,650	85,650 85,700	1,366 1,367	1,110 1,111	1,437 1,439	1,23 1,23
79,700	79,750	1,245	990	1,308	1,116	82,700	82,750	1,307	1,051	1,372		85,700	85,750	1,368	1,112	1,440	1,23
79,750	79,800	1,246	991	1,309	1,117	82,750	82,800	1,308	1,052	1,373	1,178	85,750	85,800	1,369	1,113	1,441	1,23
79,800 79,850	79,850 79,900	1,248 1,249	992 993	1,310 1,311	1,118 1,119	82,800 82,850	82,850 82,900	1,309 1,310	1,053 1,054	1,374 1,375	1,179 1,180	85,800 85,850	85,850 85,900	1,370 1,371	1,114 1,115	1,442 1,443	1,240 1,24
79,900	79,950	1,250	994	1,312	1,120	82,900	82,950	1,311	1,055	1,376	1,181	85,900	85,950	1,372	1,116	1,444	1,242
79,950	80,000	1,251	995	1,313	1,121	82,950	83,000	1,312	1,056	1,377	1,182	85,950	86,000	1,373	1,118	1,445	1,243

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

2021 Tax Table—Continued

If your N	ID					If your N	ID					If your I	ND				
taxable		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ing status	is—
income i	s—					income i	s—					income	is—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			ı Your	tax is-	1				ı Your	tax is-	,				ı Your	tax is-	•
86,	000	I				89,	000	I				92,	,000				
86,000	86,050	1,374	1,119	1,446	1,244	89,000	89,050	1,435	1,180	1,515	1,306	92,000	92,050	1,496	1,241	1,583	1,367
86,050 86,100	86,100 86,150	1,375 1,376	1,120 1,121	1,448 1,449	1,246 1,247	89,050 89,100	89,100 89,150	1,436 1,437	1,181 1,182	1,516 1,517	1,307 1,308	92,050 92,100	92,100 92,150	1,497 1,498	1,242 1,243	1,584 1,585	1,368 1,369
86,150	86,200	1,377	1,122	1,450	1,248	89,150	89,200	1,438	1,183	1,518	1,309	92,150	92,200	1,499	1,244	1,586	1,370
86,200	86,250 86,300	1,378 1,379	1,123	1,451 1,452	1,249 1,250	89,200 89,250	89,250 89,300	1,439 1,440	1,184 1,185	1,519 1,520	1,310	92,200 92,250	92,250 92,300	1,500 1,501	1,245 1,246	1,587 1,588	1,37° 1,37°
86,250 86,300	86,350	1,379	1,124 1,125	1,452	1,250	89,230 89,300	89,350	1,440	1,186	1,520	1,311 1,312	92,230	92,300	1,501	1,246	1,500	1,373
86,350	86,400	1,381	1,126	1,454	1,252	89,350	89,400	1,442	1,187	1,523	1,313	92,350	92,400	1,504	1,248	1,591	1,37
86,400 86,450	86,450 86,500	1,382 1,383	1,127 1,128	1,456 1,457	1,253 1,254	89,400 89,450	89,450 89,500	1,443 1,444	1,188 1,189	1,524 1,525	1,314 1,315	92,400 92,450	92,450 92,500	1,505 1,506	1,249 1,250	1,592 1,593	1,375 1,376
86,500	86,550	1,384	1,129	1,458	1,255	89,500	89,550	1,445	1,190	1,526	1,316	92,500	92,550	1,507	1,251	1,594	1,377
86,550 86,600	86,600 86,650	1,385 1,386	1,130 1,131	1,459 1,460	1,256 1,257	89,550 89,600	89,600 89,650	1,446 1,447	1,191 1,192	1,527 1,528	1,317 1,318	92,550 92,600	92,600 92,650	1,508 1,509	1,252 1,253	1,595 1,596	1,378 1,379
86,650	86,700	1,387	1,132	1,461	1,258	89,650	89,700	1,448	1,193	1,529	1,319	92,650	92,700	1,510	1,254	1,597	1,380
86,700	86,750	1,388	1,133	1,462	1,259	89,700	89,750	1,449	1,194	1,530		92,700	92,750	1,511	1,255	1,599	1,38
86,750 86,800	86,800 86,850	1,389 1,390	1,134 1,135	1,464 1,465	1,260 1,261	89,750 89,800	89,800 89,850	1,450 1,452	1,195 1,196	1,532 1,533	1,321 1,322	92,750 92,800	92,800 92,850	1,512 1,513	1,256 1,257	1,600 1,601	1,382 1,383
86,850	86,900	1,391	1,136	1,466	1,262	89,850	89,900	1,453	1,197	1,534	1,323	92,850	92,900	1,514	1,258	1,602	1,384
86,900 86,950	86,950 87,000	1,392 1,393	1,137 1,138	1,467 1,468	1,263 1,264	89,900 89,950	89,950 90,000	1,454 1,455	1,198 1,199	1,535 1,536	1,324 1,325	92,900 92,950	92,950 93,000	1,515 1,516	1,259 1,260	1,603 1,604	1,385 1,386
	000	1,000	.,.50	.,	1,201		000	1,7133	.,.55	1,550	.,525		,000	1,510	1,200	1,001	1,500
87,000	87,050	1,394	1,139	1,469	1,265	90,000	90,050	1,456	1,200	1,537	1,326	93,000	93,050	1,517	1,261	1,605	1,387
87,050 87,100	87,100 87,150	1,395 1,396	1,140 1,141	1,470 1,471	1,266 1,267	90,050 90,100	90,100 90,150	1,457 1,458	1,201 1,202	1,538 1,540	1,327 1,328	93,050 93,100	93,100 93,150	1,518 1,519	1,262 1,263	1,607 1,608	1,388 1,389
87,150	87,200	1,397	1,142	1,473	1,268	90,150	90,200	1,459	1,203	1,541	1,329	93,150	93,200	1,520	1,264	1,609	1,390
87,200	87,250	1,398	1,143	1,474	1,269	90,200	90,250	1,460	1,204	1,542		93,200	93,250	1,521	1,265	1,610	1,391
87,250 87,300	87,300 87,350	1,399 1,401	1,144 1,145	1,475 1,476	1,270 1,271	90,250 90,300	90,300 90,350	1,461 1,462	1,205 1,206	1,543 1,544	1,331 1,332	93,250 93,300	93,300 93,350	1,522 1,523	1,266 1,267	1,611 1,612	1,392 1,393
87,350	87,400	1,402	1,146	1,477	1,272	90,350	90,400	1,463	1,207	1,545	1,333	93,350	93,400	1,524	1,268	1,613	1,394
87,400 87,450	87,450 87,500	1,403 1,404	1,147 1,148	1,478 1,479	1,273 1,274	90,400 90,450	90,450 90,500	1,464 1,465	1,208 1,209	1,546 1,548		93,400 93,450	93,450 93,500	1,525 1,526	1,269 1,271	1,614 1,616	1,395 1,396
87,500	87,550	1,405	1,149	1,481	1,275	90,500	90,550	1,466	1,210	1,549	1,336	93,500	93,550	1,527	1,272	1,617	1,397
87,550	87,600	1,406	1,150	1,482	1,276	90,550	90,600	1,467	1,211	1,550	1,337	93,550	93,600	1,528	1,273	1,618	1,399
87,600 87,650	87,650 87,700	1,407 1,408	1,151 1,152	1,483 1,484	1,277 1,278	90,600 90,650	90,650 90,700	1,468 1,469	1,212 1,213	1,551 1,552	1,338 1,339	93,600 93,650	93,650 93,700	1,529 1,530	1,274 1,275	1,619 1,620	1,400 1,401
87,700	87,750	1,409	1,153	1,485	1,279	90,700	90,750	1,470	1,214	1,553	1,340	93,700	93,750	1,531	1,276	1,621	1,402
87,750	87,800	1,410	1,154	1,486	1,280	90,750	90,800	1,471	1,215	1,554	1,341	93,750	93,800	1,532	1,277	1,622	1,403
87,800 87,850	87,850 87,900	1,411 1,412	1,155 1,156	1,487 1,488	1,281 1,282	90,800 90,850	90,850 90,900	1,472 1,473	1,216 1,217	1,555 1,557	1,342 1,343	93,800 93,850	93,850 93,900	1,533 1,534	1,278 1,279	1,624 1,625	1,404 1,405
87,900	87,950	1,413	1,157	1,490	1,283	90,900	90,950	1,474	1,218	1,558	1,344	93,900	93,950	1,535	1,280	1,626	1,406
87,950 88 .	88,000 000	1,414	1,158	1,491	1,284	90,950 91 .	91,000 000	1,475	1,220	1,559	1,345	93,950 94	94,000	1,536	1,281	1,627	1,407
88,000	88,050	1,415	1,159	1,492	1,285	91,000	91,050	1,476	1,221	1,560	1,346	94,000	94,050	1,537	1,282	1,628	1,408
88,050	88,100	1,416	1,160	1,493	1,286	91,050	91,100	1,477	1,222	1,561	1,348	94,050	94,100	1,538	1,283	1,629	1,409
88,100 88,150	88,150 88,200	1,417 1,418	1,161 1,162	1,494 1,495	1,287 1,288	91,100 91,150	91,150 91,200	1,478 1,479	1,223 1,224	1,562 1,563	1,349 1,350	94,100 94,150	94,150 94,200	1,539 1,540	1,284 1,285	1,630 1,632	1,410 1,411
88,200	88,250	1,419	1,163	1,496	1,289	91,200	91,250	1,480	1,225	1,565	1,351	94,200	94,250	1,541	1,286	1,633	1,412
88,250 88,300	88,300 88,350	1,420 1,421	1,164	1,498 1,499	1,290 1,291	91,250 91,300	91,300 91,350	1,481 1,482	1,226 1,227	1,566 1,567	1,352	94,250 94,300	94,300 94,350	1,542 1,543	1,287 1,288	1,634 1,635	1,413 1,414
88,350 88,350	88,350 88,400	1,421	1,165 1,166	1,499	1,291	91,300	91,350	1,482	1,227	1,567	1,353 1,354	94,300	94,350 94,400	1,543	1,288	1,635	1,414
88,400	88,450	1,423	1,167	1,501	1,293	91,400	91,450	1,484	1,229	1,569	1,355	94,400	94,450	1,545	1,290	1,637	1,416
88,450 88,500	88,500 88,550	1,424 1,425	1,169 1,170	1,502 1,503	1,294 1,295	91,450 91,500	91,500 91,550	1,485 1,486	1,230 1,231	1,570 1,571	1,356 1,357	94,450 94,500	94,500 94,550	1,546 1,547	1,291 1,292	1,638 1,639	1,417 1,418
88,550	88,600	1,426	1,170	1,503	1,297	91,550	91,600	1,487	1,232	1,572	1,358	94,550	94,600	1,548	1,293	1,633	1,419
88,600	88,650 88 700	1,427	1,172	1,506	1,298	91,600 91,650	91,650	1,488	1,233	1,574	1,359	94,600	94,650	1,549	1,294	1,642	1,420
88,650 88,700	88,700 88,750	1,428 1,429	1,173 1,174	1,507 1,508	1,299 1,300	91,650 91,700	91,700 91,750	1,489 1,490	1,234 1,235	1,575 1,576	1,360 1,361	94,650 94,700	94,700 94,750	1,550 1,551	1,295 1,296	1,643 1,644	1,421 1,422
88,750	88,800	1,430	1,175	1,509	1,301	91,750	91,800	1,491	1,236	1,577	1,362	94,750	94,800	1,552	1,297	1,645	1,423
88,800	88,850	1,431	1,176	1,510	1,302	91,800	91,850	1,492	1,237	1,578	1,363	94,800	94,850	1,554	1,298	1,646	1,424
88,850 88,900	88,900 88,950	1,432 1,433	1,177 1,178	1,511 1,512	1,303 1,304	91,850 91,900	91,900 91,950	1,493 1,494	1,238 1,239	1,579 1,580	1,364 1,365	94,850 94,900	94,900 94,950	1,555 1,556	1,299 1,300	1,647 1,649	1,425 1,426
88,950	89,000	1,434	1,179	1,513	1,305	91,950	92,000	1,495	1,240	1,582	1,366	94,950	95,000	1,557	1,301	1,650	1,427

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

2021 Tax Table—Continued

If your N	ND		ntinued			If your N	ID.							
taxable		An	d your fili	ng status i	is—	taxable		An	d your fili	ng status	is—			
income	is—					income i	is—							
At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-			
	triairi		Jointly	rately	hold		tilali		Jointly	rately	hold			
			Your	tax is-					Your	tax is-				
95,	000					98,	000							
95,000	95,050	1,558	1,302	1,651	1,428	98,000	98,050	1,619	1,363	1,719	1,48			
95,050 95,100	95,100 95,150	1,559 1,560	1,303 1,304	1,652 1,653	1,429 1,430	98,050 98,100	98,100 98,150	1,620 1,621	1,364 1,365	1,720 1,721	1,49 1,49			
95,150	95,200	1,561	1,304	1,654	1,430	98,150	98,200	1,621	1,366	1,721	1,49			
95,200	95,250	1,562	1,306	1,655	1,432	98,200	98,250	1,623	1,367	1,723	1,49			
95,250	95,300	1,563	1,307	1,656	1,433	98,250	98,300	1,624	1,368	1,725	1,49			
95,300	95,350	1,564	1,308	1,658	1,434	98,300	98,350	1,625	1,369	1,726	1,49			
95,350 95,400	95,400 95,450	1,565 1,566	1,309 1,310	1,659 1,660	1,435 1,436	98,350 98,400	98,400 98,450	1,627 1,628	1,370 1,371	1,727 1,728	1,49 1,49			
95,450	95,500	1,567	1,310	1,661	1,437	98,450	98,500	1,629	1,371	1,729	1,49			
95,500	95,550	1,568	1,312	1,662	1,438	98,500	98,550	1,630	1,374	1,730	1,49			
95,550	95,600	1,569	1,313	1,663	1,439	98,550	98,600	1,631	1,374	1,731	1,50			
95,600	95,650	1,570	1,314	1,664	1,440	98,600	98,650	1,632	1,376	1,733	1,50			
95,650	95,700	1,571	1,315	1,666	1,441	98,650	98,700	1,633	1,377	1,734	1,50			
95,700	95,750	1,572	1,316	1,667	1,442	98,700	98,750	1,634	1,378	1,735	1,50			
95,750 95,800	95,800 95,850	1,573 1,574	1,317 1,318	1,668 1,669	1,443 1,444	98,750 98,800	98,800 98,850	1,636 1,637	1,379 1,380	1,736 1,737	1,50 1,50			
95,850	95,900	1,574	1,316	1,670	1,444	98,850	98,900	1,637	1,380	1,737	1,50			
95,900	95,950	1,576	1,320	1,671	1,446	98,900	98,950	1,639	1,382	1,739	1,50			
95,950	96,000	1,577	1,322	1,672	1,447	98,950	99,000	1,640	1,383	1,740	1,50			
96,	000					99,	000							
96,000	96,050	1,578	1,323	1,673	1,448	99,000	99,050	1,641	1,384	1,742	1,51			
96,050	96,100	1,579	1,324	1,675	1,450	99,050	99,100	1,642	1,385	1,743	1,51			
96,100 96,150	96,150 96,200	1,580 1,581	1,325 1,326	1,676 1,677	1,451 1,452	99,100	99,150	1,644 1,645	1,386 1,387	1,744 1,745	1,51 1 5 1			
96,150 96,200	96,200 96,250	1,581 1,582	1,326 1,327	1,677	1,452	99,150 99,200	99,200 99,250	1,645	1,387	1,745	1,51 1,51			
96,250	96,300	1,583	1,328	1,679	1,454	99,250	99,300	1,647	1,389	1,747	1,51			
96,300	96,350	1,584	1,329	1,680	1,454	99,300	99,350	1,648	1,369	1,747	1,51			
96,350	96,400	1,585	1,330	1,681	1,456	99,350	99,400	1,649	1,391	1,750	1,51			
96,400	96,450	1,586	1,331	1,683	1,457	99,400	99,450	1,650	1,392	1,751	1,51			
96,450	96,500	1,587	1,332	1,684	1,458	99,450	99,500	1,652	1,393	1,752	1,51			
96,500	96,550 96,600	1,588	1,333	1,685 1,686	1,459 1,460	99,500 99,550	99,550 99,600	1,653	1,394 1,395	1,753	1,52 1,52			
96,550 96,600	96,600 96,650	1,589 1,590	1,334 1,335	1,686 1,687	1,460	99,550	99,600 99,650	1,654 1,655	1,395	1,754 1,755	1,52			
96,650	96,700	1,591	1,336	1,688	1,462	99,650	99,700	1,656	1,397	1,756	1,52			
96,700	96,750	1,592	1,337	1,689	1,463	99,700	99,750	1,657	1,398	1,757	1,52			
96,750	96,800	1,593	1,338	1,691	1,464	99,750	99,800	1,658	1,399	1,759	1,52			
96,800	96,850	1,594	1,339	1,692	1,465	99,800	99,850	1,659	1,400	1,760	1,52			
96,850 96,900	96,900 96,950	1,595 1,596	1,340 1,341	1,693 1,694	1,466 1,467	99,850 99,900	99,900 99,950	1,661 1,662	1,401 1,402	1,761 1,762	1,52 1,52			
96,950	97,000	1,597	1,342	1,695	1,468	99,950	100,000	1,663	1,403	1,763	1,52			
97,	000													
97,000	97,050	1,598	1,343	1,696	1,469									
97,050	97,100	1,599	1,343	1,697	1,403									
97,100	97,150	1,600	1,345	1,698	1,471									
97,150	97,200	1,601	1,346	1,700	1,472		/							
97,200	97,250	1,602	1,347	1,701	1,473		If	\$100,	000 о	r 📙				
97,250 97,300	97,300 97,350	1,603 1,605	1,348 1,349	1,702 1,703	1,474 1,475			over						
97,300	97,350 97,400	1,605	1,349	1,703	1,475			use t						
97,400	97,450	1,607	1,351	1,705	1,477			Tax F						
97,450	97,500	1,608	1,352	1,706	1,478			Sched						
97,500	97,550	1,609	1,353	1,708	1,479			on pag						
97,550	97,600	1,610	1,354	1,709	1,480		\	on pag	, - , -					
97,600 97,650	97,650 97,700	1,611 1,612	1,355 1,356	1,710 1,711	1,481 1,482									
97,700	97,750	1,613	1,357	1,712	1,483									
	97,800	1,614	1,358	1,713	1,484									
97.750		.,												
97,750 97,800	97,850	1,615	1,359	1,714	1,485									
			1,359 1,360 1,361	1,714 1,715 1,717	1,485 1,486 1,487									

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

2021 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 \$ 40,525 \$ 40,525 \$ 1.10% of North Dakota taxable income 40,525 98,100 \$ 445.78 + 2.04% of amount over \$ 40,525 98,100 204,675 \$ 1,620.31 + 2.27% of amount over 98,100 204,675 445,000 \$ 4,039.56 + 2.64% of amount over 204,675 445,000 \$ 10,384.14 + 2.90% of amount over 445,000

Married filing jointly and Qualifying widow(er) —

If North I taxable in		Your tax is eq	ual to	1	
Over	But not over				
\$ 0	\$ 67,700		1.1	.0% of North Dakota tax	able income
67,700	163,550	\$ 744.70	+	2.04% of amount over	\$ 67,700
163,550	249,150	2,700.04	+	2.27% of amount over	163,550
249,150	445,000	4,643.16	+	2.64% of amount over	249,150
445,000	······	9,813.60	+	2.90% of amount over	445,000

Married filing separately —————

If North I taxable in		ax is equal to	:	
Over	But not over			
\$ 0	\$ 33,850		LO% of North Dakota taxa	able income
33,850	81,775\$ 37.	2.35 +	2.04% of amount over	\$ 33,850
81,775	124,575 1,350	0.02 +	2.27% of amount over	81,775
124,575	222,500 2,32	1.58 +	2.64% of amount over	124,575
222,500	4,90	5.80 +	2.90% of amount over	222,500
	·			

Head of household ——

If North I taxable in		s equal to:
Over	But not over	
\$ 0	\$ 54,300	1.10% of North Dakota taxable income
54,300	140,200 \$ 597.30	+ 2.04% of amount over \$ 54,300
140,200	226,950 2,349.66	+ 2.27% of amount over 140,200
226,950	445,000 4,318.89	+ 2.64% of amount over 226,950
445,000	10,075.41	+ 2.90% of amount over 445,000

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
 - o 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
- o Sign up for email updates
- o Contact IRS.

IRS telephone assistance

- TTY/TDD for speech or hearing impaired persons1-800-829-4059
- Location of nearest VITA or TCE volunteer help site......1-800-906-9887

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

Fargo

Federal Building 657 2nd Avenue N

Grand Forks

Federal Building 102 N 4th Street

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.tax.nd.gov

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
	2022 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]
Co	mplete and mail to:
	Attn: 2021 Forms Order
	ND Office of State Tax Commissioner 600 E. Boulevard Ave. Dept. 127
	Bismarck, ND 58505-0599
Nai	me
Ado	dress

State

ZIP code

City

Need assistance?

Website—Go to our website at www.tax.nd.gov

Email—Send your questions to individualtax@nd.gov

Call

Monday - Friday, 8 a.m. to 5 p.m. (Central Time)

Toll free (in North Dakota): 1-877-328-7088

In the Bismarck-Mandan area, or from outside North Dakota:

For questions: **701-328-1247** For forms: **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

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

Walk-in or appointment service

Walk-in or appointment service is available Monday through Friday, from 8:00 a.m. to 5:00 p.m., in our Bismarck office located in the State Capitol Building, 8th floor, at 600 E. Boulevard Avenue. To assure availability and promptness of service, call in advance to make an appointment.

Check refund status

To check the status of your refund, go to www.tax.nd.gov and select "Refund?"

If you direct deposit your refund, first check with your bank to see if it has been deposited into your account. Refunds on electronically filed returns are generally issued within 7 business days or can take up to 6 weeks to process on paper returns.

Request copy of return

To obtain a copy of your North Dakota individual income tax return, go to **www.tax.nd.gov** and select "I Am . . ." at top of page. On the drop-down menu, select "Individual." Then select "Need A Copy Of A Return."

Or 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