

Purpose of form

Use this form to calculate and pay estimated North Dakota individual income tax. Individuals generally must pay their income tax in one of two ways—through the withholding of income tax from their paychecks or through the payment of estimated tax. If you receive earnings from self-employment, interest, dividends, rents, and other types of income not subject to withholding, you may have to pay estimated tax.

Who must pay estimated tax?

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

1. You are required to pay estimated federal income tax for the 2022 tax year. This condition applies whether or not you actually make the required payment of estimated tax to the Internal Revenue Service.
2. Your net tax liability for the 2021 tax year was equal to or more than \$1,000.
3. You expect to owe (after subtracting your estimated North Dakota income tax withholding) an amount equal to or more than \$1,000 for the 2022 tax year.
4. You expect your estimated North Dakota income tax withholding for the 2022 tax year to be less than the smaller of:
 - a. 90% of your net tax liability for the 2022 tax year.

Note: Substitute 66 2/3% if a qualified farmer. See "Farmer" under "Payment amounts and due dates" later in these instructions.

- b. 100% of your net tax liability for the 2021 tax year.

Note: If you moved into North Dakota during 2021 and had no income from North Dakota prior to the move, part b does not apply; you must satisfy the 90% threshold in part a.

How to determine your estimated tax

Complete the worksheet on page 2 to determine if you have to pay estimated tax for 2022. For line 1 of the worksheet, estimate your federal taxable income using the 2022 Form 1040-ES, the federal estimated tax form for individuals. For lines 2, 4 and 7 of the worksheet, see the instructions to the 2021 Form ND-1 and 2021 Schedule ND-1TC.

Married persons filing separate returns.

If you are married and plan to file separate federal and North Dakota income tax returns for the 2022 tax year, you and your spouse must make separate estimated tax payments based on your separate incomes. Each of you should obtain and complete Form ND-1ES to determine your separate estimated tax payments.

Payment amounts and due dates

In general, one-fourth (25%) of the total estimated tax that you are required to pay (from line 14 of the worksheet) must be paid by each of the following due dates:

- 1st installment April 15, 2022
- 2nd installment June 15, 2022
- 3rd installment September 15, 2022
- 4th installment January 15, 2023

The above due dates apply if your tax year is a calendar year—January 1 through December 31, 2022. However, if you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 15th day of the 1st month of the following tax year. If any installment due date falls on a Saturday, Sunday, or legal holiday, the installment is not due until the next business day.

Farmer. If you qualify as a farmer for federal estimated income tax purposes for the 2022 tax year, you may pay your estimated tax according to the general rules explained above, or you may pay the full amount of your estimated tax due by January 15, 2023.

Note: Regardless of the option chosen, you have until the regular due date (generally, April 15, 2023) to file your 2022 North Dakota individual income tax return.

Note: The tax calculation in the worksheet (on page 2) does not take into account the 3-year elected farm income averaging on Schedule ND-1FA.

Part-year requirement. If you are a full-year nonresident or you changed your residence to North Dakota during the 2022 tax year, and you do not receive income from North Dakota sources until after the first installment due date (generally, April 15, 2022), you must pay the required estimated tax in equal payments over the remaining installment due dates following the receipt of income from North Dakota sources.

How and where to pay

Electronic payment. For convenience and security and knowing your payment was timely received by our office, pay online with an electronic check or a debit or credit card. The electronic check option is free. A convenience fee is charged by the service provider for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying electronically, do not use the payment vouchers attached to this form.

Payment by check or money order. If you choose to pay by check or money order, make it payable to "ND State Tax Commissioner." To ensure proper credit to your account, write the last four digits of your social security number and "2022 ND-1ES" on your check or money order. Detach and complete the applicable installment's payment voucher. Mail your payment and voucher to:

Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

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.

Underpayment or late payment interest

Interest may be charged if you do not pay enough estimated tax, or if you do not make the payment on time or in the required amount. This applies even if you have a refund on your 2022 North Dakota individual income tax return. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the regular due date of the return (generally, April 15, 2023).

Need help?

If you have questions or need forms, see page 3 of this form for how to contact us.

Privacy Act Notification. In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-62, 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 or FEIN may delay or prevent the processing of this form.

2022 estimated income tax worksheet—individuals

1. Estimated federal taxable income for the 2022 tax year (from worksheet in 2022 Federal Form 1040-ES) 1 _____
2. Addition adjustments—see the 2021 Form ND-1 instruction booklet (lines 2 through 4) for addition adjustments 2 _____
3. Balance (Add lines 1 and 2) 3 _____
4. Subtraction adjustments—see the 2021 Form ND-1 instruction booklet (lines 6 through 16) for subtraction adjustments ... 4 _____
5. North Dakota taxable income (Subtract line 4 from line 3) 5 _____
6. North Dakota income tax—calculate the tax for the amount on line 5 as follows 6 _____
 - If you (and your spouse, if filing jointly) were full-year residents, calculate the tax using the applicable 2022 Tax Rate Schedule below.
 - If you (or your spouse, if filing jointly) was a full-year nonresident or a part-year resident, complete lines 15 through 19 below.
7. Credits—see the 2021 Form ND-1 instruction booklet (lines 20 through 23) for allowable credits 7 _____
8. Net tax liability (Subtract line 7 from line 6) 8 _____
9. Estimated North Dakota income tax withholding for the 2022 tax year 9 _____
10. Balance due (Subtract line 9 from line 8). If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax 10 _____
11. Multiply line 8 by 90% (.90) [or 66 2/3% (.6667) if a qualified farmer] 11 _____
12. Net tax liability from 2021 Form ND-1, line 25. If you were not required to file a 2021 return, enter 0. If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax 12 _____
13. Enter the smaller of line 11 or line 12. However, if you moved into North Dakota during the 2021 tax year and had no income from North Dakota prior to the move, enter the amount from line 11. If line 9 is equal to or greater than the amount on this line, stop here; you do not have to pay estimated tax 13 _____
14. Minimum annual payment (Subtract line 9 from line 13). Divide this amount by 4 to determine the amount to pay on each installment due date. See “Payment amounts and due dates” in the instructions on page 1 for the due dates and for exceptions to paying in four installments 14 _____

Full-year nonresident or part-year resident tax calculation only (lines 15 through 19)

15. Calculate the tax for the amount on line 5 using the applicable 2022 Tax Rate Schedule below 15 _____
16. Income from North Dakota sources. Enter the portion of your estimated federal adjusted gross income that is reportable to North Dakota (reduced by amount from line 4 above) 16 _____
17. Estimated federal adjusted gross income (reduced by U.S. obligation interest) 17 _____
18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places. If line 16 is more than line 17, enter 1.00) 18 _____
19. Multiply line 15 by line 18. Enter this amount on line 6 above 19 _____

2022 Forms ND-1 and ND-EZ Tax Rate Schedules

Single

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 41,775	1.10% of North Dakota taxable income
41,775	101,050	\$ 459.53 + 2.04% of amount over \$ 41,775
101,050	210,825	1,668.74 + 2.27% of amount over 101,050
210,825	458,350	4,160.63 + 2.64% of amount over 210,825
458,350		10,695.29 + 2.90% of amount over 458,350

Married filing jointly and qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 69,700	1.10% of North Dakota taxable income
69,700	168,450	\$ 766.70 + 2.04% of amount over \$ 69,700
168,450	256,650	2,781.20 + 2.27% of amount over 168,450
256,650	458,350	4,783.34 + 2.64% of amount over 256,650
458,350		10,108.22 + 2.90% of amount over 458,350

Married filing separately

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 34,850	1.10% of North Dakota taxable income
34,850	84,225	\$ 383.35 + 2.04% of amount over \$ 34,850
84,225	128,325	1,390.60 + 2.27% of amount over 84,225
128,325	229,175	2,391.67 + 2.64% of amount over 128,325
229,175		5,054.11 + 2.90% of amount over 229,175

Head of household

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 55,900	1.10% of North Dakota taxable income
55,900	144,400	\$ 614.90 + 2.04% of amount over \$ 55,900
144,400	233,750	2,420.30 + 2.27% of amount over 144,400
233,750	458,350	4,448.55 + 2.64% of amount over 233,750
458,350		10,377.99 + 2.90% of amount over 458,350

Call

Questions: 701-328-1247
Forms: 701-328-1243

If speech or hearing impaired, call us through
Relay North Dakota at 1-800-366-6888.

Email

Request forms, ask questions, or send messages to
us via email at—
individualtax@nd.gov

Website

www.nd.gov/tax

Write

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

Walk-in assistance

Stop in to see us in person at our main office in Bismarck. You
will find us in the—

State Capitol, 8th Floor
Monday through Friday (except holidays)
8:00 a.m. to 5:00 p.m.

Record of estimated tax payments for 2022 tax year

<i>Installment number</i>	<i>Payment due date</i> ¹	<i>Date paid</i>	<i>Check or money order number</i>	<i>Amount paid</i>	<i>Amount, if any, applied from 2021 return</i> ²	<i>Total amount paid</i>
1	April 15, 2022					
2	June 15, 2022					
3	Sept. 15, 2022					
4	Jan. 15, 2023					
Total estimated tax paid for 2022						

¹ In the case of (1) a fiscal year filer, (2) a farmer, or (3) an individual whose estimated tax requirement does not begin until after April 15, 2022, see instructions for applicable due dates.
² If you attached a statement to your 2021 North Dakota return electing to apply part or all of your 2021 overpayment to a quarter other than the first quarter of 2022, enter the overpayment on the applicable quarter's line.

FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2022

North Dakota Office of State Tax Commissioner
SFN 28709 (12-2021)

Payment Voucher 1
Due April 15, 2022

Do not use this voucher if paying electronically

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number ▶	
Spouse's Social Security Number ▶	
Payment Amount ▶ \$	

Mail payment and voucher to: Office of State Tax Commissioner
PO Box 5622
Bismarck, ND 58506-5622

- Make payable to:
ND State Tax Commissioner
- Write last four digits of
social security number and
"2022 ND-1ES" on check

IIT



▼ Detach here and mail with payment ▼

FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2022

North Dakota Office of State Tax Commissioner
SFN 28709 (12-2021)

Payment Voucher 2
Due June 15, 2022

Do not use this voucher if paying electronically

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security
Number ▶

Spouse's Social
Security Number ▶

Payment Amount ▶ \$

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FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2022

North Dakota Office of State Tax Commissioner
SFN 28709 (12-2021)

Payment Voucher 3
Due September 15, 2022

Do not use this voucher if paying electronically

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security
Number ▶

Spouse's Social
Security Number ▶

Payment Amount ▶ \$

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FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER

2022

North Dakota Office of State Tax Commissioner
SFN 28709 (12-2021)

Payment Voucher 4
Due January 15, 2023

Do not use this voucher if paying electronically

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security
Number ▶

Spouse's Social
Security Number ▶

Payment Amount ▶ \$

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