

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



NORTH DAKOTA

RYAN RAUSCHENBERGER
TAX COMMISSIONER

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tax forms, guidelines, FAQs and more.

EMAIL ADDITIONAL TAX QUESTIONS TO
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Taxpayer Bill of Rights

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

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

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

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

Do you owe use tax?

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

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

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

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

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

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



Do it yourself

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

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

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

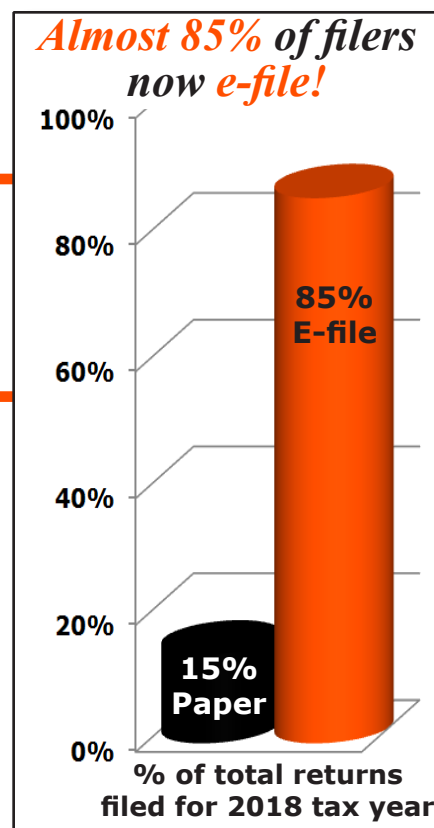
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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

Or have a tax expert help you

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

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



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

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

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



Changes affecting you and your income tax

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

New social security benefit deduction

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

Note the following:

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

New military retirement pay deduction

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

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

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

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

Revised nonprofit private school contribution credits

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

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

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

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

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

College expense reimbursement deduction

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

New disabled or mentally ill person employment credit

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

Changes affecting you and your income tax (continued)

Reinstated stillborn child deduction

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

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

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

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

New optional contribution to Veterans Fund

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

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

New automation credit

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

New alternative simplified research credit

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

Changes to 2019 individual income tax forms

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

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

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

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

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

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

General information for all filers

Steps to completing your return

Step Action

- ☐ **1** Determine if you have to file a return see page 4
- ☐ **2** Complete your federal return see page 7
- ☐ **3** Determine which form to use see page 6
Have you considered e-filing your return? see page 1
- ☐ **4** Go to the applicable instructions—
If using Form ND-EZ see page 9
If using Form ND-1 see page 11
- ☐ **5** Assemble your completed return see inside back cover
- ☐ **6** Read **"Before you file"** see page 10 or 16
- ☐ **7** File your return on or before April 15, 2020—
Where to file see page 7
Need an extension? see page 7

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2019 tax year and you are required to file a 2019 federal individual income tax return, you must file a 2019 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year or meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

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

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

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

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

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

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

Full-year nonresident

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

- You are required to file a 2019 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2019 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

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

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

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

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

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

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2019 tax year, you do not have to file a 2019 North Dakota individual income tax return if **both** of the following apply:

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

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

See “Reciprocity” on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2019 tax year, you must file a 2019 North Dakota individual income tax return. Except

where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, see the *Taxation of Nonresident Aliens* income tax guideline.

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

Gross income from North Dakota sources for nonresidents only

For a nonresident, “gross income from North Dakota sources” includes the following:

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

- Unemployment compensation attributable to previous employment in North Dakota.

Exceptions

Gross income from North Dakota sources does not include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, compensation exempted under federal military and interstate commerce laws, or compensation exempted under North Dakota's mobile workforce exemption.

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

Part-year resident

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

- You are required to file a 2019 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

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

Native Americans

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

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

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

Which form to use

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

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, compensation for services is taxable only by the state of residence.

Minnesota and Montana residents

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

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount

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

Use **Form ND-EZ** ...if you answer No to ALL of the questions below.

Use **Form ND-1**if you answer Yes to ANY of the questions below.

Note: If you are filing a joint return with your spouse, check "Yes" if the answer is "Yes" for either you or your spouse.

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

* The references show where to find more information.

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

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle next to "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the space under "State."
3. Leave lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

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

North Dakota residents

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

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

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

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

When and where to file

If you are filing on a calendar year basis, you must file your 2019 North Dakota individual income tax return on or before April 15, 2020. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return to:

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

Extension of time to file

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

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota individual income tax purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form or notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to “Extension” on Form ND-EZ or Form ND-1, whichever applies.

North Dakota extension

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

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

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For more information, including payment options, obtain the 2019 Form ND-1EXT. Alternatively, you may submit a check or money order along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2019 Form ND-1EXT payment.

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

Penalty and interest

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

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

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

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

Federal income tax return

Certain information from your 2019 federal individual income tax return (Form 1040 or 1040-SR) is needed to properly complete your 2019 North Dakota individual income tax return. You must complete your federal return before you attempt to complete your North Dakota return.

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

Changing your return

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

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

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank Form ND-1 for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the circle next to “Amended return: General” or “Amended return: Federal NOL,” whichever applies, in the top right-hand corner of the return. See “Amended return” on page 11 for more information.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the “Total payments” line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.

7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution, nor the amount of an overpayment applied to the next year’s estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2020)

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

1. You are required to pay estimated federal income tax for 2020.
2. Your North Dakota net tax liability for 2019 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2019, you do not have to pay estimated tax for 2020.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2020.
4. You expect your North Dakota income tax withholding for 2020 to be less than the smaller of the following:
 - (a) 90% of your 2020 North Dakota net tax liability. *Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2020 Form ND-1ES.*
 - (b) 100% of your 2019 North Dakota net tax liability. If you moved into North Dakota during 2019 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2020 tax year must be paid by April 15, June 15, and September 15, 2020, and January 15, 2021.

For more information, including payment options, obtain the 2020 Form ND-1ES.

How to file a return for a deceased taxpayer

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

If there is no surviving spouse and no personal representative has been appointed for the decedent, attach a copy of the death certificate and a copy of one of the following:

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

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

Fill in the circle for “Deceased” and enter the date of death next to the deceased taxpayer’s name on Form ND-EZ or Form ND-1, whichever applies.

Disclosure notification

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

2019 Form ND-EZ instructions

Before you begin . . .

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

Instructions for top of Form ND-EZ

Name and address

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

Social security numbers

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

Item A - Filing status

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

Item B - School district code

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

Item C - Income source code

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

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

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

Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 3 - Withholding

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

Line 5 - Voluntary contribution of overpayment

If you have an overpayment on line 4, you may make a voluntary contribution of part or all of it to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to the fund. A contribution will reduce your refund.

Line 6 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 6. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols.

If depositing into a checking account, see the sample check on page 10 for where to find the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Sample check for direct deposit (line 6)

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

Please note:

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

Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 9 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national electronic payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2019 Form ND-EZ" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Signatures

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

Form 1099-G consent and disclosure authorization

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

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

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

Before you file, did you—

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

Important! If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.

2019 Form ND-1 instructions

Before you begin . . .

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

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

If you were a nonresident of North Dakota for part or all of the 2019 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your 2019 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2019 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

Name and address

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

Social security numbers

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

Item A - Filing status

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

Item B - School district code

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

Item C - Income source code

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

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

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

Amended return

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

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

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

Extension

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

MN/MT reciprocity

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

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

On Form 1040 or 1040-SR, line 10, you are instructed to enter “-0-” for your federal taxable income if it calculates out to be less than zero. However, for purposes of completing Form ND-1, enter the negative number on line 1b. Enter a minus sign (-) to the left of the number.

Line 2 - Lump sum distribution

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

Line 3 - Loss from certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an S corporation that elected to be taxed as a C corporation for North Dakota income tax purposes. For more information, see the income tax guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 4 - Contribution adjustment

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

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

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

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

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

Line 6 - U.S. obligation interest

Enter the following on this line:

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

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

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

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

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 40 percent of the gain from your North Dakota taxable income. ***If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount entered on line 8, 10, or 16 of Form ND-1 is not eligible for the exclusion.***

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

Line 8 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 2019, enter on this line income you derived from sources on any Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2019, but you did not reside on an Indian reservation for part or all of 2019, do not enter income earned or received while living off the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

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

Line 10 - Income from certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation for North Dakota income tax purposes. For more information, see the income tax guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

Line 11 - Servicemember Civil Relief Act adjustment

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

Line 12 - College SAVE contribution deduction

If you made a contribution during the tax year to a College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction

regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 13 - Qualified dividend exclusion

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

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

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

Full-year nonresident or part-year resident— Multiply the portion of the qualified dividends from Form 1040 or 1040-SR, line 3a, **that are reportable to North Dakota** by 40 percent and enter the result. *Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.*

Line 14 - Military retirement benefit exclusion

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

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

Line 15 - Social security benefit exclusion

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

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

Capital gain distribution — If you reported capital gain distributions on Form 1040 or 1040-SR, line 6 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

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

Line 16 - Other subtractions

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

- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion
- Stillborn child deduction
- National Guard or reserve member exclusion
- College expense reimbursement deduction

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

Line 20 - Calculation of tax

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

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

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2019, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

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

Line 21 - Credit for income tax paid to another state

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

Marriage Penalty Credit Worksheet

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

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

an income tax credit. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

Line 22 - Marriage penalty credit

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

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 19 of Form ND-1 is more than \$66,006;
- Both you and your spouse have qualified income. See “What’s included in qualified income?” below.

- The qualified income of the spouse with the lower qualified income is more than \$38,756.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the worksheet on page 14 to calculate the credit amount, if any, allowed to you.

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

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

Line 23 - Other credits

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

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2019 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2018 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2019 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Sample check for direct deposit (line 32)

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

Line 27 - Estimated tax payment

If you made an advance payment of North Dakota income tax on a 2019 Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter the estimated income tax paid to North Dakota for the 2019 tax year on this line. If you overpaid your income tax on your 2018 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2019, enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 26.**

Line 30 - Application of overpayment to 2020

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2020 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Line 31 - Voluntary contribution of overpayment

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

Line 32 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 32. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter the 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols.

If depositing into a checking account, see the sample check on this page for where to find the routing and account numbers. If depositing into a savings account without a check writing feature, ask your financial institution for the correct account number to use.

Please note:

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

Line 34 - Penalty and interest

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

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

Line 35 - Voluntary contribution

If you have a tax due on line 33, you may make a voluntary contribution to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2019 Form ND-1" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2019, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the 2019 Schedule ND-1UT.

Signatures

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

Form 1099-G consent and disclosure authorization

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

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

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

Before you file, did you—

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

Important! If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.



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

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



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



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

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

Form ND-1: Refund return (Line 31)/Tax due (Line 35)

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

NORTH DAKOTA FOREST SERVICE

307 – 1st Street East

Bottineau ND 58318-1100

Telephone: (701) 228-5422

www.ndsu.edu/ndfs

forest@nd.gov

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Ashley Salwey

School district codes

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

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

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

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

2019 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 22, to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—					
49,850	49,900	647	549	708	549
49,900	49,950	648	549	709	549
49,950	50,000	649	550	710	550

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

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	154	154	154	154	17,000	17,050	187	187	187	187	20,000	20,050	220	220	220	220
14,050	14,100	155	155	155	155	17,050	17,100	188	188	188	188	20,050	20,100	221	221	221	221
14,100	14,150	155	155	155	155	17,100	17,150	188	188	188	188	20,100	20,150	221	221	221	221
14,150	14,200	156	156	156	156	17,150	17,200	189	189	189	189	20,150	20,200	222	222	222	222
14,200	14,250	156	156	156	156	17,200	17,250	189	189	189	189	20,200	20,250	222	222	222	222
14,250	14,300	157	157	157	157	17,250	17,300	190	190	190	190	20,250	20,300	223	223	223	223
14,300	14,350	158	158	158	158	17,300	17,350	191	191	191	191	20,300	20,350	224	224	224	224
14,350	14,400	158	158	158	158	17,350	17,400	191	191	191	191	20,350	20,400	224	224	224	224
14,400	14,450	159	159	159	159	17,400	17,450	192	192	192	192	20,400	20,450	225	225	225	225
14,450	14,500	159	159	159	159	17,450	17,500	192	192	192	192	20,450	20,500	225	225	225	225
14,500	14,550	160	160	160	160	17,500	17,550	193	193	193	193	20,500	20,550	226	226	226	226
14,550	14,600	160	160	160	160	17,550	17,600	193	193	193	193	20,550	20,600	226	226	226	226
14,600	14,650	161	161	161	161	17,600	17,650	194	194	194	194	20,600	20,650	227	227	227	227
14,650	14,700	161	161	161	161	17,650	17,700	194	194	194	194	20,650	20,700	227	227	227	227
14,700	14,750	162	162	162	162	17,700	17,750	195	195	195	195	20,700	20,750	228	228	228	228
14,750	14,800	163	163	163	163	17,750	17,800	196	196	196	196	20,750	20,800	229	229	229	229
14,800	14,850	163	163	163	163	17,800	17,850	196	196	196	196	20,800	20,850	229	229	229	229
14,850	14,900	164	164	164	164	17,850	17,900	197	197	197	197	20,850	20,900	230	230	230	230
14,900	14,950	164	164	164	164	17,900	17,950	197	197	197	197	20,900	20,950	230	230	230	230
14,950	15,000	165	165	165	165	17,950	18,000	198	198	198	198	20,950	21,000	231	231	231	231
15,000						18,000						21,000					
15,000	15,050	165	165	165	165	18,000	18,050	198	198	198	198	21,000	21,050	231	231	231	231
15,050	15,100	166	166	166	166	18,050	18,100	199	199	199	199	21,050	21,100	232	232	232	232
15,100	15,150	166	166	166	166	18,100	18,150	199	199	199	199	21,100	21,150	232	232	232	232
15,150	15,200	167	167	167	167	18,150	18,200	200	200	200	200	21,150	21,200	233	233	233	233
15,200	15,250	167	167	167	167	18,200	18,250	200	200	200	200	21,200	21,250	233	233	233	233
15,250	15,300	168	168	168	168	18,250	18,300	201	201	201	201	21,250	21,300	234	234	234	234
15,300	15,350	169	169	169	169	18,300	18,350	202	202	202	202	21,300	21,350	235	235	235	235
15,350	15,400	169	169	169	169	18,350	18,400	202	202	202	202	21,350	21,400	235	235	235	235
15,400	15,450	170	170	170	170	18,400	18,450	203	203	203	203	21,400	21,450	236	236	236	236
15,450	15,500	170	170	170	170	18,450	18,500	203	203	203	203	21,450	21,500	236	236	236	236
15,500	15,550	171	171	171	171	18,500	18,550	204	204	204	204	21,500	21,550	237	237	237	237
15,550	15,600	171	171	171	171	18,550	18,600	204	204	204	204	21,550	21,600	237	237	237	237
15,600	15,650	172	172	172	172	18,600	18,650	205	205	205	205	21,600	21,650	238	238	238	238
15,650	15,700	172	172	172	172	18,650	18,700	205	205	205	205	21,650	21,700	238	238	238	238
15,700	15,750	173	173	173	173	18,700	18,750	206	206	206	206	21,700	21,750	239	239	239	239
15,750	15,800	174	174	174	174	18,750	18,800	207	207	207	207	21,750	21,800	240	240	240	240
15,800	15,850	174	174	174	174	18,800	18,850	207	207	207	207	21,800	21,850	240	240	240	240
15,850	15,900	175	175	175	175	18,850	18,900	208	208	208	208	21,850	21,900	241	241	241	241
15,900	15,950	175	175	175	175	18,900	18,950	208	208	208	208	21,900	21,950	241	241	241	241
15,950	16,000	176	176	176	176	18,950	19,000	209	209	209	209	21,950	22,000	242	242	242	242
16,000						19,000						22,000					
16,000	16,050	176	176	176	176	19,000	19,050	209	209	209	209	22,000	22,050	242	242	242	242
16,050	16,100	177	177	177	177	19,050	19,100	210	210	210	210	22,050	22,100	243	243	243	243
16,100	16,150	177	177	177	177	19,100	19,150	210	210	210	210	22,100	22,150	243	243	243	243
16,150	16,200	178	178	178	178	19,150	19,200	211	211	211	211	22,150	22,200	244	244	244	244
16,200	16,250	178	178	178	178	19,200	19,250	211	211	211	211	22,200	22,250	244	244	244	244
16,250	16,300	179	179	179	179	19,250	19,300	212	212	212	212	22,250	22,300	245	245	245	245
16,300	16,350	180	180	180	180	19,300	19,350	213	213	213	213	22,300	22,350	246	246	246	246
16,350	16,400	180	180	180	180	19,350	19,400	213	213	213	213	22,350	22,400	246	246	246	246
16,400	16,450	181	181	181	181	19,400	19,450	214	214	214	214	22,400	22,450	247	247	247	247
16,450	16,500	181	181	181	181	19,450	19,500	214	214	214	214	22,450	22,500	247	247	247	247
16,500	16,550	182	182	182	182	19,500	19,550	215	215	215	215	22,500	22,550	248	248	248	248
16,550	16,600	182	182	182	182	19,550	19,600	215	215	215	215	22,550	22,600	248	248	248	248
16,600	16,650	183	183	183	183	19,600	19,650	216	216	216	216	22,600	22,650	249	249	249	249
16,650	16,700	183	183	183	183	19,650	19,700	216	216	216	216	22,650	22,700	249	249	249	249
16,700	16,750	184	184	184	184	19,700	19,750	217	217	217	217	22,700	22,750	250	250	250	250
16,750	16,800	185	185	185	185	19,750	19,800	218	218	218	218	22,750	22,800	251	251	251	251
16,800	16,850	185	185	185	185	19,800	19,850	218	218	218	218	22,800	22,850	251	251	251	251
16,850	16,900	186	186	186	186	19,850	19,900	219	219	219	219	22,850	22,900	252	252	252	252
16,900	16,950	186	186	186	186	19,900	19,950	219	219	219	219	22,900	22,950	252	252	252	252
16,950	17,000	187	187	187	187	19,950	20,000	220	220	220	220	22,950	23,000	253	253	253	253

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

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

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

2019 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—						Your tax is—						Your tax is—					
68,000						71,000						74,000					
68,000	68,050	1,017	768	1,078	891	71,000	71,050	1,078	829	1,139	952	74,000	74,050	1,139	891	1,200	1,013
68,050	68,100	1,018	769	1,079	892	71,050	71,100	1,079	830	1,140	953	74,050	74,100	1,140	892	1,201	1,014
68,100	68,150	1,019	770	1,080	893	71,100	71,150	1,080	831	1,141	954	74,100	74,150	1,141	893	1,202	1,015
68,150	68,200	1,020	771	1,081	894	71,150	71,200	1,081	833	1,142	955	74,150	74,200	1,142	894	1,203	1,016
68,200	68,250	1,021	772	1,082	895	71,200	71,250	1,082	834	1,143	956	74,200	74,250	1,143	895	1,204	1,017
68,250	68,300	1,022	773	1,083	896	71,250	71,300	1,083	835	1,144	957	74,250	74,300	1,144	896	1,205	1,018
68,300	68,350	1,023	774	1,084	897	71,300	71,350	1,084	836	1,145	958	74,300	74,350	1,145	897	1,207	1,019
68,350	68,400	1,024	775	1,085	898	71,350	71,400	1,085	837	1,146	959	74,350	74,400	1,146	898	1,208	1,020
68,400	68,450	1,025	776	1,086	899	71,400	71,450	1,086	838	1,147	960	74,400	74,450	1,147	899	1,209	1,021
68,450	68,500	1,026	777	1,087	900	71,450	71,500	1,087	839	1,148	961	74,450	74,500	1,148	900	1,210	1,023
68,500	68,550	1,027	778	1,088	901	71,500	71,550	1,088	840	1,149	962	74,500	74,550	1,149	901	1,211	1,024
68,550	68,600	1,028	779	1,089	902	71,550	71,600	1,089	841	1,150	963	74,550	74,600	1,151	902	1,212	1,025
68,600	68,650	1,029	780	1,090	903	71,600	71,650	1,090	842	1,151	964	74,600	74,650	1,152	903	1,213	1,026
68,650	68,700	1,030	782	1,091	904	71,650	71,700	1,091	843	1,152	965	74,650	74,700	1,153	904	1,214	1,027
68,700	68,750	1,031	783	1,092	905	71,700	71,750	1,092	844	1,153	966	74,700	74,750	1,154	905	1,215	1,028
68,750	68,800	1,032	784	1,093	906	71,750	71,800	1,093	845	1,154	967	74,750	74,800	1,155	906	1,216	1,029
68,800	68,850	1,033	785	1,094	907	71,800	71,850	1,094	846	1,156	968	74,800	74,850	1,156	907	1,217	1,030
68,850	68,900	1,034	786	1,095	908	71,850	71,900	1,095	847	1,157	969	74,850	74,900	1,157	908	1,218	1,031
68,900	68,950	1,035	787	1,096	909	71,900	71,950	1,096	848	1,158	970	74,900	74,950	1,158	909	1,219	1,032
68,950	69,000	1,036	788	1,097	910	71,950	72,000	1,097	849	1,159	972	74,950	75,000	1,159	910	1,220	1,033
69,000						72,000						75,000					
69,000	69,050	1,037	789	1,098	911	72,000	72,050	1,098	850	1,160	973	75,000	75,050	1,160	911	1,221	1,034
69,050	69,100	1,038	790	1,099	912	72,050	72,100	1,100	851	1,161	974	75,050	75,100	1,161	912	1,222	1,035
69,100	69,150	1,039	791	1,100	913	72,100	72,150	1,101	852	1,162	975	75,100	75,150	1,162	913	1,223	1,036
69,150	69,200	1,040	792	1,101	914	72,150	72,200	1,102	853	1,163	976	75,150	75,200	1,163	914	1,224	1,037
69,200	69,250	1,041	793	1,102	915	72,200	72,250	1,103	854	1,164	977	75,200	75,250	1,164	915	1,225	1,038
69,250	69,300	1,042	794	1,103	916	72,250	72,300	1,104	855	1,165	978	75,250	75,300	1,165	916	1,226	1,039
69,300	69,350	1,043	795	1,105	917	72,300	72,350	1,105	856	1,166	979	75,300	75,350	1,166	917	1,227	1,040
69,350	69,400	1,044	796	1,106	918	72,350	72,400	1,106	857	1,167	980	75,350	75,400	1,167	918	1,228	1,041
69,400	69,450	1,045	797	1,107	919	72,400	72,450	1,107	858	1,168	981	75,400	75,450	1,168	919	1,229	1,042
69,450	69,500	1,046	798	1,108	921	72,450	72,500	1,108	859	1,169	982	75,450	75,500	1,169	920	1,230	1,043
69,500	69,550	1,047	799	1,109	922	72,500	72,550	1,109	860	1,170	983	75,500	75,550	1,170	921	1,231	1,044
69,550	69,600	1,049	800	1,110	923	72,550	72,600	1,110	861	1,171	984	75,550	75,600	1,171	922	1,232	1,045
69,600	69,650	1,050	801	1,111	924	72,600	72,650	1,111	862	1,172	985	75,600	75,650	1,172	923	1,233	1,046
69,650	69,700	1,051	802	1,112	925	72,650	72,700	1,112	863	1,173	986	75,650	75,700	1,173	924	1,234	1,047
69,700	69,750	1,052	803	1,113	926	72,700	72,750	1,113	864	1,174	987	75,700	75,750	1,174	925	1,235	1,048
69,750	69,800	1,053	804	1,114	927	72,750	72,800	1,114	865	1,175	988	75,750	75,800	1,175	926	1,236	1,049
69,800	69,850	1,054	805	1,115	928	72,800	72,850	1,115	866	1,176	989	75,800	75,850	1,176	927	1,237	1,050
69,850	69,900	1,055	806	1,116	929	72,850	72,900	1,116	867	1,177	990	75,850	75,900	1,177	928	1,238	1,051
69,900	69,950	1,056	807	1,117	930	72,900	72,950	1,117	868	1,178	991	75,900	75,950	1,178	929	1,239	1,052
69,950	70,000	1,057	808	1,118	931	72,950	73,000	1,118	869	1,179	992	75,950	76,000	1,179	930	1,240	1,053
70,000						73,000						76,000					
70,000	70,050	1,058	809	1,119	932	73,000	73,050	1,119	870	1,180	993	76,000	76,050	1,180	931	1,241	1,054
70,050	70,100	1,059	810	1,120	933	73,050	73,100	1,120	871	1,181	994	76,050	76,100	1,181	932	1,242	1,055
70,100	70,150	1,060	811	1,121	934	73,100	73,150	1,121	872	1,182	995	76,100	76,150	1,182	933	1,243	1,056
70,150	70,200	1,061	812	1,122	935	73,150	73,200	1,122	873	1,183	996	76,150	76,200	1,183	935	1,244	1,057
70,200	70,250	1,062	813	1,123	936	73,200	73,250	1,123	874	1,184	997	76,200	76,250	1,184	936	1,245	1,058
70,250	70,300	1,063	814	1,124	937	73,250	73,300	1,124	875	1,185	998	76,250	76,300	1,185	937	1,246	1,059
70,300	70,350	1,064	815	1,125	938	73,300	73,350	1,125	876	1,186	999	76,300	76,350	1,186	938	1,247	1,060
70,350	70,400	1,065	816	1,126	939	73,350	73,400	1,126	877	1,187	1,000	76,350	76,400	1,187	939	1,248	1,061
70,400	70,450	1,066	817	1,127	940	73,400	73,450	1,127	878	1,188	1,001	76,400	76,450	1,188	940	1,249	1,062
70,450	70,500	1,067	818	1,128	941	73,450	73,500	1,128	879	1,189	1,002	76,450	76,500	1,189	941	1,250	1,063
70,500	70,550	1,068	819	1,129	942	73,500	73,550	1,129	880	1,190	1,003	76,500	76,550	1,190	942	1,251	1,064
70,550	70,600	1,069	820	1,130	943	73,550	73,600	1,130	881	1,191	1,004	76,550	76,600	1,191	943	1,252	1,065
70,600	70,650	1,070	821	1,131	944	73,600	73,650	1,131	882	1,192	1,005	76,600	76,650	1,192	944	1,253	1,066
70,650	70,700	1,071	822	1,132	945	73,650	73,700	1,132	884	1,193	1,006	76,650	76,700	1,193	945	1,254	1,067
70,700	70,750	1,072	823	1,133	946	73,700	73,750	1,133	885	1,194	1,007	76,700	76,750	1,194	946	1,255	1,068
70,750	70,800	1,073	824	1,134	947	73,750	73,800	1,134	886	1,195	1,008	76,750	76,800	1,195	947	1,256	1,069
70,800	70,850	1,074	825	1,135	948	73,800	73,850	1,135	887	1,196	1,009	76,800	76,850	1,196	948	1,258	1,070
70,850	70,900	1,075	826	1,136	949	73,850	73,900	1,136	888	1,197	1,010	76,850	76,900	1,197	949	1,259	1,071
70,900	70,950	1,076	827	1,137	950	73,900	73,950	1,137	889	1,198	1,011	76,900	76,950	1,198	950	1,260	1,072
70,950	71,000	1,077	828	1,138	951	73,950	74,000	1,138	890	1,199	1,012	76,950	77,000	1,199	951	1,261	1,074

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

2019 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
77,000						80,000						83,000					
77,000	77,050	1,200	952	1,262	1,075	80,000	80,050	1,262	1,013	1,324	1,136	83,000	83,050	1,323	1,074	1,392	1,197
77,050	77,100	1,202	953	1,263	1,076	80,050	80,100	1,263	1,014	1,325	1,137	83,050	83,100	1,324	1,075	1,393	1,198
77,100	77,150	1,203	954	1,264	1,077	80,100	80,150	1,264	1,015	1,326	1,138	83,100	83,150	1,325	1,076	1,394	1,199
77,150	77,200	1,204	955	1,265	1,078	80,150	80,200	1,265	1,016	1,327	1,139	83,150	83,200	1,326	1,077	1,395	1,200
77,200	77,250	1,205	956	1,266	1,079	80,200	80,250	1,266	1,017	1,328	1,140	83,200	83,250	1,327	1,078	1,396	1,201
77,250	77,300	1,206	957	1,267	1,080	80,250	80,300	1,267	1,018	1,329	1,141	83,250	83,300	1,328	1,079	1,398	1,202
77,300	77,350	1,207	958	1,268	1,081	80,300	80,350	1,268	1,019	1,331	1,142	83,300	83,350	1,329	1,080	1,399	1,203
77,350	77,400	1,208	959	1,269	1,082	80,350	80,400	1,269	1,020	1,332	1,143	83,350	83,400	1,330	1,081	1,400	1,204
77,400	77,450	1,209	960	1,270	1,083	80,400	80,450	1,270	1,021	1,333	1,144	83,400	83,450	1,331	1,082	1,401	1,205
77,450	77,500	1,210	961	1,271	1,084	80,450	80,500	1,271	1,022	1,334	1,145	83,450	83,500	1,332	1,083	1,402	1,206
77,500	77,550	1,211	962	1,272	1,085	80,500	80,550	1,272	1,023	1,335	1,146	83,500	83,550	1,333	1,084	1,403	1,207
77,550	77,600	1,212	963	1,273	1,086	80,550	80,600	1,273	1,024	1,336	1,147	83,550	83,600	1,334	1,085	1,404	1,208
77,600	77,650	1,213	964	1,274	1,087	80,600	80,650	1,274	1,025	1,337	1,148	83,600	83,650	1,335	1,086	1,405	1,209
77,650	77,700	1,214	965	1,275	1,088	80,650	80,700	1,275	1,026	1,339	1,149	83,650	83,700	1,336	1,088	1,407	1,210
77,700	77,750	1,215	966	1,276	1,089	80,700	80,750	1,276	1,027	1,340	1,150	83,700	83,750	1,337	1,089	1,408	1,211
77,750	77,800	1,216	967	1,277	1,090	80,750	80,800	1,277	1,028	1,341	1,151	83,750	83,800	1,338	1,090	1,409	1,212
77,800	77,850	1,217	968	1,278	1,091	80,800	80,850	1,278	1,029	1,342	1,152	83,800	83,850	1,339	1,091	1,410	1,213
77,850	77,900	1,218	969	1,279	1,092	80,850	80,900	1,279	1,030	1,343	1,153	83,850	83,900	1,340	1,092	1,411	1,214
77,900	77,950	1,219	970	1,280	1,093	80,900	80,950	1,280	1,031	1,344	1,154	83,900	83,950	1,341	1,093	1,412	1,215
77,950	78,000	1,220	971	1,281	1,094	80,950	81,000	1,281	1,032	1,345	1,155	83,950	84,000	1,342	1,094	1,413	1,216
78,000						81,000						84,000					
78,000	78,050	1,221	972	1,282	1,095	81,000	81,050	1,282	1,033	1,346	1,156	84,000	84,050	1,343	1,095	1,415	1,217
78,050	78,100	1,222	973	1,283	1,096	81,050	81,100	1,283	1,034	1,348	1,157	84,050	84,100	1,344	1,096	1,416	1,218
78,100	78,150	1,223	974	1,284	1,097	81,100	81,150	1,284	1,035	1,349	1,158	84,100	84,150	1,345	1,097	1,417	1,219
78,150	78,200	1,224	975	1,285	1,098	81,150	81,200	1,285	1,037	1,350	1,159	84,150	84,200	1,346	1,098	1,418	1,220
78,200	78,250	1,225	976	1,286	1,099	81,200	81,250	1,286	1,038	1,351	1,160	84,200	84,250	1,347	1,099	1,419	1,221
78,250	78,300	1,226	977	1,287	1,100	81,250	81,300	1,287	1,039	1,352	1,161	84,250	84,300	1,348	1,100	1,420	1,222
78,300	78,350	1,227	978	1,288	1,101	81,300	81,350	1,288	1,040	1,353	1,162	84,300	84,350	1,349	1,101	1,421	1,223
78,350	78,400	1,228	979	1,289	1,102	81,350	81,400	1,289	1,041	1,354	1,163	84,350	84,400	1,350	1,102	1,423	1,224
78,400	78,450	1,229	980	1,290	1,103	81,400	81,450	1,290	1,042	1,356	1,164	84,400	84,450	1,351	1,103	1,424	1,225
78,450	78,500	1,230	981	1,291	1,104	81,450	81,500	1,291	1,043	1,357	1,165	84,450	84,500	1,352	1,104	1,425	1,227
78,500	78,550	1,231	982	1,292	1,105	81,500	81,550	1,292	1,044	1,358	1,166	84,500	84,550	1,353	1,105	1,426	1,228
78,550	78,600	1,232	983	1,293	1,106	81,550	81,600	1,293	1,045	1,359	1,167	84,550	84,600	1,355	1,106	1,427	1,229
78,600	78,650	1,233	984	1,294	1,107	81,600	81,650	1,294	1,046	1,360	1,168	84,600	84,650	1,356	1,107	1,428	1,230
78,650	78,700	1,234	986	1,295	1,108	81,650	81,700	1,295	1,047	1,361	1,169	84,650	84,700	1,357	1,108	1,429	1,231
78,700	78,750	1,235	987	1,296	1,109	81,700	81,750	1,296	1,048	1,362	1,170	84,700	84,750	1,358	1,109	1,430	1,232
78,750	78,800	1,236	988	1,297	1,110	81,750	81,800	1,297	1,049	1,363	1,171	84,750	84,800	1,359	1,110	1,432	1,233
78,800	78,850	1,237	989	1,298	1,111	81,800	81,850	1,298	1,050	1,365	1,172	84,800	84,850	1,360	1,111	1,433	1,234
78,850	78,900	1,238	990	1,299	1,112	81,850	81,900	1,299	1,051	1,366	1,173	84,850	84,900	1,361	1,112	1,434	1,235
78,900	78,950	1,239	991	1,300	1,113	81,900	81,950	1,300	1,052	1,367	1,174	84,900	84,950	1,362	1,113	1,435	1,236
78,950	79,000	1,240	992	1,301	1,114	81,950	82,000	1,301	1,053	1,368	1,176	84,950	85,000	1,363	1,114	1,436	1,237
79,000						82,000						85,000					
79,000	79,050	1,241	993	1,302	1,115	82,000	82,050	1,302	1,054	1,369	1,177	85,000	85,050	1,364	1,115	1,437	1,238
79,050	79,100	1,242	994	1,303	1,116	82,050	82,100	1,304	1,055	1,370	1,178	85,050	85,100	1,365	1,116	1,438	1,239
79,100	79,150	1,243	995	1,304	1,117	82,100	82,150	1,305	1,056	1,371	1,179	85,100	85,150	1,366	1,117	1,440	1,240
79,150	79,200	1,244	996	1,305	1,118	82,150	82,200	1,306	1,057	1,373	1,180	85,150	85,200	1,367	1,118	1,441	1,241
79,200	79,250	1,245	997	1,306	1,119	82,200	82,250	1,307	1,058	1,374	1,181	85,200	85,250	1,368	1,119	1,442	1,242
79,250	79,300	1,246	998	1,307	1,120	82,250	82,300	1,308	1,059	1,375	1,182	85,250	85,300	1,369	1,120	1,443	1,243
79,300	79,350	1,247	999	1,309	1,121	82,300	82,350	1,309	1,060	1,376	1,183	85,300	85,350	1,370	1,121	1,444	1,244
79,350	79,400	1,248	1,000	1,310	1,122	82,350	82,400	1,310	1,061	1,377	1,184	85,350	85,400	1,371	1,122	1,445	1,245
79,400	79,450	1,249	1,001	1,311	1,123	82,400	82,450	1,311	1,062	1,378	1,185	85,400	85,450	1,372	1,123	1,446	1,246
79,450	79,500	1,250	1,002	1,312	1,125	82,450	82,500	1,312	1,063	1,379	1,186	85,450	85,500	1,373	1,124	1,447	1,247
79,500	79,550	1,251	1,003	1,313	1,126	82,500	82,550	1,313	1,064	1,381	1,187	85,500	85,550	1,374	1,125	1,449	1,248
79,550	79,600	1,253	1,004	1,314	1,127	82,550	82,600	1,314	1,065	1,382	1,188	85,550	85,600	1,375	1,126	1,450	1,249
79,600	79,650	1,254	1,005	1,315	1,128	82,600	82,650	1,315	1,066	1,383	1,189	85,600	85,650	1,376	1,127	1,451	1,250
79,650	79,700	1,255															

2019 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
86,000						89,000						92,000					
86,000	86,050	1,384	1,135	1,460	1,258	89,000	89,050	1,445	1,197	1,528	1,319	92,000	92,050	1,506	1,258	1,596	1,381
86,050	86,100	1,385	1,136	1,461	1,259	89,050	89,100	1,446	1,198	1,529	1,320	92,050	92,100	1,508	1,259	1,597	1,382
86,100	86,150	1,386	1,137	1,462	1,260	89,100	89,150	1,447	1,199	1,530	1,321	92,100	92,150	1,509	1,260	1,598	1,383
86,150	86,200	1,387	1,139	1,463	1,261	89,150	89,200	1,448	1,200	1,531	1,322	92,150	92,200	1,510	1,261	1,600	1,384
86,200	86,250	1,388	1,140	1,464	1,262	89,200	89,250	1,449	1,201	1,533	1,323	92,200	92,250	1,511	1,262	1,601	1,385
86,250	86,300	1,389	1,141	1,466	1,263	89,250	89,300	1,450	1,202	1,534	1,324	92,250	92,300	1,512	1,263	1,602	1,386
86,300	86,350	1,390	1,142	1,467	1,264	89,300	89,350	1,451	1,203	1,535	1,325	92,300	92,350	1,513	1,264	1,603	1,387
86,350	86,400	1,391	1,143	1,468	1,265	89,350	89,400	1,452	1,204	1,536	1,326	92,350	92,400	1,514	1,265	1,604	1,388
86,400	86,450	1,392	1,144	1,469	1,266	89,400	89,450	1,453	1,205	1,537	1,327	92,400	92,450	1,515	1,266	1,605	1,389
86,450	86,500	1,393	1,145	1,470	1,267	89,450	89,500	1,454	1,206	1,538	1,329	92,450	92,500	1,516	1,267	1,606	1,390
86,500	86,550	1,394	1,146	1,471	1,268	89,500	89,550	1,455	1,207	1,539	1,330	92,500	92,550	1,517	1,268	1,608	1,391
86,550	86,600	1,395	1,147	1,472	1,269	89,550	89,600	1,457	1,208	1,541	1,331	92,550	92,600	1,518	1,269	1,609	1,392
86,600	86,650	1,396	1,148	1,474	1,270	89,600	89,650	1,458	1,209	1,542	1,332	92,600	92,650	1,519	1,270	1,610	1,393
86,650	86,700	1,397	1,149	1,475	1,271	89,650	89,700	1,459	1,210	1,543	1,333	92,650	92,700	1,520	1,271	1,611	1,394
86,700	86,750	1,398	1,150	1,476	1,272	89,700	89,750	1,460	1,211	1,544	1,334	92,700	92,750	1,521	1,272	1,612	1,395
86,750	86,800	1,399	1,151	1,477	1,273	89,750	89,800	1,461	1,212	1,545	1,335	92,750	92,800	1,522	1,273	1,613	1,396
86,800	86,850	1,400	1,152	1,478	1,274	89,800	89,850	1,462	1,213	1,546	1,336	92,800	92,850	1,523	1,274	1,614	1,397
86,850	86,900	1,401	1,153	1,479	1,275	89,850	89,900	1,463	1,214	1,547	1,337	92,850	92,900	1,524	1,275	1,615	1,398
86,900	86,950	1,402	1,154	1,480	1,276	89,900	89,950	1,464	1,215	1,548	1,338	92,900	92,950	1,525	1,276	1,617	1,399
86,950	87,000	1,403	1,155	1,482	1,278	89,950	90,000	1,465	1,216	1,550	1,339	92,950	93,000	1,526	1,277	1,618	1,400
87,000						90,000						93,000					
87,000	87,050	1,404	1,156	1,483	1,279	90,000	90,050	1,466	1,217	1,551	1,340	93,000	93,050	1,527	1,278	1,619	1,401
87,050	87,100	1,406	1,157	1,484	1,280	90,050	90,100	1,467	1,218	1,552	1,341	93,050	93,100	1,528	1,279	1,620	1,402
87,100	87,150	1,407	1,158	1,485	1,281	90,100	90,150	1,468	1,219	1,553	1,342	93,100	93,150	1,529	1,280	1,621	1,403
87,150	87,200	1,408	1,159	1,486	1,282	90,150	90,200	1,469	1,220	1,554	1,343	93,150	93,200	1,530	1,281	1,622	1,404
87,200	87,250	1,409	1,160	1,487	1,283	90,200	90,250	1,470	1,221	1,555	1,344	93,200	93,250	1,531	1,282	1,623	1,405
87,250	87,300	1,410	1,161	1,488	1,284	90,250	90,300	1,471	1,222	1,556	1,345	93,250	93,300	1,532	1,283	1,625	1,406
87,300	87,350	1,411	1,162	1,489	1,285	90,300	90,350	1,472	1,223	1,558	1,346	93,300	93,350	1,533	1,284	1,626	1,407
87,350	87,400	1,412	1,163	1,491	1,286	90,350	90,400	1,473	1,224	1,559	1,347	93,350	93,400	1,534	1,285	1,627	1,408
87,400	87,450	1,413	1,164	1,492	1,287	90,400	90,450	1,474	1,225	1,560	1,348	93,400	93,450	1,535	1,286	1,628	1,409
87,450	87,500	1,414	1,165	1,493	1,288	90,450	90,500	1,475	1,226	1,561	1,349	93,450	93,500	1,536	1,287	1,629	1,410
87,500	87,550	1,415	1,166	1,494	1,289	90,500	90,550	1,476	1,227	1,562	1,350	93,500	93,550	1,537	1,288	1,630	1,411
87,550	87,600	1,416	1,167	1,495	1,290	90,550	90,600	1,477	1,228	1,563	1,351	93,550	93,600	1,538	1,289	1,631	1,412
87,600	87,650	1,417	1,168	1,496	1,291	90,600	90,650	1,478	1,229	1,564	1,352	93,600	93,650	1,539	1,290	1,632	1,413
87,650	87,700	1,418	1,169	1,497	1,292	90,650	90,700	1,479	1,230	1,566	1,353	93,650	93,700	1,540	1,292	1,634	1,414
87,700	87,750	1,419	1,170	1,499	1,293	90,700	90,750	1,480	1,231	1,567	1,354	93,700	93,750	1,541	1,293	1,635	1,415
87,750	87,800	1,420	1,171	1,500	1,294	90,750	90,800	1,481	1,232	1,568	1,355	93,750	93,800	1,542	1,294	1,636	1,416
87,800	87,850	1,421	1,172	1,501	1,295	90,800	90,850	1,482	1,233	1,569	1,356	93,800	93,850	1,543	1,295	1,637	1,417
87,850	87,900	1,422	1,173	1,502	1,296	90,850	90,900	1,483	1,234	1,570	1,357	93,850	93,900	1,544	1,296	1,638	1,418
87,900	87,950	1,423	1,174	1,503	1,297	90,900	90,950	1,484	1,235	1,571	1,358	93,900	93,950	1,545	1,297	1,639	1,419
87,950	88,000	1,424	1,175	1,504	1,298	90,950	91,000	1,485	1,236	1,572	1,359	93,950	94,000	1,546	1,298	1,640	1,420
88,000						91,000						94,000					
88,000	88,050	1,425	1,176	1,505	1,299	91,000	91,050	1,486	1,237	1,573	1,360	94,000	94,050	1,547	1,299	1,642	1,421
88,050	88,100	1,426	1,177	1,506	1,300	91,050	91,100	1,487	1,238	1,575	1,361	94,050	94,100	1,548	1,300	1,643	1,422
88,100	88,150	1,427	1,178	1,508	1,301	91,100	91,150	1,488	1,239	1,576	1,362	94,100	94,150	1,549	1,301	1,644	1,423
88,150	88,200	1,428	1,179	1,509	1,302	91,150	91,200	1,489	1,241	1,577	1,363	94,150	94,200	1,550	1,302	1,645	1,424
88,200	88,250	1,429	1,180	1,510	1,303	91,200	91,250	1,490	1,242	1,578	1,364	94,200	94,250	1,551	1,303	1,646	1,425
88,250	88,300	1,430	1,181	1,511	1,304	91,250	91,300	1,491	1,243	1,579	1,365	94,250	94,300	1,552	1,304	1,647	1,426
88,300	88,350	1,431	1,182	1,512	1,305	91,300	91,350	1,492	1,244	1,580	1,366	94,300	94,350	1,553	1,305	1,648	1,427
88,350	88,400	1,432	1,183	1,513	1,306	91,350	91,400	1,493	1,245	1,581	1,367	94,350	94,400	1,554	1,306	1,650	1,428
88,400	88,450	1,433	1,184	1,514	1,307	91,400	91,450	1,494	1,246	1,583	1,368	94,400	94,450	1,555	1,307	1,651	1,429
88,450	88,500	1,434	1,185	1,516	1,308	91,450	91,500	1,495	1,247	1,584	1,369	94,450	94,500	1,556	1,308	1,652	1,431
88,500	88,550	1,435	1,186	1,517	1,309	91,500	91,550	1,496	1,248	1,585	1,370	94,500	94,550	1,557	1,309	1,653	1,432
88,550	88,600	1,436	1,187	1,518	1,310	91,550	91,600	1,497	1,249	1,586	1,371	94,550	94,600	1,559	1,310	1,654	1,433
88,600	88,650	1,437	1,188	1,519	1,311	91,600	91,650	1,498	1,250	1,587	1,372	94,600	94,65				

2019 Tax Table—Continued

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

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

2019 Tax Rate Schedules

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

Single

If North Dakota

taxable income is:

Your tax is equal to:

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

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

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

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

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

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

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

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

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

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

Leave documents loose in envelope; do not staple them.

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

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

Leave documents loose in envelope; do not staple them.

2 main reasons returns are sent back to taxpayers—

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

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

Before sealing the envelope, have you done the following:

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

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

IRS internet (online) services

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

IRS telephone assistance

- Federal tax questions.....1.800.829.1040
- TTY/TDD for speech or hearing impaired persons1.800.829.4059
- Federal income tax forms and publications1.800.829.3676
- Location of nearest VITA or TCE volunteer help site.....1.800.906.9887
- Status of amended return.....1.800.906.2050

IRS tax service

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

Bismarck

4503 N Coleman Street
Suite 101
Closed Wednesdays

Fargo

Federal Building
Room 470
657 2nd Avenue N

Grand Forks

Federal Building
Room 137
102 N 4th Street
Closed Wednesdays

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

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

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

Complete and mail to:

Attn: 2019 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Name

Address

City

State

ZIP code

Need assistance?

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

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

Phone

Call us toll free (within North Dakota) at **1.877.328.7088**, Monday-Friday, 8 a.m. to 5 p.m.

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

Questions: **701.328.1247**

Form requests: **701.328.1243**

If speech or hearing impaired, call Relay North Dakota at—
1.800.366.6888 (and ask for 1.877.328.7088)

Mail—Mail your letter to:

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

Fax—Fax us at **1.701.328.1942**

Check the status of your refund

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

Or send an e-mail to **taxpayerservices@nd.gov** or call **701.328.1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

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

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

Request a copy of your return

A fillable form is available on our website that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **For Individuals**. Click on **Forms/Publications**, and then click on "Request For Copies of Tax Return."

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

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