2021 NORTH DAKOTA INDIVIDUAL INCOME TAX FORM ND-EZ FORM ND-1

Photo credit: ND Tourism

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

Email questions to individualtax@nd.gov.



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Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our website at www.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 email us at salestax@nd.gov.

Do you owe use tax?

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

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

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at **www.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.

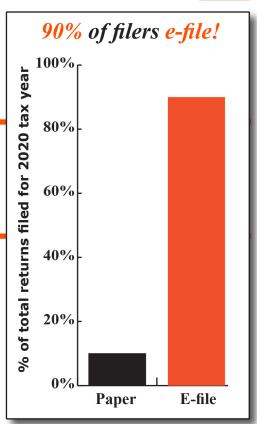
Isn't it time to *e-file* <u>your</u> return?

- 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 online, 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

Expansion of social security benefit exclusion

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

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

Tax relief credit for North Dakota residents

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

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

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

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

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

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

Permanent extension of 2019 changes to nonprofit private school credits

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

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

2-year extension of 2019 changes to disabled employment credit

In 2019, the North Dakota Legislature expanded the income tax credit for hiring a qualifying developmentally disabled or mentally ill individual. Eligibility for the credit was extended to all taxpayers (not just C corporations), the credit rate was increased from 5% to 25%, and the wages on which the credit is allowed was changed from the first \$6,000 paid in the first 12 months of employment to the first \$6,000 paid annually. The 2019 changes were effective only for the 2019 and 2020 tax years. House Bill 1405 passed by the 2021 North Dakota Legislature reinstated the 2019 changes for two additional tax years—2021 and 2022—after which the changes will expire, and the law will revert to how it read prior to 2019.

To qualify for the credit, an employer must apply for and obtain from the North Dakota Department of Human Services, Vocational Rehabilitation Division, a letter certifying that the individual has a severe developmental or mental disability, is eligible for the agency's services, and requires customized or supported employment to become employed. See Schedule ND-1TC, line 23.

Reminder: Deduction available to parents of stillborn child

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

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

- The individual is the parent of a child who was stillborn in 2021.
- The individual obtains a certified copy of a Fetal Death Record (Certification of Fetal Death) from the North Dakota Department of Health, Division of Vital Records.
- The individual would have been eligible to claim the child as a dependent on the 2021 federal income tax return if the child had been born alive.

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

Changes affecting you and your income tax (continued)

Free electronic filing available to many individuals

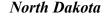
Nearly 90% of all individual filers electronically filed their 2020 North Dakota income tax return. Many North Dakotans are eligible to efile their taxes for free, depending on income and age.

By answering a few questions online using the ND Free File tool at www.nd.gov/tax/NDFreeFile, taxpayers can easily see if they qualify to file their federal and state returns for free through certain tax software companies.

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

Staying on top of developments

Individuals, businesses, or other interested persons may sign up to receive email notifications when a newsletter or other important information is issued by the Office of State Tax Commissioner. There is a separate update list for each tax type administered by the Tax Commissioner. To sign up, go to www.nd.gov/tax and click on "Subscribe" under "Email Updates" in the lower left-hand side of the web page.



General information for all filers

Steps to completing your return

Step Action

1	Determine if you have to file a return see this page
2	Complete your federal return see page 7
3	Determine which form to use see page 6
	Have you considered efiling your return? see page 1
4	Go to the applicable instructions—
	If using Form ND-EZ see page 9
	If using Form ND-1see page 11
5	Assemble your completed return see inside back cover
6	Read "Before you file" see page 10 or 16
7	File your return on or before April 15, 2022-
	Where to file see page 7
	Need an extension? see page 7

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year or meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

Definition of resident—In these instructions, the term "resident" refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions. Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year-that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a fullyear resident of Montana or Minnesota covered by reciprocity.

Resident in U.S. armed forces—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2021.

Civilian spouse of U.S. armed forces service member—If you are a civilian spouse of a U.S. armed forces service member, you must file a 2021 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2021 tax year. You are treated as a resident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a North Dakota resident for state tax purposes.

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

Full-year nonresident

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

- You are required to file a 2021 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2021 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

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

Nonresident in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces during the 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return as a full-year nonresident if you have gross income from North Dakota sources other than your military compensation.

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Civilian spouse of U.S. armed forces service member—If you are a civilian spouse of a U.S. armed forces service member, you are not required to file a 2021 North Dakota individual income tax return if all of the following apply:

- Your service member spouse's permanent duty station is in North Dakota.
- Your only gross income from North Dakota sources was wages for work performed in North Dakota.
- You resided in North Dakota only because you wanted to live with your service member spouse.
- Both you and your service member spouse were full-year nonresidents of North Dakota for the 2021 tax year. You are treated as a nonresident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a resident of a state other than North Dakota for state tax purposes.

For more information, see the *Civilian* Spouses of Military Service Members income tax guideline. **Minnesota or Montana resident**— If you were a full-year resident of Minnesota for the 2021 tax year, you do not have to file a 2021 North Dakota individual income tax return if **both** of the following apply:

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

If you were a full-year resident of Montana for the 2021 tax year, you do not have to file a 2021 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See "Reciprocity" on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2021 tax year, you must file a 2021 North Dakota individual income tax return. Except

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. 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 stateor presidentially-declared disaster or emergency. For more information, go to www.nd.gov/tax.

Part-year resident

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

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

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

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 2021 North Dakota individual income tax return, see the box on this page to determine whether you should use Form ND-EZ or Form ND-1.

Reciprocity

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

Minnesota and Montana residents

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

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax of \$5.00 or more from them, you must file a North

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

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

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

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

1.	Were you a nonresident of North Dakota at any time in 2021?	
2.	Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4)	
3.	Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 6-16)	
4.	Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 20-23)	
5.	Did you pay, or were you required to pay, North Dakota estimated income tax for 2021, or did you apply an overpayment (refund) from your 2020 North Dakota return as an estimated payment for 2021? (*See Form ND-1, line 27)	
6.	Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?	
7.	Are you going to make an extension payment on Form ND-1EXT?	

* The references show where to find more information.

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

- 1. Complete the applicable items at the top of Form ND-1, page 1 (through line E), as instructed.
- 2. For item F, fill in the circle next to "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the space under "State."
- 3. Leave lines 1 through 25 blank.
- 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.

Yes

No

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

When and where to file

If you are filing on a calendar year basis, you must file your 2021 North Dakota individual income tax return on or before April 15, 2022. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return to:

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

Extension of time to file

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

Federal extension

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

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" at the top of Form ND-EZ or Form ND-1, whichever applies.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For electronic and paper payment options, go to www.nd.gov/tax and click on "Make A Payment" at top of page. If submitting a payment by paper check or money order, you must complete and submit a 2021 Form ND-1EXT payment voucher with the payment. Alternatively, you may submit a paper check or money order along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2021 Form ND-1EXT payment.

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

Penalty and interest

If you obtain an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see "Extension interest" and "Prepayment of tax due" on this page. If you file your return by its due date (or extended due date), but you do not pay all of the tax due on it by the return's due date (or extended due date), a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, must be paid.

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

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

Federal income tax return

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

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

Changing your return

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

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. For other time periods that may apply, see North Dakota Century Code § 57-38-40 or contact the Office of State Tax Commissioner.

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

Change to federal return

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

How to prepare an amended return

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

contribution, nor the amount of an overpayment applied to the next year's estimated tax.

8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice. If amending to claim a net operating loss carryback, attach Form 1045 or 1040X.

Estimated tax requirement (for 2022)

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

- 1. You are required to pay estimated federal income tax for 2022.
- 2. Your North Dakota net tax liability for 2021 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2021, you do not have to pay estimated tax for 2022.*)
- 3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2022.
- 4. You expect your North Dakota income tax withholding for 2022 to be less than the smaller of the following:
 - (a) 90% of your 2022 North Dakota net tax liability. Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2022 Form ND-1ES.
 - (b) 100% of your 2021 North Dakota net tax liability. If you moved into North Dakota during 2021 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2022 tax year must be paid by April 15, June 15, and September 15, 2022, and January 15, 2023.

For electronic and paper payment options, go to www.nd.gov/tax and click on "Make A Payment" at top of page. If submitting a payment by paper check or money order, you must complete and submit a 2021 Form ND-1ES payment voucher with the payment.

How to file a return for a deceased taxpayer

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

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

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

For assistance, see back cover of booklet.

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

Disclosure notification

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

2021 Form ND-EZ instructions

Before you begin . . .

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

Instructions for top of Form ND-EZ

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2021 tax year, fill in the circle for "Deceased" and enter the date of death.

Social security numbers

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

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2021 Form 1040 or 1040-SR.

Item B - School district code

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

Item C - Income source code

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

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

Construction 6
Manufacturing7
Transportation, communication, and public utilities
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

Item D - Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 2 - Tax

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

Line 3 - Withholding

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

Line 5 - Voluntary contribution of overpayment

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

Line 6 - Direct deposit of refund

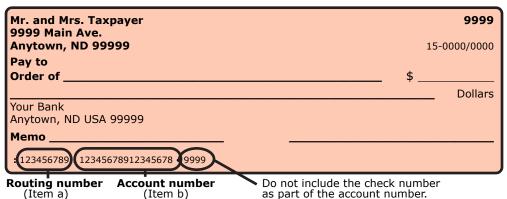
If you want us to deposit your refund directly into your bank account, complete items a, b, and c below line 6. Check with your financial institution to see if it will accept direct deposit and to obtain the correct routing and account numbers.

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

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

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

Sample check for direct deposit (line 6)



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 you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-1PRV payment voucher and enclose it with the payment. However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2021 Form ND-EZ" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Signatures

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

Form 1099-G consent and disclosure authorization

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

Form 1099-G consent. If there is an overpayment on your 2021 Form ND-EZ, line 4, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2022 Form 1099-G will be

available on our website in January 2023. For more information, go to our website at **www.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 2021 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer's signature area, and it automatically expires on the due date (including extensions) for filing your 2022 return.

Before you file, did you—

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

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.

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

2021 Form ND-1 instructions

Before you begin . . .

- New for 2021! Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2021. See the instructions to Form ND-1, line 20, for details.
- Be sure to have a copy of your completed 2021 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2021 tax year

If you were a nonresident of North Dakota for part or all of the 2021 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your 2021 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2021 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2021 tax year, fill in the circle for "Deceased" and enter the date of death.

Social security numbers

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

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2021 Form 1040 or 1040-SR.

Item B - *School district code* Select the code number from the list of school district codes on page 19.

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

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

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

Item D - Amended return

If you are filing this return to change a return you previously filed for the 2021 tax year, fill in the circle next to:

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

See "Changing your return" on page 7 for more information.

Item E - Extension

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

Item F - MN/MT reciprocity

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

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

On Form 1040 or 1040-SR, line 15, you are instructed to enter "-0-" for your federal taxable income if it calculates out to be less than zero. However, for purposes of completing Form ND-1, enter the negative number on line 1b. Enter a minus sign (-) to the left of the number.

Line 2 - Lump sum distribution

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

Line 3 - Loss from certain S corporations

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

Line 4 - Contribution adjustment

Enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16. However, if you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming an endowment credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet to calculate the amount to enter on this line. The worksheet is available online at www.nd.gov/tax. **Attach a copy of the worksheet.** If you are only claiming an unused planned gift or endowment credit carried over from a prior tax year, and none of the contribution on which it is based was carried over and deducted on your 2021 Form 1040 or 1040-SR, no adjustment is required on this line.

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

Line 6 - U.S. obligation interest Enter the following on this line:

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

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

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

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

Line 7 - Net long-term capital gain exclusion

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

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

Line 8 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 2021, enter on this line income you derived from sources on any Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2021, but you did not reside on an Indian reservation for part or all of 2021, do not enter income earned or received while living off the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

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

Line 10 - Income from certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation for North Dakota income tax purposes. For more information, see the 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 partyear resident, only enter the amount received for service while a nonresident of North Dakota. **Attach a copy of Form W-2 showing the military pay.**

Line 12 - ND College SAVE contribution deduction

If you made a contribution during the tax year to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 13 - Qualified dividend exclusion

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

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

Line 14 - *Military retirement* benefit exclusion

If you are a retired military service member, or a surviving spouse of a deceased retired military service member, enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 5b. Only include benefits received as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. "U.S. armed forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). Attach a copy of the Form 1099-R from the Defense Finance and Accounting Service.

Line 15 - Social security benefit exclusion

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

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

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

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 7 (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 2021 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed1	
2.	Enter amount from 2021 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed2	
3.	Enter the smaller of line 1 or line 23	
	• If a full-year resident , enter the amount from line 3 on line 5 and go to line 6.	
	• If a full-year nonresident or part-year resident, go to line 4.	
4.	Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:	
	a. North Dakota net short-term capital gain (loss)	
	b. North Dakota net long-term capital gain (loss)	
	c. Combine lines 4a and 4b. If zero or less, enter -0 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	
6.	Portion of line 5 included in an amount entered on Form ND-1, line 8, 10, or 166	
7.	Subtract line 6 from line 57	
8.	Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 7	

Line 16 - Other subtractions

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

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

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

Line 19 - *Tax*

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

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

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2021, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. Attach Schedule ND-1FA.

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

Line 20 - Resident tax relief credit

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

	riage Penalty Credit Worksheet plete this worksheet to determine the amount to enter on Form ND-1,	line 22.
1.	Is your filing status Married filing jointly? No. Stop; you do not qualify for the credit. Yes. Enter your taxable income from Form ND-1, line 181 	
2.	Is the amount on line 1 more than \$67,812 ? No. Stop; you do not qualify for the credit. Yes. Go to line 3. 	
	 a. Enter your qualified income	
4.	Enter the smaller of line 3a or line 3b4	
5.	Is the amount on line 4 more than \$39,830 ? No. Stop; you do not qualify for the credit. Yes. Go to line 6	12,550.00
6.	Subtract line 5 from line 4	
	Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 327	
8.	Subtract line 6 from line 1	
9.	Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 329	
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	
11.	Add lines 7 and 9 11	
12.	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	
13.	Maximum credit	201.00
14.	Enter smaller of line 12 or line 13 14	
	 If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16. If you completed Schedule ND-1NR, complete lines 15 and 16. 	
15.	Enter ratio from Schedule ND-1NR, line 2015	
16.	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 16	

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

North Dakota

Line 21 - Credit for income tax paid to another state

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

Line 22 - *Marriage penalty credit*

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

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 18 of Form ND-1 is more than \$67,812;
- Both you and your spouse have qualified income. See "What's included in qualified income?" below.
- The qualified income of the spouse with the lower qualified income is more than \$39,830.

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

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

- Wages, salaries, tips, etc. reported on Form 1040 or 1040-SR, line 1.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3, reduced by the selfemployment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 15.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 5b, and 6b. *Reduce this total by amounts entered on Form ND-1, lines 9 and 15.*

Line 23 - Other credits

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

Sample check for direct deposit (line 32)

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

Line 26 - Withholding

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

Line 27 - Estimated tax payment

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

Line 30 - Application of overpayment to 2022

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

Line 31 - Voluntary contribution of overpayment

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

Line 32 - Direct deposit of refund

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

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

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

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

Please note:

- Do not use the number on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to verify the deposit.

- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.
- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 34 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return. See "Penalty and interest" on page 7 for how to calculate penalty and interest.

Line 35 - Voluntary contribution

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

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. 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 you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-1PRV payment voucher and enclose it with the payment. However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2021 Form ND-1" on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2021, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the 2021 Schedule ND-1UT.

Signatures

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

Form 1099-G consent and disclosure authorization

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

Form 1099-G consent. If there is an overpayment on your 2021 Form ND-1, line 29. federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2022 Form 1099-G will be available on our website in January 2023. For more information, go to our website at www.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 2021 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer's signature area, and it automatically expires on the due date (including extensions) for filing your 2022 return.

Before you file, did you—

	Sign your return? An unsigned return is incomplete.
	Include a complete copy of your federal return? Return is incomplete without it.
	Write your social security number on return? We use this number to identify your return.
	Check your math? This is one of the most common errors made.
	Include all Form W-2s? Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
	Use the correct postage? Avoid mailing problems by using the correct postage.
you fede you pay	portant! If your return is missing r signature or a copy of your eral return, it will be sent back to . This may result in late filing and ment charges if you resubmit it er the due date.

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

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

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



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

School district codes

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

- If a full- or part-year resident using the table below, find the 5-digit code number for the school district in which you resided for most of the tax year. If married filing jointly, this applies if either or both spouses are full- or part-year residents.
- ▶ If a **full-year nonresident**.......... use **54-000**. If married filing jointly, this applies only if both spouses were full-

year nonresidents.

School Dist Address	rict	School District	Code No.	School Distr Address	ict	School District	Code No.	School Dist Address	rict	School District	Code No.
Alexander	ND	Alexander 2	27-002	Grenora	ND	Grenora 99	53-099	New Salem	ND	New Salem-	
Anamoose	ND	Anamoose 14	25-014	Gwinner	ND	N Sargent 3	41-003			Almont 49	30-049
Ashley	ND	Ashley 9	26-009	Hague	ND	Bakker 10	15-010	New Town	ND	New Town 1	31-001
Beach	ND	Beach 3	17-003	Halliday	ND	Halliday 19	13-019	Newburg	ND	Newburg-United 54	05-054
Belcourt	ND	Belcourt 7	40-007			Twin Buttes 37	13-037	Northwood	ND	Northwood 129	18-129
Belfield	ND	Belfield 13	45-013	Hankinson	ND	Hankinson 8	39-008	Oakes	ND	Oakes 41	11-041
Berthold	ND	Lewis and Clark 161	51-161	Harvey	ND	Harvey 38	52-038	Oberon	ND	Oberon 16	03-016
Beulah	ND	Beulah 27	29-027	Hatton	ND	Hatton Eielson 7	49-007	Page	ND	Hope-Page 85	09-085
Binford	ND	Midkota 7	20-007	Hazelton	ND	Haz-Mof-Brad 6	15-006	Park River	ND	Park River Area 8	50-008
Bismarck	ND	Bismarck 1	08-001	Hazen	ND	Hazen 3	29-003	Parshall	ND	Parshall 3	31-003
		Naughton 25	08-025	Hebron	ND	Hebron 13	30-013	Petersburg	ND	Dakota Prairie 1	32-001
		Apple Creek 39	08-039	Hettinger	ND	Hettinger 13	01-013	Pingree	ND	Pingree-Buchanan 10	47-010
		Manning 45	08-045	Hillsboro	ND	Hillsboro 9	49-009	Powers Lake	ND	Powers Lake 27	07-027
Bottineau	ND	Bottineau 1	05-001	Hunter	ND	Northern Cass 97	09-097	Ray	ND	Nesson 2	53-002
Bowbells	ND	Bowbells 14	07-014	Inkster	ND	Midway 128	18-128	Richardton	ND	Richardton-Taylor 34	45-034
Bowman	ND	Bowman Co 1	06-001	Jamestown	ND	Jamestown 1	47-001	Rolette	ND	Rolette 29	40-029
Buxton	ND	Central Valley 3	49-003	Kenmare	ND	Kenmare 28	51-028	Rolla	ND	Mt. Pleasant 4	40-004
Cando	ND	North Star 10	48-010	Kensal	ND	Kensal 19	47-019	Roseglen	ND	White Shield 85	28-085
Carrington	ND	Carrington 49	16-049	Killdeer	ND	Killdeer 16	13-016	Rugby	ND	Rugby 5	35-005
Carson	ND	Roosevelt 18	19-049	Kindred	ND	Kindred 2	09-002	Sawyer	ND	Sawyer 16	51-016
Cartwright	ND	Horse Creek 32	27-032	Kulm	ND	Kulm 7	23-007	Scranton	ND	Scranton 33	06-033
Casselton	ND		09-017	Lakota	ND	Lakota 66	32-066	Selfridge	ND	Selfridge 8	43-008
	ND	Central Cass 17 Cavalier 6	34-006	LaMoure	ND	LaMoure 8	23-008	Sidney	MT	Earl 18	27-018
Cavalier				Langdon	ND	Langdon Area 23	10-023	Solen	ND	Solen 3	43-003
Center	ND	Center-Stanton 1	33-001	Larimore	ND	Languon Area 23 Larimore 44	18-044	South Heart	ND	South Heart 9	45-005
Colfax	ND	Richland 44	39-044	Leeds	ND	Leeds 6	03-006	St. Anthony	ND	Little Heart 4	30-009
Cooperstown	ND	Griggs County	20.010		ND		39-028		ND	St. John 3	40-003
C 1		Central 18	20-018	Lidgerwood		Lidgerwood 28	07-028	St. John			
Crosby	ND	Divide County 1	12-001	Lignite	ND	Burke Central 36		Stanley	ND	Stanley 2	31-002
Crystal	ND	Valley-Edinburg 118	34-118	Linton	ND	Linton 36	15-036	Starkweather		Starkweather 44	36-044
Des Lacs	ND	United 7	51-007	Lisbon	ND	Ft. Ransom 6	37-006	Steele	ND	Kidder Co. 1	22-001
Devils Lake	ND	Devils Lake 1	36-001	M- 111-	ND	Lisbon 19	37-019	Sterling	ND	Sterling 35	08-035
Dickinson	ND	Dickinson 1	45-001	Maddock	ND	Maddock 9	03-009	Strasburg	ND	Strasburg 15	15-015
Drake	ND	Drake 57	25-057	Mandan	ND	Mandan 1	30-001	Surrey	ND	Surrey 41	51-041
Drayton	ND	Drayton 19	34-019	NC 1		Sweet Briar 17	30-017	Thompson	ND	Thompson 61	18-061
Dunseith	ND	Dunseith 1	40-001	Mandaree	ND	Mandaree 36	27-036	Tioga	ND	Tioga 15	53-015
Edgeley	ND	Edgeley 3	23-003	Manvel	ND	Manvel 125	18-125	Tower City	ND	Maple Valley 4	09-004
Edmore	ND	Edmore 2	36-002	Mapleton	ND	Mapleton 7	09-007	Towner	ND	TGU 60	25-060
Elgin	ND	Elgin-New Leipzig 49	19-049	Marion	ND	Litchville-Marion 46	02-046	Trenton	ND	Eight Mile 6	53-006
Ellendale	ND	Ellendale 40	11-040	Marmarth	ND	Marmarth 12	44-012	Turtle Lake	ND	Turtle Lake-	
Emerado	ND	Emerado 127	18-127	Max	ND	Max 50	28-050	·· · ·		Mercer 72	28-072
Enderlin	ND	Enderlin Area 24	37-024	Mayville	ND	May-Port CG 14	49-014	Underwood	ND	Underwood 8	28-008
Fairmount	ND	Fairmount 18	39-018	McClusky	ND	McClusky 19	42-019	Valley City	ND	Valley City 2	02-002
Fairview	MT	Yellowstone 14	27-014	Medina	ND	Medina 3	47-003	Velva	ND	Velva 1	25-001
Fargo	ND	Fargo 1	09-001	Medora	ND	Billings Co. 1	04-001	Wahpeton	ND	Wahpeton 37	39-037
Fessenden	ND	Fessenden-Bowdon 25	52-025	Menoken	ND	Menoken 33	08-033	Walhalla	ND	North Border 100	34-100
Finley	ND	Finley-Sharon 19	46-019	Milnor	ND	Milnor 2	41-002	Warwick	ND	Warwick 29	03-029
Flasher	ND		30-039	Minnewaukan			03-005	Washburn		Washburn 4	28-004
Fordville	ND	Fordville-Lankin 5	50-005	Minot	ND	Minot 1	51-001	Watford City	ND	McKenzie Co 1	27-001
Forman	ND	Sargent Central 6	41-006			Nedrose 4	51-004	West Fargo	ND	West Fargo 6	09-006
Ft. Totten	ND	Ft. Totten 30	03-030			S Prairie 70	51-070	Westhope	ND	Westhope 17	05-017
Ft. Yates	ND	Ft. Yates 4	43-004			Air Force Base 160	51-160	Williston	ND	Williston Basin School	
Gackle	ND	Gackle-Streeter 56	24-056	Minto	ND	Minto 20	50-020			District 7	53-007
Garrison	ND	Garrison 51	28-051	Mohall	ND	Mohall-Lansford		Wilton	ND	Wilton 1	28-001
Glen Ullin	ND	Glen Ullin 48	30-048			-Sherwood 1	38-001	Wimbledon	ND	Barnes County	
Glenburn	ND	Glenburn 26	38-026	Montpelier	ND	Montpelier 14	47-014			North 7	02-007
Golva	ND	Lone Tree 6	17-006	Mott	ND	Mott-Regent 1	21-001	Wing	ND	Wing 28	08-028
Goodrich	ND	Goodrich 16	42-016	Munich	ND	Munich 19	10-019	Wishek	ND	Wishek 19	26-019
Grafton	ND	Grafton 18	50-018	Napoleon	ND	Napoleon 2	24-002	Wyndmere	ND	Wyndmere 42	39-042
Grand Forks	ND	Grand Forks 1	18-001	New England		New England 9	21-009	Zeeland	ND	Zeeland 4	26-004
Crune I OIRS	1.10	Air Force Base 140	18-140	New Rockford		New Rockford	007				
			10 110	1.c. Rookioiu	1.10	-Sheyenne 2	14-002				
							1.002				

2021 Tax **Table**

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

Example At But Single Married Married Head filing filing of less jointly * than sepahouse-Your tax is-49,850 49,900 637 549 699 549 49,900 49,950 638 549 700 549 49,950 50,000 639 550 701 550

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.

lf your N taxable	ID	Ar	nd your fili	ng status	is—	lf your N taxable	ID	An	nd your fili	ing status	is—	lf your N taxable	ID	Ar	nd your fili	ing status	is—
income i	s—					income i	s—					income i	s—				
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			I Your	tax is-	I				I Your	tax is-	I				I Your	tax is-	I
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	25 50	0 0	0 0	0 0	0 0		1,400 1,425	15 16	15 16	15 16	15 16	2,750 2,775	2,775 2,800	30 31	30 31	30 31	30 31
50	75	1	1	1	1	-	1,450	16	16	16	16	2,800	2,825	31	31	31	31
75	100	1 1	1 1	1 1	1		1,475	16	16	16	16	2,825	2,850	31	31	31	31
100 125	125 150	2	2	2	1 2		1,500 1,525	16 17	16 17	16 17	16 17	2,850 2,875	2,875 2,900	31 32	31 32	31 32	31 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		1,575	17	17	17	17	2,925	2,950	32	32	32	32
200 225	225 250	2 3	2 3	2 3	2 3		1,600 1,625	17 18	17 18	17 18	17 18	2,950 2,975	2,975 3,000	33 33	33 33	33 33	33 33
250	275	3	3	3	3	1,625	1,650	18	18	18	18						
275 300	300 325	3 3	3 3	3 3	3 3		1,675 1,700	18 19	18 19	18 19	18 19	3,0	000				
325	350	4	4	4	4	-	1,725	19	19	19	19	3,000	3,050	33	33	33	33
350	375	4	4	4	4		1,750	19	19	19	19	3,050	3,100	34	34	34	34
375 400	400 425	4	4 5	4 5	4		1,775 1,800	19 20	19 20	19 20	19 20	3,100 3,150	3,150 3,200	34 35	34 35	34 35	34 35
425	450	5	5	5	5		1,825	20	20	20	20	3,200	3,250	35	35	35	35
450	475	5	5	5	5		1,850	20	20	20	20	3,250	3,300	36	36	36	36
475 500	500 525	5 6	5 6	5 6	5 6		1,875 1,900	20 21	20 21	20 21	20 21	3,300 3,350	3,350 3,400	37 37	37 37	37 37	37 37
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,400	3,450	38	38	38	38
550	575	6	6	6	6	-	1,950	21	21	21	21	3,450	3,500	38	38	38	38
575 600	600 625	6 7	6 7	6 7	6 7	1,950 1,975	1,975 2,000	22 22	22 22	22 22	22 22	3,500 3,550	3,550 3,600	39 39	39 39	39 39	39 39
625	650	7	7	7	7			22	22	22	22	3,600	3,650	40	40	40	40
650 675	675 700	7 8	7 8	7 8	7 8		000					3,650	3,700	40 41	40 41	40 41	40
700	700	o 8	o 8	o 8	o 8	-	2,025	22	22	22	22	3,700 3,750	3,750 3,800	41	41	41	41 42
725	750	8	8	8	8		2,025	22	22	22	22	3,800	3,850	42	42	42	42
750	775	8 9	8 9	8 9	8 9		2,075	23 23	23 23	23 23	23 23	3,850	3,900	43	43 43	43 43	43
775 800	800 825	9	9	9	9		2,100 2,125	23	23	23	23	3,900 3,950	3,950 4,000	43 44	43 44	43 44	43 44
825	850	9	9	9	9	2,125	2,150	24	24	24	24	10	000				
850	875	9	9	9	9		2,175	24	24	24	24	7,0	000				
875 900	900 925	10 10	10 10	10 10	10 10		2,200 2,225	24 24	24 24	24 24	24 24	4,000	4,050	44	44	44	44
925	950	10	10	10	10	2,225	2,250	25	25	25	25	4,050	4,100	45	45	45	45
950	975	11	11	11	11		2,275	25	25	25	25	4,100	4,150	45	45	45	45
975	1,000	11	11	11	11	2,275 2,300	2,300 2,325	25 25	25 25	25 25	25 25	4,150 4,200	4,200 4,250	46 46	46 46	46 46	46 46
1,0	000					2,325	2,350	26	26	26	26	4,250	4,300	47	47	47	47
	4 005					2,350	2,375	26	26	26	26	4,300	4,350	48	48	48	48
1,000 1,025	1,025 1,050	11 11	11 11	11 11	11 11		2,400 2,425	26 27	26 27	26 27	26 27	4,350 4,400	4,400 4,450	48 49	48 49	48 49	48 49
1,050	1,075	12	12	12	12	2,425	2,450	27	27	27	27	4,450	4,500	49	49	49	49
1,075 1,100	1,100 1,125	12 12	12 12	12 12	12 12		2,475 2,500	27 27	27 27	27 27	27 27	4,500 4,550	4,550 4,600	50 50	50 50	50 50	50 50
1,125	1,150	13	13	13	13		2,500	28	28	28	28	4,600	4,650	51	51	51	51
1,150	1,175	13	13	13	13	2,525	2,550	28	28	28	28	4,650	4,700	51	51	51	51
1,175 1,200	1,200 1,225	13 13	13 13	13 13	13 13		2,575 2,600	28 28	28 28	28 28	28 28	4,700 4,750	4,750 4,800	52 53	52 53	52 53	52 53
1,200	1,223	14	13	14	13		2,600	28	28	29	28	4,730	4,800	53	53	53	53
1,250	1,275	14	14	14	14		2,650	29	29	29	29	4,850	4,900	54	54	54	54
1,275	1,300	14 14	14 14	14 14	14 14		2,675	29	29 30	29 30	29 30	4,900	4,950	54	54	54	54
1,300	1,325	14	14	14	14	2,675 ntly colum	2,700	30	30	30	30	4,950	5,000	55	55	55	55

-			ntinued			If your N						If your I					
If your I taxable		Δn	d your fili	ng status	is—	taxable		Δn	d your fili	ng status	is—	taxable		Δn	d your fili	ng status	is—
income	is—		- , our m			income i	s—					income	is—				
		Charles	Maria	Mandad	11			C I.	Marchard	Maria				C' I .	Marchard	Marchard	
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
5,	000					8,0	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	5,150 5,200	56 57	56 57	56 57	56 57	8,100 8,150	8,150 8,200	89 90	89 90	89 90	89 90	11,100 11,150	11,150 11,200	122 123	122 123	122 123	122 123
5,200	5,200	57	57	57	57	8,200	8,250	90	90 90	90 90	90 90	11,130	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	5,450 5,500	60 60	60 60	60 60	60 60	8,400 8,450	8,450 8,500	93 93	93 93	93 93	93 93	11,400 11,450	11,450 11,500	126 126	126 126	126 126	126 126
5,500 5,550	5,550 5,600	61 61	61 61	61 61	61 61	8,500 8,550	8,550 8,600	94 94	94 94	94 94	94 94	11,500 11,550	11,550 11,600	127 127	127 127	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	64 64	64 64	8,750	8,800	97 97	97 97	97 97	97 97	11,750	11,800	130 130	130 130	130	130 130
5,800 5,850	5,850 5,900	65	65	65	64 65	8,800 8,850	8,850 8,900	97	97	97	97	11,800 11,850	11,850 11,900	130	130	130 131	130
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					9,0	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	6,150 6,200	67 68	67 68	67 68	67 68	9,100 9,150	9,150 9,200	100 101	100 101	100 101	100 101	12,100 12,150	12,150 12,200	133 134	133 134	133 134	133 134
6,200	6,250	68	68	68	68	9,200	9,250	101	101	101	101	12,130	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	6,450 6,500	71 71	71 71	71 71	71 71	9,400 9,450	9,450 9,500	104 104	104 104	104 104	104 104	12,400 12,450	12,450 12,500	137 137	137 137	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	6,700 6,750	73 74	73 74	73 74	73 74	9,650 9,700	9,700 9,750	106 107	106 107	106 107	106 107	12,650 12,700	12,700 12,750	139 140	139 140	139 140	139 140
6,750	6,800	75	75	75	74	9,750	9,800	108	107	107	107	12,750	12,800	140	140	140	140
6,800	6,850	75	75	75	75	9,750	9,800 9,850	108	108	108	108	12,750	12,800	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	6,950 7,000	76 77	76 77	76 77	76 77	9,900 9,950	9,950 10,000	109 110	109 110	109 110	109 110	12,900 12,950	12,950 13,000	142 143	142 143	142 143	142
	000	11	11	11	11		000	110	110	110	110		000	145	145	145	143
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	7,200 7,250	79 79	79 79	79 79	79 79	10,150 10,200	10,200 10,250	112 112	112 112	112 112	112 112	13,150 13,200	13,200 13,250	145 145	145 145	145 145	145 145
7,250	7,250	80	80	80	80	10,200	10,250	112	112	112	112	13,250	13,250	145	145	145	145
7,250	7,300	80	80	80	80	10,230	10,300	113	113	113	113	13,250	13,350	140	140	140	146
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 83	82 83	82	10,450	10,500	115	115	115	115	13,450 13,500	13,500 13,550	148	148	148	148
7,500 7,550	7,550 7,600	83 83	83 83	83	83 83	10,500 10,550	10,550 10,600	116 116	116 116	116 116	116 116	13,500	13,550	149 149	149 149	149 149	149 149
7,600	7,650	84	84	84	84	10,600	10,650	117	117	117	117	13,600	13,650	145	150	145	140
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	7,850 7,900	86 87	86 87	86 87	86 87	10,800 10,850	10,850 10,900	119 120	119 120	119 120	119 120	13,800 13,850	13,850 13,900	152 153	152 153	152 153	152 153
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
-						lv column	-	•				-	-	•			

2021 Tax Table—Continued

If your N		ble—Col	ittilded			If your N	ID					If your I	ND				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status i	is—	taxable		An	d your fili	ng status	is—
income	is—				-	income i	s—		-			income	is—		-		
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-					Your	tax is-	
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	14,100 14,150	155 155	155 155	155 155	155 155	17,050 17,100	17,100 17,150	188 188	188 188	188 188	188 188	20,050 20,100	20,100 20,150	221 221	221 221	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	14,250 14,300	156 157	156 157	156 157	156 157	17,200 17,250	17,250 17,300	189 190	189 190	189 190	189 190	20,200 20,250	20,250 20,300	222 223	222 223	222 223	222 223
14,250	14,300	157	157	157	157	17,250	17,300	190	190	190	190	20,250	20,300 20,350	223	223	223	223
14,350	14,400	158	158	158 159	158	17,350	17,400	191 192	191 192	191 192	191 192	20,350	20,400	224	224 225	224 225	224 225
14,400 14,450	14,450 14,500	159 159	159 159	159	159 159	17,400 17,450	17,450 17,500	192	192	192	192	20,400 20,450	20,450 20,500	225 225	225	225	225
14,500	14,550	160	160	160	160	17,500	17,550	193	193	193	193	20,500	20,550	226	226	226	226
14,550 14,600	14,600 14,650	160 161	160 161	160 161	160 161	17,550 17,600	17,600 17,650	193 194	193 194	193 194	193 194	20,550 20,600	20,600 20,650	226 227	226 227	226 227	226 227
14,650	14,700	161	161	161	161	17,650	17,700	194	194	194	194	20,650	20,700	227	227	227	227
14,700	14,750	162	162	162	162	17,700	17,750	195	195	195	195	20,700	20,750	228	228	228	228
14,750 14,800	14,800 14,850	163 163	163 163	163 163	163 163	17,750 17,800	17,800 17,850	196 196	196 196	196 196	196 196	20,750 20,800	20,800 20,850	229 229	229 229	229 229	229 229
14,850	14,900	164	164	164	164	17,850	17,900	197	197	197	197	20,850	20,900	230	230	230	230
14,900 14,950	14,950 15,000	164 165	164 165	164 165	164 165	17,900 17,950	17,950 18,000	197 198	197 198	197 198	197 198	20,900 20,950	20,950 21,000	230 231	230 231	230 231	230 231
	000	105	100	100	100		000	150	150	150	150		,000	201	201	201	201
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	15,150 15,200	166 167	166 167	166 167	166 167	18,100 18,150	18,150 18,200	199 200	199 200	199 200	199 200	21,100 21,150	21,150 21,200	232 233	232 233	232 233	232 233
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	15,300 15,350	168 169	168 169	168 169	168 169	18,250 18,300	18,300 18,350	201 202	201 202	201 202	201 202	21,250 21,300	21,300 21,350	234 235	234 235	234 235	234 235
15,350	15,400	169	169	169	169	18,350	18,400	202	202	202	202	21,350	21,330	235	235	235	235
15,400 15,450	15,450 15,500	170 170	170 170	170 170	170 170	18,400 18,450	18,450 18,500	203 203	203 203	203 203	203 203	21,400 21,450	21,450 21,500	236 236	236 236	236 236	236 236
15,500	15,550	170	170	170	170	18,500	18,550	203	203	203	203	21,430	21,500	230	230	230	230
15,550	15,600	171	171	171	171	18,550	18,600	204	204	204	204	21,550	21,600	237	237	237	237
15,600 15,650	15,650 15,700	172 172	172 172	172 172	172 172	18,600 18,650	18,650 18,700	205 205	205 205	205 205	205 205	21,600 21,650	21,650 21,700	238 238	238 238	238 238	238 238
15,700	15,750	172	172	172	172	18,700	18,750	205	205	205	205	21,700	21,750	230	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	15,850 15,900	174 175	174 175	174 175	174 175	18,800 18,850	18,850 18,900	207 208	207 208	207 208	207 208	21,800 21,850	21,850 21,900	240 241	240 241	240 241	240 241
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	16,000 000	176	176	176	176	18,950 1 Q	19,000 000	209	209	209	209	21,950 22	22,000 ,000	242	242	242	242
16,000	16,050	176	176	176	176	19,000	19,050	209	209	209	209	22,000	22,050	242	242	242	242
16,050	16,100	177	177	177	177	19,050	19,100	210	210	210	210	22,050	22,100	243	243	243	243
16,100 16,150	16,150 16,200	177 178	177 178	177 178	177 178	19,100 19,150	19,150 19,200	210 211	210 211	210 211	210 211	22,100 22,150	22,150 22,200	243 244	243 244	243 244	243 244
16,200	16,200	178	178	178	178	19,150	19,200	211	211	211	211	22,150	22,200	244 244	244	244	244
16,250	16,300	179	179	179	179	19,250	19,300	212	212	212	212	22,250	22,300	245	245	245	245
16,300 16,350	16,350 16,400	180 180	180 180	180 180	180 180	19,300 19,350	19,350 19,400	213 213	213 213	213 213	213 213	22,300 22,350	22,350 22,400	246 246	246 246	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	16,550 16,600	182 182	182 182	182 182	182 182	19,500 19,550	19,550 19,600	215 215	215 215	215 215	215 215	22,500 22,550	22,550 22,600	248 248	248 248	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	16,700 16,750	183 184	183 184	183 184	183 184	19,650 19,700	19,700 19,750	216 217	216 217	216 217	216 217	22,650 22,700	22,700 22,750	249 250	249 250	249 250	249 250
16,750	16,800	185	185	185	185	19,750	19,800	217	217	217	217	22,750	22,800	250	250	250	250
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	16,900 16,950	186 186	186 186	186 186	186 186	19,850 19,900	19,900 19,950	219 219	219 219	219 219	219 219	22,850 22,900	22,900 22,950	252 252	252 252	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
*16 . 0			A	Manuiad	ilin n inint	ly column											

2021	Тах	Table-	-Continued
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lf your ND taxable						If your N	D					If your I	ND				
unubic		An	d your fili	ng status	is—	taxable	-	An	d your fili	ng status i	is—	taxable		An	d your fili	ng status	is—
income is-	-					income i	s—					income	is—				
least le	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-	-				Your	tax is-	
23,0	00					26,	000					29,	,000				
23,000 23,050	23,050 23,100	253 254	253 254	253 254	253 254	26,000 26,050	26,050 26,100	286 287	286 287	286 287	286 287	29,000 29,050	29,050 29,100	319 320	319 320	319 320	319 320
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	23,200 23,250	255 255	255 255	255 255	255 255	26,150 26,200	26,200 26,250	288 288	288 288	288 288	288 288	29,150 29,200	29,200 29,250	321 321	321 321	321 321	321 321
23,250 23,300	23,300 23,350	256 257	256 257	256 257	256 257	26,250 26,300	26,300 26,350	289 290	289 290	289 290	289 290	29,250 29,300	29,300 29,350	322 323	322 323	322 323	322 323
23,300	23,350	257	257	257	257	26,300	26,350 26,400	290	290	290 290	290 290	29,300 29,350	29,350 29,400	323	323	323	323
23,400 23,450	23,450 23,500	258 258	258 258	258 258	258 258	26,400 26,450	26,450 26,500	291 291	291 291	291 291	291 291	29,400 29,450	29,450 29,500	324 324	324 324	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	23,650 23,700	260 260	260 260	260 260	260 260	26,600 26,650	26,650 26,700	293 293	293 293	293 293	293 293	29,600 29,650	29,650 29,700	326 326	326 326	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	23,800 23,850	262 262	262 262	262 262	262 262	26,750 26,800	26,800 26,850	295 295	295 295	295 295	295 295	29,750 29,800	29,800 29,850	328 328	328 328	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	23,950 24,000	263 264	263 264	263 264	263 264	26,900 26,950	26,950 27,000	296 297	296 297	296 297	296 297	29,900 29,950	29,950 30,000	329 330	329 330	329 330	329 330
24,0	00					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	24,100 24,150	265 265	265 265	265 265	265 265	27,050 27,100	27,100 27,150	298 298	298 298	298 298	298 298	30,050 30,100	30,100 30,150	331 331	331 331	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	24,300 24,350	267 268	267 268	267 268	267 268	27,250 27,300	27,300 27,350	300 301	300 301	300 301	300 301	30,250 30,300	30,300 30,350	333 334	333 334	333 334	333 334
24,350 24,400	24,400 24,450	268 269	268 269	268 269	268 269	27,350 27,400	27,400	301 302	301 302	301 302	301 302	30,350 30,400	30,400 30,450	334 335	334 335	334 335	334 335
24,400 24,450	24,450	269	269	269	269	27,400	27,450 27,500	302	302	302	302	30,400	30,430	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	24,600 24,650	270 271	270 271	270 271	270 271	27,550 27,600	27,600 27,650	303 304	303 304	303 304	303 304	30,550 30,600	30,600 30,650	336 337	336 337	336 337	336 337
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	24,750 24,800	272 273	272 273	272 273	272 273	27,700 27,750	27,750 27,800	305 306	305 306	305 306	305 306	30,700 30,750	30,750 30,800	338 339	338 339	338 339	338 339
24,800	24,850	273	273	273	273	27,800	27,850	306	306	306	306	30,800	30,850	339	339	339	339
24,850 24,900	24,900 24,950	274 274	274 274	274 274	274 274	27,850 27,900	27,900 27,950	307 307	307 307	307 307	307 307	30,850 30,900	30,900 30,950	340 340	340 340	340 340	340 340
24,950	25,000	275	275	275	275	27,950	28,000	308	308	308	308	30,950	31,000	341	341	341	341
25,0	00					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	25,100 25,150	276 276	276 276	276 276	276 276	28,050 28,100	28,100 28,150	309 309	309 309	309 309	309 309	31,050 31,100	31,100 31,150	342 342	342 342	342 342	342 342
25,150 25,200	25,200 25,250	277 277	277 277	277 277	277 277	28,150 28,200	28,200 28,250	310 310	310 310	310 310	310 310	31,150 31,200	31,200 31,250	343 343	343 343	343 343	343 343
25,200	25,250	277	277	277	277	28,200	28,250	310	310	310	310	31,200	31,250	343 344	343 344	343 344	343 344
25,300	25,350	279	279	279	279	28,300	28,350	312	312	312	312	31,300	31,350	345	345	345	345
25,350 25,400	25,400 25,450	279 280	279 280	279 280	279 280	28,350 28,400	28,400 28,450	312 313	312 313	312 313	312 313	31,350 31,400	31,400 31,450	345 346	345 346	345 346	345 346
25,450	25,500	280	280	280	280	28,450	28,500	313	313	313	313	31,450	31,500	346	346	346	346
25,500 25,550	25,550 25,600	281 281	281 281	281 281	281 281	28,500 28,550	28,550 28,600	314 314	314 314	314 314	314 314	31,500 31,550	31,550 31,600	347 347	347 347	347 347	347 347
25,600	25,650	282	282	282	282	28,600	28,650	315	315	315	315	31,600	31,650	348	348	348	348
25,650 25,700	25,700 25,750	282 283	282 283	282 283	282 283	28,650 28,700	28,700 28,750	315 316	315 316	315 316	315 316	31,650 31,700	31,700 31,750	348 349	348 349	348 349	348 349
25,750	25,800	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
35 050		285	285	285	285	28,850	28,900	318	318	318	318	31,850	31,900	351	351	351	351
25,850 25,900	25,900 25,950	285	285	285	285	28,900	28,950	318	318	318	318	31,900	31,950	351	351	351	351

2021	Tax Ta	ble —Continued	
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If your N			ntinuea			If your N	ID					If your I	ND				
taxable income i	s—	An	d your fili	ng status	is—	taxable income i	<u> </u>	An	d your fili	ng status i	is—	taxable income	is—	An	d your fili	ng status	is—
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-					Your	tax is-	
32,	000					35,	000					38,	000				
32,000 32,050 32,100 32,150 32,200	32,050 32,100 32,150 32,200 32,250	352 353 353 354 354	352 353 353 354 354	352 353 353 354 354	352 353 353 354 354	35,000 35,050 35,100 35,150 35,200	35,050 35,100 35,150 35,200 35,250	385 386 386 387 387	385 386 386 387 387	396 397 398 399 400	385 386 386 387 387	38,000 38,050 38,100 38,150 38,200	38,050 38,100 38,150 38,200 38,250	418 419 419 420 420	418 419 419 420 420	458 459 460 461 462	418 419 419 420 420
32,250 32,300 32,350 32,400 32,450	32,300 32,350 32,400 32,450 32,500	355 356 356 357 357	355 356 356 357 357	355 356 356 357 357	355 356 356 357 357	35,250 35,300 35,350 35,400 35,450	35,300 35,350 35,400 35,450 35,500	388 389 389 390 390	388 389 389 390 390	401 402 403 404 406	388 389 389 390 390	38,250 38,300 38,350 38,400 38,450	38,300 38,350 38,400 38,450 38,500	421 422 422 423 423	421 422 422 423 423	463 464 465 466 467	421 422 422 423 423
32,500 32,550 32,600 32,650 32,700 32,750	32,550 32,600 32,650 32,700 32,750 32,800	358 358 359 359 360 360	358 358 359 359 360 360	358 358 359 359 360 360	358 358 359 359 360 361	35,500 35,550 35,600 35,650 35,700 35,750	35,550 35,600 35,650 35,700 35,750 35,800	391 391 392 392 393 393	391 391 392 392 393 393	407 408 409 410 411 412	391 391 392 392 393 393	38,500 38,550 38,600 38,650 38,700 38,750	38,550 38,600 38,650 38,700 38,750 38,800	424 424 425 425 425 426 427	424 424 425 425 425 426 427	468 469 470 471 472 473	424 424 425 425 425 426 427
32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	361 362 362 363	361 362 362 363	361 361 362 362 363	361 361 362 362 363	35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	394 394 395 395 396	394 394 395 395 396	412 413 414 415 416	394 394 395 395 396	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	427 427 428 428 429	427 427 428 428 429	473 474 475 476 477	427 427 428 428 428 429
	000					-	000						000				
33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	363 364 364 365 365	363 364 364 365 365	363 364 364 365 365	363 364 364 365 365	36,000 36,050 36,100 36,150 36,200	36,050 36,100 36,150 36,200 36,250	396 397 397 398 398	396 397 397 398 398	417 418 419 420 421	396 397 397 398 398	39,000 39,050 39,100 39,150 39,200	39,050 39,100 39,150 39,200 39,250	429 430 430 431 431	429 430 430 431 431	478 479 480 481 482	429 430 430 431 431
33,250 33,300 33,350 33,400 33,450	33,300 33,350 33,400 33,450 33,500	366 367 367 368 368	366 367 367 368 368	366 367 367 368 368	366 367 367 368 368	36,250 36,300 36,350 36,400 36,450	36,300 36,350 36,400 36,450 36,500	399 400 400 401 401	399 400 400 401 401	422 423 424 425 426	399 400 400 401 401	39,250 39,300 39,350 39,400 39,450	39,300 39,350 39,400 39,450 39,500	432 433 433 434 434	432 433 433 434 434	483 484 485 486 487	432 433 433 434 434
33,500 33,550 33,600 33,650 33,700	33,550 33,600 33,650 33,700 33,750	369 369 370 370 371	369 369 370 370 371	369 369 370 370 371	369 369 370 370 371	36,500 36,550 36,600 36,650 36,700	36,550 36,600 36,650 36,700 36,750	402 402 403 403 404	402 402 403 403 404	427 428 429 430 431	402 402 403 403 404	39,500 39,550 39,600 39,650 39,700	39,550 39,600 39,650 39,700 39,750	435 435 436 436 437	435 435 436 436 437	488 489 490 491 492	435 435 436 436 437
33,750 33,800 33,850 33,900 33,950	33,800 33,850 33,900 33,950 34,000	372 372 373 373 373 374	372 372 373 373 373	372 372 373 374 375	372 372 373 373 373 374	36,750 36,800 36,850 36,900 36,950	36,800 36,850 36,900 36,950 37,000	405 405 406 406 407	405 405 406 406 407	432 433 434 435 436	405 405 406 406 407	39,750 39,800 39,850 39,900 39,950	39,800 39,850 39,900 39,950 40,000	438 438 439 439 439 440	438 438 439 439 440	493 494 495 496 497	438 438 439 439 439 440
34,	000					37,	000					40,	000				
34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	374 375 375 376 376	374 375 375 376 376	376 377 378 379 380	374 375 375 376 376	37,000 37,050 37,100 37,150 37,200	37,050 37,100 37,150 37,200 37,250	407 408 408 409 409	407 408 408 409 409	437 438 439 440 441	407 408 408 409 409	40,000 40,050 40,100 40,150 40,200	40,050 40,100 40,150 40,200 40,250	440 441 441 442 442	440 441 441 442 442	498 499 500 501 502	440 441 441 442 442
34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	377 378 378 379 379	377 378 378 379 379	381 382 383 384 385	377 378 378 379 379	37,250 37,300 37,350 37,400 37,450	37,300 37,350 37,400 37,450 37,500	410 411 411 412 412	410 411 412 412 412	442 443 444 445 446	410 411 412 412 412	40,250 40,300 40,350 40,400 40,450	40,300 40,350 40,400 40,450 40,500	443 444 445 445	443 444 445 445	503 504 505 506 508	443 444 445 445
34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	380 380 381 381 382 382	380 380 381 381 382 382	386 387 388 389 390 391	380 380 381 381 382 382	37,500 37,550 37,600 37,650 37,700	37,550 37,600 37,650 37,700 37,750	413 413 414 414 415 415	413 413 414 414 414 415	447 448 449 450 451	413 413 414 414 415 415	40,500 40,550 40,600 40,650 40,700	40,550 40,600 40,650 40,700 40,750	446 447 448 449 450 451	446 446 447 447 448 448	509 510 511 512 513	446 446 447 447 448 448
34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	383 383 384 384 384 385	383 383 384 384 384 385	391 392 393 394 395	383 383 384 384 384 385	37,750 37,800 37,850 37,900 37,950 ily column	37,800 37,850 37,900 37,950 38,000	416 416 417 417 418	416 416 417 417 418	452 453 454 455 457	416 416 417 417 418	40,750 40,800 40,850 40,900 40,950	40,800 40,850 40,900 40,950 41,000	451 452 453 454 455	449 449 450 450 451	514 515 516 517 518	449 449 450 450 451

If your N	ID					If your N	ID					If your I	١D				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		Ar	nd your fili	ing status	is—
income i	s—		-	-		income i	s—		-	-		income	is—		-	-	
٨t	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less	<u>.</u>	filing	filing	of	least	less	<u>.</u>	filing	filing	of	least	less	2	filing	filing	of
cust	than		jointly *	sepa-	house-	icust	than		jointly *	sepa-	house-	icust	than		jointly *	sepa-	house-
	ulali		Jointry				uidii		Jointry				uidii		Jointry		
				rately	hold					rately	hold					rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
41,	000	-				44,	000					47,	000				
41,000	41,050	456	451	519	451	44,000	44,050	517	484	580	484	47,000	47,050	578	517	641	51
41,050	41,100	457	452	520	452	44,050	44,100	518	485	581	485	47,050	47,100	579	518	642	
41,100	41,150	458	452	521	452	44,100	44,150	519	485	582	485	47,100	47,150	580	518	643	51
41,150 41,200	41,200 41,250	459 460	453 453	522 523	453 453	44,150 44,200	44,200 44,250	520 521	486 486	583 584	486 486	47,150 47,200	47,200 47,250	581 582	519 519	644 645	5 5
		461	454	523	454	44,250	44,300	521	487	585	487	47,250	47,300	583	520	646	
41,250 41,300	41,300 41,350	461	454	524	454	44,230 44,300	44,300 44,350	522	487	586	487	47,250	47,300	585	520	640 647	52 52
41,350	41,400	463	455	526	455	44,350	44,400	523	488	587	488	47,350	47,400	586	521	648	52
41,400	41,450	464	456	527	456	44,400	44,450	525	489	588	489	47,400	47,450	587	522	649	52
41,450	41,500	465	456	528	456	44,450	44,500	526	489	589	489	47,450	47,500	588	522	650	5
41,500	41,550	466	457	529	457	44,500	44,550	527	490	590	490	47,500	47,550	589	523	651	5
41,550	41,600	467	457	530	457	44,550	44,600	528	490	591	490	47,550	47,600	590	523	652	
41,600	41,650	468	458	531	458	44,600	44,650	529	491	592	491	47,600	47,650	591	524	653	5
41,650 41,700	41,700 41,750	469 470	458 459	532 533	458 459	44,650 44,700	44,700 44,750	530 531	491 492	593 594	491 492	47,650 47,700	47,700 47,750	592 593	524 525	654 655	5 5
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41,750 41,800	41,800 41,850	471 472	460 460	534 535	460 460	44,750 44,800	44,800 44,850	532 534	493 493	595 596	493 493	47,750 47,800	47,800 47,850	594 595	526 526	656 657	5 5
41,850	41,900	472	400	536	400	44,850	44,900	535	493	597	493	47,850	47,900	596	527	658	5
41,900	41,950	474	461	537	461	44,900	44,950	536	494	598	494	47,900	47,950	597	527	659	5
41,950	42,000	475	462	538	462	44,950	45,000	537	495	599	495	47,950	48,000	598	528	661	5
42,	000					45,	000					48,	000				
42,000	42,050	476	462	539	462	45,000	45,050	538	495	600	495	48,000	48,050	599	528	662	5
42,050	42,100	477	463	540	463	45,050	45,100	539	496	601	496	48,050	48,100	600	529	663	5
42,100 42,150	42,150 42,200	478 479	463 464	541 542	463 464	45,100 45,150	45,150 45,200	540 541	496 497	602 603	496 497	48,100 48,150	48,150 48,200	601 602	529 530	664 665	5 5
42,150	42,200	479	464	542	464	45,200	45,200	541	497	604	497	48,130	48,250	603	530	666	5
42,250	42,300	481	465	544	465	45,250	45,300	543	498	605	498	48,250	48,300	604	531	667	5
42,250	42,300	481	465	545	465	45,250	45,300	543	498	606	498	48,230	48,300	605	532	668	5
42,350	42,400	484	466	546	466	45,350	45,400	545	499	607	499	48,350	48,400	606	532	669	5
42,400	42,450	485	467	547	467	45,400	45,450	546	500	608	500	48,400	48,450	607	533	670	5
42,450	42,500	486	467	548	467	45,450	45,500	547	500	610	500	48,450	48,500	608	533	671	5
42,500	42,550	487	468	549	468	45,500	45,550	548	501	611	501	48,500	48,550	609	534	672	5
42,550	42,600	488	468	550	468	45,550	45,600	549	501	612	501	48,550	48,600	610	534	673	5
42,600 42,650	42,650 42,700	489 490	469 469	551 552	469 469	45,600 45,650	45,650 45,700	550 551	502 502	613 614	502 502	48,600 48,650	48,650 48,700	611 612	535 535	674 675	5 5
42,050	42,700	490	409	553	409	45,700	45,750	552	502	615	502	48,030	48,700	613	536	676	
42,750	42,800	492	471	554	471	45,750	45,800	553	504	616	504	48,750	48,800	614	537	677	5
42,750	42,800	492	471	555	471	45,750	45,800 45,850	553	504 504	617	504 504	48,750	48,800	614	537	678	5
42,850	42,900	494	472	555	472	45,850	45,900	555	505	618	505	48,850	48,900	616	538	679	5
42,900	42,950	495	472	557	472	45,900	45,950	556	505	619	505	48,900	48,950	617	538	680	5
42,950	43,000	496	473	559	473	45,950	46,000	557	506	620	506	48,950	49,000	618	539	681	5
43,	000					46,	000					49,	000				
43,000	43,050	497	473	560	473	46,000	46,050	558	506	621	506	49,000	49,050	619	539	682	5
43,050	43,100	498	474	561	474	46,050	46,100	559	507	622	507	49,050	49,100	620	540	683	5
43,100 43,150	43,150 43,200	499 500	474 475	562 563	474 475	46,100 46,150	46,150 46,200	560 561	507 508	623 624	507 508	49,100 49,150	49,150 49,200	621 622	540 541	684 685	5 5
43,200	43,200	500	475	564	475	46,130	46,200 46,250	562	508	625	508	49,150	49,200	622	541	686	5
43,250	43,300	502	476	565	476	46,250	46,300	563	509	626	509	49,250	49,300	624	542	687	5
43,300	43,350	502	476	566	476	46,250 46,300	46,300 46,350	563	509	626	509	49,250	49,300 49,350	624	542	688	5
43,350	43,400	504	477	567	477	46,350	46,400	565	510	628	510	49,350	49,400	626	543	689	5
43,400	43,450	505	478	568	478	46,400	46,450	566	511	629	511	49,400	49,450	627	544	690	5
43,450	43,500	506	478	569	478	46,450	46,500	567	511	630	511	49,450	49,500	628	544	691	5
43,500	43,550	507	479	570	479	46,500	46,550	568	512	631	512	49,500	49,550	629	545	692	5
43,550	43,600	508	479	571	479	46,550	46,600	569	512	632	512	49,550	49,600	630	545	693	5
43,600	43,650	509	480	572	480	46,600	46,650	570	513	633	513	49,600	49,650	631	546	694	5
43,650 43,700	43,700 43,750	510 511	480 481	573 574	480 481	46,650 46,700	46,700 46,750	571 572	513 514	634 635	513 514	49,650 49,700	49,700 49,750	632 633	546 547	695 696	5
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43,750 43,800	43,800 43,850	512 513	482 482	575 576	482 482	46,750 46,800	46,800 46,850	573 574	515 515	636 637	515 515	49,750 49,800	49,800 49,850	634 636	548 548	697 698	5
	43,850	515	482	576	482	46,800	46,850 46,900	574	515	638	515	49,800 49,850	49,850 49,900	637	540 549	698	5
43,850									516	639			49,950	638	549		5
43,850 43,900	43,950	515	483	578	483	46,900	46,950	576	510	059	516	49,900	49,950	030	549	700	5

2021 Tax Table—Continued

If your ND If your ND If your ND taxable And your filing status istaxable And your filing status istaxable And your filing status isincome isincome isincome is-At Single At At But Married Married Head But Married Married Head But Single Married Head Single Married filing filing filing filing filing filing least less of least less of least less of than jointly sepa house than jointly housethan iointly sepahouseseparately hold rately hold rately hold Your tax is-Your tax is-Your tax is-50.000 53,000 56.000 50,000 53,000 53,050 56,000 56,050 50,050 50,050 50,100 53.050 53,100 56,050 56,100 50,100 50,150 53,100 53,150 56,100 56,150 50,150 50,200 53,150 53,200 56,150 56,200 50,200 50,250 53,200 53,250 56,200 56,250 50.250 50.300 53.250 53.300 56.250 56.300 50.300 50.350 53 300 53 350 56.300 56.350 50,350 50,400 53,350 53,400 56,350 56,400 50,400 50.450 53.400 53.450 56.400 56.450 50,450 50.500 53,450 53,500 56,450 56,500 50,500 50,550 53,500 53,550 56,500 56,550 50.550 50.600 53.550 53.600 56,550 56.600 50,600 50,650 53,600 53,650 56,600 56,650 50,650 50,700 53,650 53,700 56,650 56,700 50,700 53,700 56,700 50,750 53,750 56,750 50,750 50,800 53,750 53,800 56,750 56,800 50.800 50.850 53.800 53.850 56.800 56.850 50.850 50.900 53.850 53.900 56.850 56.900 50.900 50.950 53.900 53.950 56.900 56.950 50,950 51.000 53.950 54.000 56.950 57.000 51,000 54,000 57,000 51,000 51,050 54,000 54,050 57,000 57,050 51.050 51.100 54.050 54.100 57.050 57.100 51,100 54 100 54 150 51,150 57,100 57,150 51.150 51.200 54.150 54.200 57,150 57.200 51,200 51.250 54.200 54.250 57,200 57,250 51,250 51,300 54,250 54,300 57,250 57,300 51,300 51,350 54,300 54,350 57,300 57,350 51.350 51.400 54.350 54.400 57.350 57.400 51,400 51,450 54,400 54,450 57,400 57,450 57,500 51,450 51,500 54,450 54,500 57,450 51,500 51,550 54,500 54,550 57,500 57,550 51.550 54.550 54.600 57.550 51.600 57.600 51.600 51.650 54.600 54.650 57.600 57.650 51.650 51,700 54 650 54,700 57.650 57.700 51,700 51,750 54,700 54,750 57,700 57,750 51,800 51,750 54,750 54.800 57.750 57.800 51,800 51,850 54,800 54,850 57,800 57,850 51,850 51,900 54,850 54,900 57,850 57,900 51.900 51.950 54.900 54.950 57,900 57.950 51,950 52.000 54,950 55.000 57,950 58.000 52,000 55,000 58,000 52,000 52,050 55,000 55,050 58,000 58,050 52,050 52,100 55,050 55,100 58,050 58,100 52,100 52,150 55,100 58,150 55,150 58,100 58,150 52,150 52,200 55,150 55,200 58,200 52.200 52.250 55.200 55.250 58.200 58.250 55 250 52 250 52,300 55.300 58 250 58 300 52,300 52,350 55,300 55,350 58,300 58,350 52,350 52,400 55,350 55,400 58.350 58,400 52.400 52.450 55.400 55,450 58.400 58.450 52,450 55,450 55,500 58,450 52,500 58,500 52.500 52.550 55.500 55.550 58.500 58.550 52,550 52,600 55,550 55,600 58,550 58,600 52,600 52,650 55,600 55,650 58,600 58,650 52,650 55,650 55,700 58,650 58,700 52,700

2021 Tax Table—Continued

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

55.700

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55.800

55.850

55,900

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D But less than DOO 59,050 59,150 59,150	Single	d your fili Married filing jointly * Your	Married filing sepa- rately	is— Head of house- hold	If your N taxable income i At least		An Single	-	ng status i	is—	If your I taxable income		An	d your fili	ng status	is—
But less than DOO 59,050 59,100 59,150		filing jointly *	filing sepa- rately	of house-	At	But	Single			-		is—				
less than)000 59,050 59,100 59,150		filing jointly *	filing sepa- rately	of house-			Single									
than 000 59,050 59,100 59,150		filing jointly *	filing sepa- rately	house-		less	5	Married	Married	Head	At	But	Single	Married	Married	Head
59,050 59,100 59,150			rately					filing	filing	of	least	less	5	filing	filing	of
59,050 59,100 59,150			rately			than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
59,050 59,100 59,150		Your						5 5	rately	hold				, ,	rately	hold
59,050 59,100 59,150		Your	tav ic.					l						l		
59,050 59,100 59,150			tax 13-					Your	tax is-					Your	tax is-	
59,100 59,150					62,	000					65,	000				
59,150	823	649	886	694	62,000	62,050	884	682	947	755	65,000	65,050	946	715	1,008	81
-	824 825	650 650	887 888	695 696	62,050 62,100	62,100 62,150	885 886	683 683	948 949	756 757	65,050 65,100	65,100 65,150	947 948	716 716	1,009 1,010	81 81
59,200	826	651	889	697	62,150	62,200	887	684	950	758	65,150	65,200	949	710	1,010	81
59,250	827	651	890	698	62,200	62,250	888	684	951	759	65,200	65,250	950	717	1,012	82
59,300	828	652	891	699	62,250	62,300	889	685	952	760	65,250	65,300	951	718	1,013	82
59,350	829	653	892	700	62,300	62,350	891	686	953	761	65,300	65,350	952	719	1,014	82
-						-										82
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					-	-										82
59,600	834	655	897	704	62,550	62,550	895	688	958	765	65,550	65,600	950	721	1,019	82
59,650	835	656	898	706	62,600	62,650	897	689	959	767	65,600	65,650	958	722	1,021	82
59,700	836	656	899	707	62,650	62,700	898	689	960	768	65,650	65,700	959	722	1,022	82
					-											83
59,800	838										65,750	65,800	961		1,024	83
-						-										83 83
59,950	842	659	904	712	62,900	62,950	903	692	965	773	65,900	65,950	964	725	1,020	83
60,000	843	660	905	713	62,950	63,000	904	693	967	774	65,950	66,000	965	726	1,028	83
000					63,	000					66,	000				
60,050	844	660	906	714	63,000	63,050	905	693	968	775	66,000	66,050	966	726	1,029	83
60,100	845	661	907	715	63,050	63,100	906	694	969	776	66,050	66,100	967	727	1,030	83
						-										83
																84 84
					-											
					-	-					-	-				84 84
60,400	851	664	913	721	63,350	63,400	912	697	975	782	66,350	66,400	973	730	1,036	84
60,450	852	665	914	722	63,400	63,450	913	698	976	783	66,400	66,450	974	731	1,037	84
																84
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60,700	857	667	920	727	63,650	63,700	918	700	981	789	66,650	66,700	979	733	1,041	85
60,750	858	668	921	728	63,700	63,750	919	701	982	790	66,700	66,750	980	734	1,043	85
60,800	859	669	922	729	63,750	63,800	920	702	983	791	66,750	66,800	981	735	1,044	85
60,850	860	669	923	730	63,800	63,850	921	702	984	792	66,800	66,850	982	735	1,045	85
																85 85
61,000	863	671	926	733	63,950	64,000	924	703	987	795	66,950	67,000	985	737	1,047	85
000					64,	000					67,	000				
61,050	864	671	927	734	64,000	64,050	925	704	988	796	67,000	67,050	986	737	1,049	85
61,100	865	672	928	736	64,050	64,100	926	705	989	797	67,050	67,100	987	738	1,050	85
						-										85 86
61,200	867	673	930	738	64,150 64,200	64,200 64,250	928 929	706	991 992	800	67,150	67,200	989 990	739	1,052	86
	869	674	932	740	64,250	64,300	930	707	993	801	67,250	67,300	991	740	1,054	86
61,350	870	675	933	741	64,300	64,350	931	708	994	802	67,300	67,350	993	741	1,055	86
61,400	871	675	934	742	64,350	64,400	932	708	995	803	67,350	67,400	994	741	1,056	86
																86 86
																86 86
61,650	876	678	939	740	64,600	64,650	937	710	1,000	808	67,600	67,650	999	743	1,061	86
61,700	877	678	940	748	64,650	64,700	938	711	1,001	809	67,650	67,700	1,000	744	1,062	87
61,750	878	679	941	749	64,700	64,750	939	712	1,002	810	67,700	67,750	1,001	745	1,063	87
61,800	879	680	942	750	64,750	64,800	940	713	1,003	811	67,750	67,800	1,002	746	1,064	87
61,850	880	680	943	751	64,800	64,850	942	713	1,004	812	67,800	67,850	1,003	747	1,065	87
																87 87
	883	682	945	753			944			814				749	1,067	87
	59,350 59,400 59,400 59,500 59,500 59,500 59,500 59,500 59,700 59,850 59,900 59,850 59,900 59,950 60,000 60,150 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,250 60,500 60,550 60,600 60,550 60,500 61,550 61,150 61,550 61	59,350 829 59,400 830 59,400 830 59,500 832 59,500 834 59,500 835 59,600 834 59,600 834 59,600 834 59,600 834 59,600 834 59,600 837 59,800 838 59,900 841 59,900 844 60,000 844 60,100 845 60,200 844 60,200 844 60,200 844 60,200 851 60,400 851 60,500 852 60,500 855 60,600 855 60,600 855 60,700 857 60,800 859 60,800 859 60,800 859 60,800 859 60,800 859 </td <td>59,350 829 653 59,400 830 653 59,400 831 654 59,500 832 654 59,500 833 655 59,600 834 655 59,600 834 655 59,600 834 655 59,600 834 655 59,600 836 656 59,700 836 658 59,800 844 659 59,800 844 660 60,000 844 660 60,100 845 661 60,200 844 662 60,300 849 663 60,300 849 663 60,300 852 665 60,500 853 665 60,500 854 666 60,600 855 666 60,600 855 666 60,700 857 667</td> <td>59,350 829 653 892 59,400 830 653 893 59,400 832 654 895 59,500 832 654 895 59,500 833 655 896 59,600 834 655 897 59,600 834 655 897 59,600 836 656 899 59,700 836 658 901 59,800 840 658 902 59,900 841 659 903 59,900 841 659 903 59,900 844 660 906 60,000 844 661 907 60,100 845 661 907 60,200 844 662 910 60,300 849 663 911 60,300 851 664 913 60,400 851 666 917 60,500<td>59,350 829 653 892 700 59,400 830 653 893 701 59,400 832 654 895 703 59,500 833 655 896 704 59,600 834 655 897 705 59,600 834 655 897 707 59,700 836 656 899 707 59,700 837 657 900 708 59,800 838 658 901 709 59,900 841 659 903 711 59,900 842 659 904 712 60,000 844 660 906 714 60,100 845 661 907 715 60,200 844 662 910 718 60,300 849 663 911 719 60,400 851 664 913 721</td><td>59,350 829 653 892 700 62,300 59,450 831 654 894 702 62,450 59,500 832 654 895 703 62,500 59,500 833 655 897 705 62,550 59,600 834 655 897 705 62,550 59,700 836 656 899 707 62,650 59,700 837 657 900 708 62,700 59,800 838 658 902 710 62,850 59,900 841 659 903 711 62,850 59,900 842 659 904 712 62,950 60,000 844 660 905 713 63,20 60,100 845 661 907 715 63,50 60,100 844 662 910 718 63,200 60,200 844 662 910 718 63,200 60,500 854 665 914</td><td>59,350 829 653 892 700 62,300 62,400 59,450 831 654 893 703 62,450 62,450 59,500 832 654 895 703 62,500 62,500 59,500 834 655 897 705 62,500 62,500 59,650 834 655 897 705 62,500 62,600 59,600 834 655 897 706 62,600 62,750 62,700 62,750 59,700 836 656 899 707 62,750 62,800 62,800 62,800 62,900 62,750 62,900 841 659 903 711 62,850 62,900 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,200 63,200 63,000</td><td>59,350 829 653 892 700 62,300 62,350 891 59,450 830 653 893 701 62,350 62,400 62,450 893 59,500 832 654 895 703 62,450 62,500 894 59,500 833 655 897 705 62,550 62,600 896 59,600 835 656 898 706 62,650 62,600 896 59,700 836 658 901 709 62,750 62,000 902 59,350 840 658 902 710 62,300 62,950 900 902 59,350 842 659 904 712 63,000 902 59,350 842 661 907 713 63,100 905 63,100 906 714 63,000 63,100 906 60,310 906 60,310 906 63,100 935 60,50 817 63,100</td><td>59.350 829 653 892 700 62.300 62.350 891 666 59.400 831 654 894 702 62.400 62.450 893 666 59.500 832 654 895 703 62.450 62.500 894 667 59.500 834 655 897 705 62.500 62.600 896 688 59.600 834 655 897 705 62.600 62.600 896 689 59.700 836 658 901 707 62.600 62.700 62.750 899 690 59.800 840 658 902 710 62.800 62.800 62.900 902 693 59.800 841 659 903 711 62.800 62.800 903 693 59.950 844 660 905 713 62.900 63.100 63.150 907 63.150 63.00<</td><td>59,300 82,29 633 892 700 62,300 62,300 632 666 953 59,400 831 654 893 703 62,400 62,400 893 667 955 59,500 832 654 895 703 62,450 62,500 893 667 955 59,600 834 655 897 705 62,500 62,500 895 688 958 59,600 833 655 897 700 62,600 62,600 895 688 958 59,700 836 658 901 706 62,700 893 690 961 59,800 834 653 902 711 62,800 62,900 902 692 992 994 900 691 962 59,900 841 650 902 713 63,300 63,000 905 693 968 60,000 714 63,000</td><td>93.950 82.9 65.3 89.2 700 62.300 62.350 89.1 66.6 95.3 771 95.400 831 65.4 893 701 62.350 89.3 687 955 763 95.00 832 654 895 703 62.450 894 687 955 773 95.00 833 655 895 703 62.50 82.50 835 688 957 766 95.00 835 656 837 701 62.60 62.700 836 688 953 767 95.700 833 658 901 709 62.700 62.800 900 691 963 771 95.900 841 659 903 771 62.800 900 693 967 774 95.900 844 660 906 714 63.000 63.50 905 643 907 775 63.000 901</td><td>93.80 829 65.3 892 700 62.300 62.350 891 666 953 761 65.300 95.400 831 654 893 701 62.350 62.400 892 666 953 761 65.400 95.500 833 655 895 763 62.450 62.450 893 667 955 766 65.500 95.600 835 656 897 706 62.500 62.500 897 689 998 776 65.600 95.700 836 656 898 707 62.500 62.500 82.60 901 691 962 771 65.700 93.800 844 659 902 772 62.500 62.200 623 961 772 65.800 93.900 841 659 903 711 62.300 62.300 902 682 964 772 65.800 93.900 841</td><td>93.80 82.9 63.3 89.2 700 62.300 62.300 62.300 62.300 63.2 701 65.30 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.50 833 667 956 764 65.40 65.50</td><td>93,35 822 633 822 633 823 761 65,360 65,360 953 95,460 833 653 893 701 65,370 65,370 853 95,460 833 654 894 687 955 763 65,460 953 95,500 833 655 895 703 65,400 65,500 955 95,500 833 655 897 705 65,500 65,500 957 95,600 834 655 897 705 65,700 65,700 959 95,700 837 657 900 701 62,700 62,800 900 961 766 65,600 65,600 953 953 777 65,800 65,800 953 953 841 663 902 771 65,800 65,800 953 953 953 842 6530 953 953 953 953 953 953 953<</td><td>93.93 62.9 65.3 89.2 700 62.300 62.350 69.2 666 95.4 76 65.300 65.350 95.93 719 93.460 831 65.4 89.4 701 62.400 62.450 89.3 667 955 761 65.400 65.400 959.7 771 93.000 832 655 857 770 62.500 65.500 855 761 65.400 65.500 957 771 93.000 835 656 896 777 683 65.500 65.500 957 772 93.000 835 656 897 772 65.00 65.100 6</td><td>93.83 82.9 62.3 62.3 71 6.5.30 65.3</td></td>	59,350 829 653 59,400 830 653 59,400 831 654 59,500 832 654 59,500 833 655 59,600 834 655 59,600 834 655 59,600 834 655 59,600 834 655 59,600 836 656 59,700 836 658 59,800 844 659 59,800 844 660 60,000 844 660 60,100 845 661 60,200 844 662 60,300 849 663 60,300 849 663 60,300 852 665 60,500 853 665 60,500 854 666 60,600 855 666 60,600 855 666 60,700 857 667	59,350 829 653 892 59,400 830 653 893 59,400 832 654 895 59,500 832 654 895 59,500 833 655 896 59,600 834 655 897 59,600 834 655 897 59,600 836 656 899 59,700 836 658 901 59,800 840 658 902 59,900 841 659 903 59,900 841 659 903 59,900 844 660 906 60,000 844 661 907 60,100 845 661 907 60,200 844 662 910 60,300 849 663 911 60,300 851 664 913 60,400 851 666 917 60,500 <td>59,350 829 653 892 700 59,400 830 653 893 701 59,400 832 654 895 703 59,500 833 655 896 704 59,600 834 655 897 705 59,600 834 655 897 707 59,700 836 656 899 707 59,700 837 657 900 708 59,800 838 658 901 709 59,900 841 659 903 711 59,900 842 659 904 712 60,000 844 660 906 714 60,100 845 661 907 715 60,200 844 662 910 718 60,300 849 663 911 719 60,400 851 664 913 721</td> <td>59,350 829 653 892 700 62,300 59,450 831 654 894 702 62,450 59,500 832 654 895 703 62,500 59,500 833 655 897 705 62,550 59,600 834 655 897 705 62,550 59,700 836 656 899 707 62,650 59,700 837 657 900 708 62,700 59,800 838 658 902 710 62,850 59,900 841 659 903 711 62,850 59,900 842 659 904 712 62,950 60,000 844 660 905 713 63,20 60,100 845 661 907 715 63,50 60,100 844 662 910 718 63,200 60,200 844 662 910 718 63,200 60,500 854 665 914</td> <td>59,350 829 653 892 700 62,300 62,400 59,450 831 654 893 703 62,450 62,450 59,500 832 654 895 703 62,500 62,500 59,500 834 655 897 705 62,500 62,500 59,650 834 655 897 705 62,500 62,600 59,600 834 655 897 706 62,600 62,750 62,700 62,750 59,700 836 656 899 707 62,750 62,800 62,800 62,800 62,900 62,750 62,900 841 659 903 711 62,850 62,900 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,200 63,200 63,000</td> <td>59,350 829 653 892 700 62,300 62,350 891 59,450 830 653 893 701 62,350 62,400 62,450 893 59,500 832 654 895 703 62,450 62,500 894 59,500 833 655 897 705 62,550 62,600 896 59,600 835 656 898 706 62,650 62,600 896 59,700 836 658 901 709 62,750 62,000 902 59,350 840 658 902 710 62,300 62,950 900 902 59,350 842 659 904 712 63,000 902 59,350 842 661 907 713 63,100 905 63,100 906 714 63,000 63,100 906 60,310 906 60,310 906 63,100 935 60,50 817 63,100</td> <td>59.350 829 653 892 700 62.300 62.350 891 666 59.400 831 654 894 702 62.400 62.450 893 666 59.500 832 654 895 703 62.450 62.500 894 667 59.500 834 655 897 705 62.500 62.600 896 688 59.600 834 655 897 705 62.600 62.600 896 689 59.700 836 658 901 707 62.600 62.700 62.750 899 690 59.800 840 658 902 710 62.800 62.800 62.900 902 693 59.800 841 659 903 711 62.800 62.800 903 693 59.950 844 660 905 713 62.900 63.100 63.150 907 63.150 63.00<</td> <td>59,300 82,29 633 892 700 62,300 62,300 632 666 953 59,400 831 654 893 703 62,400 62,400 893 667 955 59,500 832 654 895 703 62,450 62,500 893 667 955 59,600 834 655 897 705 62,500 62,500 895 688 958 59,600 833 655 897 700 62,600 62,600 895 688 958 59,700 836 658 901 706 62,700 893 690 961 59,800 834 653 902 711 62,800 62,900 902 692 992 994 900 691 962 59,900 841 650 902 713 63,300 63,000 905 693 968 60,000 714 63,000</td> <td>93.950 82.9 65.3 89.2 700 62.300 62.350 89.1 66.6 95.3 771 95.400 831 65.4 893 701 62.350 89.3 687 955 763 95.00 832 654 895 703 62.450 894 687 955 773 95.00 833 655 895 703 62.50 82.50 835 688 957 766 95.00 835 656 837 701 62.60 62.700 836 688 953 767 95.700 833 658 901 709 62.700 62.800 900 691 963 771 95.900 841 659 903 771 62.800 900 693 967 774 95.900 844 660 906 714 63.000 63.50 905 643 907 775 63.000 901</td> <td>93.80 829 65.3 892 700 62.300 62.350 891 666 953 761 65.300 95.400 831 654 893 701 62.350 62.400 892 666 953 761 65.400 95.500 833 655 895 763 62.450 62.450 893 667 955 766 65.500 95.600 835 656 897 706 62.500 62.500 897 689 998 776 65.600 95.700 836 656 898 707 62.500 62.500 82.60 901 691 962 771 65.700 93.800 844 659 902 772 62.500 62.200 623 961 772 65.800 93.900 841 659 903 711 62.300 62.300 902 682 964 772 65.800 93.900 841</td> <td>93.80 82.9 63.3 89.2 700 62.300 62.300 62.300 62.300 63.2 701 65.30 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.50 833 667 956 764 65.40 65.50</td> <td>93,35 822 633 822 633 823 761 65,360 65,360 953 95,460 833 653 893 701 65,370 65,370 853 95,460 833 654 894 687 955 763 65,460 953 95,500 833 655 895 703 65,400 65,500 955 95,500 833 655 897 705 65,500 65,500 957 95,600 834 655 897 705 65,700 65,700 959 95,700 837 657 900 701 62,700 62,800 900 961 766 65,600 65,600 953 953 777 65,800 65,800 953 953 841 663 902 771 65,800 65,800 953 953 953 842 6530 953 953 953 953 953 953 953<</td> <td>93.93 62.9 65.3 89.2 700 62.300 62.350 69.2 666 95.4 76 65.300 65.350 95.93 719 93.460 831 65.4 89.4 701 62.400 62.450 89.3 667 955 761 65.400 65.400 959.7 771 93.000 832 655 857 770 62.500 65.500 855 761 65.400 65.500 957 771 93.000 835 656 896 777 683 65.500 65.500 957 772 93.000 835 656 897 772 65.00 65.100 6</td> <td>93.83 82.9 62.3 62.3 71 6.5.30 65.3</td>	59,350 829 653 892 700 59,400 830 653 893 701 59,400 832 654 895 703 59,500 833 655 896 704 59,600 834 655 897 705 59,600 834 655 897 707 59,700 836 656 899 707 59,700 837 657 900 708 59,800 838 658 901 709 59,900 841 659 903 711 59,900 842 659 904 712 60,000 844 660 906 714 60,100 845 661 907 715 60,200 844 662 910 718 60,300 849 663 911 719 60,400 851 664 913 721	59,350 829 653 892 700 62,300 59,450 831 654 894 702 62,450 59,500 832 654 895 703 62,500 59,500 833 655 897 705 62,550 59,600 834 655 897 705 62,550 59,700 836 656 899 707 62,650 59,700 837 657 900 708 62,700 59,800 838 658 902 710 62,850 59,900 841 659 903 711 62,850 59,900 842 659 904 712 62,950 60,000 844 660 905 713 63,20 60,100 845 661 907 715 63,50 60,100 844 662 910 718 63,200 60,200 844 662 910 718 63,200 60,500 854 665 914	59,350 829 653 892 700 62,300 62,400 59,450 831 654 893 703 62,450 62,450 59,500 832 654 895 703 62,500 62,500 59,500 834 655 897 705 62,500 62,500 59,650 834 655 897 705 62,500 62,600 59,600 834 655 897 706 62,600 62,750 62,700 62,750 59,700 836 656 899 707 62,750 62,800 62,800 62,800 62,900 62,750 62,900 841 659 903 711 62,850 62,900 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,000 63,200 63,200 63,000	59,350 829 653 892 700 62,300 62,350 891 59,450 830 653 893 701 62,350 62,400 62,450 893 59,500 832 654 895 703 62,450 62,500 894 59,500 833 655 897 705 62,550 62,600 896 59,600 835 656 898 706 62,650 62,600 896 59,700 836 658 901 709 62,750 62,000 902 59,350 840 658 902 710 62,300 62,950 900 902 59,350 842 659 904 712 63,000 902 59,350 842 661 907 713 63,100 905 63,100 906 714 63,000 63,100 906 60,310 906 60,310 906 63,100 935 60,50 817 63,100	59.350 829 653 892 700 62.300 62.350 891 666 59.400 831 654 894 702 62.400 62.450 893 666 59.500 832 654 895 703 62.450 62.500 894 667 59.500 834 655 897 705 62.500 62.600 896 688 59.600 834 655 897 705 62.600 62.600 896 689 59.700 836 658 901 707 62.600 62.700 62.750 899 690 59.800 840 658 902 710 62.800 62.800 62.900 902 693 59.800 841 659 903 711 62.800 62.800 903 693 59.950 844 660 905 713 62.900 63.100 63.150 907 63.150 63.00<	59,300 82,29 633 892 700 62,300 62,300 632 666 953 59,400 831 654 893 703 62,400 62,400 893 667 955 59,500 832 654 895 703 62,450 62,500 893 667 955 59,600 834 655 897 705 62,500 62,500 895 688 958 59,600 833 655 897 700 62,600 62,600 895 688 958 59,700 836 658 901 706 62,700 893 690 961 59,800 834 653 902 711 62,800 62,900 902 692 992 994 900 691 962 59,900 841 650 902 713 63,300 63,000 905 693 968 60,000 714 63,000	93.950 82.9 65.3 89.2 700 62.300 62.350 89.1 66.6 95.3 771 95.400 831 65.4 893 701 62.350 89.3 687 955 763 95.00 832 654 895 703 62.450 894 687 955 773 95.00 833 655 895 703 62.50 82.50 835 688 957 766 95.00 835 656 837 701 62.60 62.700 836 688 953 767 95.700 833 658 901 709 62.700 62.800 900 691 963 771 95.900 841 659 903 771 62.800 900 693 967 774 95.900 844 660 906 714 63.000 63.50 905 643 907 775 63.000 901	93.80 829 65.3 892 700 62.300 62.350 891 666 953 761 65.300 95.400 831 654 893 701 62.350 62.400 892 666 953 761 65.400 95.500 833 655 895 763 62.450 62.450 893 667 955 766 65.500 95.600 835 656 897 706 62.500 62.500 897 689 998 776 65.600 95.700 836 656 898 707 62.500 62.500 82.60 901 691 962 771 65.700 93.800 844 659 902 772 62.500 62.200 623 961 772 65.800 93.900 841 659 903 711 62.300 62.300 902 682 964 772 65.800 93.900 841	93.80 82.9 63.3 89.2 700 62.300 62.300 62.300 62.300 63.2 701 65.30 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.40 65.50 833 667 956 764 65.40 65.50	93,35 822 633 822 633 823 761 65,360 65,360 953 95,460 833 653 893 701 65,370 65,370 853 95,460 833 654 894 687 955 763 65,460 953 95,500 833 655 895 703 65,400 65,500 955 95,500 833 655 897 705 65,500 65,500 957 95,600 834 655 897 705 65,700 65,700 959 95,700 837 657 900 701 62,700 62,800 900 961 766 65,600 65,600 953 953 777 65,800 65,800 953 953 841 663 902 771 65,800 65,800 953 953 953 842 6530 953 953 953 953 953 953 953<	93.93 62.9 65.3 89.2 700 62.300 62.350 69.2 666 95.4 76 65.300 65.350 95.93 719 93.460 831 65.4 89.4 701 62.400 62.450 89.3 667 955 761 65.400 65.400 959.7 771 93.000 832 655 857 770 62.500 65.500 855 761 65.400 65.500 957 771 93.000 835 656 896 777 683 65.500 65.500 957 772 93.000 835 656 897 772 65.00 65.100 6	93.83 82.9 62.3 62.3 71 6.5.30 65.3

2021 Tax Table—Continued

2021 Tax Table—Continued

2021			nunaca			16						14		1			
If your N	טו		d	n n et-1	:-	If your N	טו		d		•	If your N	U)		d		
taxable		An	d your fili	ng status	15-	taxable	~	An	u your tili	ng status i	15—	taxable	ie	An	d your fili	ng status	15
income i						income i	-				[income					
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
60	000					71	000					74	000				
00,	000					71,	000					74,	000	-			
68,000	68,050	1,007	751	1,070	877	71,000	71,050	1,068	813	1,131	938	74,000	74,050	1,129	874	1,192	1,000
68,050 68,100	68,100 68,150	1,008 1,009	752 753	1,071 1,072	878 879	71,050 71,100	71,100 71,150	1,069 1,070	814 815	1,132 1,133	940 941	74,050 74,100	74,100 74,150	1,130 1,131	875 876	1,193 1,194	1,001 1,002
68,150	68,200	1,005	754	1,072	880	71,150	71,200	1,070	816	1,133	942	74,100	74,200	1,131	877	1,195	1,002
68,200	68,250	1,011	755	1,074	881	71,200	71,250	1,072	817	1,135	943	74,200	74,250	1,133	878	1,196	1,004
68,250	68,300	1,012	756	1,075	882	71,250	71,300	1,073	818	1,136	944	74,250	74,300	1,134	879	1,197	1,005
68,300 68,350	68,350 68,400	1,013 1,014	757 758	1,076 1,077	883 884	71,300 71,350	71,350 71,400	1,074 1,075	819 820	1,137 1,138	945 946	74,300 74,350	74,350 74,400	1,135 1,136	880 881	1,198 1,199	1,006 1,007
68,400	68,450	1,014	759	1,077	885	71,400	71,450	1,075	821	1,130	947	74,330	74,400	1,130	882	1,199	1,007
68,450	68,500	1,016	761	1,079	886	71,450	71,500	1,077	822	1,140	948	74,450	74,500	1,138	883	1,201	1,009
68,500	68,550	1,017	762	1,080	887	71,500	71,550	1,078	823	1,141	949	74,500	74,550	1,139	884	1,202	1,010
68,550 68,600	68,600 68,650	1,018 1,019	763 764	1,081 1,082	889 890	71,550 71,600	71,600 71,650	1,079 1,080	824 825	1,142 1,143	950 951	74,550 74,600	74,600 74,650	1,140 1,141	885 886	1,203 1,204	1,011 1,012
68,650	68,700	1,019	764	1,082	890 891	71,600	71,650	1,080	826	1,145	951	74,600	74,650	1,141	887	1,204	1,012
68,700	68,750	1,021	766	1,084	892	71,700	71,750	1,082	827	1,145	953	74,700	74,750	1,143	888	1,206	1,014
68,750	68,800	1,022	767	1,085	893	71,750	71,800	1,083	828	1,146	954	74,750	74,800	1,144	889	1,207	1,015
68,800 68,850	68,850 68,900	1,023 1,024	768 769	1,086 1,087	894 895	71,800 71,850	71,850 71,900	1,084 1,085	829 830	1,147 1,148	955 956	74,800 74,850	74,850 74,900	1,146 1,147	890 891	1,208 1,209	1,016 1,017
68,900	68,950	1,024	703	1,088	896	71,900	71,950	1,085	831	1,140	957	74,830	74,950	1,147	892	1,209	1,017
68,950	69,000	1,026	771	1,089	897	71,950	72,000	1,087	832	1,150	958	74,950	75,000	1,149	893	1,211	1,019
69,	000					72,	000					75,	000				
60.000	60.050	1.027	772	1 000	898	72.000	72.050	1 000	022	1 1 1 1	050	75,000	75.050	1 1 5 0	904	1 2 1 2	1 0 2 0
69,000 69,050	69,050 69,100	1,027 1,028	772 773	1,090 1,091	898 899	72,000 72,050	72,050 72,100	1,088 1,089	833 834	1,151 1,152	959 960	75,000	75,050 75,100	1,150 1,151	894 895	1,212 1,213	1,020 1,021
69,100	69,150	1,029	774	1,092	900	72,100	72,150	1,090	835	1,153	961	75,100	75,150	1,152	896	1,214	1,022
69,150 69,200	69,200	1,030 1,031	775 776	1,093 1,094	901 902	72,150 72,200	72,200 72,250	1,091 1,092	836 837	1,154 1,155	962 963	75,150 75,200	75,200 75,250	1,153 1,154	897 898	1,215	1,023
69,200	69,250 69,300	1,031	777	1,094	902 903	72,200	72,250	1,092	838	1,155	963 964	75,250	75,300	1,154	899	1,216 1,217	1,024 1,025
69,230	69,350	1,032	778	1,095	903 904	72,230	72,300	1,095	839	1,150	965	75,230	75,350	1,155	900	1,217	1,025
69,350	69,400	1,034	779	1,097	905	72,350	72,400	1,096	840	1,158	966	75,350	75,400	1,157	901	1,219	1,027
69,400 69,450	69,450 69,500	1,035 1,036	780 781	1,098 1,099	906 907	72,400 72,450	72,450 72,500	1,097 1,098	841 842	1,159 1,160	967 968	75,400 75,450	75,450 75,500	1,158 1,159	902 903	1,220 1,222	1,028 1,029
69,500	69,550	1,030	782	1,100	908	72,500	72,550	1,090	843	1,161	969	75,500	75,550	1,160	904	1,223	1,025
69,550	69,600	1,037	783	1,100	909	72,550	72,600	1,100	844	1,161	970	75,550	75,600	1,160	905	1,223	1,031
69,600	69,650	1,039	784	1,102	910	72,600	72,650	1,101	845	1,163	971	75,600	75,650	1,162	906	1,225	1,032
69,650 69,700	69,700 69,750	1,040 1,041	785 786	1,103 1,104	911 912	72,650 72,700	72,700 72,750	1,102 1,103	846 847	1,164 1,165	972 973	75,650 75,700	75,700 75,750	1,163 1,164	907 908	1,226 1,227	1,033 1,034
69,750	69,800	1,041	787	1,105	913	72,750	72,800	1,103	848	1,165	974	75,750	75,800	1,165	909	1,228	1,034
69,800	69,850	1,042	788	1,105	914	72,800	72,850	1,104	849	1,160	975	75,800	75,850	1,165	910	1,229	1,035
69,850	69,900	1,045	789	1,107	915	72,850	72,900	1,106	850	1,168	976	75,850	75,900	1,167	911	1,230	1,037
69,900 69,950	69,950 70,000	1,046 1,047	790 791	1,108 1,109	916 917	72,900 72,950	72,950 73,000	1,107 1,108	851 852	1,169 1,171	977 978	75,900 75,950	75,950 76,000	1,168 1,169	912 914	1,231 1,232	1,038 1,039
-	000	.,		.,	• • •		000	.,		.,			000	.,		.,	.,
70,	000	1				15,	000					70,	000				
70,000	70,050	1,048	792	1,110	918	73,000	73,050	1,109	853	1,172	979	76,000	76,050	1,170	915	1,233	1,040
70,050 70,100	70,100 70,150	1,049 1,050	793 794	1,111 1,112	919 920	73,050 73,100	73,100 73,150	1,110 1,111	854 855	1,173 1,174	980 981	76,050 76,100	76,100 76,150	1,171 1,172	916 917	1,234 1,235	1,042 1,043
70,150	70,200	1,051	795	1,113	921	73,150	73,200	1,112	856	1,175	982	76,150	76,200	1,173	918	1,236	1,044
70,200	70,250	1,052	796	1,114	922	73,200	73,250	1,113	857	1,176	983	76,200	76,250	1,174	919	1,237	1,045
70,250 70,300	70,300 70,350	1,053 1,054	797 798	1,115 1,116	923 924	73,250 73,300	73,300	1,114 1,115	858 859	1,177 1,178	984 985	76,250 76,300	76,300 76,350	1,175 1,176	920 921	1,238 1,239	1,046 1,047
70,300	70,350	1,054	798	1,110	924 925	73,300	73,350 73,400	1,115	860	1,178	985	76,300	76,350	1,176	921	1,239	1,047
70,400	70,450	1,056	800	1,118	926	73,400	73,450	1,117	861	1,180	987	76,400	76,450	1,178	923	1,241	1,049
70,450	70,500	1,057	801	1,120	927	73,450	73,500	1,118	863	1,181	988	76,450	76,500	1,179	924	1,242	1,050
70,500	70,550	1,058	802 803	1,121	928	73,500	73,550	1,119	864 865	1,182	989 901	76,500	76,550	1,180	925	1,243	1,051
70,550 70,600	70,600 70,650	1,059 1,060	803 804	1,122 1,123	929 930	73,550 73,600	73,600 73,650	1,120 1,121	865 866	1,183 1,184	991 992	76,550 76,600	76,600 76,650	1,181 1,182	926 927	1,244 1,245	1,052 1,053
70,650	70,700	1,061	805	1,124	931	73,650	73,700	1,122	867	1,185	993	76,650	76,700	1,183	928	1,246	1,054
70,700	70,750	1,062	806	1,125	932	73,700	73,750	1,123	868	1,186	994	76,700	76,750	1,184	929	1,247	1,055
70,750	70,800	1,063	807	1,126	933	73,750	73,800	1,124	869	1,187	995	76,750	76,800	1,185	930	1,248	1,056
70,800 70,850	70,850 70,900	1,064 1,065	808 809	1,127 1,128	934 935	73,800 73,850	73,850 73,900	1,125 1,126	870 871	1,188 1,189	996 997	76,800 76,850	76,850 76,900	1,186 1,187	931 932	1,249 1,250	1,057 1,058
70,900	70,950	1,066	810	1,129	936	73,900	73,950	1,127	872	1,190	998	76,900	76,950	1,188	933	1,251	1,059
70,950	71,000	1,067	812	1,130	937	73,950	74,000	1,128	873	1,191	999	76,950	77,000	1,189	934	1,252	1,060
*lf a O	ualifying	widow(or) use the	Married f	iling joint	ly column											

If your N	ID					If your N	ID					If your I	ND	1			
taxable		An	d your fili	ng status i	is—	taxable And your filing status is—			taxable		And your filing status is—						
income is—			,,			income i	s—		,				come is—				
		Cingle	Marriad	Marriad	Lload			Cingle	Marriad	Married	Llaad			Cingle	Married	Marriad	Lload
At least	But less	Single	Married filing	Married filing	Head of	At least	But less	Single	Married filing	Married filing	Head of	At least	But less	Single	Married filing	Married filing	Head of
least	than		jointly *	sepa-	house-	least	than		jointly *	sepa-	house-	least	than		jointly *	sepa-	house-
	than		Jointry	rately	hold		than		Jointry	rately	hold		ulali		Jointry	rately	hold
				Tately	noiu					rately	noiu					rately	noiu
			Your	tax is-					Your	tax is-					Your	tax is-	
77,0	000					80,	000					83,	000				
77,000	77,050	1,190	935	1,253	1,061	80,000	80,050	1,252	996	1,314	1,122	83,000	83,050	1,313	1,057	1,378	1,18
77,050	77,100	1,191	936	1,254	1,062	80,050	80,100	1,253	997	1,315	1,123	83,050	83,100	1,314	1,058	1,380	1,18
77,100 77,150	77,150 77,200	1,192 1,193	937 938	1,255 1,256	1,063 1,064	80,100 80,150	80,150 80,200	1,254 1,255	998 999	1,316 1,317	1,124 1,125	83,100 83,150	83,150 83,200	1,315 1,316	1,059 1,060	1,381 1,382	1,18 1,18
77,200	77,250	1,194	939	1,257	1,065	80,200	80,250	1,256	1,000	1,318	1,126	83,200	83,250	1,317	1,061	1,383	1,18
77,250	77,300	1,195	940	1,258	1,066	80,250	80,300	1,257	1,001	1,319	1,127	83,250	83,300	1,318	1,062	1,384	1,18
77,300	77,350	1,197	941	1,259	1,067	80,300	80,350	1,258	1,002	1,320	1,128	83,300	83,350	1,319	1,063	1,385	1,18
77,350 77,400	77,400 77,450	1,198 1,199	942 943	1,260 1,261	1,068 1,069	80,350 80,400	80,400 80,450	1,259 1,260	1,003 1,004	1,321 1,322	1,129 1,130	83,350 83,400	83,400 83,450	1,320 1,321	1,064 1,065	1,386 1,387	1,19 1,19
77,450	77,500	1,200	944	1,262	1,070	80,450	80,500	1,261	1,005	1,324	1,131	83,450	83,500	1,322	1,067	1,389	1,19
77,500	77,550	1,201	945	1,263	1,071	80,500	80,550	1,262	1,006	1,325	1,132	83,500	83,550	1,323	1,068	1,390	1,19
77,550	77,600	1,202	946	1,264	1,072	80,550	80,600	1,263	1,007	1,326	1,133	83,550	83,600	1,324	1,069	1,391	1,19
77,600 77,650	77,650 77,700	1,203 1,204	947 948	1,265 1,266	1,073 1,074	80,600 80,650	80,650 80,700	1,264 1,265	1,008 1,009	1,327 1,328	1,134 1,135	83,600 83,650	83,650 83,700	1,325 1,326	1,070 1,071	1,392 1,393	1,19 1,19
77,700	77,750	1,205	949	1,267	1,075	80,700	80,750	1,266	1,010	1,329	1,136	83,700	83,750	1,327	1,072	1,394	1,1
77,750	77,800	1,206	950	1,268	1,076	80,750	80,800	1,267	1,011	1,330	1,137	83,750	83,800	1,328	1,073	1,395	1,1
77,800	77,850	1,207	951	1,269	1,077	80,800	80,850	1,268	1,012	1,331	1,138	83,800	83,850	1,329	1,074	1,397	1,2
77,850 77,900	77,900 77,950	1,208 1,209	952 953	1,270 1,271	1,078 1,079	80,850 80,900	80,900 80,950	1,269 1,270	1,013 1,014	1,332 1,333	1,139 1,140	83,850 83,900	83,900 83,950	1,330 1,331	1,075 1,076	1,398 1,399	1,2(1,2(
77,950	78,000	1,210	954	1,273	1,080	80,950	81,000	1,271	1,016	1,334	1,141	83,950	84,000	1,332	1,077	1,400	1,20
78,0	000					81,	000					84,	000				
78,000	78,050	1,211	955	1,274	1,081	81,000	81,050	1,272	1,017	1,335	1,142	84,000	84,050	1,333	1,078	1,401	1,20
78,050	78,100	1,212	956	1,275	1,082	81,050	81,100	1,273	1,018	1,336	1,144	84,050	84,100	1,334	1,079	1,402	1,20
78,100 78,150	78,150 78,200	1,213 1,214	957 958	1,276 1,277	1,083 1,084	81,100 81,150	81,150 81,200	1,274 1,275	1,019 1,020	1,337 1,338	1,145 1,146	84,100 84,150	84,150 84,200	1,335 1,336	1,080 1,081	1,403 1,405	1,20 1,20
78,200	78,250	1,215	959	1,278	1,085	81,200	81,250	1,276	1,021	1,339	1,147	84,200	84,250	1,337	1,082	1,406	1,20
78,250	78,300	1,216	960	1,279	1,086	81,250	81,300	1,277	1,022	1,340	1,148	84,250	84,300	1,338	1,083	1,407	1,20
78,300	78,350	1,217	961	1,280	1,087	81,300	81,350	1,278	1,023	1,341	1,149	84,300	84,350	1,339	1,084	1,408	1,2
78,350 78,400	78,400 78,450	1,218 1,219	962 963	1,281 1,282	1,088 1,089	81,350 81,400	81,400 81,450	1,279 1,280	1,024 1,025	1,342 1,343	1,150 1,151	84,350 84,400	84,400 84,450	1,340 1,341	1,085 1,086	1,409 1,410	1,2 ⁻ 1,2 ⁻
78,450	78,500	1,220	965	1,283	1,090	81,450	81,500	1,281	1,026	1,344	1,151	84,450	84,500	1,342	1,087	1,411	1,2
78,500	78,550	1,221	966	1,284	1,091	81,500	81,550	1,282	1,027	1,345	1,153	84,500	84,550	1,343	1,088	1,412	1,2
78,550	78,600	1,222	967	1,285	1,093	81,550	81,600	1,283	1,028	1,346	1,154	84,550	84,600	1,344	1,089	1,414	1,2
78,600 78,650	78,650 78,700	1,223 1,224	968 969	1,286 1,287	1,094 1,095	81,600 81,650	81,650 81,700	1,284 1,285	1,029 1,030	1,347 1,348	1,155 1,156	84,600 84,650	84,650 84,700	1,345 1,346	1,090 1,091	1,415 1,416	1,2 1,2
78,700	78,750	1,225	970	1,288	1,096		81,750	1,286	1,031	1,349	1,157	84,700	84,750	1,347	1,092	1,417	1,2
78,750	78,800	1,226	971	1,289	1,097	81,750	81,800	1,287	1,032	1,350	1,158	84,750	84,800	1,348	1,093	1,418	1,2
78,800	78,850	1,227	972	1,290	1,098	81,800	81,850	1,288	1,033	1,351	1,159	84,800	84,850	1,350	1,094	1,419	1,22
78,850 78,900	78,900 78,950	1,228 1,229	973 974	1,291 1,292	1,099 1,100	81,850 81,900	81,900 81,950	1,289 1,290	1,034 1,035	1,352 1,353	1,160 1,161	84,850 84,900	84,900 84,950	1,351 1,352	1,095 1,096	1,420 1,422	1,22 1,22
78,950	79,000	1,230	975	1,293	1,101	81,950	82,000	1,291	1,036	1,355	1,162	84,950	85,000	1,353	1,097	1,423	1,22
79,0	000					82,	000					85,	000				
79,000	79,050	1,231	976	1,294	1,102	82,000	82,050	1,292	1,037	1,356	1,163	85,000	85,050	1,354	1,098	1,424	1,22
79,050 79,100	79,100 79,150	1,232 1,233	977 978	1,295 1,296	1,103 1,104	82,050 82,100	82,100 82,150	1,293 1,294	1,038 1,039	1,357 1,358	1,164 1,165	85,050 85,100	85,100 85,150	1,355 1,356	1,099 1,100	1,425 1,426	1,22 1,22
79,150	79,200	1,233	978	1,290	1,104	82,100	82,200	1,294	1,039	1,358	1,165	85,100	85,200	1,350	1,100	1,420	1,22
79,200	79,250	1,235	980	1,298	1,106	82,200	82,250	1,296	1,041	1,360	1,167	85,200	85,250	1,358	1,102	1,428	1,22
79,250	79,300	1,236	981	1,299	1,107	82,250	82,300	1,297	1,042	1,361	1,168	85,250	85,300	1,359	1,103	1,429	1,22
79,300 79,350	79,350 79,400	1,237 1,238	982 983	1,300 1,301	1,108 1,109	82,300 82,350	82,350 82,400	1,299 1,300	1,043 1,044	1,363 1,364	1,169 1,170	85,300 85,350	85,350 85,400	1,360 1,361	1,104 1,105	1,431 1,432	1,2 1,2
79,400	79,450	1,230	984	1,301	1,110	82,400	82,450	1,301	1,044	1,365	1,171	85,400	85,450	1,362	1,105	1,432	1,2
79,450	79,500	1,240	985	1,303	1,111	82,450	82,500	1,302	1,046	1,366	1,172	85,450	85,500	1,363	1,107	1,434	1,2
79,500	79,550	1,241	986	1,304	1,112	82,500	82,550	1,303	1,047	1,367	1,173	85,500	85,550	1,364	1,108	1,435	1,2
79,550 79,600	79,600 79,650	1,242 1,243	987 988	1,305 1,306	1,113 1,114	82,550 82,600	82,600 82,650	1,304 1,305	1,048 1,049	1,368 1,369	1,174 1,175	85,550 85,600	85,600 85,650	1,365 1,366	1,109 1,110	1,436 1,437	1,2 1,2
79,650	79,700	1,243	989	1,307	1,114	82,650	82,700	1,305	1,049	1,370	1,175	85,650	85,700	1,367	1,110	1,437	1,2
79,700	79,750	1,245	990	1,308	1,116	82,700	82,750	1,307	1,051	1,372	1,177	85,700	85,750	1,368	1,112	1,440	1,2
79,750	79,800	1,246	991	1,309	1,117	82,750	82,800	1,308	1,052	1,373	1,178	85,750	85,800	1,369	1,113	1,441	1,2
79,800 79,850	79,850 79,900	1,248 1,249	992 993	1,310 1,311	1,118 1,119	82,800 82,850	82,850 82,900	1,309 1,310	1,053 1,054	1,374 1,375	1,179 1,180	85,800 85,850	85,850 85,900	1,370 1,371	1,114 1,115	1,442 1,443	1,2 1,2
10,000		1,249	993 994	1,311	1,119	82,850	82,900	1,310	1,054	1,375	1,180	85,900	85,900	1,371	1,115	1,443	1,24
79,900	79,950	1,230	554	.,	.,.==			.,	1						, .		

2021 Tax Table—Continued

2021 Tax Table—Continued

2021 Tax Ta If your ND taxable			d your fili	ng status	is—	lf your N taxable		An	d your fili	ng status i	is—	If your N taxable		An	d your fili	ng status	is—
At least	s — But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	s — But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	income At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-					Your	tax is-	
86,	000					89,	000					92,	000				
86,000	86,050	1,374	1,119	1,446	1,244	89,000	89,050	1,435	1,180	1,515	1,306	92,000	92,050	1,496	1,241	1,583	1,367
86,050	86,100	1,375	1,120	1,448	1,246	89,050	89,100	1,436	1,181	1,516	1,307	92,050	92,100	1,497	1,242	1,584	1,368
86,100	86,150	1,376	1,121	1,449	1,247	89,100	89,150	1,437	1,182	1,517	1,308	92,100	92,150	1,498	1,243	1,585	1,369
86,150	86,200	1,377	1,122	1,450	1,248	89,150	89,200	1,438	1,183	1,518	1,309	92,150	92,200	1,499	1,244	1,586	1,370
86,200	86,250	1,378	1,123	1,451	1,249	89,200	89,250	1,439	1,184	1,519	1,310	92,200	92,250	1,500	1,245	1,587	1,371
86,250	86,300	1,379	1,124	1,452	1,250	89,250	89,300	1,440	1,185	1,520	1,311	92,250	92,300	1,501	1,246	1,588	1,372
86,300	86,350	1,380	1,125	1,453	1,251	89,300	89,350	1,441	1,186	1,521	1,312	92,300	92,350	1,503	1,247	1,590	1,373
86,350	86,400	1,381	1,126	1,454	1,252	89,350	89,400	1,442	1,187	1,523	1,313	92,350	92,400	1,504	1,248	1,591	1,374
86,400	86,450	1,382	1,127	1,456	1,253	89,400	89,450	1,443	1,188	1,524	1,314	92,400	92,450	1,505	1,249	1,592	1,375
86,450	86,500	1,383	1,128	1,457	1,254	89,450	89,500	1,444	1,189	1,525	1,315	92,450	92,500	1,506	1,250	1,593	1,376
86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	1,384 1,385 1,386 1,387 1,388	1,129 1,130 1,131 1,132 1,133	1,458 1,459 1,460 1,461 1,462 1,464	1,255 1,256 1,257 1,258 1,259	89,500 89,550 89,600 89,650 89,700	89,550 89,600 89,650 89,700 89,750	1,445 1,446 1,447 1,448 1,449	1,190 1,191 1,192 1,193 1,194	1,526 1,527 1,528 1,529 1,530	1,316 1,317 1,318 1,319 1,320	92,500 92,550 92,600 92,650 92,700	92,550 92,600 92,650 92,700 92,750	1,507 1,508 1,509 1,510 1,511	1,251 1,252 1,253 1,254 1,255	1,594 1,595 1,596 1,597 1,599	1,377 1,378 1,379 1,380 1,381
86,750	86,800	1,389	1,134	1,464	1,260	89,750	89,800	1,450	1,195	1,532	1,321	92,750	92,800	1,512	1,256	1,600	1,382
86,800	86,850	1,390	1,135	1,465	1,261	89,800	89,850	1,452	1,196	1,533	1,322	92,800	92,850	1,513	1,257	1,601	1,383
86,850	86,900	1,391	1,136	1,466	1,262	89,850	89,900	1,453	1,197	1,534	1,323	92,850	92,900	1,514	1,258	1,602	1,384
86,900	86,950	1,392	1,137	1,467	1,263	89,900	89,950	1,454	1,198	1,535	1,324	92,900	92,950	1,515	1,259	1,603	1,385
86,950	87,000	1,393	1,138	1,468	1,264	89,950	90,000	1,455	1,199	1,536	1,325	92,950	93,000	1,516	1,260	1,604	1,385
87,	000					90,	000					93,	000				
87,000	87,050	1,394	1,139	1,469	1,265	90,000	90,050	1,456	1,200	1,537	1,326	93,000	93,050	1,517	1,261	1,605	1,387
87,050	87,100	1,395	1,140	1,470	1,266	90,050	90,100	1,457	1,201	1,538	1,327	93,050	93,100	1,518	1,262	1,607	1,388
87,100	87,150	1,396	1,141	1,471	1,267	90,100	90,150	1,458	1,202	1,540	1,328	93,100	93,150	1,519	1,263	1,608	1,389
87,150	87,200	1,397	1,142	1,473	1,268	90,150	90,200	1,459	1,203	1,541	1,329	93,150	93,200	1,520	1,264	1,609	1,390
87,200	87,250	1,398	1,143	1,474	1,269	90,200	90,250	1,460	1,204	1,542	1,330	93,200	93,250	1,521	1,265	1,610	1,391
87,250	87,300	1,399	1,144	1,475	1,270	90,250	90,300	1,461	1,205	1,543	1,331	93,250	93,300	1,522	1,266	1,611	1,392
87,300	87,350	1,401	1,145	1,476	1,271	90,300	90,350	1,462	1,206	1,544	1,332	93,300	93,350	1,523	1,267	1,612	1,393
87,350	87,400	1,402	1,146	1,477	1,272	90,350	90,400	1,463	1,207	1,545	1,333	93,350	93,400	1,524	1,268	1,613	1,394
87,400	87,450	1,403	1,147	1,478	1,273	90,400	90,450	1,464	1,208	1,546	1,334	93,400	93,450	1,525	1,269	1,614	1,395
87,450	87,500	1,404	1,148	1,479	1,274	90,450	90,500	1,465	1,209	1,548	1,335	93,450	93,500	1,526	1,271	1,616	1,395
87,500	87,550	1,405	1,149	1,481	1,275	90,500	90,550	1,466	1,210	1,549	1,336	93,500	93,550	1,527	1,272	1,617	1,397
87,550	87,600	1,406	1,150	1,482	1,276	90,550	90,600	1,467	1,211	1,550	1,337	93,550	93,600	1,528	1,273	1,618	1,399
87,600	87,650	1,407	1,151	1,483	1,277	90,600	90,650	1,468	1,212	1,551	1,338	93,600	93,650	1,529	1,274	1,619	1,400
87,650	87,700	1,408	1,152	1,484	1,278	90,650	90,700	1,469	1,213	1,552	1,339	93,650	93,700	1,530	1,275	1,620	1,401
87,700	87,750	1,409	1,153	1,485	1,279	90,700	90,750	1,470	1,214	1,553	1,340	93,700	93,750	1,531	1,276	1,621	1,402
87,750	87,800	1,410	1,154	1,486	1,280	90,750	90,800	1,471	1,215	1,554	1,341	93,750	93,800	1,532	1,277	1,622	1,403
87,800	87,850	1,411	1,155	1,487	1,281	90,800	90,850	1,472	1,216	1,555	1,342	93,800	93,850	1,533	1,278	1,624	1,404
87,850	87,900	1,412	1,156	1,488	1,282	90,850	90,900	1,473	1,217	1,557	1,343	93,850	93,900	1,534	1,279	1,625	1,405
87,900	87,950	1,413	1,157	1,490	1,283	90,900	90,950	1,474	1,218	1,558	1,344	93,900	93,950	1,535	1,280	1,626	1,406
87,950	88,000	1,414	1,158	1,491	1,283	90,950	91,000	1,475	1,220	1,559	1,345	93,950	94,000	1,536	1,281	1,627	1,407
88,	000	-				91,	000	-				94,	000	-			
88,000	88,050	1,415	1,159	1,492	1,285	91,000	91,050	1,476	1,221	1,560	1,346	94,000	94,050	1,537	1,282	1,628	1,408
88,050	88,100	1,416	1,160	1,493	1,286	91,050	91,100	1,477	1,222	1,561	1,348	94,050	94,100	1,538	1,283	1,629	1,409
88,100	88,150	1,417	1,161	1,494	1,287	91,100	91,150	1,478	1,223	1,562	1,349	94,100	94,150	1,539	1,284	1,630	1,410
88,150	88,200	1,418	1,162	1,495	1,288	91,150	91,200	1,479	1,224	1,563	1,350	94,150	94,200	1,540	1,285	1,632	1,411
88,200	88,250	1,419	1,163	1,496	1,289	91,200	91,250	1,480	1,225	1,565	1,351	94,200	94,250	1,541	1,286	1,633	1,412
88,250	88,300	1,420	1,164	1,498	1,290	91,250	91,300	1,481	1,226	1,566	1,352	94,250	94,300	1,542	1,287	1,634	1,413
88,300	88,350	1,421	1,165	1,499	1,291	91,300	91,350	1,482	1,227	1,567	1,353	94,300	94,350	1,543	1,288	1,635	1,414
88,350	88,400	1,422	1,166	1,500	1,292	91,350	91,400	1,483	1,228	1,568	1,354	94,350	94,400	1,544	1,289	1,636	1,415
88,400	88,450	1,423	1,167	1,501	1,293	91,400	91,450	1,484	1,229	1,569	1,355	94,400	94,450	1,545	1,290	1,637	1,416
88,450	88,500	1,424	1,169	1,502	1,294	91,450	91,500	1,485	1,230	1,570	1,356	94,450	94,500	1,546	1,291	1,638	1,417
88,500 88,550 88,600 88,650 88,700 88,750	88,550 88,600 88,650 88,700 88,750 88,800	1,425 1,426 1,427 1,428 1,429 1,430	1,170 1,171 1,172 1,173 1,174 1,175	1,503 1,504 1,506 1,507 1,508 1,509	1,295 1,297 1,298 1,299 1,300 1,301	91,500 91,550 91,600 91,650 91,700 91,750	91,550 91,600 91,650 91,700 91,750 91,800	1,486 1,487 1,488 1,489 1,490 1,491	1,231 1,232 1,233 1,234 1,235	1,571 1,572 1,574 1,575 1,576 1,577	1,357 1,358 1,359 1,360 1,361 1,361	94,500 94,550 94,600 94,650 94,700 94,750	94,550 94,600 94,650 94,700 94,750 94,800	1,547 1,548 1,549 1,550 1,551 1,552	1,292 1,293 1,294 1,295 1,296 1,297	1,639 1,641 1,642 1,643 1,644 1,644	1,418 1,419 1,420 1,421 1,422 1,423
88,800 88,850 88,900 88,950	88,850 88,900 88,950 89,000	1,431 1,432 1,433 1,434	1,176 1,177 1,178 1,179	1,510 1,511 1,512 1,513	1,302 1,303 1,304 1,305	91,750 91,800 91,850 91,900 91,950 :ly column	91,850 91,900 91,950 92,000	1,491 1,492 1,493 1,494 1,495	1,236 1,237 1,238 1,239 1,240	1,577 1,578 1,579 1,580 1,582	1,362 1,363 1,364 1,365 1,366	94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	1,552 1,554 1,555 1,556 1,557	1,297 1,298 1,299 1,300 1,301	1,645 1,646 1,647 1,649 1,650	1,423 1,424 1,425 1,426 1,427

If your N	ID					If your N	ID					
taxable		٨٣	d vour fili	ng status	ic .	-		٨٣	d your fili	na ctatuci	ic.	
			a your fill	ng status	s—	taxable		An	a your fill	ng status	is—	
income i	is—		-			income i	s—		-			
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	
least	less	5	filing	filing	of	least	less	5	filing	filing	of	
lease	than		jointly *	5	house-	lease	than		jointly *	-	house-	
	tridri		Jointly	sepa-			triari		Jointly	sepa-		
				rately	hold					rately	hold	
				· · · · ! ·								
			Your	tax is-					Your	tax is-		
95,	000					98,	000					
95,000	95,050	1,558	1,302	1,651	1,428	98,000	98,050	1,619	1,363	1,719	1,489	
95,050	95,100	1,559	1,303	1,652	1,429	98,050	98,100	1,620	1,364	1,720	1,490	
95,100	95,150	1,560	1,304	1,653	1,430	98,100	98,150	1,621	1,365	1,721	1,491	
95,150	95,200	1,561	1,305	1,654	1,431 1,432	98,150	98,200	1,622 1,623	1,366 1,367	1,722 1,723	1,492 1,493	
95,200	95,250	1,562	1,306	1,655		98,200	98,250					
95,250	95,300	1,563	1,307	1,656	1,433	98,250	98,300	1,624	1,368	1,725	1,494	
95,300	95,350	1,564	1,308	1,658	1,434	98,300	98,350	1,625	1,369	1,726	1,495	
95,350 95,400	95,400 95,450	1,565 1,566	1,309 1,310	1,659 1,660	1,435 1,436	98,350 98,400	98,400 98,450	1,627 1,628	1,370 1,371	1,727 1,728	1,496 1,497	
95,400 95,450	95,430 95,500	1,567	1,310	1,661	1,430	98,400 98,450	98,430 98,500	1,628	1,371	1,728	1,497	
95,500	95,550	1,568	1,312	1,662	1,438	98,500	98,550	1,630	1,374	1,730	1,499	
95,550 95,600	95,600	1,569	1,313	1,663 1,664	1,439 1,440	98,550	98,600 98,650	1,631 1,632	1,375 1,376	1,731 1,733	1,501	
95,600 95,650	95,650 95,700	1,570 1,571	1,314 1,315	1,664 1,666	1,440 1,441	98,600 98,650	98,650 98,700	1,632	1,376	1,733	1,502 1,503	
95,700	95,700	1,571	1,315	1,667	1,441	98,700	98,700 98,750	1,634	1,377	1,734	1,503	
95,750					1,443							
95,750 95,800	95,800 95,850	1,573 1,574	1,317 1,318	1,668 1,669	1,443 1,444	98,750 98,800	98,800 98,850	1,636 1,637	1,379 1,380	1,736 1,737	1,505 1,506	
95,800 95,850	95,850 95,900	1,574	1,318	1,669	1,444 1,445	98,800	98,850 98,900	1,637	1,380	1,737	1,506	
95,900	95,950	1,575	1,320	1,671	1,446	98,900	98,950	1,639	1,382	1,739	1,507	
95,950	96,000	1,577	1,322	1,672	1,447	98,950	99,000	1,640	1,383	1,740	1,509	
96,	000					99,	99,000					
96,000	96,050	1,578	1,323	1,673	1,448	99,000	99,050	1,641	1,384	1,742	1,510	
96,050	96,100	1,579	1,324	1,675	1,450	99,050	99,100	1,642	1,385	1,743	1,511	
96,100	96,150	1,580	1,325	1,676	1,451	99,100	99,150	1,644	1,386	1,744	1,512	
96,150	96,200	1,581	1,326	1,677	1,452	99,150	99,200	1,645	1,387	1,745	1,513	
96,200	96,250	1,582	1,327	1,678	1,453	99,200	99,250	1,646	1,388	1,746	1,514	
96,250	96,300	1,583	1,328	1,679	1,454	99,250	99,300	1,647	1,389	1,747	1,515	
96,300	96,350	1,584	1,329	1,680	1,455	99,300	99,350	1,648	1,390	1,748	1,516	
96,350	96,400	1,585	1,330	1,681	1,456	99,350	99,400	1,649	1,391	1,750	1,517	
96,400	96,450	1,586	1,331	1,683	1,457	99,400	99,450	1,650	1,392	1,751	1,518	
96,450	96,500	1,587	1,332	1,684	1,458	99,450	99,500	1,652	1,393	1,752	1,519	
96,500	96,550	1,588	1,333	1,685	1,459	99,500	99,550	1,653	1,394	1,753	1,520	
96,550	96,600	1,589	1,334	1,686	1,460	99,550	99,600	1,654	1,395	1,754	1,521	
96,600	96,650	1,590	1,335	1,687	1,461	99,600	99,650	1,655	1,396	1,755	1,522	
96,650	96,700	1,591	1,336	1,688	1,462	99,650	99,700	1,656	1,397	1,756	1,523	
96,700	96,750	1,592	1,337	1,689	1,463	99,700	99,750	1,657	1,398	1,757	1,524	
96,750	96,800	1,593	1,338	1,691	1,464	99,750	99,800	1,658	1,399	1,759	1,525	
96,800	96,850	1,594	1,339	1,692	1,465	99,800	99,850	1,659	1,400	1,760	1,526	
96,850	96,900	1,595	1,340	1,693	1,466	99,850	99,900	1,661	1,401	1,761	1,527	
96,900 96,950	96,950 97,000	1,596 1,597	1,341 1,342	1,694 1,695	1,467 1,468	99,900 99,950	99,950 100,000	1,662 1,663	1,402 1,403	1,762 1,763	1,528 1,529	
	<u>97,000</u>	1,397	1,342	כבט,ו	1,400	33,330	100,000	1,005	1,403	1,705	1,525	
-		1 500	4 3 4 3	1 (0)	1 400							
97,000	97,050	1,598	1,343	1,696	1,469 1,470							
97,050 97,100	97,100 97,150	1,599 1,600	1,344 1,345	1,697 1,698	1,470 1,471							
97,100 97,150	97,150 97,200	1,600	1,345	1,698	1,471		/					
97,200	97,250	1,602	1,340	1,700	1,472			+ 4				
97,250	97,300	1,603	1,348	1,702	1,474		If	\$100,	000 o	r 📔		
97,250 97,300	97,300 97,350	1,605	1,340	1,702	1,474			over	- <u> </u>			
97,350 97,350	97,400	1,605	1,349	1,703	1,475			use	the			
97,400	97,450	1,607	1,351	1,705	1,477			Tax F				
	97,500	1,608	1,352	1,706	1,478			Sched				
97,450	97,550	1,609	1,353	1,708	1,479							
			1,353	1,709	1,479		l	on pag	je 32			
97,500		1,610		1,710	1,481							
	97,600 97,650	1,610 1,611	1,355	1,710						/		
97,500 97,550	97,600		1,355 1,356	1,711	1,482							
97,500 97,550 97,600	97,600 97,650	1,611										
97,500 97,550 97,600 97,650 97,700	97,600 97,650 97,700 97,750	1,611 1,612 1,613	1,356 1,357	1,711 1,712	1,482 1,483							
97,500 97,550 97,600 97,650	97,600 97,650 97,700	1,611 1,612	1,356 1,357 1,358	1,711	1,482							
97,500 97,550 97,600 97,650 97,700 97,750	97,600 97,650 97,700 97,750 97,800	1,611 1,612 1,613 1,614	1,356 1,357	1,711 1,712 1,713	1,482 1,483 1,484							
97,500 97,550 97,600 97,650 97,700 97,750 97,800	97,600 97,650 97,700 97,750 97,800 97,850	1,611 1,612 1,613 1,614 1,615	1,356 1,357 1,358 1,359	1,711 1,712 1,713 1,714	1,482 1,483 1,484 1,485							

2021 Tax Table—Continued

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

2021 Tax Rate Schedules

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

Single –

If North I taxable ii		qual to:	
Over	But not over		
\$0	\$ 40,525	1.10% of North Dakota taxable ir	ncome
40,525	98,100\$ 445.78	+ 2.04% of amount over \$ 40	0,525
98,100	204,675 1,620.31	+ 2.27% of amount over 98	8,100
204,675	445,000 4,039.56	+ 2.64% of amount over 204	4,675
445,000		+ 2.90% of amount over 44	5,000
			· _

Married filing jointly and Qualifying widow(er) —

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

Married filing separately _____

If North taxable i	Dakota ncome is: Your tax is	equal to:
Over	But not over	
\$0	\$ 33,850	1.10% of North Dakota taxable income
33,850	81,775\$ 372.35	+ 2.04% of amount over \$ 33,850
81,775	124,575 1,350.02	+ 2.27% of amount over 81,775
124,575	222,500 2,321.58	+ 2.64% of amount over 124,575
222,500		+ 2.90% of amount over 222,500
		·)

Head of household _____

If North I taxable ii		is equal to:	:	
Over	But not over			
\$0	\$ 54,300	1.1	.0% of North Dakota tax	able income
54,300	140,200\$ 597.3	30 +	2.04% of amount over	\$ 54,300
140,200	226,950 2,349.6	6 +	2.27% of amount over	140,200
226,950	445,000 4,318.8	39 +	2.64% of amount over	226,950
445,000		+1 +	2.90% of amount over	445,000

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

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

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

Leave documents loose in envelope; do not staple them.

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

- 1. Form ND-1
- 2. Schedule ND-1NR
- 3. Schedule ND-1FA
- 4. Schedule ND-1CR
- 5. Schedule ND-1SA
- 6. Schedule ND-1TC
- 7. All other required North Dakota schedules and forms
- Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld9. Copy of federal income tax return

8. All Form W-2s, and any

 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.

○ Follow IRS on Twitter

updates or daily tax tips

• Watch helpful videos on

• Sign up for email updates

YouTube

• Contact IRS.

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
 Subscribe to filing season updates or daily tax tips
 - Request transcript of tax return or account information
 - Find an IRS VITA or TCE volunteer help site
 - o Get up-to-date IRS news

IRS telephone assistance

- Federal tax questions......1-800-829-1040
- TTY/TDD for speech or hearing impaired persons1-800-829-4059
- Location of nearest VITA or TCE volunteer help site.....1-800-906-9887

IRS tax service

Service is available by appointment only. Call 1-844-545-5640 to schedule an appointment. In North Dakota, IRS tax services are available Monday through Friday, 8:30 a.m. to 4:30 p.m., at the following locations:

Bismarck

4503 N Coleman Street Suite 101

Fargo

Federal Building 657 2nd Avenue N

Grand Forks

Federal Building 102 N 4th Street

Minot

Federal Building Suite 101 100 1st Street SW

Do you need any forms?

Download and print the forms you need from our website at www.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
- 2022 Form ND-1ES, Estimated income tax individuals
- □ One time (use tax) remittance form [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- □ Claim for refund Local sales and use tax paid beyond maximum tax [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2021 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

Email—Send your questions to individualtax@nd.gov

Call

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

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

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

For questions: **701-328-1247** For forms: **701-328-1243**

If speech or hearing impaired, call Relay North Dakota at **1-800-366-6888** (and ask for 1-877-328-7088)

Mail

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

Fax—Fax us at **1-701-328-1942**

Walk-in or appointment service

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

Check refund status

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

Or send an email to **taxpayerservices@nd.gov** or call **701-328-1242.** If you email or call, provide the following:

- Your name (and spouse's name, if joint return)
- Your social security number (and spouse's SSN, if joint return)
- Tax year
- Filing status used on return
- Exact amount of refund

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

Request copy of return

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 select **For Individuals > Forms/Publications > Request For Copies of Tax Return**. Or submit a written request by mail or fax containing the following:

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