

2022 NORTH DAKOTA INDIVIDUAL INCOME TAX FORM ND-EZ FORM ND-1

Photo credit:
ND Tourism

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

Email questions to **individualtax@nd.gov**.



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Taxpayer Bill of Rights

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

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

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

Most city and county local tax ordinances contain a local sales tax maximum, which varies among the local tax jurisdictions. If you pay local sales tax in excess of the jurisdiction's maximum amount, you may apply to the Office of State Tax Commissioner to obtain a refund of the excess local sales tax paid. For example, if you purchase \$4,000 of furniture in a city having a 1% sales tax and a local sales tax maximum of \$25, the retailer will collect \$200 in state sales tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. Apply for a **Local Tax Refund** on our North Dakota Taxpayer Access Point (ND TAP) at **www.tax.nd.gov/LocalTaxRefund**.

Do you owe use tax?

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

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

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at **www.tax.nd.gov**, or you may call us at **701-328-1246**.

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

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

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

Do it yourself

With a computer and Internet access, you can complete and electronically file your federal and North Dakota returns—through an **Internet-based tax preparation service** or using **tax preparation software** that you can buy from any number of retail stores. Make sure the software supports the forms you need to file your North Dakota return.

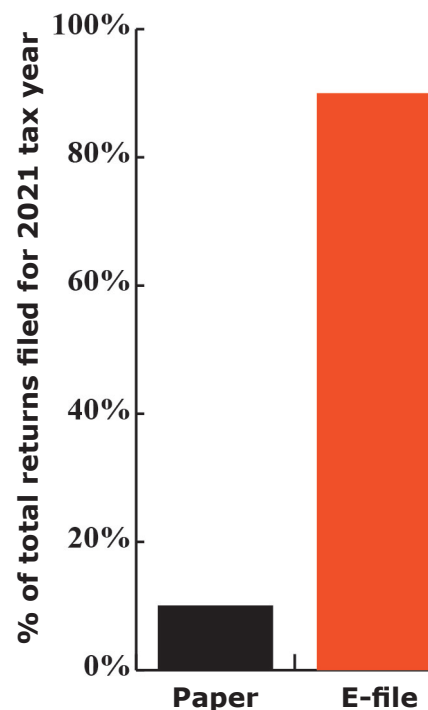
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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.

90% of filers e-file!



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

REMINDER: Tax relief credit for North Dakota residents

House Bill 1515 passed by the 2021 North Dakota Legislature, in Special Session in November 2021, created a nonrefundable tax relief income tax credit for full-year residents of North Dakota. The credit is available only for the 2021 and 2022 tax years, after which it expires. Full-year residency is the only qualifying condition, and so the credit is allowed to all full-year resident filers who have a tax liability (before any credits) on their return. A credit of \$350 is allowed to single, head of household, qualifying widow(er), and married filing separately filers. For married persons filing jointly, both of whom are full-year residents, a credit of \$700 is allowed. In the case of married persons filing jointly, where one spouse is a full-year resident of North Dakota and the other spouse is a nonresident of North Dakota for part or all of the year, a \$350 credit is allowed. The amount of the credit is limited to the lesser of the credit or the tax (before any credits) on the return. If the credit exceeds the tax on the return, the excess credit is not refundable and cannot be carried over and used in any other tax year. The credit is claimed on Form ND-1, line 20.

Form ND-EZ filers. Form ND-EZ is for full-year residents of North Dakota who have no state adjustments to income and no state income tax credits. Because all full-year residents qualify for the new tax relief income tax credit, any full-year resident who has a tax liability in 2022 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.

REMINDER: 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 \$4,530 for the 2022 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 2022.
- 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 2022 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.

Free electronic filing available to many individuals

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

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

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

Staying on top of developments

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

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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 efilng your return? see page 1
- **4** Go to the applicable instructions—
If using Form ND-EZ see page 9
If using Form ND-1 see page 11
- **5** Assemble your completed return see inside back cover
- **6** Read **"Before you file"** see page 10 or 16
- **7** File your return on or before April 15, 2023—
Where to file see page 7
Need an extension? see page 7

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 2022 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2022 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2022 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 2022 tax year, you must file a 2022 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2022 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2022 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 2022 tax year and you are required to file a 2022 federal individual income tax return, you must file a 2022 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.

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2022 tax year and you are required to file a 2022 federal individual income tax return, you must file a 2022 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year or meet the statutory 7-month rule—see "Statutory 7-month rule" on this page.

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

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

Resident in U.S. armed forces—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2022 tax year and you are required to file a 2022 federal individual income tax return, you must file a 2022 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2022.

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 2022 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 2022 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 2022 tax year, you do not have to file a 2022 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 2022 tax year, you do not have to file a 2022 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 2022 tax year, you must file a 2022 North Dakota individual income tax return.

Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, see the guideline Income Taxation of Nonresident Aliens under "Guidelines" at www.tax.nd.gov.

Disaster recovery tax

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

Gross income from North Dakota sources for nonresidents only

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

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

- Unemployment compensation attributable to previous employment in North Dakota.

Exceptions

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

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

Part-year resident

If you were a part-year resident of North Dakota for the 2022 tax year, you must file a 2022 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2022 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 guideline Income Taxation of Native Americans under "Guidelines" at **www.tax.nd.gov**.

Which form to use

If you are required to file a 2022 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 Dakota individual income tax return at the end of the tax year to obtain a refund of the amount

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

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

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

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

	Yes	No
1. Were you a nonresident of North Dakota at any time in 2022?	<input type="radio"/>	<input type="radio"/>
2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4)	<input type="radio"/>	<input type="radio"/>
3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 6-16)	<input type="radio"/>	<input type="radio"/>
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 20-23).....	<input type="radio"/>	<input type="radio"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2022, or did you apply an overpayment (refund) from your 2021 North Dakota return as an estimated payment for 2022? (*See Form ND-1, line 27)	<input type="radio"/>	<input type="radio"/>
6. Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?	<input type="radio"/>	<input type="radio"/>
7. Are you going to make an extension payment on Form ND-1EXT? .	<input type="radio"/>	<input type="radio"/>

*** The references show where to find more information.**

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

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

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

North Dakota residents

If you are a resident of North Dakota and maintain a permanent home in North Dakota to which you return at least once each month during

the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

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

- Minnesota Department of Revenue
Email: individual.incometax@state.mn.us
Phone: 651-296-3781
Website: **revenue.state.mn.us**
- Montana Department of Revenue
Email: DORCustomerAssistance@mt.gov
Phone: 406-444-6900
Website: **mtrevenue.gov**

When and where to file

If you are filing on a calendar year basis, you must file your 2022 North Dakota individual income tax return on or before April 15, 2023. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return to:

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

Extension of time to file

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

Federal extension

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

North Dakota extension

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

next to "Extension" at the top of Form ND-EZ or Form ND-1, whichever applies.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For payment options, go to www.tax.nd.gov and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2022 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 2022 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 2022 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2022 North Dakota individual income tax return. Certain information from your federal return is needed to complete your North Dakota return.

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

Changing your return

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

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

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank Form ND-1 for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required at top of return.
3. Fill in the circle next to "Amended return: General" or "Amended return: Federal NOL," whichever applies, in the top right-hand corner of the return. See "Amended return" on page 11 for more information.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the "Total payments" line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of

changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice. If amending to claim a net operating loss carryback, attach Form 1045 or 1040X.

Estimated tax requirement (for 2023)

You must pay estimated North Dakota income tax for the 2023 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2023.
2. Your North Dakota net tax liability for 2022 is \$1,000 or more. (If you are not required to file a North Dakota return for 2022, you do not have to pay estimated tax for 2023.)
3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2023.
4. You expect your North Dakota income tax withholding for 2023 to be less than the smaller of the following:
 - (a) 90% of your 2023 North Dakota net tax liability.
Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2023 Form ND-1ES.
 - (b) 100% of your 2022 North Dakota net tax liability. If you moved into North Dakota during 2022 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 2023 tax year must be paid by April 15, June 15, and September 15, 2023, and January 15, 2024.

For payment options, go to **www.tax.nd.gov** and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2022 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.

2022 Form ND-EZ instructions

Before you begin . . .

- **NOTE:** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2022. 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 2022 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 2022 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 2022 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.....	4

Accounting, legal, health, motel, and other personal or professional services not classified elsewhere..	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.)	12

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 2022.

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2022 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2021 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 2022 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. **Include a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 5 - Voluntary contribution of overpayment

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

Line 6 - Direct deposit of refund

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

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

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

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

Sample check for direct deposit (line 6)

Mr. and Mrs. Taxpayer 9999 Main Ave. Anytown, ND 99999		9999
Pay to Order of _____		15-0000/0000
		\$ _____ Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
123456789	12345678912345678	9999
Routing number (Item a)	Account number (Item b)	

Do not include the check number as part of the account number.

Please note:

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

Line 8 - Voluntary contribution

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

Line 9 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. To pay online, go to www.tax.nd.gov and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2022 Form ND-1PRV payment voucher and enclose it with the payment. However, if you are filing your return electronically, complete and submit a 2022 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 "2022 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 2022 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 2023 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by

mail. The 2023 Form 1099-G will be available on our website in January 2024. For more information, go to our website at www.tax.nd.gov.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2022 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 2023 return.

Before you file, did you—

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

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

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

2022 Form ND-1 instructions

Before you begin . . .

- **NOTE!** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2022. See the instructions to Form ND-1, line 20, for details.
- Be sure to have a copy of your completed 2022 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 2022 tax year

If you were a nonresident of North Dakota for part or all of the 2022 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 2022 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2022 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 2022 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 2022 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.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere..	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Item D - Amended return

If you are filing this return to change a return you previously filed for the 2022 tax year, fill in the circle next to:

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

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

Item E - Extension

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

Item F - MN/MT reciprocity

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

Instructions for lines 1-37 of Form ND-1

Line 1b - Federal taxable income

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

Line 2 - Lump sum distribution

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

Line 3 - Loss from certain S corporations

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

Line 4 - Contribution adjustment

Enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16. However, if you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming an endowment credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet to calculate the amount to enter on this line. The worksheet is available online at www.tax.nd.gov. **Include a copy of the worksheet.**

If you claimed the standard deduction on your 2022 Form 1040 or 1040-SR, line 12, you do not have to make an adjustment on this line unless you are claiming a credit on Schedule ND-1QEC based on a contribution you made from an individual retirement account under I.R.C. § 408(d). See the instructions to Schedule ND 1QEC, line 13.

If you are only claiming an unused 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 2022 Form 1040 or 1040-SR, no adjustment is required on this line.

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 2022, 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 2022, but you did not reside on an Indian reservation for part or all of 2022, do not enter income earned or received while living off the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

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

Line 10 - Income from certain S corporations

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

Line 11 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If

a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Include a copy of Form W-2 showing the military pay.**

Line 12 - ND College SAVE contribution deduction

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

Line 13 - Qualified dividend exclusion

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

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

Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.

Line 14 - Military retirement benefit exclusion

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

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. **Include Schedule ND-1SA.**

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 2022 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2022 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2** _____
3. Enter the smaller of line 1 or line 2 **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss)..... **4a** _____
 - b. North Dakota net long-term capital gain (loss)..... **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 8, 10, or 16..... **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 7..... **8** _____

Line 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. **Include Schedule ND-1NR.**

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2022, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Include 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. **Include 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.

If you were a full-year resident of North Dakota for the tax year, and your filing status is single, head of household, qualifying surviving spouse, 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.

Marriage Penalty Credit Worksheet

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

1. Is your filing status **Married filing jointly**?
 - ☐ **No.** Stop; you do not qualify for the credit.
 - ☐ **Yes.** Enter your taxable income from Form ND-1, line 18 **1**
2. Is the amount on line 1 more than **\$69,812**?
 - ☐ **No.** Stop; you do not qualify for the credit.
 - ☐ **Yes.** Go to line 3.
3. **a.** Enter your qualified income **3a**
b. Enter your spouse's qualified income **3b**
4. Enter the smaller of line 3a or line 3b **4**
5. Is the amount on line 4 more than **\$40,979**?
 - ☐ **No.** Stop; you do not qualify for the credit.
 - ☐ **Yes.** Go to line 6 **5** **12,950.00**
6. Subtract line 5 from line 4 **6**
7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 32** **7**
8. Subtract line 6 from line 1 **8**
9. Calculate the tax on the amount on line 8 using the **Single** tax rate schedule on **page 32** **9**
10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 32** **10**
11. Add lines 7 and 9 **11**
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit **12**
13. Maximum credit **13** **208.00**
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 20 **15**
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 **16**

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction in that state, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Include 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 **\$69,812**;

- 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 \$40,979.

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 1z.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3, reduced by the self-employment 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. **Include Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2022 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2021 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 2022 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

Sample check for direct deposit (line 32)

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

income, such as an oil or gas royalty, because they are not income taxes. **Include 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 2022 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2021 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2022. **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 2023 income tax liability. Once made, the election or the amount cannot be changed after you file your return.

Line 31 - Voluntary contribution of overpayment

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

Line 32 - Direct deposit of refund

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

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

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

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

Please note:

- Do not use the number on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to verify the deposit.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

- Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 34 - Penalty and interest

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

Line 35 - Voluntary contribution

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

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due online with an electronic check or a debit or credit card. To pay online, go to **www.tax.nd.gov** and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2022 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2022 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 "2022 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 2022, 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 2022 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 2022 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 2023 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2023 Form 1099-G will be available on our website in January 2024. For more information, go to our website at **www.tax.nd.gov**.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2022 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 2023 return.

Before you file, did you—

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

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

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



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**, our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here.

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, like this planting in Bottineau, North Dakota (pictured above). Please consider donating 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)

NORTH DAKOTA FOREST SERVICE
307 1st Street East
Bottineau, ND 58318-110
701-228-5422
www.ndsu.edu/ndfs

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Sandra Johnson

School district codes

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

► If a **full- or part-year resident**

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

► If a **full-year nonresident**

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

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

2022 Tax Table

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

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

Example

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-					
49,850	49,900	625	549	690	549
49,900	49,950	626	549	691	549
49,950	50,000	627	550	692	550

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

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

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

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

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

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

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

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
32,000						35,000						38,000					
32,000	32,050	352	352	352	352	35,000	35,050	385	385	387	385	38,000	38,050	418	418	448	418
32,050	32,100	353	353	353	353	35,050	35,100	386	386	388	386	38,050	38,100	419	419	449	419
32,100	32,150	353	353	353	353	35,100	35,150	386	386	389	386	38,100	38,150	419	419	450	419
32,150	32,200	354	354	354	354	35,150	35,200	387	387	390	387	38,150	38,200	420	420	451	420
32,200	32,250	354	354	354	354	35,200	35,250	387	387	391	387	38,200	38,250	420	420	452	420
32,250	32,300	355	355	355	355	35,250	35,300	388	388	392	388	38,250	38,300	421	421	453	421
32,300	32,350	356	356	356	356	35,300	35,350	389	389	393	389	38,300	38,350	422	422	454	422
32,350	32,400	356	356	356	356	35,350	35,400	389	389	394	389	38,350	38,400	422	422	455	422
32,400	32,450	357	357	357	357	35,400	35,450	390	390	395	390	38,400	38,450	423	423	456	423
32,450	32,500	357	357	357	357	35,450	35,500	390	390	396	390	38,450	38,500	423	423	457	423
32,500	32,550	358	358	358	358	35,500	35,550	391	391	397	391	38,500	38,550	424	424	458	424
32,550	32,600	358	358	358	358	35,550	35,600	391	391	398	391	38,550	38,600	424	424	459	424
32,600	32,650	359	359	359	359	35,600	35,650	392	392	399	392	38,600	38,650	425	425	460	425
32,650	32,700	359	359	359	359	35,650	35,700	392	392	400	392	38,650	38,700	425	425	461	425
32,700	32,750	360	360	360	360	35,700	35,750	393	393	401	393	38,700	38,750	426	426	462	426
32,750	32,800	361	361	361	361	35,750	35,800	394	394	402	394	38,750	38,800	427	427	463	427
32,800	32,850	361	361	361	361	35,800	35,850	394	394	403	394	38,800	38,850	427	427	464	427
32,850	32,900	362	362	362	362	35,850	35,900	395	395	404	395	38,850	38,900	428	428	465	428
32,900	32,950	362	362	362	362	35,900	35,950	395	395	405	395	38,900	38,950	428	428	466	428
32,950	33,000	363	363	363	363	35,950	36,000	396	396	406	396	38,950	39,000	429	429	468	429
33,000						36,000						39,000					
33,000	33,050	363	363	363	363	36,000	36,050	396	396	407	396	39,000	39,050	429	429	469	429
33,050	33,100	364	364	364	364	36,050	36,100	397	397	408	397	39,050	39,100	430	430	470	430
33,100	33,150	364	364	364	364	36,100	36,150	397	397	409	397	39,100	39,150	430	430	471	430
33,150	33,200	365	365	365	365	36,150	36,200	398	398	410	398	39,150	39,200	431	431	472	431
33,200	33,250	365	365	365	365	36,200	36,250	398	398	411	398	39,200	39,250	431	431	473	431
33,250	33,300	366	366	366	366	36,250	36,300	399	399	412	399	39,250	39,300	432	432	474	432
33,300	33,350	367	367	367	367	36,300	36,350	400	400	413	400	39,300	39,350	433	433	475	433
33,350	33,400	367	367	367	367	36,350	36,400	400	400	414	400	39,350	39,400	433	433	476	433
33,400	33,450	368	368	368	368	36,400	36,450	401	401	415	401	39,400	39,450	434	434	477	434
33,450	33,500	368	368	368	368	36,450	36,500	401	401	417	401	39,450	39,500	434	434	478	434
33,500	33,550	369	369	369	369	36,500	36,550	402	402	418	402	39,500	39,550	435	435	479	435
33,550	33,600	369	369	369	369	36,550	36,600	402	402	419	402	39,550	39,600	435	435	480	435
33,600	33,650	370	370	370	370	36,600	36,650	403	403	420	403	39,600	39,650	436	436	481	436
33,650	33,700	370	370	370	370	36,650	36,700	403	403	421	403	39,650	39,700	436	436	482	436
33,700	33,750	371	371	371	371	36,700	36,750	404	404	422	404	39,700	39,750	437	437	483	437
33,750	33,800	372	372	372	372	36,750	36,800	405	405	423	405	39,750	39,800	438	438	484	438
33,800	33,850	372	372	372	372	36,800	36,850	405	405	424	405	39,800	39,850	438	438	485	438
33,850	33,900	373	373	373	373	36,850	36,900	406	406	425	406	39,850	39,900	439	439	486	439
33,900	33,950	373	373	373	373	36,900	36,950	406	406	426	406	39,900	39,950	439	439	487	439
33,950	34,000	374	374	374	374	36,950	37,000	407	407	427	407	39,950	40,000	440	440	488	440
34,000						37,000						40,000					
34,000	34,050	374	374	374	374	37,000	37,050	407	407	428	407	40,000	40,050	440	440	489	440
34,050	34,100	375	375	375	375	37,050	37,100	408	408	429	408	40,050	40,100	441	441	490	441
34,100	34,150	375	375	375	375	37,100	37,150	408	408	430	408	40,100	40,150	441	441	491	441
34,150	34,200	376	376	376	376	37,150	37,200	409	409	431	409	40,150	40,200	442	442	492	442
34,200	34,250	376	376	376	376	37,200	37,250	409	409	432	409	40,200	40,250	442	442	493	442
34,250	34,300	377	377	377	377	37,250	37,300	410	410	433	410	40,250	40,300	443	443	494	443
34,300	34,350	378	378	378	378	37,300	37,350	411	411	434	411	40,300	40,350	444	444	495	444
34,350	34,400	378	378	378	378	37,350	37,400	411	411	435	411	40,350	40,400	444	444	496	444
34,400	34,450	379	379	379	379	37,400	37,450	412	412	436	412	40,400	40,450	445	445	497	445
34,450	34,500	379	379	379	379	37,450	37,500	412	412	437	412	40,450	40,500	445	445	498	445
34,500	34,550	380	380	380	380	37,500	37,550	413	413	438	413	40,500	40,550	446	446	499	446
34,550	34,600	380	380	380	380	37,550	37,600	413	413	439	413	40,550	40,600	446	446	500	446
34,600	34,650	381	381	381	381	37,600	37,650	414	414	440	414	40,600	40,650	447	447	501	447
34,650	34,700	381	381	381	381	37,650	37,700	414	414	441	414	40,650	40,700	447	447	502	447
34,700	34,750	382	382	382	382	37,700	37,750	415	415	442	415	40,700	40,750	448	448	503	448
34,750	34,800	383	383	383	383	37,750	37,800	416	416	443	416	40,750	40,800	449	449	504	449
34,800	34,850	383	383	383	383	37,800	37,850	416	416	444	416	40,800	40,850	449	449	505	449
34,850	34,900	384	384	384	384	37,850	37,900	417	417	445	417	40,850	40,900	450	450	506	450
34,900	34,950	384	384	385	384	37,900	37,950	417	417	446	417	40,900	40,950	450	450	507	450
34,950	35,000	385	385	386	385	37,950	38,000	418	418	447	418	40,950	41,000	451	451	508	451

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

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

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
50,000						53,000						56,000					
50,000	50,050	628	550	693	550	53,000	53,050	689	583	754	583	56,000	56,050	750	616	815	617
50,050	50,100	629	551	694	551	53,050	53,100	690	584	755	584	56,050	56,100	751	617	816	618
50,100	50,150	630	551	695	551	53,100	53,150	691	584	756	584	56,100	56,150	752	617	817	619
50,150	50,200	631	552	696	552	53,150	53,200	692	585	757	585	56,150	56,200	753	618	818	621
50,200	50,250	632	552	697	552	53,200	53,250	693	585	758	585	56,200	56,250	754	618	819	622
50,250	50,300	633	553	698	553	53,250	53,300	694	586	759	586	56,250	56,300	755	619	820	623
50,300	50,350	634	554	699	554	53,300	53,350	695	587	760	587	56,300	56,350	756	620	821	624
50,350	50,400	635	554	700	554	53,350	53,400	696	587	761	587	56,350	56,400	757	620	822	625
50,400	50,450	636	555	701	555	53,400	53,450	697	588	762	588	56,400	56,450	758	621	823	626
50,450	50,500	637	555	702	555	53,450	53,500	698	588	763	588	56,450	56,500	759	621	825	627
50,500	50,550	638	556	703	556	53,500	53,550	699	589	764	589	56,500	56,550	760	622	826	628
50,550	50,600	639	556	704	556	53,550	53,600	700	589	765	589	56,550	56,600	761	622	827	629
50,600	50,650	640	557	705	557	53,600	53,650	701	590	766	590	56,600	56,650	762	623	828	630
50,650	50,700	641	557	706	557	53,650	53,700	702	590	767	590	56,650	56,700	763	623	829	631
50,700	50,750	642	558	707	558	53,700	53,750	703	591	768	591	56,700	56,750	765	624	830	632
50,750	50,800	643	559	708	559	53,750	53,800	704	592	769	592	56,750	56,800	766	625	831	633
50,800	50,850	644	559	709	559	53,800	53,850	705	592	770	592	56,800	56,850	767	625	832	634
50,850	50,900	645	560	710	560	53,850	53,900	706	593	771	593	56,850	56,900	768	626	833	635
50,900	50,950	646	560	711	560	53,900	53,950	707	593	772	593	56,900	56,950	769	626	834	636
50,950	51,000	647	561	712	561	53,950	54,000	708	594	774	594	56,950	57,000	770	627	835	637
51,000						54,000						57,000					
51,000	51,050	648	561	713	561	54,000	54,050	709	594	775	594	57,000	57,050	771	627	836	638
51,050	51,100	649	562	714	562	54,050	54,100	710	595	776	595	57,050	57,100	772	628	837	639
51,100	51,150	650	562	715	562	54,100	54,150	711	595	777	595	57,100	57,150	773	628	838	640
51,150	51,200	651	563	716	563	54,150	54,200	712	596	778	596	57,150	57,200	774	629	839	641
51,200	51,250	652	563	717	563	54,200	54,250	714	596	779	596	57,200	57,250	775	629	840	642
51,250	51,300	653	564	718	564	54,250	54,300	715	597	780	597	57,250	57,300	776	630	841	643
51,300	51,350	654	565	719	565	54,300	54,350	716	598	781	598	57,300	57,350	777	631	842	644
51,350	51,400	655	565	720	565	54,350	54,400	717	598	782	598	57,350	57,400	778	631	843	645
51,400	51,450	656	566	721	566	54,400	54,450	718	599	783	599	57,400	57,450	779	632	844	646
51,450	51,500	657	566	723	566	54,450	54,500	719	599	784	599	57,450	57,500	780	632	845	647
51,500	51,550	658	567	724	567	54,500	54,550	720	600	785	600	57,500	57,550	781	633	846	648
51,550	51,600	659	567	725	567	54,550	54,600	721	600	786	600	57,550	57,600	782	633	847	649
51,600	51,650	660	568	726	568	54,600	54,650	722	601	787	601	57,600	57,650	783	634	848	650
51,650	51,700	661	568	727	568	54,650	54,700	723	601	788	601	57,650	57,700	784	634	849	651
51,700	51,750	663	569	728	569	54,700	54,750	724	602	789	602	57,700	57,750	785	635	850	652
51,750	51,800	664	570	729	570	54,750	54,800	725	603	790	603	57,750	57,800	786	636	851	653
51,800	51,850	665	570	730	570	54,800	54,850	726	603	791	603	57,800	57,850	787	636	852	654
51,850	51,900	666	571	731	571	54,850	54,900	727	604	792	604	57,850	57,900	788	637	853	655
51,900	51,950	667	571	732	571	54,900	54,950	728	604	793	604	57,900	57,950	789	637	854	656
51,950	52,000	668	572	733	572	54,950	55,000	729	605	794	605	57,950	58,000	790	638	855	657
52,000						55,000						58,000					
52,000	52,050	669	572	734	572	55,000	55,050	730	605	795	605	58,000	58,050	791	638	856	658
52,050	52,100	670	573	735	573	55,050	55,100	731	606	796	606	58,050	58,100	792	639	857	659
52,100	52,150	671	573	736	573	55,100	55,150	732	606	797	606	58,100	58,150	793	639	858	660
52,150	52,200	672	574	737	574	55,150	55,200	733	607	798	607	58,150	58,200	794	640	859	661
52,200	52,250	673	574	738	574	55,200	55,250	734	607	799	607	58,200	58,250	795	640	860	662
52,250	52,300	674	575	739	575	55,250	55,300	735	608	800	608	58,250	58,300	796	641	861	663
52,300	52,350	675	576	740	576	55,300	55,350	736	609	801	609	58,300	58,350	797	642	862	664
52,350	52,400	676	576	741	576	55,350	55,400	737	609	802	609	58,350	58,400	798	642	863	665
52,400	52,450	677	577	742	577	55,400	55,450	738	610	803	610	58,400	58,450	799	643	864	666
52,450	52,500	678	577	743	577	55,450	55,500	739	610	804	610	58,450	58,500	800	643	865	667
52,500	52,550	679	578	744	578	55,500	55,550	740	611	805	611	58,500	58,550	801	644	866	668
52,550	52,600	680	578	745	578	55,550	55,600	741	611	806	611	58,550	58,600	802	644	867	669
52,600	52,650	681	579	746	579	55,600	55,650	742	612	807	612	58,600	58,650	803	645	868	670
52,650	52,700	682	579	747	579	55,650	55,700	743	612	808	612	58,650	58,700	804	645	869	672
52,700	52,750	683	580	748	580	55,700	55,750	744	613	809	613	58,700	58,750	805	646	870	673
52,750	52,800	684	581	749	581	55,750	55,800	745	614	810	614	58,750	58,800	806	647	871	674
52,800	52,850	685	581	750	581	55,800	55,850	746	614	811	614	58,800	58,850	807	647	872	675
52,850	52,900	686	582	751	582	55,850	55,900	747	615	812	615	58,850	58,900	808	648	873	676
52,900	52,950	687	582	752	582	55,900	55,950	748	615	813	615	58,900	58,950	809	648	874	677
52,950	53,000	688	583	753	583	55,950	56,000	749	616	814	616	58,950	59,000	810	649	876	678

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
59,000						62,000						65,000					
59,000	59,050	811	649	877	679	62,000	62,050	873	682	938	740	65,000	65,050	934	715	999	801
59,050	59,100	812	650	878	680	62,050	62,100	874	683	939	741	65,050	65,100	935	716	1,000	802
59,100	59,150	813	650	879	681	62,100	62,150	875	683	940	742	65,100	65,150	936	716	1,001	803
59,150	59,200	814	651	880	682	62,150	62,200	876	684	941	743	65,150	65,200	937	717	1,002	804
59,200	59,250	816	651	881	683	62,200	62,250	877	684	942	744	65,200	65,250	938	717	1,003	805
59,250	59,300	817	652	882	684	62,250	62,300	878	685	943	745	65,250	65,300	939	718	1,004	806
59,300	59,350	818	653	883	685	62,300	62,350	879	686	944	746	65,300	65,350	940	719	1,005	807
59,350	59,400	819	653	884	686	62,350	62,400	880	686	945	747	65,350	65,400	941	719	1,006	808
59,400	59,450	820	654	885	687	62,400	62,450	881	687	946	748	65,400	65,450	942	720	1,007	809
59,450	59,500	821	654	886	688	62,450	62,500	882	687	947	749	65,450	65,500	943	720	1,008	810
59,500	59,550	822	655	887	689	62,500	62,550	883	688	948	750	65,500	65,550	944	721	1,009	811
59,550	59,600	823	655	888	690	62,550	62,600	884	688	949	751	65,550	65,600	945	721	1,010	812
59,600	59,650	824	656	889	691	62,600	62,650	885	689	950	752	65,600	65,650	946	722	1,011	813
59,650	59,700	825	656	890	692	62,650	62,700	886	689	951	753	65,650	65,700	947	722	1,012	814
59,700	59,750	826	657	891	693	62,700	62,750	887	690	952	754	65,700	65,750	948	723	1,013	815
59,750	59,800	827	658	892	694	62,750	62,800	888	691	953	755	65,750	65,800	949	724	1,014	816
59,800	59,850	828	658	893	695	62,800	62,850	889	691	954	756	65,800	65,850	950	724	1,015	817
59,850	59,900	829	659	894	696	62,850	62,900	890	692	955	757	65,850	65,900	951	725	1,016	818
59,900	59,950	830	659	895	697	62,900	62,950	891	692	956	758	65,900	65,950	952	725	1,017	819
59,950	60,000	831	660	896	698	62,950	63,000	892	693	957	759	65,950	66,000	953	726	1,018	820
60,000						63,000						66,000					
60,000	60,050	832	660	897	699	63,000	63,050	893	693	958	760	66,000	66,050	954	726	1,019	821
60,050	60,100	833	661	898	700	63,050	63,100	894	694	959	761	66,050	66,100	955	727	1,020	822
60,100	60,150	834	661	899	701	63,100	63,150	895	694	960	762	66,100	66,150	956	727	1,021	823
60,150	60,200	835	662	900	702	63,150	63,200	896	695	961	763	66,150	66,200	957	728	1,022	825
60,200	60,250	836	662	901	703	63,200	63,250	897	695	962	764	66,200	66,250	958	728	1,023	826
60,250	60,300	837	663	902	704	63,250	63,300	898	696	963	765	66,250	66,300	959	729	1,024	827
60,300	60,350	838	664	903	705	63,300	63,350	899	697	964	766	66,300	66,350	960	730	1,025	828
60,350	60,400	839	664	904	706	63,350	63,400	900	697	965	767	66,350	66,400	961	730	1,026	829
60,400	60,450	840	665	905	707	63,400	63,450	901	698	966	768	66,400	66,450	962	731	1,027	830
60,450	60,500	841	665	906	708	63,450	63,500	902	698	967	769	66,450	66,500	963	731	1,029	831
60,500	60,550	842	666	907	709	63,500	63,550	903	699	968	770	66,500	66,550	964	732	1,030	832
60,550	60,600	843	666	908	710	63,550	63,600	904	699	969	771	66,550	66,600	965	732	1,031	833
60,600	60,650	844	667	909	711	63,600	63,650	905	700	970	772	66,600	66,650	966	733	1,032	834
60,650	60,700	845	667	910	712	63,650	63,700	906	700	971	774	66,650	66,700	967	733	1,033	835
60,700	60,750	846	668	911	713	63,700	63,750	907	701	972	775	66,700	66,750	969	734	1,034	836
60,750	60,800	847	669	912	714	63,750	63,800	908	702	973	776	66,750	66,800	970	735	1,035	837
60,800	60,850	848	669	913	715	63,800	63,850	909	702	974	777	66,800	66,850	971	735	1,036	838
60,850	60,900	849	670	914	716	63,850	63,900	910	703	975	778	66,850	66,900	972	736	1,037	839
60,900	60,950	850	670	915	717	63,900	63,950	911	703	976	779	66,900	66,950	973	736	1,038	840
60,950	61,000	851	671	916	718	63,950	64,000	912	704	978	780	66,950	67,000	974	737	1,039	841
61,000						64,000						67,000					
61,000	61,050	852	671	917	719	64,000	64,050	913	704	979	781	67,000	67,050	975	737	1,040	842
61,050	61,100	853	672	918	720	64,050	64,100	914	705	980	782	67,050	67,100	976	738	1,041	843
61,100	61,150	854	672	919	721	64,100	64,150	915	705	981	783	67,100	67,150	977	738	1,042	844
61,150	61,200	855	673	920	723	64,150	64,200	916	706	982	784	67,150	67,200	978	739	1,043	845
61,200	61,250	856	673	921	724	64,200	64,250	918	706	983	785	67,200	67,250	979	739	1,044	846
61,250	61,300	857	674	922	725	64,250	64,300	919	707	984	786	67,250	67,300	980	740	1,045	847
61,300	61,350	858	675	923	726	64,300	64,350	920	708	985	787	67,300	67,350	981	741	1,046	848
61,350	61,400	859	675	924	727	64,350	64,400	921	708	986	788	67,350	67,400	982	741	1,047	849
61,400	61,450	860	676	925	728	64,400	64,450	922	709	987	789	67,400	67,450	983	742	1,048	850
61,450	61,500	861	676	927	729	64,450	64,500	923	709	988	790	67,450	67,500	984	742	1,049	851
61,500	61,550	862	677	928	730	64,500	64,550	924	710	989	791	67,500	67,550	985	743	1,050	852
61,550	61,600	863	677	929	731	64,550	64,600	925	710	990	792	67,550	67,600	986	743	1,051	853
61,600	61,650	864	678	930	732	64,600	64,650	926	711	991	793	67,600	67,650	987	744	1,052	854
61,650	61,700	865	678	931	733	64,650	64,700	927	711	992	794	67,650	67,700	988	744	1,053	855
61,700	61,750	867	679	932	734	64,700	64,750	928	712	993	795	67,700	67,750	989	745	1,054	856
61,750	61,800	868	680	933	735	64,750	64,800	929	713	994	796	67,750	67,800	990	746	1,055	857
61,800	61,850	869	680	934	736	64,800	64,850	930	713	995	797	67,800	67,850	991	746	1,056	858
61,850	61,900	870	681	935	737	64,850	64,900	931	714	996	798	67,850	67,900	992	747	1,057	859
61,900	61,950	871	681	936	738	64,900	64,950	932	714	997	799	67,900	67,950	993	747	1,058	860
61,950	62,000	872	682	937	739	64,950	65,000	933	715	998	800	67,950	68,000	994	748	1,059	861

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
68,000						71,000						74,000					
68,000	68,050	995	748	1,060	862	71,000	71,050	1,056	794	1,121	923	74,000	74,050	1,117	855	1,183	985
68,050	68,100	996	749	1,061	863	71,050	71,100	1,057	795	1,122	924	74,050	74,100	1,118	856	1,184	986
68,100	68,150	997	749	1,062	864	71,100	71,150	1,058	796	1,123	925	74,100	74,150	1,119	857	1,185	987
68,150	68,200	998	750	1,063	865	71,150	71,200	1,059	797	1,124	927	74,150	74,200	1,120	858	1,186	988
68,200	68,250	999	750	1,064	866	71,200	71,250	1,060	798	1,125	928	74,200	74,250	1,122	859	1,187	989
68,250	68,300	1,000	751	1,065	867	71,250	71,300	1,061	799	1,126	929	74,250	74,300	1,123	860	1,188	990
68,300	68,350	1,001	752	1,066	868	71,300	71,350	1,062	800	1,127	930	74,300	74,350	1,124	861	1,189	991
68,350	68,400	1,002	752	1,067	869	71,350	71,400	1,063	801	1,128	931	74,350	74,400	1,125	862	1,190	992
68,400	68,450	1,003	753	1,068	870	71,400	71,450	1,064	802	1,129	932	74,400	74,450	1,126	863	1,191	993
68,450	68,500	1,004	753	1,069	871	71,450	71,500	1,065	803	1,131	933	74,450	74,500	1,127	864	1,192	994
68,500	68,550	1,005	754	1,070	872	71,500	71,550	1,066	804	1,132	934	74,500	74,550	1,128	865	1,193	995
68,550	68,600	1,006	754	1,071	873	71,550	71,600	1,067	805	1,133	935	74,550	74,600	1,129	866	1,194	996
68,600	68,650	1,007	755	1,072	874	71,600	71,650	1,068	806	1,134	936	74,600	74,650	1,130	867	1,195	997
68,650	68,700	1,008	755	1,073	876	71,650	71,700	1,069	807	1,135	937	74,650	74,700	1,131	868	1,196	998
68,700	68,750	1,009	756	1,074	877	71,700	71,750	1,071	808	1,136	938	74,700	74,750	1,132	869	1,197	999
68,750	68,800	1,010	757	1,075	878	71,750	71,800	1,072	809	1,137	939	74,750	74,800	1,133	870	1,198	1,000
68,800	68,850	1,011	757	1,076	879	71,800	71,850	1,073	810	1,138	940	74,800	74,850	1,134	871	1,199	1,001
68,850	68,900	1,012	758	1,077	880	71,850	71,900	1,074	811	1,139	941	74,850	74,900	1,135	872	1,200	1,002
68,900	68,950	1,013	758	1,078	881	71,900	71,950	1,075	812	1,140	942	74,900	74,950	1,136	873	1,201	1,003
68,950	69,000	1,014	759	1,080	882	71,950	72,000	1,076	813	1,141	943	74,950	75,000	1,137	874	1,202	1,004
69,000						72,000						75,000					
69,000	69,050	1,015	759	1,081	883	72,000	72,050	1,077	814	1,142	944	75,000	75,050	1,138	875	1,203	1,005
69,050	69,100	1,016	760	1,082	884	72,050	72,100	1,078	815	1,143	945	75,050	75,100	1,139	876	1,204	1,006
69,100	69,150	1,017	760	1,083	885	72,100	72,150	1,079	816	1,144	946	75,100	75,150	1,140	877	1,205	1,007
69,150	69,200	1,018	761	1,084	886	72,150	72,200	1,080	817	1,145	947	75,150	75,200	1,141	878	1,206	1,008
69,200	69,250	1,020	761	1,085	887	72,200	72,250	1,081	818	1,146	948	75,200	75,250	1,142	879	1,207	1,009
69,250	69,300	1,021	762	1,086	888	72,250	72,300	1,082	819	1,147	949	75,250	75,300	1,143	880	1,208	1,010
69,300	69,350	1,022	763	1,087	889	72,300	72,350	1,083	820	1,148	950	75,300	75,350	1,144	881	1,209	1,011
69,350	69,400	1,023	763	1,088	890	72,350	72,400	1,084	821	1,149	951	75,350	75,400	1,145	882	1,210	1,012
69,400	69,450	1,024	764	1,089	891	72,400	72,450	1,085	822	1,150	952	75,400	75,450	1,146	883	1,211	1,013
69,450	69,500	1,025	764	1,090	892	72,450	72,500	1,086	823	1,151	953	75,450	75,500	1,147	885	1,212	1,014
69,500	69,550	1,026	765	1,091	893	72,500	72,550	1,087	824	1,152	954	75,500	75,550	1,148	886	1,213	1,015
69,550	69,600	1,027	765	1,092	894	72,550	72,600	1,088	825	1,153	955	75,550	75,600	1,149	887	1,214	1,016
69,600	69,650	1,028	766	1,093	895	72,600	72,650	1,089	826	1,154	956	75,600	75,650	1,150	888	1,215	1,017
69,650	69,700	1,029	766	1,094	896	72,650	72,700	1,090	827	1,155	957	75,650	75,700	1,151	889	1,216	1,018
69,700	69,750	1,030	767	1,095	897	72,700	72,750	1,091	828	1,156	958	75,700	75,750	1,152	890	1,217	1,019
69,750	69,800	1,031	768	1,096	898	72,750	72,800	1,092	829	1,157	959	75,750	75,800	1,153	891	1,218	1,020
69,800	69,850	1,032	769	1,097	899	72,800	72,850	1,093	830	1,158	960	75,800	75,850	1,154	892	1,219	1,021
69,850	69,900	1,033	770	1,098	900	72,850	72,900	1,094	831	1,159	961	75,850	75,900	1,155	893	1,220	1,022
69,900	69,950	1,034	771	1,099	901	72,900	72,950	1,095	832	1,160	962	75,900	75,950	1,156	894	1,221	1,023
69,950	70,000	1,035	772	1,100	902	72,950	73,000	1,096	834	1,161	963	75,950	76,000	1,157	895	1,222	1,024
70,000						73,000						76,000					
70,000	70,050	1,036	773	1,101	903	73,000	73,050	1,097	835	1,162	964	76,000	76,050	1,158	896	1,223	1,025
70,050	70,100	1,037	774	1,102	904	73,050	73,100	1,098	836	1,163	965	76,050	76,100	1,159	897	1,224	1,026
70,100	70,150	1,038	775	1,103	905	73,100	73,150	1,099	837	1,164	966	76,100	76,150	1,160	898	1,225	1,027
70,150	70,200	1,039	776	1,104	906	73,150	73,200	1,100	838	1,165	967	76,150	76,200	1,161	899	1,226	1,029
70,200	70,250	1,040	777	1,105	907	73,200	73,250	1,101	839	1,166	968	76,200	76,250	1,162	900	1,227	1,030
70,250	70,300	1,041	778	1,106	908	73,250	73,300	1,102	840	1,167	969	76,250	76,300	1,163	901	1,228	1,031
70,300	70,350	1,042	779	1,107	909	73,300	73,350	1,103	841	1,168	970	76,300	76,350	1,164	902	1,229	1,032
70,350	70,400	1,043	780	1,108	910	73,350	73,400	1,104	842	1,169	971	76,350	76,400	1,165	903	1,230	1,033
70,400	70,450	1,044	781	1,109	911	73,400	73,450	1,105	843	1,170	972	76,400	76,450	1,166	904	1,231	1,034
70,450	70,500	1,045	783	1,110	912	73,450	73,500	1,106	844	1,171	973	76,450	76,500	1,167	905	1,233	1,035
70,500	70,550	1,046	784	1,111	913	73,500	73,550	1,107	845	1,172	974	76,500	76,550	1,168	906	1,234	1,036
70,550	70,600	1,047	785	1,112	914	73,550	73,600	1,108	846	1,173	975	76,550	76,600	1,169	907	1,235	1,037
70,600	70,650	1,048	786	1,113	915	73,600	73,650	1,109	847	1,174	976	76,600	76,650	1,170	908	1,236	1,038
70,650	70,700	1,049	787	1,114	916	73,650	73,700	1,110	848	1,175	978	76,650	76,700	1,171	909	1,237	1,039
70,700	70,750	1,050	788	1,115	917	73,700	73,750	1,111	849	1,176	979	76,700	76,750	1,173	910	1,238	1,040
70,750	70,800	1,051	789	1,116	918	73,750	73,800	1,112	850	1,177	980	76,750	76,800	1,174	911	1,239	1,041
70,800	70,850	1,052	790	1,117	919	73,800	73,850	1,113	851	1,178	981						

*If a Qualifying surviving spouse, use the Married filing jointly column.

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
77,000						80,000						83,000					
77,000	77,050	1,179	916	1,244	1,046	80,000	80,050	1,240	977	1,305	1,107	83,000	83,050	1,301	1,039	1,366	1,168
77,050	77,100	1,180	917	1,245	1,047	80,050	80,100	1,241	978	1,306	1,108	83,050	83,100	1,302	1,040	1,367	1,169
77,100	77,150	1,181	918	1,246	1,048	80,100	80,150	1,242	979	1,307	1,109	83,100	83,150	1,303	1,041	1,368	1,170
77,150	77,200	1,182	919	1,247	1,049	80,150	80,200	1,243	980	1,308	1,110	83,150	83,200	1,304	1,042	1,369	1,171
77,200	77,250	1,183	920	1,248	1,050	80,200	80,250	1,244	981	1,309	1,111	83,200	83,250	1,305	1,043	1,370	1,172
77,250	77,300	1,184	921	1,249	1,051	80,250	80,300	1,245	982	1,310	1,112	83,250	83,300	1,306	1,044	1,371	1,173
77,300	77,350	1,185	922	1,250	1,052	80,300	80,350	1,246	983	1,311	1,113	83,300	83,350	1,307	1,045	1,372	1,174
77,350	77,400	1,186	923	1,251	1,053	80,350	80,400	1,247	984	1,312	1,114	83,350	83,400	1,308	1,046	1,373	1,175
77,400	77,450	1,187	924	1,252	1,054	80,400	80,450	1,248	985	1,313	1,115	83,400	83,450	1,309	1,047	1,374	1,176
77,450	77,500	1,188	925	1,253	1,055	80,450	80,500	1,249	987	1,314	1,116	83,450	83,500	1,310	1,048	1,375	1,177
77,500	77,550	1,189	926	1,254	1,056	80,500	80,550	1,250	988	1,315	1,117	83,500	83,550	1,311	1,049	1,376	1,178
77,550	77,600	1,190	927	1,255	1,057	80,550	80,600	1,251	989	1,316	1,118	83,550	83,600	1,312	1,050	1,377	1,179
77,600	77,650	1,191	928	1,256	1,058	80,600	80,650	1,252	990	1,317	1,119	83,600	83,650	1,313	1,051	1,378	1,180
77,650	77,700	1,192	929	1,257	1,059	80,650	80,700	1,253	991	1,318	1,120	83,650	83,700	1,314	1,052	1,379	1,182
77,700	77,750	1,193	930	1,258	1,060	80,700	80,750	1,254	992	1,319	1,121	83,700	83,750	1,315	1,053	1,380	1,183
77,750	77,800	1,194	931	1,259	1,061	80,750	80,800	1,255	993	1,320	1,122	83,750	83,800	1,316	1,054	1,381	1,184
77,800	77,850	1,195	932	1,260	1,062	80,800	80,850	1,256	994	1,321	1,123	83,800	83,850	1,317	1,055	1,382	1,185
77,850	77,900	1,196	933	1,261	1,063	80,850	80,900	1,257	995	1,322	1,124	83,850	83,900	1,318	1,056	1,383	1,186
77,900	77,950	1,197	934	1,262	1,064	80,900	80,950	1,258	996	1,323	1,125	83,900	83,950	1,319	1,057	1,384	1,187
77,950	78,000	1,198	936	1,263	1,065	80,950	81,000	1,259	997	1,324	1,126	83,950	84,000	1,320	1,058	1,386	1,188
78,000						81,000						84,000					
78,000	78,050	1,199	937	1,264	1,066	81,000	81,050	1,260	998	1,325	1,127	84,000	84,050	1,321	1,059	1,387	1,189
78,050	78,100	1,200	938	1,265	1,067	81,050	81,100	1,261	999	1,326	1,128	84,050	84,100	1,322	1,060	1,388	1,190
78,100	78,150	1,201	939	1,266	1,068	81,100	81,150	1,262	1,000	1,327	1,129	84,100	84,150	1,323	1,061	1,389	1,191
78,150	78,200	1,202	940	1,267	1,069	81,150	81,200	1,263	1,001	1,328	1,131	84,150	84,200	1,324	1,062	1,390	1,192
78,200	78,250	1,203	941	1,268	1,070	81,200	81,250	1,264	1,002	1,329	1,132	84,200	84,250	1,326	1,063	1,391	1,193
78,250	78,300	1,204	942	1,269	1,071	81,250	81,300	1,265	1,003	1,330	1,133	84,250	84,300	1,327	1,064	1,392	1,194
78,300	78,350	1,205	943	1,270	1,072	81,300	81,350	1,266	1,004	1,331	1,134	84,300	84,350	1,328	1,065	1,393	1,195
78,350	78,400	1,206	944	1,271	1,073	81,350	81,400	1,267	1,005	1,332	1,135	84,350	84,400	1,329	1,066	1,394	1,196
78,400	78,450	1,207	945	1,272	1,074	81,400	81,450	1,268	1,006	1,333	1,136	84,400	84,450	1,330	1,067	1,395	1,197
78,450	78,500	1,208	946	1,273	1,075	81,450	81,500	1,269	1,007	1,335	1,137	84,450	84,500	1,331	1,068	1,396	1,198
78,500	78,550	1,209	947	1,274	1,076	81,500	81,550	1,270	1,008	1,336	1,138	84,500	84,550	1,332	1,069	1,397	1,199
78,550	78,600	1,210	948	1,275	1,077	81,550	81,600	1,271	1,009	1,337	1,139	84,550	84,600	1,333	1,070	1,399	1,200
78,600	78,650	1,211	949	1,276	1,078	81,600	81,650	1,272	1,010	1,338	1,140	84,600	84,650	1,334	1,071	1,400	1,201
78,650	78,700	1,212	950	1,277	1,080	81,650	81,700	1,273	1,011	1,339	1,141	84,650	84,700	1,335	1,072	1,401	1,202
78,700	78,750	1,213	951	1,278	1,081	81,700	81,750	1,275	1,012	1,340	1,142	84,700	84,750	1,336	1,073	1,402	1,203
78,750	78,800	1,214	952	1,279	1,082	81,750	81,800	1,276	1,013	1,341	1,143	84,750	84,800	1,337	1,074	1,403	1,204
78,800	78,850	1,215	953	1,280	1,083	81,800	81,850	1,277	1,014	1,342	1,144	84,800	84,850	1,338	1,075	1,404	1,205
78,850	78,900	1,216	954	1,281	1,084	81,850	81,900	1,278	1,015	1,343	1,145	84,850	84,900	1,339	1,076	1,405	1,206
78,900	78,950	1,217	955	1,282	1,085	81,900	81,950	1,279	1,016	1,344	1,146	84,900	84,950	1,340	1,077	1,406	1,207
78,950	79,000	1,218	956	1,284	1,086	81,950	82,000	1,280	1,017	1,345	1,147	84,950	85,000	1,341	1,078	1,408	1,208
79,000						82,000						85,000					
79,000	79,050	1,219	957	1,285	1,087	82,000	82,050	1,281	1,018	1,346	1,148	85,000	85,050	1,342	1,079	1,409	1,209
79,050	79,100	1,220	958	1,286	1,088	82,050	82,100	1,282	1,019	1,347	1,149	85,050	85,100	1,343	1,080	1,410	1,210
79,100	79,150	1,221	959	1,287	1,089	82,100	82,150	1,283	1,020	1,348	1,150	85,100	85,150	1,344	1,081	1,411	1,211
79,150	79,200	1,222	960	1,288	1,090	82,150	82,200	1,284	1,021	1,349	1,151	85,150	85,200	1,345	1,082	1,412	1,212
79,200	79,250	1,224	961	1,289	1,091	82,200	82,250	1,285	1,022	1,350	1,152	85,200	85,250	1,346	1,083	1,413	1,213
79,250	79,300	1,225	962	1,290	1,092	82,250	82,300	1,286	1,023	1,351	1,153	85,250	85,300	1,347	1,084	1,414	1,214
79,300	79,350	1,226	963	1,291	1,093	82,300	82,350	1,287	1,024	1,352	1,154	85,300	85,350	1,348	1,085	1,416	1,215
79,350	79,400	1,227	964	1,292	1,094	82,350	82,400	1,288	1,025	1,353	1,155	85,350	85,400	1,349	1,086	1,417	1,216
79,400	79,450	1,228	965	1,293	1,095	82,400	82,450	1,289	1,026	1,354	1,156	85,400	85,450	1,350	1,087	1,418	1,217
79,450	79,500	1,229	966	1,294	1,096	82,450	82,500	1,290	1,027	1,355	1,157	85,450	85,500	1,351	1,089	1,419	1,218
79,500	79,550	1,230	967	1,295	1,097	82,500	82,550	1,291	1,028	1,356	1,158	85,500	85,550	1,352	1,090	1,420	1,219
79,550	79,600	1,231	968	1,296	1,098	82,550	82,600	1,292	1,029	1,357	1,159	85,550	85,600	1,353	1,091	1,421	1,220
79,600	79,650	1,232	969	1,297	1,099	82,600	82,650	1,293	1,030	1,358	1,160	85,600	85,650	1,354	1,092	1,422	1,221
79,650	79,700	1,233	970	1,298	1,100	82,650</											

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-						Your tax is-					
86,000						89,000						92,000					
86,000	86,050	1,362	1,100	1,431	1,229	89,000	89,050	1,423	1,161	1,500	1,291	92,000	92,050	1,485	1,222	1,568	1,352
86,050	86,100	1,363	1,101	1,433	1,230	89,050	89,100	1,424	1,162	1,501	1,292	92,050	92,100	1,486	1,223	1,569	1,353
86,100	86,150	1,364	1,102	1,434	1,231	89,100	89,150	1,425	1,163	1,502	1,293	92,100	92,150	1,487	1,224	1,570	1,354
86,150	86,200	1,365	1,103	1,435	1,233	89,150	89,200	1,426	1,164	1,503	1,294	92,150	92,200	1,488	1,225	1,571	1,355
86,200	86,250	1,366	1,104	1,436	1,234	89,200	89,250	1,428	1,165	1,504	1,295	92,200	92,250	1,489	1,226	1,572	1,356
86,250	86,300	1,367	1,105	1,437	1,235	89,250	89,300	1,429	1,166	1,505	1,296	92,250	92,300	1,490	1,227	1,573	1,357
86,300	86,350	1,368	1,106	1,438	1,236	89,300	89,350	1,430	1,167	1,506	1,297	92,300	92,350	1,491	1,228	1,574	1,358
86,350	86,400	1,369	1,107	1,439	1,237	89,350	89,400	1,431	1,168	1,508	1,298	92,350	92,400	1,492	1,229	1,576	1,359
86,400	86,450	1,370	1,108	1,441	1,238	89,400	89,450	1,432	1,169	1,509	1,299	92,400	92,450	1,493	1,230	1,577	1,360
86,450	86,500	1,371	1,109	1,442	1,239	89,450	89,500	1,433	1,170	1,510	1,300	92,450	92,500	1,494	1,231	1,578	1,361
86,500	86,550	1,372	1,110	1,443	1,240	89,500	89,550	1,434	1,171	1,511	1,301	92,500	92,550	1,495	1,232	1,579	1,362
86,550	86,600	1,373	1,111	1,444	1,241	89,550	89,600	1,435	1,172	1,512	1,302	92,550	92,600	1,496	1,233	1,580	1,363
86,600	86,650	1,374	1,112	1,445	1,242	89,600	89,650	1,436	1,173	1,513	1,303	92,600	92,650	1,497	1,234	1,581	1,364
86,650	86,700	1,375	1,113	1,446	1,243	89,650	89,700	1,437	1,174	1,514	1,304	92,650	92,700	1,498	1,235	1,582	1,365
86,700	86,750	1,377	1,114	1,447	1,244	89,700	89,750	1,438	1,175	1,515	1,305	92,700	92,750	1,499	1,236	1,584	1,366
86,750	86,800	1,378	1,115	1,448	1,245	89,750	89,800	1,439	1,176	1,517	1,306	92,750	92,800	1,500	1,237	1,585	1,367
86,800	86,850	1,379	1,116	1,450	1,246	89,800	89,850	1,440	1,177	1,518	1,307	92,800	92,850	1,501	1,238	1,586	1,368
86,850	86,900	1,380	1,117	1,451	1,247	89,850	89,900	1,441	1,178	1,519	1,308	92,850	92,900	1,502	1,239	1,587	1,369
86,900	86,950	1,381	1,118	1,452	1,248	89,900	89,950	1,442	1,179	1,520	1,309	92,900	92,950	1,503	1,240	1,588	1,370
86,950	87,000	1,382	1,119	1,453	1,249	89,950	90,000	1,443	1,180	1,521	1,310	92,950	93,000	1,504	1,242	1,589	1,371
87,000						90,000						93,000					
87,000	87,050	1,383	1,120	1,454	1,250	90,000	90,050	1,444	1,181	1,522	1,311	93,000	93,050	1,505	1,243	1,590	1,372
87,050	87,100	1,384	1,121	1,455	1,251	90,050	90,100	1,445	1,182	1,523	1,312	93,050	93,100	1,506	1,244	1,591	1,373
87,100	87,150	1,385	1,122	1,456	1,252	90,100	90,150	1,446	1,183	1,525	1,313	93,100	93,150	1,507	1,245	1,593	1,374
87,150	87,200	1,386	1,123	1,458	1,253	90,150	90,200	1,447	1,184	1,526	1,314	93,150	93,200	1,508	1,246	1,594	1,375
87,200	87,250	1,387	1,124	1,459	1,254	90,200	90,250	1,448	1,185	1,527	1,315	93,200	93,250	1,509	1,247	1,595	1,376
87,250	87,300	1,388	1,125	1,460	1,255	90,250	90,300	1,449	1,186	1,528	1,316	93,250	93,300	1,510	1,248	1,596	1,377
87,300	87,350	1,389	1,126	1,461	1,256	90,300	90,350	1,450	1,187	1,529	1,317	93,300	93,350	1,511	1,249	1,597	1,378
87,350	87,400	1,390	1,127	1,462	1,257	90,350	90,400	1,451	1,188	1,530	1,318	93,350	93,400	1,512	1,250	1,598	1,379
87,400	87,450	1,391	1,128	1,463	1,258	90,400	90,450	1,452	1,189	1,531	1,319	93,400	93,450	1,513	1,251	1,599	1,380
87,450	87,500	1,392	1,129	1,464	1,259	90,450	90,500	1,453	1,191	1,532	1,320	93,450	93,500	1,514	1,252	1,601	1,381
87,500	87,550	1,393	1,130	1,466	1,260	90,500	90,550	1,454	1,192	1,534	1,321	93,500	93,550	1,515	1,253	1,602	1,382
87,550	87,600	1,394	1,131	1,467	1,261	90,550	90,600	1,455	1,193	1,535	1,322	93,550	93,600	1,516	1,254	1,603	1,383
87,600	87,650	1,395	1,132	1,468	1,262	90,600	90,650	1,456	1,194	1,536	1,323	93,600	93,650	1,517	1,255	1,604	1,384
87,650	87,700	1,396	1,133	1,469	1,263	90,650	90,700	1,457	1,195	1,537	1,324	93,650	93,700	1,518	1,256	1,605	1,386
87,700	87,750	1,397	1,134	1,470	1,264	90,700	90,750	1,458	1,196	1,538	1,325	93,700	93,750	1,519	1,257	1,606	1,387
87,750	87,800	1,398	1,135	1,471	1,265	90,750	90,800	1,459	1,197	1,539	1,326	93,750	93,800	1,520	1,258	1,607	1,388
87,800	87,850	1,399	1,136	1,472	1,266	90,800	90,850	1,460	1,198	1,540	1,327	93,800	93,850	1,521	1,259	1,609	1,389
87,850	87,900	1,400	1,137	1,473	1,267	90,850	90,900	1,461	1,199	1,542	1,328	93,850	93,900	1,522	1,260	1,610	1,390
87,900	87,950	1,401	1,138	1,475	1,268	90,900	90,950	1,462	1,200	1,543	1,329	93,900	93,950	1,523	1,261	1,611	1,391
87,950	88,000	1,402	1,140	1,476	1,269	90,950	91,000	1,463	1,201	1,544	1,330	93,950	94,000	1,524	1,262	1,612	1,392
88,000						91,000						94,000					
88,000	88,050	1,403	1,141	1,477	1,270	91,000	91,050	1,464	1,202	1,545	1,331	94,000	94,050	1,525	1,263	1,613	1,393
88,050	88,100	1,404	1,142	1,478	1,271	91,050	91,100	1,465	1,203	1,546	1,332	94,050	94,100	1,526	1,264	1,614	1,394
88,100	88,150	1,405	1,143	1,479	1,272	91,100	91,150	1,466	1,204	1,547	1,333	94,100	94,150	1,527	1,265	1,615	1,395
88,150	88,200	1,406	1,144	1,480	1,273	91,150	91,200	1,467	1,205	1,548	1,335	94,150	94,200	1,528	1,266	1,616	1,396
88,200	88,250	1,407	1,145	1,481	1,274	91,200	91,250	1,468	1,206	1,550	1,336	94,200	94,250	1,530	1,267	1,618	1,397
88,250	88,300	1,408	1,146	1,483	1,275	91,250	91,300	1,469	1,207	1,551	1,337	94,250	94,300	1,531	1,268	1,619	1,398
88,300	88,350	1,409	1,147	1,484	1,276	91,300	91,350	1,470	1,208	1,552	1,338	94,300	94,350	1,532	1,269	1,620	1,399
88,350	88,400	1,410	1,148	1,485	1,277	91,350	91,400	1,471	1,209	1,553	1,339	94,350	94,400	1,533	1,270	1,621	1,400
88,400	88,450	1,411	1,149	1,486	1,278	91,400	91,450	1,472	1,210	1,554	1,340	94,400	94,450	1,534	1,271	1,622	1,401
88,450	88,500	1,412	1,150	1,487	1,279	91,450	91,500	1,473	1,211	1,555	1,341	94,450	94,500	1,535	1,272	1,623	1,402
88,500	88,550	1,413	1,151	1,488	1,280	91,500	91,550	1,474	1,212	1,556	1,342	94,500	94,550	1,536	1,273	1,624	1,403
88,550	88,600	1,414	1,152	1,489	1,281	91,550	91,600	1,475	1,213	1,557	1,343	94,550	94,600	1,537	1,274	1,626	1,404
88,600	88,650	1,415	1,153	1,490	1,282	91,600	91,650	1,476	1,214	1,559	1,344	94,600	94,64				

2022 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is-						Your tax is-					
95,000						98,000					
95,000	95,050	1,546	1,283	1,636	1,413	98,000	98,050	1,607	1,345	1,704	1,474
95,050	95,100	1,547	1,284	1,637	1,414	98,050	98,100	1,608	1,346	1,705	1,475
95,100	95,150	1,548	1,285	1,638	1,415	98,100	98,150	1,609	1,347	1,706	1,476
95,150	95,200	1,549	1,286	1,639	1,416	98,150	98,200	1,610	1,348	1,707	1,477
95,200	95,250	1,550	1,287	1,640	1,417	98,200	98,250	1,611	1,349	1,708	1,478
95,250	95,300	1,551	1,288	1,641	1,418	98,250	98,300	1,612	1,350	1,710	1,479
95,300	95,350	1,552	1,289	1,643	1,419	98,300	98,350	1,613	1,351	1,711	1,480
95,350	95,400	1,553	1,290	1,644	1,420	98,350	98,400	1,614	1,352	1,712	1,481
95,400	95,450	1,554	1,291	1,645	1,421	98,400	98,450	1,615	1,353	1,713	1,482
95,450	95,500	1,555	1,293	1,646	1,422	98,450	98,500	1,616	1,354	1,714	1,483
95,500	95,550	1,556	1,294	1,647	1,423	98,500	98,550	1,617	1,355	1,715	1,484
95,550	95,600	1,557	1,295	1,648	1,424	98,550	98,600	1,618	1,356	1,716	1,485
95,600	95,650	1,558	1,296	1,649	1,425	98,600	98,650	1,619	1,357	1,717	1,486
95,650	95,700	1,559	1,297	1,651	1,426	98,650	98,700	1,620	1,358	1,719	1,488
95,700	95,750	1,560	1,298	1,652	1,427	98,700	98,750	1,621	1,359	1,720	1,489
95,750	95,800	1,561	1,299	1,653	1,428	98,750	98,800	1,622	1,360	1,721	1,490
95,800	95,850	1,562	1,300	1,654	1,429	98,800	98,850	1,623	1,361	1,722	1,491
95,850	95,900	1,563	1,301	1,655	1,430	98,850	98,900	1,624	1,362	1,723	1,492
95,900	95,950	1,564	1,302	1,656	1,431	98,900	98,950	1,625	1,363	1,724	1,493
95,950	96,000	1,565	1,303	1,657	1,432	98,950	99,000	1,626	1,364	1,725	1,494
96,000						99,000					
96,000	96,050	1,566	1,304	1,658	1,433	99,000	99,050	1,627	1,365	1,727	1,495
96,050	96,100	1,567	1,305	1,660	1,434	99,050	99,100	1,628	1,366	1,728	1,496
96,100	96,150	1,568	1,306	1,661	1,435	99,100	99,150	1,629	1,367	1,729	1,497
96,150	96,200	1,569	1,307	1,662	1,437	99,150	99,200	1,630	1,368	1,730	1,498
96,200	96,250	1,570	1,308	1,663	1,438	99,200	99,250	1,632	1,369	1,731	1,499
96,250	96,300	1,571	1,309	1,664	1,439	99,250	99,300	1,633	1,370	1,732	1,500
96,300	96,350	1,572	1,310	1,665	1,440	99,300	99,350	1,634	1,371	1,733	1,501
96,350	96,400	1,573	1,311	1,666	1,441	99,350	99,400	1,635	1,372	1,735	1,502
96,400	96,450	1,574	1,312	1,668	1,442	99,400	99,450	1,636	1,373	1,736	1,503
96,450	96,500	1,575	1,313	1,669	1,443	99,450	99,500	1,637	1,374	1,737	1,504
96,500	96,550	1,576	1,314	1,670	1,444	99,500	99,550	1,638	1,375	1,738	1,505
96,550	96,600	1,577	1,315	1,671	1,445	99,550	99,600	1,639	1,376	1,739	1,506
96,600	96,650	1,578	1,316	1,672	1,446	99,600	99,650	1,640	1,377	1,740	1,507
96,650	96,700	1,579	1,317	1,673	1,447	99,650	99,700	1,641	1,378	1,741	1,508
96,700	96,750	1,581	1,318	1,674	1,448	99,700	99,750	1,642	1,379	1,742	1,509
96,750	96,800	1,582	1,319	1,675	1,449	99,750	99,800	1,643	1,380	1,744	1,510
96,800	96,850	1,583	1,320	1,677	1,450	99,800	99,850	1,644	1,381	1,745	1,511
96,850	96,900	1,584	1,321	1,678	1,451	99,850	99,900	1,645	1,382	1,746	1,512
96,900	96,950	1,585	1,322	1,679	1,452	99,900	99,950	1,646	1,383	1,747	1,513
96,950	97,000	1,586	1,323	1,680	1,453	99,950	100,000	1,647	1,384	1,748	1,514
97,000						If \$100,000 or over — use the Tax Rate Schedules on page 32					
97,000	97,050	1,587	1,324	1,681	1,454						
97,050	97,100	1,588	1,325	1,682	1,455						
97,100	97,150	1,589	1,326	1,683	1,456						
97,150	97,200	1,590	1,327	1,685	1,457						
97,200	97,250	1,591	1,328	1,686	1,458						
97,250	97,300	1,592	1,329	1,687	1,459						
97,300	97,350	1,593	1,330	1,688	1,460						
97,350	97,400	1,594	1,331	1,689	1,461						
97,400	97,450	1,595	1,332	1,690	1,462						
97,450	97,500	1,596	1,333	1,691	1,463						
97,500	97,550	1,597	1,334	1,693	1,464						
97,550	97,600	1,598	1,335	1,694	1,465						
97,600	97,650	1,599	1,336	1,695	1,466						
97,650	97,700	1,600	1,337	1,696	1,467						
97,700	97,750	1,601	1,338	1,697	1,468						
97,750	97,800	1,602	1,339	1,698	1,469						
97,800	97,850	1,603	1,340	1,699	1,470						
97,850	97,900	1,604	1,341	1,700	1,471						
97,900	97,950	1,605	1,342	1,702	1,472						
97,950	98,000	1,606	1,344	1,703	1,473						

*If a Qualifying surviving spouse, use the Married filing jointly column.

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

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

Single

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 41,775.....	1.10% of North Dakota Taxable Income	
41,775	101,050.....	\$ 459.53	+ 2.04% of amount over \$ 41,775
101,050	210,825.....	1,668.74	+ 2.27% of amount over 101,050
210,825	458,350.....	4,160.63	+ 2.64% of amount over 210,825
458,350.....		10,695.29	+ 2.90% of amount over 458,350

Married Filing Joint and Qualifying Surviving Spouse

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 69,700.....	1.10% of North Dakota Taxable Income	
69,700	168,450.....	\$ 766.70	+ 2.04% of amount over \$ 69,700
168,450	256,650.....	2,781.20	+ 2.27% of amount over 168,450
256,650	458,350.....	4,783.34	+ 2.64% of amount over 256,650
458,350.....		10,108.22	+ 2.90% of amount over 458,350

Married Filing Separately

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 34,850.....	1.10% of North Dakota taxable income	
34,850	84,225.....	\$ 383.35	+ 2.04% of amount over \$ 34,850
84,225	128,325.....	1,390.60	+ 2.27% of amount over 84,225
128,325	229,175.....	2,391.67	+ 2.64% of amount over 128,325
229,175.....		5,054.11	+ 2.90% of amount over 229,175

Head of Household

If North Dakota

Taxable Income Is:

Over	But Not Over	Your Tax Is:	
\$ 0	\$ 55,900.....	1.10% of North Dakota taxable income	
55,900	144,400.....	\$ 614.90	+ 2.04% of amount over \$ 55,900
144,400	233,750.....	2,420.30	+ 2.27% of amount over 144,400
233,750	458,350.....	4,448.55	+ 2.64% of amount over 233,750
458,350.....		10,377.99	+ 2.90% of amount over 458,350

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 | 8. All Form W-2s, and any |
| 2. Schedule ND-1NR | Form 1099 and North Dakota |
| 3. Schedule ND-1FA | Schedule K-1 showing North |
| 4. Schedule ND-1CR | Dakota income tax withheld |
| 5. Schedule ND-1SA | 9. Copy of federal income tax |
| 6. Schedule ND-1TC | return |
| 7. All other required North | 10. Supporting schedules required |
| Dakota schedules and forms | 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 “North Dakota State Tax Commissioner” along with a Form ND-1PRV
- Affixed adequate postage to envelope

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

IRS internet (online) services

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

IRS telephone assistance

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

IRS tax service

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

Bismarck

4503 N. Coleman Street
Suite 101

Fargo

Federal Building
657 2nd Avenue N.

Grand Forks

Federal Building
102 N. 4th Street

Minot

Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

Or use this form to order any forms you need. Fill in the circle 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
- ☐ **2023 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: 2022 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—tax.nd.gov

Email—Send your questions to individualtax@nd.gov

Call

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

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

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

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

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

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

Mail

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

Fax—Fax us at 1-701-328-1942

Walk-in or appointment service

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

Check refund status

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

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

Request copy of return

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

Or submit a written request by mail or fax containing the following:

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