



2025

North Dakota
INDIVIDUAL
INCOME TAX
INSTRUCTIONS

Form ND-EZ
Form ND-1

tax.nd.gov
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
tax.nd.gov

If you need a form or document mentioned in this booklet, you may obtain it from our website at **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 **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 **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.

Ready to give **E-file** a chance?

North Dakota participates in the Internal Revenue Service's (IRS) Federal/State Modernized E-file program. This allows you to file and pay both your federal and North Dakota income tax return at the same time.

No matter what method you use to file - tax preparer, software you purchase, or one of the Free File options, here are a few things to know:

- **Direct Deposit** - Use direct deposit for a safe, secure method of receiving your refund.
- **Return Payments** - If you owe money, you can make or schedule a payment when you e-file your return, so you can reap the benefits of filing early while enjoying the flexibility of making the payment on a date of your choosing up to the due date of your return.
- **Amending a Return** - Taxpayers can amend certain returns electronically; check with your tax preparer or software vendor for availability.
- **Estimated Payments** - Taxpayers can schedule estimates when they e-file their return. This information must be included when you submit your return, and your account will be debited on the dates you specify.
- **Supporting Documents** - If you are able, attach PDF copies of supporting documentation (only those items not required to be entered into the program). Doing so may help us process your return without requesting additional information.

Do it yourself!

- ▶ Check the list of do-it-yourself software on our website to see which vendor provides the product that meets your needs.
- ▶ Free File provides taxpayers the opportunity to file their state and federal tax returns electronically. Free File is a public-private partnership between the IRS, states, and many tax software industry leaders who provide services for free.
- ▶ Companies may charge a fee to file returns unless you meet the criteria set forth by each vendor to file for free.
- ▶ If you file only your federal return electronically, you will need to file your state return on paper. Don't forget to include a printed copy of your federal income tax return.

Did You Know? 94%

of North Dakota tax filers
e-filed their taxes for the
2024 tax year!

Use North Dakota Taxpayer Access Point (NDTAP) to see if you are eligible to use

Free File:

Go to

tap.tax.nd.gov

Under Individuals, select
Individual Income Tax Electronic Filing
Options.

ND TAP
TAXPAYER ACCESS POINT

The American Association of Retired Persons (**AARP**) Foundation and the **IRS** offers free tax preparation to help taxpayers with their basic individual income tax returns.

Go to our **website** for more information.

Changes Affecting You and Your Income Tax —

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

New for 2025 — Employer Child Care Contribution Income Tax Credit

The 2025 Legislature passed Senate Bill 2282, which created a new income tax credit for certain employer paid child care reimbursements for its employees. Effective beginning with tax year 2025, employers can earn an income tax credit of 50% of the first \$1,000 of child care contributions per employee.

- The credit may be earned by employer payments made directly to child care facilities or to employees for reimbursement of their child care costs for qualified child care.
- Qualified payments include those made to child care facilities licensed in North Dakota and payments to licensed facilities located within 10 miles of North Dakota.

See Schedule ECC and instructions for additional details.

Military Updates

Withholding Exemption for Military Pay:

The 2025 Legislature passed Senate Bill 2047 to exempt military pay from North Dakota income tax withholding provisions. Beginning with tax year 2026, income from military pay that qualifies for the military pay deduction is no longer subject to North Dakota income tax withholding provisions. If a taxpayer wishes to have withholding deducted from the exempt pay, they can instruct the employer to do so.

Military Retirement Benefit Exclusion:

If you are a retired military service member, or a surviving spouse of a deceased retired military service member, you may deduct the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 5b. 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. Retirement benefits received for federal civil service employment as a dual status military technician under Title 32 or Title 10 are also eligible for this deduction.

Federal Taxable Income — One Big Beautiful Bill Act (OBBBA)

In July 2025, Congress passed H.R. 1, also known as the OBBBA. Among the changes were extensions of several tax provisions from the Tax Cuts and Jobs Act of 2017, along with several other new changes affecting both individual and business income taxes. The starting point for computing North Dakota taxable income perpetually conforms to the computation of federal taxable income. As a result, the federal changes to income and deductions that impact the computation of federal taxable income are by default included in the starting point for computing North Dakota taxable income for all years. Some of the federal changes affecting individuals are:

- Increased standard deduction across all filing statuses, with an additional \$6,000 for some seniors.
- Increased state and local tax deduction to \$40,000.
- Tip income and overtime pay exclusions.

Federal changes to federal income tax credits do not have any direct impact on the computation of North Dakota income tax credits.

Reminder — Contribution Tax Credit Documentation

If claiming a tax credit for a contribution, in addition to any required schedule, attach a copy of the letter you received from the school or charitable organization to substantiate your contribution and prevent delays in processing your return. Some commonly used credit Schedules are:

- **Schedule ND-1PSC:** Nonprofit private school tax credits for individuals.
- **Schedule ND-1QEC:** Qualified endowment fund tax credit.
- **Schedule MCP:** Contributions to a maternity home, child placing agency, or pregnancy help center.

Consent to Obtain Form 1099-G Electronically

The North Dakota Office of State Tax Department mails a paper Form 1099-G if there was an overpayment on the 2024 Form ND-EZ or Form ND-1 (last year's return), you itemized deductions on your federal return using Schedule A, and you have not previously consented to receive a Form 1099-G electronically. If you have consented to receive Form 1099-G electronically, a paper 2025 Form 1099-G showing the overpayment amount will not be mailed to you. If this information is needed to complete your 2025 federal income tax return, it can be found on our website: tax.nd.gov/individual/form-1099-g using the **1099-G Lookup Tool**.

Online Payment Options

North Dakota offers a variety of online payment options for submitting an estimated tax payment, extension payment, or payment of a balance due on a return.

For convenience, security, and reassurance knowing the payment was timely received by our office, you are encouraged to pay online with a free electronic check or a debit or credit card using North Dakota Taxpayer Access Point (ND TAP). To pay online, go to: tax.nd.gov/payment.

Choosing a Tax Return Preparer

You are ultimately responsible for the accuracy of your tax return. Here are some tips to consider when selecting a tax return preparer:

- Choose a reputable tax professional. Do your research and ask trusted family or friends for recommendations.
- Make sure your preparer provides a copy of your tax returns for your records.
- Select a preparer based on your needs. Some preparers are open seasonally and others are available year-round.

Stay Informed

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 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
<input type="radio"/> 1	Determine if you have to file a return current page
<input type="radio"/> 2	Complete your federal return.....page 7
<input type="radio"/> 3	Determine which form to use.....page 6 Have you considered e-filing your return?page 1
<input type="radio"/> 4	Go to the applicable instructions - If using Form ND-EZpage 9 If using Form ND-1page 11
<input type="radio"/> 5	Assemble your completed return.....page 28
<input type="radio"/> 6	Read “Before you file” page 10 or 16
<input type="radio"/> 7	File your return on or before April 15, 2026 - Where to filepage 7 Need an extension?page 7

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2025 tax year and you are required to file a 2025 federal individual income tax return, you must file a 2025 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 2025 tax year and you are required to file a 2025 federal individual income tax return, you must file a 2025 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2025.

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 2025 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2025 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2025 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 2025 tax year, you must file a 2025 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2025 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2025 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 2025 tax year and you are required to file a 2025 federal individual income tax return, you must file a 2025 North Dakota individual income tax return as a full-year nonresident if you have gross income from North Dakota sources other than your military compensation.

Civilian spouse of U.S. armed forces

service member—If you are a civilian spouse of a U.S. armed forces service member, you are not required to file a 2025 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 2025 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 2025 tax year, you do not have to file a 2025 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 2025 tax year, you do not have to file a 2025 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 2025 tax year, you must file a 2025 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 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 tax.nd.gov.

Part-year resident

If you were a part-year resident of North Dakota for the 2025 tax year, you must file a 2025 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2025 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

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

Gross income from North Dakota sources for nonresidents only

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

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

Exceptions

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

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

Native Americans

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

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

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

Which form to use

If you are required to file a 2025 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 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:

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 2025?	<input type="radio"/>	<input type="radio"/>
2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-3).....	<input type="radio"/>	<input type="radio"/>
3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 5-16).....	<input type="radio"/>	<input type="radio"/>
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23).....	<input type="radio"/>	<input type="radio"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2025, or did you apply an overpayment (refund) from your 2024 North Dakota return as an estimated payment for 2025? (*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.

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.

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

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.

When and where to file

If you are filing on a calendar year basis, you must file your 2025 North Dakota individual income tax return on or before April 15, 2026. 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
P.O. Box 5621
Bismarck, ND 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 tax.nd.gov and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2025 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 2025 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 2025 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2025 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.
9. Write "State Only Amended" at the top of Form ND-1 if filing a paper return.

Estimated tax requirement (for 2026)

You must pay estimated North Dakota income tax for the 2026 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2026.
2. Your North Dakota net tax liability for 2025 is \$1,000 or more. (If you are not required to file a North Dakota return for 2025, you do not have to pay estimated tax for 2026.)
3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2025.
4. You expect your North Dakota income tax withholding for 2026 to be less than the smaller of the following:
 - (a) 90% of your 2026 North Dakota net tax liability. **Note:** Substitute 66 2/3% if a qualified farmer—see instructions for 2026 Form ND-1ES.
 - (b) 100% of your 2025 North Dakota net tax liability. If you moved into North Dakota during 2025 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 2026 tax year must be paid by April 15, June 15, and September 15, 2026, and January 15, 2027.

For payment options, go to tax.nd.gov and select "Make A Payment." If submitting a payment by paper check or money order, you must complete and submit a 2026 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.

2025 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6.
- Be sure to have a copy of your completed 2025 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-EZ.

Note: A complete copy of your federal return must be filed with your state return.

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 2025 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 2024 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 North Dakota sourced 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 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-EZ, enter the negative number on line 1b. Enter a minus sign (-) to the left of the number.

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2025 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2024 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 2025 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 b)—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 c)—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)

Taxpayer(s) Name(s) 9999 Main Ave. Anytown, ND 99999		9999 15-0000/0000
Pay to Order of _____		\$ _____ Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
123456789	12345678912345678	9999
Routing number (Item b)	Account number (Item c)	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 **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 2025 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2025 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 "2025 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 2025 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 2026 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 2026 Form 1099-G will be available on our website in January 2027. For more information, go to our website at **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 2025 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 2026 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!

2025 Form ND-1 instructions

Before you begin . . .

- Be sure to have a copy of your completed 2025 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

Note: A complete copy of your federal return must be filed with your state return.

Nonresident of North Dakota for part or all of the 2025 tax year

If you were a nonresident of North Dakota for part or all of the 2025 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 2025 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2025 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 2025 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 2025 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 North Dakota sourced 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 2025 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 - 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 tax.nd.gov. **Include a copy of the worksheet.**

If you claimed the standard deduction on your 2025 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 2025 Form 1040 or 1040-SR, no adjustment is required on this line.

Line 5 - 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 6 - 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 7, 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 7 - 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 2025, 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 2025, but you did not reside on an Indian reservation for part or all of 2025, do not enter income earned or received while living off the reservation.

Line 8 - 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 9 - Licensed peace officer retirement benefits exclusion

Certain retirement benefits of a licensed peace officer are excludable from North Dakota taxable income. The exclusion is allowable for a retired licensed peace officer with a minimum of 20 years of service or that was retired disabled. If allowable, enter on this line the amount of taxable retirement benefits included in federal taxable income on Form 1040 or Form 1040-SR, line 5b. Only include benefits issued by your employer's retirement plan, generally found on Form 1099-R, box 2a. Attach Form 1099-R to your return.

For the first tax year claiming this exclusion, also provide the following with your return:

- If having at least 20 years of licensed status in North Dakota:
 - Attach page 1 of your Peace Officer Standards and Training (POST) board training profile document. A copy may be obtained from the POST board.
- If meeting 20 years of licensed status attributable to service other states:
 - Attach documentation from each official licensing board or jurisdiction to reflect the years or term of licensed service, totaling at least 20 years.
- For retired disabled:
 - Attach the documentation from the employer's plan or medical documentation to substantiate the individual became medically or physically disabled while employed as a licensed peace officer and unable to discharge the person's duties.

For additional information, please see **Guideline – Income Tax: Licensed Peace Officer Retirement Exclusion** on our website.

Line 10 - 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 11 - Military pay exclusion

Enter on this line the military pay you received as a member of the U.S. armed forces on active and reserve duty and a member of the national guard. The deduction is allowed to the extent the military pay is included in federal taxable income. Military pay for purposes of this deduction is all military pay, including federal pay for training, education, mobilization, and bonuses and state pay when called to state active duty. **Include a copy of Form W-2 showing the military pay.**

If you included wages as a Dual Status Technician on line 11, include a copy of Standard Form 50 (SF-50), Notification of Personnel Action.

If you included income on line 10 for federal active duty pay under the Servicemember Civil Relief Act, do not include that income on line 11.

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. § 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 reported to North Dakota by 40% 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. 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. Retirement benefits received for federal civil service employment as a dual status military technician under Title 32 or Title 10 are also eligible for this deduction. **Include a copy of Form 1099-R.**

Line 15 - Social security benefit exclusion

Enter on this line the taxable portion of your Social Security benefit's 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 8.

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 8 and 15, respectively, by multiplying the amount from Form 1040 or 1040-SR, line 6b, by a ratio equal to the gross amount of each type of benefit divided by the gross amount of both benefits combined.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 6)

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 2025 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed 1 _____
2. Enter amount from 2025 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 7, 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 6 8 _____

**Line 16 - Other additions/
subtractions**

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

- Lump sum distribution from Federal Form 4972
- Loss from S corporation taxed as C corporation
- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion
- Stillborn child deduction
- College expense reimbursement deduction
- Income from S corporation taxed as C corporation

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

Include Schedule ND-1SA.

Line 20 - 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 2025, 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 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.**

Marriage Penalty Credit Worksheet

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

1. Is your filing status Married filing jointly ?	
<input type="radio"/> No. Stop; you do not qualify for the credit.	
<input type="radio"/> Yes. Enter your taxable income from Form ND-1, line 18.....	1 <input type="text"/>
2. Is the amount on line 1 more than \$81,036 ?	
<input type="radio"/> No. Stop; you do not qualify for the credit.	
<input type="radio"/> Yes. Go to line 3.	
3. a. Enter your qualified income	3a <input type="text"/>
b. Enter your spouse's qualified income.....	3b <input type="text"/>
4. Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5. Is the amount on line 4 more than \$47,550 ?	
<input type="radio"/> No. Stop; you do not qualify for the credit.	
<input type="radio"/> Yes. Go to line 6.....	5 <input type="text"/> 15,750.00
6. Subtract line 5 from line 4.....	6 <input type="text"/>
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 27	7 <input type="text"/>
8. Subtract line 6 from line 1.....	8 <input type="text"/>
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 27	9 <input type="text"/>
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 27	10 <input type="text"/>
11. Add lines 7 and 9.....	11 <input type="text"/>
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit.....	12 <input type="text"/>
13. Maximum credit	13 <input type="text"/> 312.00
14. Enter smaller of line 12 or line 13.....	14 <input type="text"/>
▶ 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 <input type="text"/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

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 **\$81,036**.

• 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 **\$47,550**.

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 8 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 2025 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2024 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 2025 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 27 - Estimated tax payment

Enter on this line any estimated income tax payments made on a 2025 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2024 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2025. **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.**

Sample check for direct deposit (line 32)

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

Line 30 - Application of overpayment to 2026

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2026 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 b)—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 c)—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 **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 2025 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2025 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 "2025 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 2025, 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 2025 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 2025 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 2026 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 2026 Form 1099-G will be available on our website in January 2027. For more information, go to our website at **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 2025 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 2026 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!



Trees for North Dakota

Income Tax Check-Off



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 across North Dakota diversify their tree resources, to make their community forest more resilient to damaging forest pests like the emerald ash borer. Communities use these funds to plant a variety of trees adapted to North Dakota's climate in places that need them most. 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)

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	Grand Forks	ND Grand Forks 1	18-001	New England	ND New England 9	21-009
Anamoose	ND Anamoose 14	25-014		Air Force Base 140	18-140	New Rockford	ND Newrockford-Shyenne 2	14-002
Ashley	ND Ashley 9	26-009	Grenora	ND Grenora 99	53-099			
Beach	ND Beach 3	17-003	Gwinner	ND N Sargent 3	41-003	New Salem	ND New Salem-Almont 49	30-049
Belcourt	ND Belcourt 7	40-007	Hague	ND Bakker 10	15-010			
Belfield	ND Belfield 13	45-013	Halliday	ND Twin Buttes 37	13-037	New Town	ND New Town 1	31-001
Berthold	ND Lewis and Clark 161	51-161	Hankinson	ND Hankinson 8	39-008	Newburg	ND Newburg-United 54	05-054
Beulah	ND Beulah 27	29-027	Harvey	ND Harvey 38	52-038	Northwood	ND Northwood 129	18-129
Binford	ND Midkota 7	20-007	Hatton	ND Hatton Eielson 7	49-007	Oakes	ND Oakes 41	11-041
Bismarck	ND Bismarck 1	08-001	Hazelton	ND Hazelton-Moffit		Oberon	ND Oberon 16	03-016
	Naughton 25	08-025		Bradock 6	15-006	Park River	ND Park River Area 8	50-008
	Apple Creek 39	08-039	Hazen	ND Hazen 3	29-003	Parshall	ND Parshall 3	31-003
	Manning 45	08-045	Hebron	ND Hebron 13	30-013	Petersburg	ND Dakota Prairie 1	32-001
Bottineau	ND Bottineau 1	05-001	Hettinger	ND Hettinger 13	01-013	Pingree	ND Pingree-Buchanan 10	47-010
Bowbells	ND Bowbells 14	07-014	Hillsboro	ND Hillsboro 9	49-009	Powers Lake	ND Powers Lake 27	07-027
Bowman	ND Bowman Co 1	06-001	Hope	ND Hope-Page 85	09-085	Ray	ND Nesson 2	53-002
Buxton	ND Central Valley 3	49-003	Hunter	ND Northern Cass 97	09-097	Richardton	ND Richardton-Taylor 37	45-034
Cando	ND North Star 10	48-010	Inkster	ND Midway 128	18-128	Rolette	ND Rolette 29	40-029
Carrington	ND Carrington 49	16-049	Jamestown	ND Jamestown 1	47-001	Rolla	ND Mt. Pleasant 4	40-004
Carson	ND Roosevelt 18	19-018	Kenmare	ND Kenmare 28	51-028	Roseglen	ND White Shield 85	28-085
Cartwright	ND Horse Creek 32	27-032	Kensal	ND Kensal 19	47-019	Rugby	ND Rugby 5	35-005
Casselman	ND Central Cass 17	09-017	Killdeer	ND Killdeer 16	13-016	Sawyer	ND Sawyer 16	51-016
Cavalier	ND Cavalier 6	34-006	Kindred	ND Kindred 2	09-002	Scranton	ND Scranton 33	06-033
Center	ND Center-Stanton 1	33-001	Kulm	ND Kulm 7	23-007	Selfridge	ND Selfridge 8	43-008
Colfax	ND Richland 44	39-044	Lakota	ND Lakota 66	32-066	Sidney	MT Earl 18	27-018
Cooperstown	ND Griggs County		LaMoure	ND LaMoure 8	23-008	Solen	ND Solen 3	43-003
	Central 18	20-018	Langdon	ND Langdon Area 23	10-023	South Heart	ND South Heart 9	45-009
Crosby	ND Divide County 1	12-001	Larimore	ND Larimore 44	18-044	St. Anthony	ND Little Heart 4	30-004
Crystal	ND Valley-Edinburg 118	34-118	Leeds	ND Leeds 6	03-006	St. John	ND St. John 3	40-003
Des Lacs	ND United 7	51-007	Lidgerwood	ND Lidgerwood 28	39-028	Stanley	ND Stanley 2	31-002
Devils Lake	ND Devils Lake 1	36-001	Lignite	ND Burke Central 36	07-036	Starkweather	ND Starkweather 44	36-044
Dickinson	ND Dickinson 1	45-001	Linton	ND Linton 36	15-036	Steele	ND Kidder Co 1	22-001
Drake	ND Drake 57	25-057	Lisbon	ND Lisbon 19	37-019	Sterling	ND Sterling 35	08-035
Drayton	ND Drayton 19	34-019	Maddock	ND Maddock 9	03-009	Strasburg	ND Strasburg 15	15-015
Dunseith	ND Dunseith 1	40-001	Mandan	ND Mandan 1	30-001	Surrey	ND Surrey 41	51-041
Edgeley	ND Edgeley 3	23-003		Sweet Briar 17	30-017	Thompson	ND Thompson 61	18-061
Edmore	ND Edmore 2	36-002	Mandaree	ND Mandaree 36	27-036	Tioga	ND Tioga 15	53-015
Elgin	ND Elgin-New Leipzig 49	19-049	Manvel	ND Manvel 125	18-125	Tower City	ND Maple Valley 4	09-004
Ellendale	ND Ellendale 40	11-040	Mapleton	ND Mapleton 7	09-007	Towner	ND TGU 60	25-060
Emerado	ND Emerado 127	18-127	Marion	ND Litchville-Marion 46	02-046	Trenton	ND Eight Mile 6	53-006
Enderlin	ND Enderlin Area 24	37-024	Marmarth	ND Marmarth 12	44-012	Turtle Lake	ND Turtle Lake-Mercer 72	28-072
Fairmount	ND Fairmount 18	39-018	Max	ND Max 50	28-050	Underwood	ND Underwood 8	28-008
Fairview	MT Yellowstone 14	27-014	Mayville	ND May-Port CG 14	49-014	Valley City	ND Valley City 2	02-002
Fargo	ND Fargo 1	09-001	McClusky	ND McClusky-Goodrich 29	42-029	Velva	ND Velva 1	25-001
Fessenden	ND Fessenden-Bowdon 25	52-025	Medina	ND Medina 3	47-003	Wahpeton	ND Wahpeton 37	39-037
Finley	ND Finley-Sharon 19	46-019	Medora	ND Billings Co. 1	04-001	Walhalla	ND North Border 100	34-100
Flasher	ND Flasher 39	30-039	Menoken	ND Menoken 33	08-033	Warwick	ND Warwick 29	03-029
Fordville	ND Fordville-Lankin 5	50-005	Milnor	ND Milnor 2	41-002	Washburn	ND Washburn 4	28-004
Forman	ND Sargent Central 6	41-006	Minnewaukan	ND Minnewaukan 5	03-005	Watford City	ND McKenzie Co 1	27-001
Ft. Ransom	ND Ft. Ransom 6	37-006	Minot	ND Minot 1	51-001	West Fargo	ND West Fargo 6	09-006
Ft. Totten	ND Ft. Totten 30	03-030		Nedrose 4	51-004	Westhope	ND Westhope 17	05-017
Ft. Yates	ND Ft. Yates 4	43-004		S Prairie 70	51-070	Williston	ND Williston Basin 7	53-007
Gackle	ND Gackle-Streeter 56	24-056		Air Force Base 160	51-160	Wilton	ND Wilton 1	28-001
Garrison	ND Garrison 51	28-051	Minto	ND Minto 20	50-020	Wimbeldon	ND Barnes County	
Glen Ullin	ND Glen Ullin 48	30-048	Mohall	ND Mohall-Lansford-Sherwood 1	38-001		North 7	02-007
Glenburn	ND Glenburn 26	38-026	Montpelier	ND Montpelier 14	47-014	Wing	ND Wing 28	08-028
Golva	ND Lone Tree 6	17-006	Mott	ND Mott-Regent 1	21-001	Wishek	ND Wishek 19	26-019
Grafton	ND Grafton 18	50-018	Munich	ND Munich 19	10-019	Wyndmere	ND Wyndmere 42	39-042
			Napoleon	ND Napoleon 2	24-002	Zeeland	ND Zeeland 4	26-004

2025 Tax Table

If filing as a full year North Dakota Resident:

To determine your North Dakota income tax, find the row in the ND Taxable Income column that contains your taxable income from Form ND-1, line 19 and read across to the column matching your filing status—this intersection is your tax.

If filing as a part-year resident or full-year nonresident:

Using the same process as above, enter the tax from the table on Schedule ND-1NR, line 22, then complete the nonresident computation to arrive at your total ND tax liability.

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—																	
40,250	40,300	0	0	0	0	42,500	42,550	0	0	40	0	44,750	44,800	0	0	84	0
40,300	40,350	0	0	0	0	42,550	42,600	0	0	41	0	44,800	44,850	0	0	85	0
40,350	40,400	0	0	0	0	42,600	42,650	0	0	42	0	44,850	44,900	0	0	86	0
40,400	40,450	0	0	0	0	42,650	42,700	0	0	43	0	44,900	44,950	0	0	87	0
40,450	40,500	0	0	0	0	42,700	42,750	0	0	44	0	44,950	45,000	0	0	88	0
40,500	40,550	0	0	1	0	42,750	42,800	0	0	45	0	45,000					
40,550	40,600	0	0	2	0	42,800	42,850	0	0	46	0	45,000	45,050	0	0	89	0
40,600	40,650	0	0	3	0	42,850	42,900	0	0	47	0	45,050	45,100	0	0	90	0
40,650	40,700	0	0	4	0	42,900	42,950	0	0	48	0	45,100	45,150	0	0	91	0
40,700	40,750	0	0	5	0	42,950	43,000	0	0	49	0	45,150	45,200	0	0	92	0
40,750	40,800	0	0	6	0	43,000						45,200	45,250	0	0	93	0
40,800	40,850	0	0	7	0	43,000	43,050	0	0	50	0	45,250	45,300	0	0	94	0
40,850	40,900	0	0	8	0	43,050	43,100	0	0	51	0	45,300	45,350	0	0	95	0
40,900	40,950	0	0	9	0	43,100	43,150	0	0	52	0	45,350	45,400	0	0	96	0
40,950	41,000	0	0	10	0	43,150	43,200	0	0	53	0	45,400	45,450	0	0	97	0
41,000						43,200	43,250	0	0	54	0	45,450	45,500	0	0	98	0
41,000	41,050	0	0	11	0	43,250	43,300	0	0	55	0	45,500	45,550	0	0	98	0
41,050	41,100	0	0	12	0	43,300	43,350	0	0	56	0	45,550	45,600	0	0	99	0
41,100	41,150	0	0	13	0	43,350	43,400	0	0	57	0	45,600	45,650	0	0	100	0
41,150	41,200	0	0	14	0	43,400	43,450	0	0	58	0	45,650	45,700	0	0	101	0
41,200	41,250	0	0	15	0	43,450	43,500	0	0	59	0	45,700	45,750	0	0	102	0
41,250	41,300	0	0	16	0	43,500	43,550	0	0	59	0	45,750	45,800	0	0	103	0
41,300	41,350	0	0	17	0	43,550	43,600	0	0	60	0	45,800	45,850	0	0	104	0
41,350	41,400	0	0	18	0	43,600	43,650	0	0	61	0	45,850	45,900	0	0	105	0
41,400	41,450	0	0	19	0	43,650	43,700	0	0	62	0	45,900	45,950	0	0	106	0
41,450	41,500	0	0	20	0	43,700	43,750	0	0	63	0	45,950	46,000	0	0	107	0
41,500	41,550	0	0	20	0	43,750	43,800	0	0	64	0	46,000					
41,550	41,600	0	0	21	0	43,800	43,850	0	0	65	0	46,000	46,050	0	0	108	0
41,600	41,650	0	0	22	0	43,850	43,900	0	0	66	0	46,050	46,100	0	0	109	0
41,650	41,700	0	0	23	0	43,900	43,950	0	0	67	0	46,100	46,150	0	0	110	0
41,700	41,750	0	0	24	0	43,950	44,000	0	0	68	0	46,150	46,200	0	0	111	0
41,750	41,800	0	0	25	0	44,000						46,200	46,250	0	0	112	0
41,800	41,850	0	0	26	0	44,000	44,050	0	0	69	0	46,250	46,300	0	0	113	0
41,850	41,900	0	0	27	0	44,050	44,100	0	0	70	0	46,300	46,350	0	0	114	0
41,900	41,950	0	0	28	0	44,100	44,150	0	0	71	0	46,350	46,400	0	0	115	0
41,950	42,000	0	0	29	0	44,150	44,200	0	0	72	0	46,400	46,450	0	0	116	0
42,000						44,200	44,250	0	0	73	0	46,450	46,500	0	0	117	0
42,000	42,050	0	0	30	0	44,250	44,300	0	0	74	0	46,500	46,550	0	0	118	0
42,050	42,100	0	0	31	0	44,300	44,350	0	0	75	0	46,550	46,600	0	0	119	0
42,100	42,150	0	0	32	0	44,350	44,400	0	0	76	0	46,600	46,650	0	0	120	0
42,150	42,200	0	0	33	0	44,400	44,450	0	0	77	0	46,650	46,700	0	0	121	0
42,200	42,250	0	0	34	0	44,450	44,500	0	0	78	0	46,700	46,750	0	0	122	0
42,250	42,300	0	0	35	0	44,500	44,550	0	0	79	0	46,750	46,800	0	0	123	0
42,300	42,350	0	0	36	0	44,550	44,600	0	0	80	0	46,800	46,850	0	0	124	0
42,350	42,400	0	0	37	0	44,600	44,650	0	0	81	0	46,850	46,900	0	0	125	0
42,400	42,450	0	0	38	0	44,650	44,700	0	0	82	0	46,900	46,950	0	0	126	0
42,450	42,500	0	0	39	0	44,700	44,750	0	0	83	0	46,950	47,000	0	0	127	0

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

2025 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—					
47,000						50,000						53,000					
47,000	47,050	0	0	128	0	50,000	50,050	30	0	186	0	53,000	53,050	89	0	245	0
47,050	47,100	0	0	129	0	50,050	50,100	31	0	187	0	53,050	53,100	90	0	246	0
47,100	47,150	0	0	130	0	50,100	50,150	32	0	188	0	53,100	53,150	91	0	247	0
47,150	47,200	0	0	131	0	50,150	50,200	33	0	189	0	53,150	53,200	92	0	248	0
47,200	47,250	0	0	132	0	50,200	50,250	34	0	190	0	53,200	53,250	93	0	249	0
47,250	47,300	0	0	133	0	50,250	50,300	35	0	191	0	53,250	53,300	94	0	250	0
47,300	47,350	0	0	134	0	50,300	50,350	36	0	192	0	53,300	53,350	95	0	251	0
47,350	47,400	0	0	135	0	50,350	50,400	37	0	193	0	53,350	53,400	96	0	252	0
47,400	47,450	0	0	136	0	50,400	50,450	38	0	194	0	53,400	53,450	97	0	253	0
47,450	47,500	0	0	137	0	50,450	50,500	39	0	195	0	53,450	53,500	98	0	254	0
47,500	47,550	0	0	137	0	50,500	50,550	40	0	196	0	53,500	53,550	98	0	254	0
47,550	47,600	0	0	138	0	50,550	50,600	41	0	197	0	53,550	53,600	99	0	255	0
47,600	47,650	0	0	139	0	50,600	50,650	42	0	198	0	53,600	53,650	100	0	256	0
47,650	47,700	0	0	140	0	50,650	50,700	43	0	199	0	53,650	53,700	101	0	257	0
47,700	47,750	0	0	141	0	50,700	50,750	44	0	200	0	53,700	53,750	102	0	258	0
47,750	47,800	0	0	142	0	50,750	50,800	45	0	201	0	53,750	53,800	103	0	259	0
47,800	47,850	0	0	143	0	50,800	50,850	46	0	202	0	53,800	53,850	104	0	260	0
47,850	47,900	0	0	144	0	50,850	50,900	47	0	203	0	53,850	53,900	105	0	261	0
47,900	47,950	0	0	145	0	50,900	50,950	48	0	204	0	53,900	53,950	106	0	262	0
47,950	48,000	0	0	146	0	50,950	51,000	49	0	205	0	53,950	54,000	107	0	263	0
48,000						51,000						54,000					
48,000	48,050	0	0	147	0	51,000	51,050	50	0	206	0	54,000	54,050	108	0	264	0
48,050	48,100	0	0	148	0	51,050	51,100	51	0	207	0	54,050	54,100	109	0	265	0
48,100	48,150	0	0	149	0	51,100	51,150	52	0	208	0	54,100	54,150	110	0	266	0
48,150	48,200	0	0	150	0	51,150	51,200	53	0	209	0	54,150	54,200	111	0	267	0
48,200	48,250	0	0	151	0	51,200	51,250	54	0	210	0	54,200	54,250	112	0	268	0
48,250	48,300	0	0	152	0	51,250	51,300	55	0	211	0	54,250	54,300	113	0	269	0
48,300	48,350	0	0	153	0	51,300	51,350	56	0	212	0	54,300	54,350	114	0	270	0
48,350	48,400	0	0	154	0	51,350	51,400	57	0	213	0	54,350	54,400	115	0	271	0
48,400	48,450	0	0	155	0	51,400	51,450	58	0	214	0	54,400	54,450	116	0	272	0
48,450	48,500	0	0	156	0	51,450	51,500	59	0	215	0	54,450	54,500	117	0	273	0
48,500	48,550	1	0	157	0	51,500	51,550	59	0	215	0	54,500	54,550	118	0	274	0
48,550	48,600	2	0	158	0	51,550	51,600	60	0	216	0	54,550	54,600	119	0	275	0
48,600	48,650	3	0	159	0	51,600	51,650	61	0	217	0	54,600	54,650	120	0	276	0
48,650	48,700	4	0	160	0	51,650	51,700	62	0	218	0	54,650	54,700	121	0	277	0
48,700	48,750	5	0	161	0	51,700	51,750	63	0	219	0	54,700	54,750	122	0	278	0
48,750	48,800	6	0	162	0	51,750	51,800	64	0	220	0	54,750	54,800	123	0	279	0
48,800	48,850	7	0	163	0	51,800	51,850	65	0	221	0	54,800	54,850	124	0	280	0
48,850	48,900	8	0	164	0	51,850	51,900	66	0	222	0	54,850	54,900	125	0	281	0
48,900	48,950	9	0	165	0	51,900	51,950	67	0	223	0	54,900	54,950	126	0	282	0
48,950	49,000	10	0	166	0	51,950	52,000	68	0	224	0	54,950	55,000	127	0	283	0
49,000						52,000						55,000					
49,000	49,050	11	0	167	0	52,000	52,050	69	0	225	0	55,000	55,050	128	0	284	0
49,050	49,100	12	0	168	0	52,050	52,100	70	0	226	0	55,050	55,100	129	0	285	0
49,100	49,150	13	0	169	0	52,100	52,150	71	0	227	0	55,100	55,150	130	0	286	0
49,150	49,200	14	0	170	0	52,150	52,200	72	0	228	0	55,150	55,200	131	0	287	0
49,200	49,250	15	0	171	0	52,200	52,250	73	0	229	0	55,200	55,250	132	0	288	0
49,250	49,300	16	0	172	0	52,250	52,300	74	0	230	0	55,250	55,300	133	0	289	0
49,300	49,350	17	0	173	0	52,300	52,350	75	0	231	0	55,300	55,350	134	0	290	0
49,350	49,400	18	0	174	0	52,350	52,400	76	0	232	0	55,350	55,400	135	0	291	0
49,400	49,450	19	0	175	0	52,400	52,450	77	0	233	0	55,400	55,450	136	0	292	0
49,450	49,500	20	0	176	0	52,450	52,500	78	0	234	0	55,450	55,500	137	0	293	0
49,500	49,550	20	0	176	0	52,500	52,550	79	0	235	0	55,500	55,550	137	0	293	0
49,550	49,600	21	0	177	0	52,550	52,600	80	0	236	0	55,550	55,600	138	0	294	0
49,600	49,650	22	0	178	0	52,600	52,650	81	0	237	0	55,600	55,650	139	0	295	0
49,650	49,700	23	0	179	0	52,650	52,700	82	0	238	0	55,650	55,700	140	0	296	0
49,700	49,750	24	0	180	0	52,700	52,750	83	0	239	0	55,700	55,750	141	0	297	0
49,750	49,800	25	0	181	0	52,750	52,800	84	0	240	0	55,750	55,800	142	0	298	0
49,800	49,850	26	0	182	0	52,800	52,850	85	0	241	0	55,800	55,850	143	0	299	0
49,850	49,900	27	0	183	0	52,850	52,900	86	0	242	0	55,850	55,900	144	0	300	0
49,900	49,950	28	0	184	0	52,900	52,950	87	0	243	0	55,900	55,950	145	0	301	0
49,950	50,000	29	0	185	0	52,950	53,000	88	0	244	0	55,950	56,000	146	0	302	0

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

2025 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—					
56,000						59,000						62,000					
56,000	56,050	147	0	303	0	59,000	59,050	206	0	362	0	62,000	62,050	264	0	420	0
56,050	56,100	148	0	304	0	59,050	59,100	207	0	363	0	62,050	62,100	265	0	421	0
56,100	56,150	149	0	305	0	59,100	59,150	208	0	364	0	62,100	62,150	266	0	422	0
56,150	56,200	150	0	306	0	59,150	59,200	209	0	365	0	62,150	62,200	267	0	423	0
56,200	56,250	151	0	307	0	59,200	59,250	210	0	366	0	62,200	62,250	268	0	424	0
56,250	56,300	152	0	308	0	59,250	59,300	211	0	367	0	62,250	62,300	269	0	425	0
56,300	56,350	153	0	309	0	59,300	59,350	212	0	368	0	62,300	62,350	270	0	426	0
56,350	56,400	154	0	310	0	59,350	59,400	213	0	369	0	62,350	62,400	271	0	427	0
56,400	56,450	155	0	311	0	59,400	59,450	214	0	370	0	62,400	62,450	272	0	428	0
56,450	56,500	156	0	312	0	59,450	59,500	215	0	371	0	62,450	62,500	273	0	429	0
56,500	56,550	157	0	313	0	59,500	59,550	215	0	371	0	62,500	62,550	274	0	430	0
56,550	56,600	158	0	314	0	59,550	59,600	216	0	372	0	62,550	62,600	275	0	431	0
56,600	56,650	159	0	315	0	59,600	59,650	217	0	373	0	62,600	62,650	276	0	432	0
56,650	56,700	160	0	316	0	59,650	59,700	218	0	374	0	62,650	62,700	277	0	433	0
56,700	56,750	161	0	317	0	59,700	59,750	219	0	375	0	62,700	62,750	278	0	434	0
56,750	56,800	162	0	318	0	59,750	59,800	220	0	376	0	62,750	62,800	279	0	435	0
56,800	56,850	163	0	319	0	59,800	59,850	221	0	377	0	62,800	62,850	280	0	436	0
56,850	56,900	164	0	320	0	59,850	59,900	222	0	378	0	62,850	62,900	281	0	437	0
56,900	56,950	165	0	321	0	59,900	59,950	223	0	379	0	62,900	62,950	282	0	438	0
56,950	57,000	166	0	322	0	59,950	60,000	224	0	380	0	62,950	63,000	283	0	439	0
57,000						60,000						63,000					
57,000	57,050	167	0	323	0	60,000	60,050	225	0	381	0	63,000	63,050	284	0	440	0
57,050	57,100	168	0	324	0	60,050	60,100	226	0	382	0	63,050	63,100	285	0	441	0
57,100	57,150	169	0	325	0	60,100	60,150	227	0	383	0	63,100	63,150	286	0	442	0
57,150	57,200	170	0	326	0	60,150	60,200	228	0	384	0	63,150	63,200	287	0	443	0
57,200	57,250	171	0	327	0	60,200	60,250	229	0	385	0	63,200	63,250	288	0	444	0
57,250	57,300	172	0	328	0	60,250	60,300	230	0	386	0	63,250	63,300	289	0	445	0
57,300	57,350	173	0	329	0	60,300	60,350	231	0	387	0	63,300	63,350	290	0	446	0
57,350	57,400	174	0	330	0	60,350	60,400	232	0	388	0	63,350	63,400	291	0	447	0
57,400	57,450	175	0	331	0	60,400	60,450	233	0	389	0	63,400	63,450	292	0	448	0
57,450	57,500	176	0	332	0	60,450	60,500	234	0	390	0	63,450	63,500	293	0	449	0
57,500	57,550	176	0	332	0	60,500	60,550	235	0	391	0	63,500	63,550	293	0	449	0
57,550	57,600	177	0	333	0	60,550	60,600	236	0	392	0	63,550	63,600	294	0	450	0
57,600	57,650	178	0	334	0	60,600	60,650	237	0	393	0	63,600	63,650	295	0	451	0
57,650	57,700	179	0	335	0	60,650	60,700	238	0	394	0	63,650	63,700	296	0	452	0
57,700	57,750	180	0	336	0	60,700	60,750	239	0	395	0	63,700	63,750	297	0	453	0
57,750	57,800	181	0	337	0	60,750	60,800	240	0	396	0	63,750	63,800	298	0	454	0
57,800	57,850	182	0	338	0	60,800	60,850	241	0	397	0	63,800	63,850	299	0	455	0
57,850	57,900	183	0	339	0	60,850	60,900	242	0	398	0	63,850	63,900	300	0	456	0
57,900	57,950	184	0	340	0	60,900	60,950	243	0	399	0	63,900	63,950	301	0	457	0
57,950	58,000	185	0	341	0	60,950	61,000	244	0	400	0	63,950	64,000	302	0	458	0
58,000						61,000						64,000					
58,000	58,050	186	0	342	0	61,000	61,050	245	0	401	0	64,000	64,050	303	0	459	0
58,050	58,100	187	0	343	0	61,050	61,100	246	0	402	0	64,050	64,100	304	0	460	0
58,100	58,150	188	0	344	0	61,100	61,150	247	0	403	0	64,100	64,150	305	0	461	0
58,150	58,200	189	0	345	0	61,150	61,200	248	0	404	0	64,150	64,200	306	0	462	0
58,200	58,250	190	0	346	0	61,200	61,250	249	0	405	0	64,200	64,250	307	0	463	0
58,250	58,300	191	0	347	0	61,250	61,300	250	0	406	0	64,250	64,300	308	0	464	0
58,300	58,350	192	0	348	0	61,300	61,350	251	0	407	0	64,300	64,350	309	0	465	0
58,350	58,400	193	0	349	0	61,350	61,400	252	0	408	0	64,350	64,400	310	0	466	0
58,400	58,450	194	0	350	0	61,400	61,450	253	0	409	0	64,400	64,450	311	0	467	0
58,450	58,500	195	0	351	0	61,450	61,500	254	0	410	0	64,450	64,500	312	0	468	0
58,500	58,550	196	0	352	0	61,500	61,550	254	0	410	0	64,500	64,550	313	0	469	0
58,550	58,600	197	0	353	0	61,550	61,600	255	0	411	0	64,550	64,600	314	0	470	0
58,600	58,650	198	0	354	0	61,600	61,650	256	0	412	0	64,600	64,650	315	0	471	0
58,650	58,700	199	0	355	0	61,650	61,700	257	0	413	0	64,650	64,700	316	0	472	0
58,700	58,750	200	0	356	0	61,700	61,750	258	0	414	0	64,700	64,750	317	0	473	0
58,750	58,800	201	0	357	0	61,750	61,800	259	0	415	0	64,750	64,800	318	0	474	0
58,800	58,850	202	0	358	0	61,800	61,850	260	0	416	0	64,800	64,850	319	0	475	0
58,850	58,900	203	0	359	0	61,850	61,900	261	0	417	0	64,850	64,900	320	0	476	0
58,900	58,950	204	0	360	0	61,900	61,950	262	0	418	0	64,900	64,950	321	0	477	0
58,950	59,000	205	0	361	0	61,950	62,000	263	0	419	0	64,950	65,000	322	0	478	0

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

2025 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—					
65,000						68,000						71,000					
65,000	65,050	323	0	479	1	68,000	68,050	381	0	537	60	71,000	71,050	440	0	596	118
65,050	65,100	324	0	480	2	68,050	68,100	382	0	538	61	71,050	71,100	441	0	597	119
65,100	65,150	325	0	481	3	68,100	68,150	383	0	539	62	71,100	71,150	442	0	598	120
65,150	65,200	326	0	482	4	68,150	68,200	384	0	540	63	71,150	71,200	443	0	599	121
65,200	65,250	327	0	483	5	68,200	68,250	385	0	541	64	71,200	71,250	444	0	600	122
65,250	65,300	328	0	484	6	68,250	68,300	386	0	542	65	71,250	71,300	445	0	601	123
65,300	65,350	329	0	485	7	68,300	68,350	387	0	543	66	71,300	71,350	446	0	602	124
65,350	65,400	330	0	486	8	68,350	68,400	388	0	544	67	71,350	71,400	447	0	603	125
65,400	65,450	331	0	487	9	68,400	68,450	389	0	545	68	71,400	71,450	448	0	604	126
65,450	65,500	332	0	488	10	68,450	68,500	390	0	546	69	71,450	71,500	449	0	605	127
65,500	65,550	332	0	488	11	68,500	68,550	391	0	547	70	71,500	71,550	449	0	605	128
65,550	65,600	333	0	489	12	68,550	68,600	392	0	548	71	71,550	71,600	450	0	606	129
65,600	65,650	334	0	490	13	68,600	68,650	393	0	549	72	71,600	71,650	451	0	607	130
65,650	65,700	335	0	491	14	68,650	68,700	394	0	550	73	71,650	71,700	452	0	608	131
65,700	65,750	336	0	492	15	68,700	68,750	395	0	551	74	71,700	71,750	453	0	609	132
65,750	65,800	337	0	493	16	68,750	68,800	396	0	552	75	71,750	71,800	454	0	610	133
65,800	65,850	338	0	494	17	68,800	68,850	397	0	553	76	71,800	71,850	455	0	611	134
65,850	65,900	339	0	495	18	68,850	68,900	398	0	554	77	71,850	71,900	456	0	612	135
65,900	65,950	340	0	496	19	68,900	68,950	399	0	555	78	71,900	71,950	457	0	613	136
65,950	66,000	341	0	497	20	68,950	69,000	400	0	556	78	71,950	72,000	458	0	614	137
66,000						69,000						72,000					
66,000	66,050	342	0	498	21	69,000	69,050	401	0	557	79	72,000	72,050	459	0	615	138
66,050	66,100	343	0	499	22	69,050	69,100	402	0	558	80	72,050	72,100	460	0	616	139
66,100	66,150	344	0	500	23	69,100	69,150	403	0	559	81	72,100	72,150	461	0	617	140
66,150	66,200	345	0	501	24	69,150	69,200	404	0	560	82	72,150	72,200	462	0	618	141
66,200	66,250	346	0	502	25	69,200	69,250	405	0	561	83	72,200	72,250	463	0	619	142
66,250	66,300	347	0	503	26	69,250	69,300	406	0	562	84	72,250	72,300	464	0	620	143
66,300	66,350	348	0	504	27	69,300	69,350	407	0	563	85	72,300	72,350	465	0	621	144
66,350	66,400	349	0	505	28	69,350	69,400	408	0	564	86	72,350	72,400	466	0	622	145
66,400	66,450	350	0	506	29	69,400	69,450	409	0	565	87	72,400	72,450	467	0	623	146
66,450	66,500	351	0	507	30	69,450	69,500	410	0	566	88	72,450	72,500	468	0	624	147
66,500	66,550	352	0	508	31	69,500	69,550	410	0	566	89	72,500	72,550	469	0	625	148
66,550	66,600	353	0	509	32	69,550	69,600	411	0	567	90	72,550	72,600	470	0	626	149
66,600	66,650	354	0	510	33	69,600	69,650	412	0	568	91	72,600	72,650	471	0	627	150
66,650	66,700	355	0	511	34	69,650	69,700	413	0	569	92	72,650	72,700	472	0	628	151
66,700	66,750	356	0	512	35	69,700	69,750	414	0	570	93	72,700	72,750	473	0	629	152
66,750	66,800	357	0	513	36	69,750	69,800	415	0	571	94	72,750	72,800	474	0	630	153
66,800	66,850	358	0	514	37	69,800	69,850	416	0	572	95	72,800	72,850	475	0	631	154
66,850	66,900	359	0	515	38	69,850	69,900	417	0	573	96	72,850	72,900	476	0	632	155
66,900	66,950	360	0	516	39	69,900	69,950	418	0	574	97	72,900	72,950	477	0	633	156
66,950	67,000	361	0	517	39	69,950	70,000	419	0	575	98	72,950	73,000	478	0	634	156
67,000						70,000						73,000					
67,000	67,050	362	0	518	40	70,000	70,050	420	0	576	99	73,000	73,050	479	0	635	157
67,050	67,100	363	0	519	41	70,050	70,100	421	0	577	100	73,050	73,100	480	0	636	158
67,100	67,150	364	0	520	42	70,100	70,150	422	0	578	101	73,100	73,150	481	0	637	159
67,150	67,200	365	0	521	43	70,150	70,200	423	0	579	102	73,150	73,200	482	0	638	160
67,200	67,250	366	0	522	44	70,200	70,250	424	0	580	103	73,200	73,250	483	0	639	161
67,250	67,300	367	0	523	45	70,250	70,300	425	0	581	104	73,250	73,300	484	0	640	162
67,300	67,350	368	0	524	46	70,300	70,350	426	0	582	105	73,300	73,350	485	0	641	163
67,350	67,400	369	0	525	47	70,350	70,400	427	0	583	106	73,350	73,400	486	0	642	164
67,400	67,450	370	0	526	48	70,400	70,450	428	0	584	107	73,400	73,450	487	0	643	165
67,450	67,500	371	0	527	49	70,450	70,500	429	0	585	108	73,450	73,500	488	0	644	166
67,500	67,550	371	0	527	50	70,500	70,550	430	0	586	109	73,500	73,550	488	0	644	167
67,550	67,600	372	0	528	51	70,550	70,600	431	0	587	110	73,550	73,600	489	0	645	168
67,600	67,650	373	0	529	52	70,600	70,650	432	0	588	111	73,600	73,650	490	0	646	169
67,650	67,700	374	0	530	53	70,650	70,700	433	0	589	112	73,650	73,700	491	0	647	170
67,700	67,750	375	0	531	54	70,700	70,750	434	0	590	113	73,700	73,750	492	0	648	171
67,750	67,800	376	0	532	55	70,750	70,800	435	0	591	114	73,750	73,800	493	0	649	172
67,800	67,850	377	0	533	56	70,800	70,850	436	0	592	115	73,800	73,850	494	0	650	173
67,850	67,900	378	0	534	57	70,850	70,900	437	0	593	116	73,850	73,900	495	0	651	174
67,900	67,950	379	0	535	58	70,900	70,950	438	0	594	117	73,900	73,950	496	0	652	175
67,950	68,000	380	0	536	59	70,950	71,000	439	0	595	117	73,950	74,000	497	0	653	176

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

2025 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—					
74,000						77,000						80,000					
74,000	74,050	498	0	654	177	77,000	77,050	557	0	713	235	80,000	80,050	615	0	771	294
74,050	74,100	499	0	655	178	77,050	77,100	558	0	714	236	80,050	80,100	616	0	772	295
74,100	74,150	500	0	656	179	77,100	77,150	559	0	715	237	80,100	80,150	617	0	773	296
74,150	74,200	501	0	657	180	77,150	77,200	560	0	716	238	80,150	80,200	618	0	774	297
74,200	74,250	502	0	658	181	77,200	77,250	561	0	717	239	80,200	80,250	619	0	775	298
74,250	74,300	503	0	659	182	77,250	77,300	562	0	718	240	80,250	80,300	620	0	776	299
74,300	74,350	504	0	660	183	77,300	77,350	563	0	719	241	80,300	80,350	621	0	777	300
74,350	74,400	505	0	661	184	77,350	77,400	564	0	720	242	80,350	80,400	622	0	778	301
74,400	74,450	506	0	662	185	77,400	77,450	565	0	721	243	80,400	80,450	623	0	779	302
74,450	74,500	507	0	663	186	77,450	77,500	566	0	722	244	80,450	80,500	624	0	780	303
74,500	74,550	508	0	664	187	77,500	77,550	566	0	722	245	80,500	80,550	625	0	781	304
74,550	74,600	509	0	665	188	77,550	77,600	567	0	723	246	80,550	80,600	626	0	782	305
74,600	74,650	510	0	666	189	77,600	77,650	568	0	724	247	80,600	80,650	627	0	783	306
74,650	74,700	511	0	667	190	77,650	77,700	569	0	725	248	80,650	80,700	628	0	784	307
74,700	74,750	512	0	668	191	77,700	77,750	570	0	726	249	80,700	80,750	629	0	785	308
74,750	74,800	513	0	669	192	77,750	77,800	571	0	727	250	80,750	80,800	630	0	786	309
74,800	74,850	514	0	670	193	77,800	77,850	572	0	728	251	80,800	80,850	631	0	787	310
74,850	74,900	515	0	671	194	77,850	77,900	573	0	729	252	80,850	80,900	632	0	788	311
74,900	74,950	516	0	672	195	77,900	77,950	574	0	730	253	80,900	80,950	633	0	789	312
74,950	75,000	517	0	673	195	77,950	78,000	575	0	731	254	80,950	81,000	634	0	790	312
75,000						78,000						81,000					
75,000	75,050	518	0	674	196	78,000	78,050	576	0	732	255	81,000	81,050	635	1	791	313
75,050	75,100	519	0	675	197	78,050	78,100	577	0	733	256	81,050	81,100	636	2	792	314
75,100	75,150	520	0	676	198	78,100	78,150	578	0	734	257	81,100	81,150	637	3	793	315
75,150	75,200	521	0	677	199	78,150	78,200	579	0	735	258	81,150	81,200	638	4	794	316
75,200	75,250	522	0	678	200	78,200	78,250	580	0	736	259	81,200	81,250	639	5	795	317
75,250	75,300	523	0	679	201	78,250	78,300	581	0	737	260	81,250	81,300	640	6	796	318
75,300	75,350	524	0	680	202	78,300	78,350	582	0	738	261	81,300	81,350	641	7	797	319
75,350	75,400	525	0	681	203	78,350	78,400	583	0	739	262	81,350	81,400	642	8	798	320
75,400	75,450	526	0	682	204	78,400	78,450	584	0	740	263	81,400	81,450	643	9	799	321
75,450	75,500	527	0	683	205	78,450	78,500	585	0	741	264	81,450	81,500	644	10	800	322
75,500	75,550	527	0	683	206	78,500	78,550	586	0	742	265	81,500	81,550	644	11	800	323
75,550	75,600	528	0	684	207	78,550	78,600	587	0	743	266	81,550	81,600	645	12	801	324
75,600	75,650	529	0	685	208	78,600	78,650	588	0	744	267	81,600	81,650	646	13	802	325
75,650	75,700	530	0	686	209	78,650	78,700	589	0	745	268	81,650	81,700	647	14	803	326
75,700	75,750	531	0	687	210	78,700	78,750	590	0	746	269	81,700	81,750	648	15	804	327
75,750	75,800	532	0	688	211	78,750	78,800	591	0	747	270	81,750	81,800	649	16	805	328
75,800	75,850	533	0	689	212	78,800	78,850	592	0	748	271	81,800	81,850	650	17	806	329
75,850	75,900	534	0	690	213	78,850	78,900	593	0	749	272	81,850	81,900	651	18	807	330
75,900	75,950	535	0	691	214	78,900	78,950	594	0	750	273	81,900	81,950	652	19	808	331
75,950	76,000	536	0	692	215	78,950	79,000	595	0	751	273	81,950	82,000	653	20	809	332
76,000						79,000						82,000					
76,000	76,050	537	0	693	216	79,000	79,050	596	0	752	274	82,000	82,050	654	20	810	333
76,050	76,100	538	0	694	217	79,050	79,100	597	0	753	275	82,050	82,100	655	21	811	334
76,100	76,150	539	0	695	218	79,100	79,150	598	0	754	276	82,100	82,150	656	22	812	335
76,150	76,200	540	0	696	219	79,150	79,200	599	0	755	277	82,150	82,200	657	23	813	336
76,200	76,250	541	0	697	220	79,200	79,250	600	0	756	278	82,200	82,250	658	24	814	337
76,250	76,300	542	0	698	221	79,250	79,300	601	0	757	279	82,250	82,300	659	25	815	338
76,300	76,350	543	0	699	222	79,300	79,350	602	0	758	280	82,300	82,350	660	26	816	339
76,350	76,400	544	0	700	223	79,350	79,400	603	0	759	281	82,350	82,400	661	27	817	340
76,400	76,450	545	0	701	224	79,400	79,450	604	0	760	282	82,400	82,450	662	28	818	341
76,450	76,500	546	0	702	225	79,450	79,500	605	0	761	283	82,450	82,500	663	29	819	342
76,500	76,550	547	0	703	226	79,500	79,550	605	0	761	284	82,500	82,550	664	30	820	343
76,550	76,600	548	0	704	227	79,550	79,600	606	0	762	285	82,550	82,600	665	31	821	344
76,600	76,650	549	0	705	228	79,600	79,650	607	0	763	286	82,600	82,650	666	32	822	345
76,650	76,700	550	0	706	229	79,650	79,700	608	0	764	287	82,650	82,700	667	33	823	346
76,700	76,750	551	0	707	230	79,700	79,750	609	0	765	288	82,700	82,750	668	34	824	347
76,750	76,800	552	0	708	231	79,750	79,800	610	0	766	289	82,750	82,800	669	35	825	348
76,800	76,850	553	0	709	232	79,800	79,850	611	0	767	290	82,800	82,850	670	36	826	349
76,850	76,900	554	0	710	233	79,850	79,900	612	0	768	291	82,850	82,900	671	37	827	350
76,900	76,950	555	0	711	234	79,900	79,950	613	0	769	292	82,900	82,950	672	38	828	351
76,950	77,000	556	0	712	234	79,950	80,000	614	0	770	293	82,950	83,000	673	39	829	351

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

2025 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—					
83,000						86,000						89,000					
83,000	83,050	674	40	830	352	86,000	86,050	732	98	888	411	89,000	89,050	791	157	947	469
83,050	83,100	675	41	831	353	86,050	86,100	733	99	889	412	89,050	89,100	792	158	948	470
83,100	83,150	676	42	832	354	86,100	86,150	734	100	890	413	89,100	89,150	793	159	949	471
83,150	83,200	677	43	833	355	86,150	86,200	735	101	891	414	89,150	89,200	794	160	950	472
83,200	83,250	678	44	834	356	86,200	86,250	736	102	892	415	89,200	89,250	795	161	951	473
83,250	83,300	679	45	835	357	86,250	86,300	737	103	893	416	89,250	89,300	796	162	952	474
83,300	83,350	680	46	836	358	86,300	86,350	738	104	894	417	89,300	89,350	797	163	953	475
83,350	83,400	681	47	837	359	86,350	86,400	739	105	895	418	89,350	89,400	798	164	954	476
83,400	83,450	682	48	838	360	86,400	86,450	740	106	896	419	89,400	89,450	799	165	955	477
83,450	83,500	683	49	839	361	86,450	86,500	741	107	897	420	89,450	89,500	800	166	956	478
83,500	83,550	683	50	839	362	86,500	86,550	742	108	898	421	89,500	89,550	800	167	956	479
83,550	83,600	684	51	840	363	86,550	86,600	743	109	899	422	89,550	89,600	801	168	957	480
83,600	83,650	685	52	841	364	86,600	86,650	744	110	900	423	89,600	89,650	802	169	958	481
83,650	83,700	686	53	842	365	86,650	86,700	745	111	901	424	89,650	89,700	803	170	959	482
83,700	83,750	687	54	843	366	86,700	86,750	746	112	902	425	89,700	89,750	804	171	960	483
83,750	83,800	688	55	844	367	86,750	86,800	747	113	903	426	89,750	89,800	805	172	961	484
83,800	83,850	689	56	845	368	86,800	86,850	748	114	904	427	89,800	89,850	806	173	962	485
83,850	83,900	690	57	846	369	86,850	86,900	749	115	905	428	89,850	89,900	807	174	963	486
83,900	83,950	691	58	847	370	86,900	86,950	750	116	906	429	89,900	89,950	808	175	964	487
83,950	84,000	692	59	848	371	86,950	87,000	751	117	907	429	89,950	90,000	809	176	965	488
84,000						87,000						90,000					
84,000	84,050	693	59	849	372	87,000	87,050	752	118	908	430	90,000	90,050	810	176	966	489
84,050	84,100	694	60	850	373	87,050	87,100	753	119	909	431	90,050	90,100	811	177	967	490
84,100	84,150	695	61	851	374	87,100	87,150	754	120	910	432	90,100	90,150	812	178	968	491
84,150	84,200	696	62	852	375	87,150	87,200	755	121	911	433	90,150	90,200	813	179	969	492
84,200	84,250	697	63	853	376	87,200	87,250	756	122	912	434	90,200	90,250	814	180	970	493
84,250	84,300	698	64	854	377	87,250	87,300	757	123	913	435	90,250	90,300	815	181	971	494
84,300	84,350	699	65	855	378	87,300	87,350	758	124	914	436	90,300	90,350	816	182	972	495
84,350	84,400	700	66	856	379	87,350	87,400	759	125	915	437	90,350	90,400	817	183	973	496
84,400	84,450	701	67	857	380	87,400	87,450	760	126	916	438	90,400	90,450	818	184	974	497
84,450	84,500	702	68	858	381	87,450	87,500	761	127	917	439	90,450	90,500	819	185	975	498
84,500	84,550	703	69	859	382	87,500	87,550	761	128	917	440	90,500	90,550	820	186	976	499
84,550	84,600	704	70	860	383	87,550	87,600	762	129	918	441	90,550	90,600	821	187	977	500
84,600	84,650	705	71	861	384	87,600	87,650	763	130	919	442	90,600	90,650	822	188	978	501
84,650	84,700	706	72	862	385	87,650	87,700	764	131	920	443	90,650	90,700	823	189	979	502
84,700	84,750	707	73	863	386	87,700	87,750	765	132	921	444	90,700	90,750	824	190	980	503
84,750	84,800	708	74	864	387	87,750	87,800	766	133	922	445	90,750	90,800	825	191	981	504
84,800	84,850	709	75	865	388	87,800	87,850	767	134	923	446	90,800	90,850	826	192	982	505
84,850	84,900	710	76	866	389	87,850	87,900	768	135	924	447	90,850	90,900	827	193	983	506
84,900	84,950	711	77	867	390	87,900	87,950	769	136	925	448	90,900	90,950	828	194	984	507
84,950	85,000	712	78	868	390	87,950	88,000	770	137	926	449	90,950	91,000	829	195	985	507
85,000						88,000						91,000					
85,000	85,050	713	79	869	391	88,000	88,050	771	137	927	450	91,000	91,050	830	196	986	508
85,050	85,100	714	80	870	392	88,050	88,100	772	138	928	451	91,050	91,100	831	197	987	509
85,100	85,150	715	81	871	393	88,100	88,150	773	139	929	452	91,100	91,150	832	198	988	510
85,150	85,200	716	82	872	394	88,150	88,200	774	140	930	453	91,150	91,200	833	199	989	511
85,200	85,250	717	83	873	395	88,200	88,250	775	141	931	454	91,200	91,250	834	200	990	512
85,250	85,300	718	84	874	396	88,250	88,300	776	142	932	455	91,250	91,300	835	201	991	513
85,300	85,350	719	85	875	397	88,300	88,350	777	143	933	456	91,300	91,350	836	202	992	514
85,350	85,400	720	86	876	398	88,350	88,400	778	144	934	457	91,350	91,400	837	203	993	515
85,400	85,450	721	87	877	399	88,400	88,450	779	145	935	458	91,400	91,450	838	204	994	516
85,450	85,500	722	88	878	400	88,450	88,500	780	146	936	459	91,450	91,500	839	205	995	517
85,500	85,550	722	89	878	401	88,500	88,550	781	147	937	460	91,500	91,550	839	206	995	518
85,550	85,600	723	90	879	402	88,550	88,600	782	148	938	461	91,550	91,600	840	207	996	519
85,600	85,650	724	91	880	403	88,600	88,650	783	149	939	462	91,600	91,650	841	208	997	520
85,650	85,700	725	92	881	404	88,650	88,700	784	150	940	463	91,650	91,700	842	209	998	521
85,700	85,750	726	93	882	405	88,700	88,750	785	151	941	464	91,700	91,750	843	210	999	522
85,750	85,800	727	94	883	406	88,750	88,800	786	152	942	465	91,750	91,800	844	211	1,000	523
85,800	85,850	728	95	884	407	88,800	88,850	787	153	943	466	91,800	91,850	845	212	1,001	524
85,850	85,900	729	96	885	408	88,850	88,900	788	154	944	467	91,850	91,900	846	213	1,002	525
85,900	85,950	730	97	886	409	88,900	88,950	789	155	945	468	91,900	91,950	847	214	1,003	526
85,950	86,000	731	98	887	410	88,950	89,000	790	156	946	468	91,950	92,000	848	215	1,004	527

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

2025 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—					
92,000						95,000						98,000					
92,000	92,050	849	215	1,005	528	95,000	95,050	908	274	1,064	586	98,000	98,050	966	332	1,122	645
92,050	92,100	850	216	1,006	529	95,050	95,100	909	275	1,065	587	98,050	98,100	967	333	1,123	646
92,100	92,150	851	217	1,007	530	95,100	95,150	910	276	1,066	588	98,100	98,150	968	334	1,124	647
92,150	92,200	852	218	1,008	531	95,150	95,200	911	277	1,067	589	98,150	98,200	969	335	1,125	648
92,200	92,250	853	219	1,009	532	95,200	95,250	912	278	1,068	590	98,200	98,250	970	336	1,126	649
92,250	92,300	854	220	1,010	533	95,250	95,300	913	279	1,069	591	98,250	98,300	971	337	1,127	650
92,300	92,350	855	221	1,011	534	95,300	95,350	914	280	1,070	592	98,300	98,350	972	338	1,128	651
92,350	92,400	856	222	1,012	535	95,350	95,400	915	281	1,071	593	98,350	98,400	973	339	1,129	652
92,400	92,450	857	223	1,013	536	95,400	95,450	916	282	1,072	594	98,400	98,450	974	340	1,130	653
92,450	92,500	858	224	1,014	537	95,450	95,500	917	283	1,073	595	98,450	98,500	975	341	1,131	654
92,500	92,550	859	225	1,015	538	95,500	95,550	917	284	1,073	596	98,500	98,550	976	342	1,132	655
92,550	92,600	860	226	1,016	539	95,550	95,600	918	285	1,074	597	98,550	98,600	977	343	1,133	656
92,600	92,650	861	227	1,017	540	95,600	95,650	919	286	1,075	598	98,600	98,650	978	344	1,134	657
92,650	92,700	862	228	1,018	541	95,650	95,700	920	287	1,076	599	98,650	98,700	979	345	1,135	658
92,700	92,750	863	229	1,019	542	95,700	95,750	921	288	1,077	600	98,700	98,750	980	346	1,136	659
92,750	92,800	864	230	1,020	543	95,750	95,800	922	289	1,078	601	98,750	98,800	981	347	1,137	660
92,800	92,850	865	231	1,021	544	95,800	95,850	923	290	1,079	602	98,800	98,850	982	348	1,138	661
92,850	92,900	866	232	1,022	545	95,850	95,900	924	291	1,080	603	98,850	98,900	983	349	1,139	662
92,900	92,950	867	233	1,023	546	95,900	95,950	925	292	1,081	604	98,900	98,950	984	350	1,140	663
92,950	93,000	868	234	1,024	546	95,950	96,000	926	293	1,082	605	98,950	99,000	985	351	1,141	663
93,000						96,000						99,000					
93,000	93,050	869	235	1,025	547	96,000	96,050	927	293	1,083	606	99,000	99,050	986	352	1,142	664
93,050	93,100	870	236	1,026	548	96,050	96,100	928	294	1,084	607	99,050	99,100	987	353	1,143	665
93,100	93,150	871	237	1,027	549	96,100	96,150	929	295	1,085	608	99,100	99,150	988	354	1,144	666
93,150	93,200	872	238	1,028	550	96,150	96,200	930	296	1,086	609	99,150	99,200	989	355	1,145	667
93,200	93,250	873	239	1,029	551	96,200	96,250	931	297	1,087	610	99,200	99,250	990	356	1,146	668
93,250	93,300	874	240	1,030	552	96,250	96,300	932	298	1,088	611	99,250	99,300	991	357	1,147	669
93,300	93,350	875	241	1,031	553	96,300	96,350	933	299	1,089	612	99,300	99,350	992	358	1,148	670
93,350	93,400	876	242	1,032	554	96,350	96,400	934	300	1,090	613	99,350	99,400	993	359	1,149	671
93,400	93,450	877	243	1,033	555	96,400	96,450	935	301	1,091	614	99,400	99,450	994	360	1,150	672
93,450	93,500	878	244	1,034	556	96,450	96,500	936	302	1,092	615	99,450	99,500	995	361	1,151	673
93,500	93,550	878	245	1,034	557	96,500	96,550	937	303	1,093	616	99,500	99,550	995	362	1,151	674
93,550	93,600	879	246	1,035	558	96,550	96,600	938	304	1,094	617	99,550	99,600	996	363	1,152	675
93,600	93,650	880	247	1,036	559	96,600	96,650	939	305	1,095	618	99,600	99,650	997	364	1,153	676
93,650	93,700	881	248	1,037	560	96,650	96,700	940	306	1,096	619	99,650	99,700	998	365	1,154	677
93,700	93,750	882	249	1,038	561	96,700	96,750	941	307	1,097	620	99,700	99,750	999	366	1,155	678
93,750	93,800	883	250	1,039	562	96,750	96,800	942	308	1,098	621	99,750	99,800	1,000	367	1,156	679
93,800	93,850	884	251	1,040	563	96,800	96,850	943	309	1,099	622	99,800	99,850	1,001	368	1,157	680
93,850	93,900	885	252	1,041	564	96,850	96,900	944	310	1,100	623	99,850	99,900	1,002	369	1,158	681
93,900	93,950	886	253	1,042	565	96,900	96,950	945	311	1,101	624	99,900	99,950	1,003	370	1,159	682
93,950	94,000	887	254	1,043	566	96,950	97,000	946	312	1,102	624	99,950	100,000	1,004	371	1,160	683
94,000						97,000						<div> <p>If \$100,000 or over - use the Tax Rate Schedules on page 27</p> </div>					
94,000	94,050	888	254	1,044	567	97,000	97,050	947	313	1,103	625						
94,050	94,100	889	255	1,045	568	97,050	97,100	948	314	1,104	626						
94,100	94,150	890	256	1,046	569	97,100	97,150	949	315	1,105	627						
94,150	94,200	891	257	1,047	570	97,150	97,200	950	316	1,106	628						
94,200	94,250	892	258	1,048	571	97,200	97,250	951	317	1,107	629						
94,250	94,300	893	259	1,049	572	97,250	97,300	952	318	1,108	630						
94,300	94,350	894	260	1,050	573	97,300	97,350	953	319	1,109	631						
94,350	94,400	895	261	1,051	574	97,350	97,400	954	320	1,110	632						
94,400	94,450	896	262	1,052	575	97,400	97,450	955	321	1,111	633						
94,450	94,500	897	263	1,053	576	97,450	97,500	956	322	1,112	634						
94,500	94,550	898	264	1,054	577	97,500	97,550	956	323	1,112	635						
94,550	94,600	899	265	1,055	578	97,550	97,600	957	324	1,113	636						
94,600	94,650	900	266	1,056	579	97,600	97,650	958	325	1,114	637						
94,650	94,700	901	267	1,057	580	97,650	97,700	959	326	1,115	638						
94,700	94,750	902	268	1,058	581	97,700	97,750	960	327	1,116	639						
94,750	94,800	903	269	1,059	582	97,750	97,800	961	328	1,117	640						
94,800	94,850	904	270	1,060	583	97,800	97,850	962	329	1,118	641						
94,850	94,900	905	271	1,061	584	97,850	97,900	963	330	1,119	642						
94,900	94,950	906	272	1,062	585	97,900	97,950	964	331	1,120	643						
94,950	95,000	907	273	1,063	585	97,950	98,000	965	332	1,121	644						

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

2025 Tax Rate Schedules

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

Single

**If North Dakota
taxable income is:**

Your tax is equal to:

Over	But Not Over	
\$ 0	\$ 48,475.....	0.00% of North Dakota taxable income
48,475	244,825.....	\$ - 1.95% of amount over \$ 48,475
244,825		+ 2.50% of amount over 244,825
		3,828.83

Married filing jointly and Qualifying surviving spouse

**If North Dakota
taxable income is:**

Your tax is equal to:

Over	But Not Over	
\$ 0	\$ 80,975.....	0.00% of North Dakota taxable income
80,975	298,075.....	\$ - 1.95% of amount over \$ 80,975
298,075		+ 2.50% of amount over 298,075
		4,233.45

Married filing separately

**If North Dakota
taxable income is:**

Your tax is equal to:

Over	But Not Over	
\$ 0	\$ 40,475.....	0.00% of North Dakota taxable income
40,475	149,025.....	\$ - 1.95% of amount over \$ 40,475
149,025		+ 2.50% of amount over 149,025
		2,116.73

Head of household

**If North Dakota
taxable income is:**

Your tax is equal to:

Over	But Not Over	
\$ 0	\$ 64,950.....	0.00% of North Dakota taxable income
64,950	271,450.....	\$ - 1.95% of amount over \$ 64,950
271,450		+ 2.50% of amount over 271,450
		4,026.75

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

Leave documents loose in envelope; do not staple them.

Mail to:

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

Two 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 Office of 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 **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 Apple Apps Store or Google Play to:

<input type="radio"/> Check status of federal tax refund	<input type="radio"/> Subscribe to filing season updates or daily tax tips
<input type="radio"/> Request transcript of tax return or account information	<input type="radio"/> Connect with the IRS on Facebook, X, Instagram, and LinkedIn
<input type="radio"/> Find an IRS VITA or TCE volunteer help site	<input type="radio"/> Watch helpful videos on YouTube
<input type="radio"/> Get up-to-date IRS news	<input type="radio"/> 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 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: 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.

- ☐ **2026 Form ND-1ES**, Estimated income tax—individuals
- ☐ **Form 101**, Extension of time to file a North Dakota tax return
- ☐ **Form ND-EZ**, Individual income tax form (Short form)
- ☐ **Form ND-1**, Individual income tax form (Long form)
- ☐ **Form ND-1EXT**, Individual extension payment
- ☐ **Form ND-1PRV**, Paper return payment voucher
- ☐ **Schedule ND-1AC**, Adoption credit
- ☐ **Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- ☐ **Schedule ECC**, Employer child care contribution credit
- ☐ **Schedule ND-1FA**, Tax under 3-year averaging method for elected farm income
- ☐ **Schedule ND-1FC**, Family member care tax credit
- ☐ **Schedule MCP**, Contributions to a Maternity Home, Child Placing Agency, Or Pregnancy Help Center
- ☐ **Schedule ME**, Credit for wages paid to mobilized employee
- ☐ **Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- ☐ **Schedule ND-1PG**, Planned gift tax credit
- ☐ **Schedule ND-1PSC**, Nonprofit private school tax credits for individuals
- ☐ **Schedule ND-1QEC**, Qualified endowment fund tax credit
- ☐ **Schedule RZ**, Renaissance zone income exemption and tax credits
- ☐ **Schedule ND-1SA**, Statutory adjustments
- ☐ **Schedule ND-1TC**, Tax credits
- ☐ **Schedule ND-1UT**, Underpayment or late payment of estimated tax
- ☐ **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: 2025 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
tax.nd.gov/refund 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 tax.nd.gov/individual-income-tax and 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