



North Dakota Office of State Tax Commissioner

2005 Individual Income Tax

Cory Fong, Tax Commissioner

Form ND-1

Top 10 tips to getting your refund faster:

1. E-File - see page 3 for details.



2. Use Direct Deposit - see page 15 for details.



3. Use the correct form.
4. Type or clearly print your name, address, and correct Social Security number.
5. Double-check your math.
6. Sign your return.
7. Attach every Form W-2 and 1099 showing North Dakota tax withholding.
8. Attach a copy of your federal return.
9. Use the correct postage.
10. File early.

Dear Taxpayer,

Over the past several years, the Tax Department has encouraged taxpayers to electronically file their state income tax returns. Taxpayers have responded positively with over 147,000 North Dakotans e-filing their state income tax return last year.

One reason e-file is so popular is because it is more accurate than a paper return. This is because the computer automatically checks e-filed returns for errors. This results in fewer delays so the e-filed return may be processed more quickly. This is particularly helpful during the last-minute filing rush.

Also, when you e-file, you help reduce the cost of government. Your e-filed return helps save money because it costs less to process an electronic return than a paper return. If you have been using e-file, I hope you will continue to do so. If you have not tried e-file, I ask you to consider it for this year. You will help us serve you better and reduce the cost of government at the same time.

To learn more about e-file or for other tax-related information, please visit our web site at www.nd.gov/tax. You can download various forms and publications and learn more about North Dakota's taxes.

I invite you to let us know what you think we are doing well and what we can do to improve our service to you. We use your comments to make improvements to the process by which you file your return and receive your refund. Our phone, address, and e-mail information is found on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner



Pay your taxes with your credit card. See page 16 for more information.



If you need forms or want to find out more about North Dakota's taxes, visit our web site.

www.nd.gov/tax

This booklet contains the following forms—

● Form ND-1

● Schedule ND-1CR

● Schedule ND-1NR

Contents

Refund of local sales tax..... This page	Specific line instructions 8
Use tax requirement This page	Direct deposit of refund 15
Privacy Act information This page	Credit card payment 16
Changes for 2005. 1	How to fill out the scannable Form ND-1 16
Electronic filing and direct deposit options..... 3	List of school district codes 17
Tips for trouble-free filing 3	2005 Tax Table..... 18
General instructions	Where to get forms
Which form to use 4	and assistance Back cover
Who must file 4	Need a copy of your return
Native Americans 6	or other information? Back cover
Reciprocity 6	Want to check the status
When and where to file 6	of your refund? Back cover
Extension of time to file 6	
Penalty and interest..... 7	
Copy of federal return..... 7	
Correcting your return 7	
Estimated tax requirement (for 2006)..... 8	



Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our web site at www.nd.gov/tax

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

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

Beginning October 1, 2005, most city and county local tax ordinances contain a local sales tax maximum. If a customer exceeds that maximum, they may apply to the state Tax Department for a refund of the amount of local tax paid that exceeds that maximum. The local sales tax maximum varies between local taxing jurisdictions and ranges from \$25 to \$50. For example, you purchase \$4,000 of furniture in a city that has a one percent sales tax and allows for a \$25 local tax maximum. The retailer will collect \$200 in state sales tax and \$40 in local tax at the time of purchase. You may then apply to the Tax Commissioner for a refund of \$15 (\$40 local tax paid - \$25 local tax maximum). You can access the form, **Claim For Refund of City or County Sales and Use Tax Transmittal**, on our web site at www.nd.gov/tax or by calling (701) 328-3470 or e-mailing salestax@state.nd.us.

Do you owe use tax?

If you purchased goods from outside North Dakota or outside the U.S. you might owe state and local sales tax. Technically, what you have to pay is called a use tax. It applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased goods in person at an out-of-state location, by mail, phone, or the Internet.

If you didn't pay any sales tax or you paid tax to another country at the time of purchase, you must pay the use tax at the North Dakota sales tax rate. If you did pay sales tax to another state but you paid less than what you would have paid in North Dakota, the difference between the rates is the amount of use tax you owe.

If this applies to you, you must file a **North Dakota Use Tax Return**. You can access the form on our web site at www.nd.gov/tax or call the Sales and Withholding Taxes Division at (701) 328-3470.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

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

2005 law changes

Following are summaries of law changes made by the 2005 North Dakota Legislature affecting Form ND-1.

Servicemembers Civil Relief Act recognized for 2001-02

The law was changed to retroactively recognize the provisions of the Servicemembers Civil Relief Act of 2003 for the 2001 and 2002 tax years. The Act prohibits a state from using the military pay of a nonresident serving in the U.S. armed forces in the calculation of the state's income tax on any non-military income of the nonresident (or the nonresident's spouse) taxable by the state. This federal law only affects Form ND-1. A claim for refund of an overpayment of tax attributable to this federal law for the 2001 and 2002 tax years may be filed within the time periods allowed by North Dakota income tax law. If the regular time periods for filing a claim for refund expire before August 1, 2005, a claim for refund may be filed on or before April 15, 2006. Obtain the necessary forms on our web site at www.nd.gov/tax.

Filing procedure changed for married persons having different states of residence

The law was changed to require all married persons who file a joint federal return to file a joint North Dakota return, regardless of their state of residence. Therefore, married persons who file a joint federal return and had different states of residence (one of which is North Dakota) for the tax year will no longer complete Schedule SF nor file separate North Dakota returns. Starting with 2005, if they use Form ND-1, they must complete the North Dakota return on a joint basis and use Schedule ND-1NR to calculate their tax. Schedule SF has been discontinued.

New deduction created for human organ donation

A new deduction is allowed for up to \$10,000 of the eligible costs attributable to the donation of a human organ by the taxpayer or the taxpayer's dependent. Eligible costs means (1) lost wages not compensated for by sick pay and (2) unreimbursed medical expenses that are not deducted in calculating federal taxable income. If the taxpayer itemizes deductions for federal tax purposes, eligible medical expenses are those not deductible because of the 7.5% of adjusted gross income threshold. If the taxpayer does not itemize deductions, eligible medical expenses are all medical expenses that would have been allowed as a deduction under federal tax law had the taxpayer itemized. See Form ND-1, line 15.

Capital gain exclusion limited to North Dakota gains

The law was changed to provide that the 30 percent net long-term capital gain exclusion is allowed only for a net long-term capital gain reportable to North Dakota. In the case of an individual who is a nonresident of North Dakota for part or all of the tax year, therefore, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota. This new limitation does not apply to a full-year resident of North Dakota. See the revised worksheet on page 10 in this booklet to calculate the exclusion.

Refund intercept program expanded

The state income tax refund offset program was expanded to allow an income tax refund to be intercepted to offset state court-ordered fines, fees, or costs payable to the state by the taxpayer, as reported to the Office of State Tax Commissioner by the state court administrator.

Two new biodiesel fuel tax credits created

A new income tax credit is allowed to a licensed supplier (wholesaler) of biodiesel fuel for blending biodiesel fuel having at least a five percent blend ("B5"). The credit is equal to five cents per gallon blended during the tax year. An unused credit may be carried forward for five tax years. See Form ND-1, line 25.

A new income tax credit is allowed to a licensed seller (retailer) of biodiesel fuel for adapting or adding equipment to a facility to enable it to sell diesel fuel containing at least a two percent blend ("B2"). The credit is equal to 10 percent of the cost to adapt or add the equipment. Except for costs incurred before January 1, 2005, eligible costs incurred before the tax year in which the eligible biodiesel fuel is first sold may be included. The credit is allowed in each of five tax years, starting with the tax year in which sales of the eligible biodiesel fuel begin. For each of the five initial tax years, the unused portion of the credit may be carried forward for five tax years. A taxpayer is allowed no more than \$50,000 of credits for all tax years. See Form ND-1, line 26.

For each of the two new credits, the fuel must meet ASTM specifications. An individual who holds an interest in a partnership, S corporation, or other passthrough entity that qualifies for either credit is allowed to claim the portion of the credit passed through to the individual by the entity.

National Guard or Reserve member deduction is changed

The deduction currently allowed to a member of the National Guard or the U.S. armed forces reserve called to federal active duty was changed to provide that it is allowed only to a member who is "mobilized" under Title 10 of the U.S. Code. For this purpose,

Changes affecting you and your income tax (continued)

“mobilized” means the process by which the U.S. Department of Defense brings the U.S. armed forces and any of its reserve components to a state of readiness for war or other national emergency. A member who volunteers for federal active duty is eligible for this deduction only if the member is issued mobilization orders. See Form ND-1, line 13.

New income tax credit created for making planned gift

A new income tax credit was created for making a planned gift to a qualified North Dakota nonprofit organization. A “planned gift” is a charitable contribution that, subject to certain additional state law requirements, is made using one of the following gifting methods:

- Charitable remainder unitrust or charitable remainder annuity trust.
- Pooled income fund trust.
- Charitable lead unitrust or charitable lead annuity trust.
- Charitable gift annuity or deferred charitable gift annuity.
- Charitable life estate agreement.
- Donation of a paid-up life insurance policy.

The credit is equal to 20 percent of the contribution, up to a maximum credit of \$5,000. The amount of the contribution upon which the credit is computed must be added back to federal taxable income in computing North Dakota taxable income, but only to the extent that the contribution actually reduced federal taxable income. An unused credit may be carried forward for two taxable years. For more information, obtain Schedule PG. See Form ND-1, line 24.

Seed capital investment tax credit program is expanded

The seed capital investment tax credit law was changed as follows:

- Eligibility for the tax credit was expanded to include a corporation, trust, and a passthrough entity such as an S corporation or a limited liability company.
- The \$5,000 minimum investment requirement was removed.
- Investment monies placed in escrow are not eligible for the credit until they are paid out of escrow to the business.
- For a business first certified as a qualified business after December 31, 2004, the credit is limited to the first \$500,000 invested by all taxpayers in the business.
- The maximum credits allowed for investments made by all taxpayers after December 31, 2004, is limited to \$2.5 million per year.
- Additional credits were authorized on a retroactive basis for investors whose 2004 investment was ineligible for part or all of the credit solely because of the \$2.5 million limit on credits allowed prior to 2005. *The investors eligible for this retroactive credit were notified by the Office of State Tax Commissioner.*

See Form ND-1, line 23.

Ag commodity processing facility investment tax credit program is changed

The agricultural commodity processing facility investment tax credit law was changed as follows:

- Eligibility for the tax credit was expanded to include a corporation and a passthrough entity such as an S corporation or a limited liability company.
- The \$20,000 maximum eligible investment allowed per taxpayer per year was replaced with a \$50,000 maximum credit per taxpayer per year.
- A new ceiling of \$250,000 on the total tax credits allowed to a taxpayer for all tax years was created.
- The unused credit carryover period was reduced from fifteen years to five years.

See Form ND-1, line 22.

Residency status check off removed from Form ND-1

Starting with the 2005 return, the residency status check-off has been removed from the front of Form ND-1. The residency status of a return will be assumed to be full-year resident unless Schedule ND-1NR is completed and attached to Form ND-1. An individual who is a nonresident of North Dakota for part or all of the tax year must complete and attach Schedule ND-1NR to Form ND-1. Married persons who file a joint return where *either* spouse is a nonresident of North Dakota for part or all of the tax year must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each spouse will indicate his or her residency status at the top of the schedule.

Correction to Schedule ND-1FA

There is an error in the Schedule ND-1FA for 2002, 2003, and 2004 that may overstate the tax calculated on it. The error, relating to the amount of tax previously paid for a base year, only affects a full-year nonresident or part-year resident. The error is found on the following lines of each year’s schedule:

- 2002 Schedule ND-1FA, line 21.
- 2003 Schedule ND-1FA, lines 20 and 21.
- 2004 Schedule ND-1FA, lines 19, 20, and 21.

In the last sentence of the instructions for each of the lines identified above, the instructions should state that the tax previously paid for the base year should be taken from Schedule ND-1NR, line 21, in the case of a full-year nonresident or part-year resident using Form ND-1. If affected by this error, an amended return may be filed within three years after the original return was filed to claim a refund of an overpayment attributable to the error. To obtain the necessary forms to file an amended return, see the back cover of this booklet.

Your electronic options *for fast results!*



Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your federal and North Dakota returns. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

2. Off-the-shelf software

With a computer, Internet access, and the right software, you can file your federal and North Dakota returns yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our web site at: www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

If you haven't tried E-file yet, you are encouraged to give it a try.

Join over 147,000 other North Dakota taxpayers now using E-file to file their North Dakota returns.

You may be eligible for FREE E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our web site at:

www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.



Direct deposit = faster refunds!

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 35 of Form ND-1 on page 15.

Tips for trouble-free filing

A complete and accurate return ensures the fastest processing of your return as well as a fast refund. Errors or omissions in the return mean delayed processing and possibly having to contact you.

Important: A return missing a signature or a copy of the federal return is not a properly filed return, and it will be sent back to you. This could result in late filing and payment charges if you resubmit the return after the due date.

Before you file, check the following—

- Write legibly**
Our inability to read your information may result in errors.
- Enter your correct social security number**
We use this number to identify your return. If filing jointly, include your spouse's social security number.
- Check your math**
Math errors are one of the most common errors made.
- Include all Form W-2s**
Be sure to include a copy of all your W-2s. Also include a copy of any Form 1099 or other document showing North Dakota income tax withholding.
- Use the right address**
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet.
- Use the right postage**
Insufficient postage means the U.S. Postal Service will send your return back to you.
- Sign the return**
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- Include a copy of your federal return**
A copy of the federal return is part of a complete state return. If it's missing, we cannot process the return, and it will be sent back to you.

2005 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

Filing Tip:

Over 95 percent of taxpayers will have the lowest tax on the Form ND-1 in this booklet.

Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use?

Generally, you should use Form ND-1. Over 95 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used *only if* it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 5 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

Full-year resident

If you were a full-year resident of North Dakota for the 2005 tax year and you are required to file a 2005 federal individual income tax return, you must file a 2005 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived 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 you meet the statutory 7-month rule.

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—If you were not 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.

Residents in U.S. armed forces

If you are a resident of North Dakota serving in the U.S. armed forces and you are required to file a 2005 federal individual income tax return, you must file a 2005 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during the tax year.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2005 tax year, you must file a 2005 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2005 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2005 tax year. (See the box on this page 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 you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and your only gross income from North Dakota sources is your military compensation, you are not subject to North Dakota income tax. You do not have to file a North Dakota income tax return unless you are married and are filing a joint federal income tax return, and your spouse is required to file a North Dakota income tax return.

Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a 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 are a Montana resident, you do not have to file a 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 are a nonresident alien of the United States and you received gross income from North Dakota sources during 2005, you must file a 2005 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 income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2005 tax year, you must file a 2005 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2005 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources 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)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- 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, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- 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.

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, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

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

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 live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

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

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota. The conditions for exemption under each agreement and the procedures for filing are explained in the following paragraphs.

Minnesota and Montana residents

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

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the top portion of Form ND-1, page 1, as instructed.
2. Enter "0" on lines D and 1.
3. Write "Reciprocity" and the initials "MN" or "MT" on the dotted line next to line 1.
4. Leave lines 2 through 27 blank.
5. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 35.
6. Attach a copy of the Form W-2s showing North Dakota income tax withholding and a complete copy of your federal income tax return.

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

North Dakota residents

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

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana 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 NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510
Phone: (651) 296-3781
Web: www.taxes.state.mn.us
- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: www.mt.gov/revenue

When and where to file

If you are filing on a calendar year basis—January 1 through December 31—you must file your 2005 North Dakota individual income tax return on or before April 15, 2006. 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 and all required attachments in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail your return to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0550

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 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, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return.

When you file your North Dakota return, you must attach a copy of the federal extension form filed with the IRS. If you obtained the federal extension using the IRS's phone, computer, or credit card payment option, attach a copy of either a completed Form 4868 showing the confirmation number or a printed copy of the acknowledgment. In the case of the automatic extension for being outside the United States and Puerto Rico on April 15, attach a copy of the statement that the IRS required you to attach to your federal return. In all cases, fill in the circle next to "Extension" in the top right-hand corner of your North Dakota return.

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, attach a copy of the approved extension form to your return and fill in the circle next to "Extension" in the top right-hand corner of your return.

Extension interest

If you 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. To do so, submit your check or money order along with a completed **2005 Form 400-EXT** by the regular due date.

Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2005 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained 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 pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

Copy of federal return

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

Correcting your return

If you need to correct 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 this page for step-by-step instructions.

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

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 the appropriate North Dakota individual income tax return for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the circle next to "Amended" in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.

6. 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 to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
7. Attach a statement explaining why you are correcting your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2006)

You must pay estimated North Dakota income tax for the 2006 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2006.
2. Your net tax liability for 2005 is \$500 or more. (*If you are not required to file a North Dakota return for 2005, you do not have to pay estimated tax for 2006.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in tax for 2006.
4. You expect your North Dakota income tax withholding for 2006 to be less than the smaller of the following:
 - (a) 90% of your 2006 net tax liability.
 - (b) 100% of your 2005 net tax liability. If you moved into North Dakota during 2005 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 2006 tax year must be paid by April 15, June 15, and September 15, 2006, and January 15, 2007.

If you are required to pay estimated tax for 2006, obtain the **2006 Form 400-ES, Estimated income tax—individuals**. If

you paid estimated tax for 2005, a 2006 Form 400-ES will be mailed to you in early 2006.

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 must also 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 the surviving spouse experiences any problem with depositing or cashing the check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet).

Specific line instructions for Form ND-1

Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

NEW for 2005!

No residency status check off

Starting with the 2005 individual income tax return, the residency status check-off has been removed from the front of Form ND-1. The residency status of a return will be assumed to be **full-year resident** unless Schedule ND-1NR is completed and attached to Form ND-1.

If you were a nonresident of North Dakota for part or all of the tax year, you must complete and attach Schedule ND-1NR to Form ND-1. On Schedule ND-1NR, you will indicate whether you are a **full-year nonresident** or a **part-year resident** 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 filling in your residency information at the top of the schedule.

NEW for 2005!

New filing rules for married persons having different residency statuses

The North Dakota income tax law was changed to require all married persons who file a joint federal income tax return to file a joint North Dakota income tax return, regardless of their residency statuses.

If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the tax year, you will no longer complete Schedule SF nor file separate North Dakota returns. Starting with the 2005 tax year, if you use Form ND-1, you will complete the North Dakota income tax return on a joint basis and use Schedule ND-1NR to calculate your tax.

Instructions for top of page 1, Form ND-1

Social security numbers

Print or type your social security number (and your spouse’s social security number, if married) in the spaces provided on the return.

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse’s full name.

Line A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Line B - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time.

Line C - Income source code

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the tax year.

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

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

Composite return

Fill in this circle *only if* this is a composite return that is being filed by a partnership, trust, or S corporation. **Attach Schedule CF.** For more information, obtain the *Income Tax Guideline: Composite Filing Method.*

Fiscal year filer only

Your tax year for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. If you used a fiscal tax year for federal income tax purposes, enter in the boxes the ending date of your fiscal tax year as shown on your federal return.

Amended or extended return

Fill in the circle next to “Amended” *only if* you are completing this return for the purpose of correcting a return you previously filed for the 2005 tax year. See **Correcting your return** on page 7 for more information.

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 6 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2005 tax year, you must fill in the circle next to “Yes.” This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to “No.”

Instructions for lines 1 through 40, Form ND-1

Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

Line 2 - Lump-sum distribution

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

Line 3 - Loss from financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other pass-through entity that is subject to North Dakota’s financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3.* **Attach a copy of the statement you received from the entity showing the amount of this adjustment.**

NEW for 2005!

Line 4 - Adjustment to income for planned gift tax credit

If you are claiming the planned gift credit (on line 24), and you deducted the gift in calculating your federal taxable income, enter the amount, if any, from Schedule PG, line 13.

Line 6 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to the fund's investment in U.S. obligations and securities specifically 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.
- U.S. Treasury bonds, bills, and notes.
- Securities issued by the following agencies:
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. **Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest.**

Changed for 2005!

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. **However, if you were a full-year nonresident or part-year resident of North Dakota for the tax year, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota.** Complete the worksheet on this page to calculate the amount to enter on this line.

Line 8 - Native American's exempt income

If you are an enrolled member of an Indian tribe that is located on a reservation in North Dakota, enter on this line the amount of income you derived from sources on that reservation while living on it. If you are an enrolled member of a tribe on a reservation that is located entirely outside North Dakota, do not make an entry on this line. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board, but only if included in federal taxable income. **Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable.)**

Line 10 - Income from financial institution

Enter on this line the amount of income reported to you by a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*. **Attach a copy of the statement you received from the entity showing the amount of this adjustment.**

Line 11 - Renaissance zone income exemption

If you qualified for the business or investment income exemption under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 1. **Attach Schedule RZ.**

Worksheet for calculating net long-term capital gain exclusion

Changed for 2005!

(for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (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 2005 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2005 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. This is your North Dakota net long-term capital gain **4d** _____
5. Enter the smaller of line 3 or line 4d. Amount of net long-term capital gain eligible for the exclusion **5** _____
6. Multiply line 5 by 30% (.30). This is your exclusion. Enter this amount on Form ND-1, line 7 **6** _____

Line 12 - New or expanding business income exemption

If you operate a business as a sole proprietorship and you were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. If you are a member of a partnership, S corporation, or other pass-through entity that was granted this exemption, enter your share of the exempt net business income from the entity. **Attach a statement showing the calculation of the exempt income or identifying the pass-through entity.**

Changed for 2005!

Line 13 - National Guard or reserve member exclusion

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, professional military education, or active duty for which you volunteered but did not receive mobilization orders. **Attach a copy of your mobilization orders.**

Changed for 2005!

Line 14 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you are a full-year resident of North Dakota, do not make an entry on this line. **Attach a copy of the Form W-2 showing the eligible military compensation.**

NEW for 2005!

Line 15 - Organ donor deduction

If you or your dependent, while living, donates part or all of a liver, pancreas, kidney, intestine, lung, or bone marrow for transplantation into another human being, you may deduct up to \$10,000 of qualified expenses related to the donation. Qualified expenses means lost wages not compensated for by sick pay and unreimbursed medical expenses (as defined for federal income tax purposes) that are not deducted in calculating federal taxable income. If the qualified

expenses are incurred in more than one tax year, the expenses must be deducted in the tax year in which they are incurred, except that expenses incurred before January 1, 2005, are not eligible. Medical expenses are incurred when the medical care giving rise to the expense is actually provided, and not when the expenses are billed or paid. Enter on this line qualified expenses incurred during your 2005 tax year. **Attach a statement showing the calculation of lost wages (as well as the name and FEIN of the employer as shown on your Form W-2), any sick pay received (or to be received), and the amount of qualified medical expenses incurred.**

Changed for 2005!

Line 17 - Calculation of tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 18 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 (in this booklet) 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.

Worksheet for calculating ag commodity investment tax credit (Line 22)

Changed for 2005!

Keep this worksheet for your records

- 1. Amount invested in 2005 tax year **1** _____
- 2. Multiply line 1 by 30% (.30). If result is more than \$50,000, enter \$50,000—see **Note 1** below **2** _____
- 3. Ag commodity credit from partnership, S corporation, or limited liability company **3** _____
- 4. Add lines 2 and 3 **4** _____
- 5. Limit on amount deductible each year: Multiply line 4 by 50% (.50)..... **5** _____
- 6. Carryover of unused credit from prior year—see **Note 2** below **6** _____
- 7. Add lines 5 and 6 **7** _____
- 8. Tax from Form ND-1, line 17 **8** _____
- 9. Multiply line 8 by 50% (.50)..... **9** _____
- 10. Enter the smaller of line 7 or line 9. This is the amount you may claim for 2005. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 22..... **10** _____

Note 1: If married filing jointly, the maximum credit of \$50,000 allowed for investments made during the tax year applies to each spouse who makes an investment. The amount of the calculated credit in excess of \$50,000 per investor is not allowed and may not be carried forward to the next tax year.

Note 2: A carryover is subject to certain limitations—see the investment reporting form for the tax year in which the investment was made to determine the amount allowed to be carried over and the number of carryover years allowed.

Did you file Schedule SF last year?

If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the tax year, you will no longer complete Schedule SF nor file separate North Dakota returns. Starting with the 2005 tax year, you must file a joint North Dakota return and complete Schedule ND-1NR to calculate your tax.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2005, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Line 19 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. See **Schedule ND-1CR** (in this booklet) for details. **Attach Schedule ND-1CR and a copy of the other state's return.**

Line 20 - Family member care credit

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain **Schedule FC** for details. **Attach Schedule FC.**

Line 21 - Renaissance zone credit

If you qualified for a tax credit under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 6. **Attach Schedule RZ.**

Changed for 2005!

Line 22 - Ag commodity investment credit

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, complete the worksheet on page 11 to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of the statement received from the entity.**

Changed for 2005!

Line 23 - Seed capital investment credit

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5, complete the worksheet on this page to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of the statement received from the entity.**

NEW for 2005!

Line 24 - Planned gift credit

If you made a charitable contribution to a North Dakota nonprofit organization, you may be eligible for a tax credit. Obtain **Schedule PG** for details. Enter the amount from Schedule PG, line 7, on this line. **Attach Schedule PG.**

NEW for 2005!

Line 25 - Biodiesel fuel supplier credit

If you own a sole proprietorship that is a licensed supplier (wholesaler) of biodiesel fuel, you are allowed a credit of five cents per gallon for blending biodiesel fuel having at least a five percent blend ("B5"). The unused portion of the credit may be carried forward for five tax years. The biodiesel fuel must meet ASTM specifications. **Attach a statement showing the name and FEIN of your business and your calculation of the credit.**

If you own an interest in a partnership, S corporation, or other pass-through entity that qualifies for the biodiesel fuel supplier credit, enter on this line your share of the credit from the entity. **Attach a statement showing the entity's name and FEIN and your share of the credit.**

Worksheet for calculating seed capital investment tax credit (Line 23)

Changed for 2005!

Keep this worksheet for your records

1. Amount invested in 2005 tax year. Do not enter more than \$250,000—see **Note 1** below **1** _____
2. Multiply line 1 by 45% (.45)..... **2** _____
3. Seed capital credit from partnership, S corporation, or limited liability company..... **3** _____
4. Add lines 2 and 3 **4** _____
5. Limit on amount deductible each year: Divide line 4 by 3 **5** _____
6. Carryover of unused credit from prior year—see **Note 2** below **6** _____
7. Add lines 5 and 6. This is the amount you may claim for 2005. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 23 **7** _____

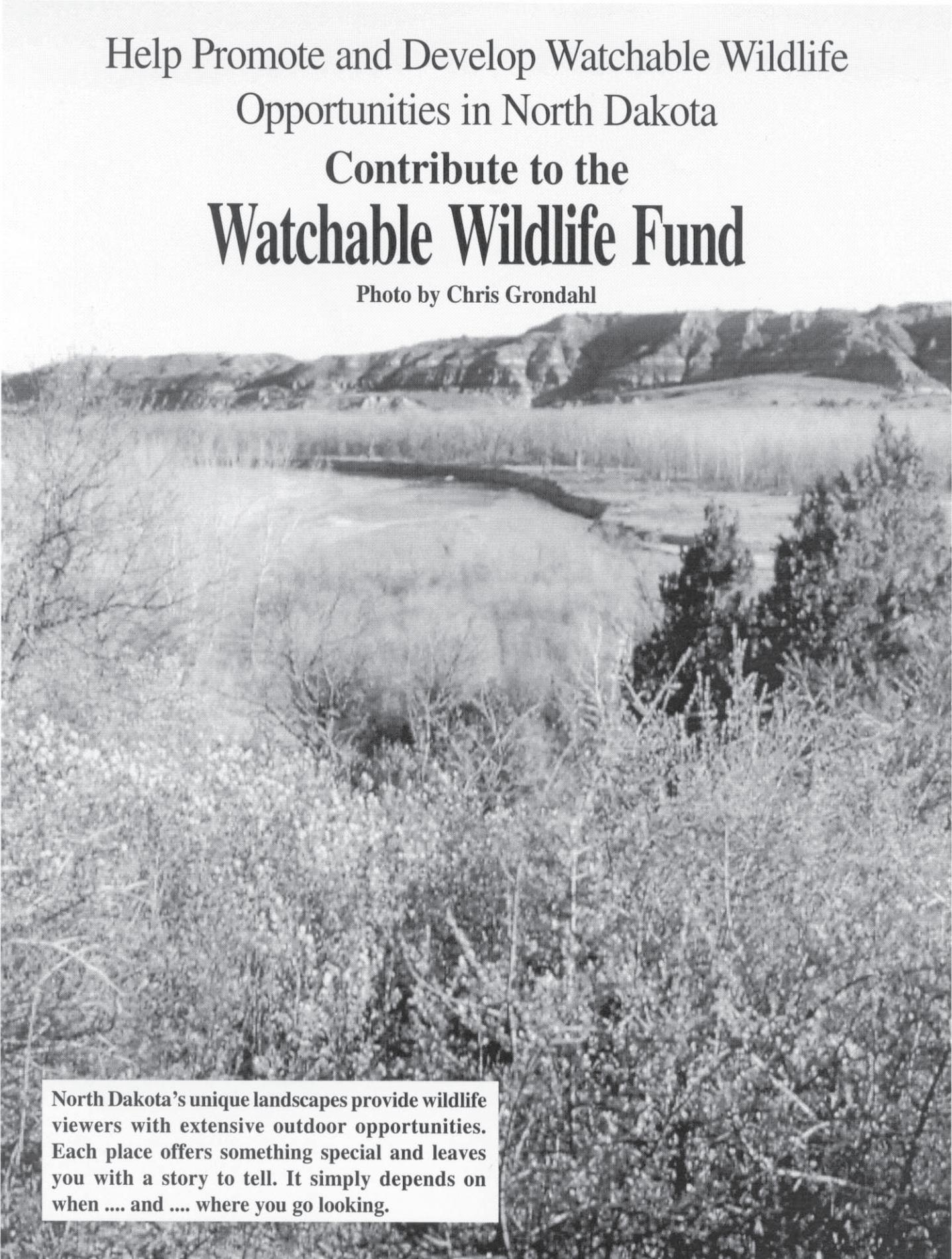
Note 1: If married filing jointly, the \$250,000 maximum investment amount for which a credit is allowed applies to each spouse who makes an investment. For each investor, no credit is allowed on the amount of the investment in excess of \$250,000.

Note 2: A carryover is subject to certain limitations—see the investment reporting form received for the tax year in which the investment was made to determine the amount allowed to be carried over and the number of carryover years allowed.

Help Promote and Develop Watchable Wildlife
Opportunities in North Dakota

Contribute to the
Watchable Wildlife Fund

Photo by Chris Grondahl



North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when and where you go looking.

Support North Dakota's

Watchable Wildlife Fund

To contribute, see your state tax form
or consult your tax preparer.

Your Contributions Have Helped Fund:

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501
701-328-6300

NEW for 2005!**Line 26 - Biodiesel fuel seller credit**

If you own a sole proprietorship that is a licensed seller (retailer) of biodiesel fuel, you are allowed a credit of 10 percent of the costs to adapt or add equipment to your facility to enable it to sell diesel fuel having at least a 2 percent biodiesel blend ("B2"). Except for costs incurred before January 1, 2005, include eligible costs incurred before the tax year in which sales of the eligible biodiesel fuel begin. The credit is allowed in each of five tax years, starting with the tax year in which sales of the eligible biodiesel fuel begin. The unused portion of the credit in each of the initial five years may be carried forward for five tax years. A taxpayer is allowed no more than \$50,000 of credits in all tax years. The biodiesel fuel must meet ASTM specifications. **Attach a statement showing the name and FEIN of your business and your calculation of the credit.**

If you own an interest in a partnership, S corporation, or other passthrough entity that qualifies for the biodiesel fuel seller credit, enter on this line your share of the credit from the entity. **Attach a statement showing the entity's name and FEIN and your share of the credit.**

Changed for 2005!**Line 28 - Withholding**

If you received a Form W-2, Form 1099, or a statement from a passthrough entity showing that North Dakota income tax was withheld for the 2005 tax year, enter the total of the North Dakota income tax withheld on this line. Be sure the state identified on the Form W-2, Form 1099, or statement is North Dakota. **Attach a copy of the Form W-2, Form 1099, or statement.**

Sample check for direct deposit (lines 35a, 35b, and 35c)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of _____	\$ _____	Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	9999
Routing number (Line 35a)	Account number (Line 35b)	Do not include the check number as part of the account number.

Line 32 - Application of overpayment to 2006

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2006 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 33 and 34 - Voluntary contribution of overpayment

If you have an overpayment on line 31, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Lines 35a, 35b, and 35c - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete lines 35a, 35b, and 35c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (line 35a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. *See sample check above.*

Account number (line 35b)—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. *See sample check above.*

Please note:

- Do not use the number shown 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 see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

Lines 37 and 38 - Voluntary contribution

If you have a tax due on line 36, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 39 - Balance due

The balance due (including the amount, if any, from line 40) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see **Penalty and interest** on page 7.

Pay by credit card. You may pay your balance due with your MasterCard®, American Express® Card, Discover® Card, or Visa® Card. To pay by credit card, call toll free or go to the web site of the credit card payment service provider shown below.

Link2Gov Corporation
1-888-ND-TAXES (1-888-638-2937)
www.ndtaxpayment.com

A convenience fee will be charged to your credit card by Link2Gov Corporation for its services. The State of North Dakota does not receive any part of this fee. You will be told what the fee is during the transaction and you will have the option to continue or cancel the transaction.

Line 40 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2005, 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 **2005 Form 400-UT**. An amount on this line will reduce your refund or increase your balance due. If lines 31 and 36 are zero, and the amount on line 40 is at least \$5.00, you must pay this amount with your return. **If you enter an amount on this line, attach the 2005 Form 400-UT.**

How to fill out the scannable Form ND-1

The Form ND-1 and its supplemental schedules—ND-1CR, ND-1NR, and ND-1FA—are designed for fast and accurate processing. Please observe the special instructions below in completing these forms.

Form		North Dakota Office of State Tax Commissioner			
ND-1 Individual income tax return 2005					
Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.					
Your social security number		Spouse's social security number		Fill in if this is a Composite return (CF)	
1 2 3 - 4 5 - 6 7 8 9		9 8 7 - 6 5 - 4 3 2 1		<input type="checkbox"/>	
Your name (First, MI, Last name) JOHN P. DOE					
If joint return, spouse's name (First, MI, Last name) JANE M. DOE					
Mailing address 123 EVERYWHERE STREET					
City ANYTOWN		State ND	Zip code 58999		
A. Filing status used on federal return: (Fill in only one)					
<input type="radio"/> 1. Single		<input type="radio"/> 4. Head of household		<input type="checkbox"/> Amended	
<input type="radio"/> 2. Married filing jointly		<input type="radio"/> 5. Qualifying widow(er) with dependent child		<input type="checkbox"/> Extension	
<input type="radio"/> 3. Married filing separately - enter spouse's name				<input type="checkbox"/> Yes	
				<input type="checkbox"/> No	
B. School district code: (See page 17)		C. Income source code: (See page 9)			
1 2 - 3 4 5		1 2			
D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ				US Dollars	
				6 5 4 , 3 2 1 . 0 0	
1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ (If zero, see page 9 of instructions)				(SS) 1	
				6 5 4 , 3 2 1 . 0 0	

- 1 Use only black or blue ink.
- 2 Type or print all letters and dollar amounts within the boxes. Enter only one letter or number in each box.
- 3 If you fill in the return by hand, print letters and numbers like this:

1	2	3	4	5	6	7	8	9	0	A	B	C	D	E
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

- 4 Enter dollar amounts so they end in the box immediately to the left of the decimal point. Enter cents in the two boxes to the right of the decimal point. If you choose to round your numbers to the nearest dollar, enter zeros in the cents boxes.
- 5 Show a negative number by entering a minus sign (-) in the box immediately to the left of the dollar amount.
- 6 Fill in applicable circles completely like this— Correct: ● Incorrect: ⊗ ⊙

Please note the following "Don'ts"—

- **Don't** use a pencil.
- **Don't** enter a dollar sign (\$), comma (,), decimal point (.), or any other punctuation mark or symbol. A minus sign (-) is allowed for a negative number.
- **Don't** use a "whiteout" correction fluid.
- **Don't** enter a dash or any other marking to indicate that you do not have an entry. If a line does not apply to you, leave it blank.
- **Don't** place a slash or dash mark over the number 0 (0) or 7 (7). Our scanner will not be able to read the correct number.

School district codes

If you were a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which you resided in the boxes on line C of Form ND-1. If you are married and filing a joint return, and only one spouse was a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which that spouse resided.

If you were a nonresident of North Dakota for the entire tax year, enter 54-000 in the boxes on line C of Form ND-1. This also applies if you are married and filing a joint return and both spouses were nonresidents of North Dakota for the entire tax year.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.			
Adams	ND	Adams 128	50-128	Grenora	ND	Grenora 99	53-099	Northwood	ND	Northwood 129	18-129
Alexander	ND	Alexander 2	27-002	Gwinner	ND	N Sargent 3	41-003	Oakes	ND	Oakes 41	11-041
Almont	ND	Sims 8	30-008	Hague	ND	Bakker 10	15-010	Oberon	ND	Oberon 16	03-016
Amidon	ND	Central Elem. 32	44-032	Halliday	ND	Halliday 19	13-019	Page	ND	Page 80	09-080
Anamoose	ND	Anamoose 14	25-014			Twin Buttes 37	13-037	Park River	ND	Park River 78	50-078
Ashley	ND	Ashley 9	26-009	Hankinson	ND	Hankinson 8	39-008	Parshall	ND	Parshall 3	31-003
Baldwin	ND	Baldwin 29	08-029	Harvey	ND	Harvey 38	52-038	Pembina	ND	North Border 100	34-100
Beach	ND	Beach 3	17-003	Hatton	ND	Hatton 7	49-007	Pettibone	ND	Pettibone-Tuttle 11	22-011
Belcourt	ND	Belcourt 7	40-007	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pingree	ND	Pingree-Buchanan 10	47-010
Belfield	ND	Belfield 13	45-013	Hazen	ND	Hazen 3	29-003	Powers Lake	ND	Powers Lake 27	07-027
Berthold	ND	Lewis and Clark 161	51-161	Hebron	ND	Hebron 13	30-013	Ray	ND	Nesson 2	53-002
Beulah	ND	Beulah 27	29-027	Hettinger	ND	Hettinger 13	01-013	Rhame	ND	Rhame 17	06-017
Binford	ND	Midkota 7	20-007	Hillsboro	ND	Hillsboro 9	49-009	Richardton	ND	Richardton-Taylor 34	45-034
Bisbee	ND	Bisbee-Egeland 2	48-002	Hoopole	ND	Valley 12	34-012	Robinson	ND	Robinson 14	22-014
Bismarck	ND	Bismarck 1	08-001	Hope	ND	Hope 10	46-010	Rock Lake	ND	N Central 28	48-028
		Naughton 25	08-025	Hunter	ND	Northern Cass 97	09-097	Rogers	ND	N Central 65	02-065
		Apple Creek 39	08-039	Hurdshfield	ND	Pleasant Valley 35	52-035	Rolette	ND	Rolette 29	40-029
		Manning 45	08-045	Inkster	ND	Midway 128	18-128	Rolla	ND	Mt. Pleasant 4	40-004
Bottineau	ND	Bottineau 1	05-001	Jamestown	ND	Jamestown 1	47-001	Roseglen	ND	White Shield 85	28-085
Bowbells	ND	Bowbells 14	07-014	Kenmare	ND	Kenmare 28	51-028	Rugby	ND	Rugby 5	35-005
Bowman	ND	Bowman 1	06-001	Kensal	ND	Kensal 19	47-019	Sawyer	ND	Sawyer 16	51-016
Buxton	ND	Central Valley 3	49-003	Killdeer	ND	Killdeer 16	13-016	Scranton	ND	Scranton 33	06-033
Calvin	ND	Border Central 14	10-014	Kindred	ND	Kindred 2	09-002	Selfridge	ND	Selfridge 8	43-008
Cando	ND	Southern 8	48-008	Kulm	ND	Kulm 7	23-007	Sheldon	ND	Sheldon 2	37-002
Carrington	ND	Carrington 49	16-049	Lakota	ND	Lakota 66	32-066	Sheyenne	ND	Sheyenne 12	14-012
Carson	ND	Roosevelt 18	19-018	LaMoure	ND	LaMoure 8	23-008	Sidney	MT	Earl 18	27-018
Cartwright	ND	Horse Creek 32	27-032	Langdon	ND	Langdon 23	10-023			Bowline Butte 19	27-019
Casselton	ND	Central Cass 17	09-017	Larimore	ND	Larimore 44	18-044	Solen	ND	Solen 3	43-003
Cavalier	ND	Cavalier 6	34-006	Leeds	ND	Leeds 6	03-006	South Heart	ND	South Heart 9	45-009
Center	ND	Center-Stanton 1	33-001	Lidgerwood	ND	Lidgerwood 28	39-028	Spiritwood	ND	Spiritwood 26	47-026
Colfax	ND	Richland 44	39-044	Lignite	ND	Burke Central 36	07-036	St. Anthony	ND	Little Heart 4	30-004
Cooperstown	ND	Griggs County		Linton	ND	Linton 36	15-036	St. John	ND	St. John 3	40-003
		Central 18	20-018	Lisbon	ND	Lisbon 19	37-019	St. Thomas	ND	St. Thomas 43	34-043
Crosby	ND	Divide County 1	12-001	Maddock	ND	Maddock 9	03-009	Stanley	ND	Stanley 2	31-002
Des Lacs	ND	United 7	51-007	Mandan	ND	Mandan 1	30-001	Starkweather	ND	Starkweather 44	36-044
Devils Lake	ND	Devils Lake 1	36-001			Sweet Briar 17	30-017	Steele	ND	Steele-Dawson 26	22-026
Dickinson	ND	Dickinson 1	45-001	Mandaree	ND	Mandaree 36	27-036	Sterling	ND	Sterling 35	08-035
Dodge	ND	Dodge 8	13-008	Mantador	ND	Mantador 5	39-005	Strasburg	ND	Strasburg 15	15-015
Drake	ND	Drake 57	25-057	Manvel	ND	Manvel 125	18-125	Surrey	ND	Surrey 41	51-041
Drayton	ND	Drayton 19	34-019	Mapleton	ND	Mapleton 7	09-007	Tappen	ND	Tappen 28	22-028
Dunseith	ND	Dunseith 1	40-001	Marion	ND	Litchville-Marion 46	02-046	Thompson	ND	Thompson 61	18-061
Edgeley	ND	Edgeley 3	23-003	Marmarth	ND	Marmarth 12	44-012	Tioga	ND	Tioga 15	53-015
Edinburg	ND	Edinburg 106	50-106	Max	ND	Max 50	28-050	Tower City	ND	Maple Valley 4	09-004
Edmore	ND	Edmore 2	36-002	Mayville	ND	May-Port CG 14	49-014	Towner	ND	TGU 60	25-060
Elgin	ND	Elgin-New Leipzig 49	19-049	McClusky	ND	McClusky 19	42-019	Trenton	ND	Eight Mile 6	53-006
Ellendale	ND	Ellendale 40	11-040	McVilley	ND	Dakota Prairie 1	32-001	Turtle Lake	ND	Turtle Lake-	
Emerado	ND	Emerado 127	18-127	Medina	ND	Medina 3	47-003			Mercer 72	28-072
Enderlin	ND	Enderlin 22	37-022	Medora	ND	Billings Co. 1	04-001	Tuttle	ND	Tuttle-Pettibone 20	22-020
Fairmount	ND	Fairmount 18	39-018	Menoken	ND	Menoken 33	08-033	Underwood	ND	Underwood 8	28-008
Fairview	MT	Yellowstone 14	27-014	Milnor	ND	Milnor 2	41-002	Valley City	ND	Valley City 2	02-002
Fargo	ND	Fargo 1	09-001	Minnewaukan	ND	Minnewaukan 5	03-005	Velva	ND	Velva 1	25-001
Fessenden	ND	Fessenden-Bowden 25	52-025	Minot	ND	Minot 1	51-001	Verona	ND	Verona 11	23-011
Finley	ND	Finley Sharon 19	46-019			Nedrose 4	51-004	Wahpeton	ND	Wahpeton 37	39-037
Flasher	ND	Flasher 39	30-039			Bell 10	51-010	Warwick	ND	Warwick 29	03-029
Fordville	ND	Fordville-Lankin 5	50-005			Eureka 19	51-019	Washburn	ND	Washburn 4	28-004
Forman	ND	Sargent Central 6	41-006			S Prairie 70	51-070	Watford City	ND	McKenzie Co 1	27-001
Ft. Ransom	ND	Ft. Ransom 6	37-006			Air Force Base 160	51-160	West Fargo	ND	West Fargo 6	09-006
Ft. Totten	ND	Ft. Totten 30	03-030	Minto	ND	Minto 20	50-020	Westhope	ND	Westhope 17	05-017
Ft. Yates	ND	Ft. Yates 4	43-004	Mohall	ND	Mohall-Lansford		Wildrose	ND	Wildrose-Alamo 91	53-091
Gackle	ND	Gackle-Streeter 56	24-056			-Sherwood 1	38-001	Williston	ND	Williston 1	53-001
Garrison	ND	Garrison 51	28-051			Montpelier 14	47-014			New 8	53-008
Glen Ullin	ND	Glen Ullin 48	30-048	Montpelier	ND	Mott-Regent 1	21-001	Wilton	ND	Montefiore 1	28-001
Glenburn	ND	Glenburn 26	38-026	Mott	ND	Mott-Regent 1	21-001	Wimbledon	ND	Wimbledon-	
Golden Valley	ND	Golden Valley 20	29-020	Munich	ND	Munich 19	10-019			Courtenay 82	02-082
Golva	ND	Lone Tree 6	17-006	Napoleon	ND	Napoleon 2	24-002	Wing	ND	Wing 28	08-028
Goodrich	ND	Goodrich 16	42-016	New England	ND	New England 9	21-009	Wishek	ND	Wishek 19	26-019
Grafton	ND	Grafton 3	50-003	New Rockford	ND	New Rockford 1	14-001	Wolford	ND	Wolford 1	35-001
		Nash 51	50-051	New Salem	ND	New Salem 7	30-007	Wydmore	ND	Wydmore 42	39-042
Grand Forks	ND	Grand Forks 1	18-001	New Town	ND	New Town 1	31-001				
		Air Force Base 140	18-140	Newburg	ND	Newburg-United 54	05-054				

2005 Tax Table

You must use this table if your Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 30.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 16 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 17 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 19, instead of Form ND-1, line 17.)

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
25,200	25,250	530	530	537	530
25,250	25,300	531	531	539	531
25,300	25,350	532	532	541	532
25,350	25,400	533	533	543	533

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (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—		Your tax is—				Your tax is—		Your tax is—									
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57						
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57						
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58						
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59						
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59						
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60						
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60						
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61						
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61						
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62						
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62						
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	62	62	62	62						
250	275	6	6	6	6	1,625	1,650	34	34	34	34	3,000											
275	300	6	6	6	6	1,650	1,675	35	35	35	35	3,000	3,050	64	64	64	64						
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,050	3,100	65	65	65	65						
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,100	3,150	66	66	66	66						
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,150	3,200	67	67	67	67						
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,200	3,250	68	68	68	68						
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,250	3,300	69	69	69	69						
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,300	3,350	70	70	70	70						
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,350	3,400	71	71	71	71						
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,400	3,450	72	72	72	72						
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,450	3,500	73	73	73	73						
525	550	11	11	11	11	1,900	1,925	40	40	40	40	3,500	3,550	74	74	74	74						
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,550	3,600	75	75	75	75						
575	600	12	12	12	12	1,950	1,975	41	41	41	41	3,600	3,650	76	76	76	76						
600	625	13	13	13	13	1,975	2,000	42	42	42	42	3,650	3,700	77	77	77	77						
625	650	13	13	13	13	2,000								3,700	3,750	78	78	78	78				
650	675	14	14	14	14	2,000	2,025	42	42	42	42	3,750	3,800	79	79	79	79						
675	700	14	14	14	14	2,025	2,050	43	43	43	43	3,800	3,850	80	80	80	80						
700	725	15	15	15	15	2,050	2,075	43	43	43	43	3,850	3,900	81	81	81	81						
725	750	15	15	15	15	2,075	2,100	44	44	44	44	3,900	3,950	82	82	82	82						
750	775	16	16	16	16	2,100	2,125	44	44	44	44	3,950	4,000	83	83	83	83						
775	800	17	17	17	17	2,125	2,150	45	45	45	45	4,000											
800	825	17	17	17	17	2,150	2,175	45	45	45	45	4,000	4,050	85	85	85	85						
825	850	18	18	18	18	2,175	2,200	46	46	46	46	4,050	4,100	86	86	86	86						
850	875	18	18	18	18	2,200	2,225	46	46	46	46	4,100	4,150	87	87	87	87						
875	900	19	19	19	19	2,225	2,250	47	47	47	47	4,150	4,200	88	88	88	88						
900	925	19	19	19	19	2,250	2,275	48	48	48	48	4,200	4,250	89	89	89	89						
925	950	20	20	20	20	2,275	2,300	48	48	48	48	4,250	4,300	90	90	90	90						
950	975	20	20	20	20	2,300	2,325	49	49	49	49	4,300	4,350	91	91	91	91						
975	1,000	21	21	21	21	2,325	2,350	49	49	49	49	4,350	4,400	92	92	92	92						
1,000						2,350	2,375	50	50	50	50	4,400	4,450	93	93	93	93						
1,000	1,025	21	21	21	21	2,375	2,400	50	50	50	50	4,450	4,500	94	94	94	94						
1,025	1,050	22	22	22	22	2,400	2,425	51	51	51	51	4,500	4,550	95	95	95	95						
1,050	1,075	22	22	22	22	2,425	2,450	51	51	51	51	4,550	4,600	96	96	96	96						
1,075	1,100	23	23	23	23	2,450	2,475	52	52	52	52	4,600	4,650	97	97	97	97						
1,100	1,125	23	23	23	23	2,475	2,500	52	52	52	52	4,650	4,700	98	98	98	98						
1,125	1,150	24	24	24	24	2,500	2,525	53	53	53	53	4,700	4,750	99	99	99	99						
1,150	1,175	24	24	24	24	2,525	2,550	53	53	53	53	4,750	4,800	100	100	100	100						
1,175	1,200	25	25	25	25	2,550	2,575	54	54	54	54	4,800	4,850	101	101	101	101						
1,200	1,225	25	25	25	25	2,575	2,600	54	54	54	54	4,850	4,900	102	102	102	102						
1,225	1,250	26	26	26	26	2,600	2,625	55	55	55	55	4,900	4,950	103	103	103	103						
1,250	1,275	27	27	27	27	2,625	2,650	55	55	55	55	4,950	5,000	104	104	104	104						
1,275	1,300	27	27	27	27	2,650	2,675	56	56	56	56												
1,300	1,325	28	28	28	28	2,675	2,700	56	56	56	56												

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

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,050	5,100	107	107	107	107	8,050	8,100	170	170	170	170	11,050	11,100	233	233	233	233
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,100	11,150	234	234	234	234
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,150	11,200	235	235	235	235
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,200	11,250	236	236	236	236
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,250	11,300	237	237	237	237
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,300	11,350	238	238	238	238
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,350	11,400	239	239	239	239
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,400	11,450	240	240	240	240
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,450	11,500	241	241	241	241
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,500	11,550	242	242	242	242
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,550	11,600	243	243	243	243
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,600	11,650	244	244	244	244
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,650	11,700	245	245	245	245
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,700	11,750	246	246	246	246
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,750	11,800	247	247	247	247
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,800	11,850	248	248	248	248
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,850	11,900	249	249	249	249
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,900	11,950	250	250	250	250
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193	193	12,150	12,200	256	256	256	256
6,200	6,250	131	131	131	131	9,200	9,250	194	194	194	194	12,200	12,250	257	257	257	257
6,250	6,300	132	132	132	132	9,250	9,300	195	195	195	195	12,250	12,300	258	258	258	258
6,300	6,350	133	133	133	133	9,300	9,350	196	196	196	196	12,300	12,350	259	259	259	259
6,350	6,400	134	134	134	134	9,350	9,400	197	197	197	197	12,350	12,400	260	260	260	260
6,400	6,450	135	135	135	135	9,400	9,450	198	198	198	198	12,400	12,450	261	261	261	261
6,450	6,500	136	136	136	136	9,450	9,500	199	199	199	199	12,450	12,500	262	262	262	262
6,500	6,550	137	137	137	137	9,500	9,550	200	200	200	200	12,500	12,550	263	263	263	263
6,550	6,600	138	138	138	138	9,550	9,600	201	201	201	201	12,550	12,600	264	264	264	264
6,600	6,650	139	139	139	139	9,600	9,650	202	202	202	202	12,600	12,650	265	265	265	265
6,650	6,700	140	140	140	140	9,650	9,700	203	203	203	203	12,650	12,700	266	266	266	266
6,700	6,750	141	141	141	141	9,700	9,750	204	204	204	204	12,700	12,750	267	267	267	267
6,750	6,800	142	142	142	142	9,750	9,800	205	205	205	205	12,750	12,800	268	268	268	268
6,800	6,850	143	143	143	143	9,800	9,850	206	206	206	206	12,800	12,850	269	269	269	269
6,850	6,900	144	144	144	144	9,850	9,900	207	207	207	207	12,850	12,900	270	270	270	270
6,900	6,950	145	145	145	145	9,900	9,950	208	208	208	208	12,900	12,950	271	271	271	271
6,950	7,000	146	146	146	146	9,950	10,000	209	209	209	209	12,950	13,000	272	272	272	272
7,000						10,000						13,000					
7,000	7,050	148	148	148	148	10,000	10,050	211	211	211	211	13,000	13,050	274	274	274	274
7,050	7,100	149	149	149	149	10,050	10,100	212	212	212	212	13,050	13,100	275	275	275	275
7,100	7,150	150	150	150	150	10,100	10,150	213	213	213	213	13,100	13,150	276	276	276	276
7,150	7,200	151	151	151	151	10,150	10,200	214	214	214	214	13,150	13,200	277	277	277	277
7,200	7,250	152	152	152	152	10,200	10,250	215	215	215	215	13,200	13,250	278	278	278	278
7,250	7,300	153	153	153	153	10,250	10,300	216	216	216	216	13,250	13,300	279	279	279	279
7,300	7,350	154	154	154	154	10,300	10,350	217	217	217	217	13,300	13,350	280	280	280	280
7,350	7,400	155	155	155	155	10,350	10,400	218	218	218	218	13,350	13,400	281	281	281	281
7,400	7,450	156	156	156	156	10,400	10,450	219	219	219	219	13,400	13,450	282	282	282	282
7,450	7,500	157	157	157	157	10,450	10,500	220	220	220	220	13,450	13,500	283	283	283	283
7,500	7,550	158	158	158	158	10,500	10,550	221	221	221	221	13,500	13,550	284	284	284	284
7,550	7,600	159	159	159	159	10,550	10,600	222	222	222	222	13,550	13,600	285	285	285	285
7,600	7,650	160	160	160	160	10,600	10,650	223	223	223	223	13,600	13,650	286	286	286	286
7,650	7,700	161	161	161	161	10,650	10,700	224	224	224	224	13,650	13,700	287	287	287	287
7,700	7,750	162	162	162	162	10,700	10,750	225	225	225	225	13,700	13,750	288	288	288	288
7,750	7,800	163	163	163	163	10,750	10,800	226	226	226	226	13,750	13,800	289	289	289	289
7,800	7,850	164	164	164	164	10,800	10,850	227	227	227	227	13,800	13,850	290	290	290	290
7,850	7,900	165	165	165	165	10,850	10,900	228	228	228	228	13,850	13,900	291	291	291	291
7,900	7,950	166	166	166	166	10,900	10,950	229	229	229	229	13,900	13,950	292	292	292	292
7,950	8,000	167	167	167	167	10,950	11,000	230	230	230	230	13,950	14,000	293	293	293	293

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

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	295	295	295	295	17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296	17,050	17,100	359	359	359	359	20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317	18,050	18,100	380	380	380	380	21,050	21,100	443	443	443	443
15,100	15,150	318	318	318	318	18,100	18,150	381	381	381	381	21,100	21,150	444	444	444	444
15,150	15,200	319	319	319	319	18,150	18,200	382	382	382	382	21,150	21,200	445	445	445	445
15,200	15,250	320	320	320	320	18,200	18,250	383	383	383	383	21,200	21,250	446	446	446	446
15,250	15,300	321	321	321	321	18,250	18,300	384	384	384	384	21,250	21,300	447	447	447	447
15,300	15,350	322	322	322	322	18,300	18,350	385	385	385	385	21,300	21,350	448	448	448	448
15,350	15,400	323	323	323	323	18,350	18,400	386	386	386	386	21,350	21,400	449	449	449	449
15,400	15,450	324	324	324	324	18,400	18,450	387	387	387	387	21,400	21,450	450	450	450	450
15,450	15,500	325	325	325	325	18,450	18,500	388	388	388	388	21,450	21,500	451	451	451	451
15,500	15,550	326	326	326	326	18,500	18,550	389	389	389	389	21,500	21,550	452	452	452	452
15,550	15,600	327	327	327	327	18,550	18,600	390	390	390	390	21,550	21,600	453	453	453	453
15,600	15,650	328	328	328	328	18,600	18,650	391	391	391	391	21,600	21,650	454	454	454	454
15,650	15,700	329	329	329	329	18,650	18,700	392	392	392	392	21,650	21,700	455	455	455	455
15,700	15,750	330	330	330	330	18,700	18,750	393	393	393	393	21,700	21,750	456	456	456	456
15,750	15,800	331	331	331	331	18,750	18,800	394	394	394	394	21,750	21,800	457	457	457	457
15,800	15,850	332	332	332	332	18,800	18,850	395	395	395	395	21,800	21,850	458	458	458	458
15,850	15,900	333	333	333	333	18,850	18,900	396	396	396	396	21,850	21,900	459	459	459	459
15,900	15,950	334	334	334	334	18,900	18,950	397	397	397	397	21,900	21,950	460	460	460	460
15,950	16,000	335	335	335	335	18,950	19,000	398	398	398	398	21,950	22,000	461	461	461	461
16,000						19,000						22,000					
16,000	16,050	337	337	337	337	19,000	19,050	400	400	400	400	22,000	22,050	463	463	463	463
16,050	16,100	338	338	338	338	19,050	19,100	401	401	401	401	22,050	22,100	464	464	464	464
16,100	16,150	339	339	339	339	19,100	19,150	402	402	402	402	22,100	22,150	465	465	465	465
16,150	16,200	340	340	340	340	19,150	19,200	403	403	403	403	22,150	22,200	466	466	466	466
16,200	16,250	341	341	341	341	19,200	19,250	404	404	404	404	22,200	22,250	467	467	467	467
16,250	16,300	342	342	342	342	19,250	19,300	405	405	405	405	22,250	22,300	468	468	468	468
16,300	16,350	343	343	343	343	19,300	19,350	406	406	406	406	22,300	22,350	469	469	469	469
16,350	16,400	344	344	344	344	19,350	19,400	407	407	407	407	22,350	22,400	470	470	470	470
16,400	16,450	345	345	345	345	19,400	19,450	408	408	408	408	22,400	22,450	471	471	471	471
16,450	16,500	346	346	346	346	19,450	19,500	409	409	409	409	22,450	22,500	472	472	472	472
16,500	16,550	347	347	347	347	19,500	19,550	410	410	410	410	22,500	22,550	473	473	473	473
16,550	16,600	348	348	348	348	19,550	19,600	411	411	411	411	22,550	22,600	474	474	474	474
16,600	16,650	349	349	349	349	19,600	19,650	412	412	412	412	22,600	22,650	475	475	475	475
16,650	16,700	350	350	350	350	19,650	19,700	413	413	413	413	22,650	22,700	476	476	476	476
16,700	16,750	351	351	351	351	19,700	19,750	414	414	414	414	22,700	22,750	477	477	477	477
16,750	16,800	352	352	352	352	19,750	19,800	415	415	415	415	22,750	22,800	478	478	478	478
16,800	16,850	353	353	353	353	19,800	19,850	416	416	416	416	22,800	22,850	479	479	479	479
16,850	16,900	354	354	354	354	19,850	19,900	417	417	417	417	22,850	22,900	480	480	480	480
16,900	16,950	355	355	355	355	19,900	19,950	418	418	418	418	22,900	22,950	481	481	481	481
16,950	17,000	356	356	356	356	19,950	20,000	419	419	419	419	22,950	23,000	482	482	482	482

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

2005 Tax Table—Continued

If line 16 (ND taxable income) is— At least But less than		And your filing status is—				If line 16 (ND taxable income) is— At least But less than		And your filing status is—				If line 16 (ND taxable income) is— At least But less than		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	569	547	29,000	29,050	610	610	686	610
23,050	23,100	485	485	485	485	26,050	26,100	548	548	571	548	29,050	29,100	611	611	688	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	573	549	29,100	29,150	612	612	690	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	575	550	29,150	29,200	613	613	692	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	577	551	29,200	29,250	614	614	694	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	579	552	29,250	29,300	615	615	696	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	581	553	29,300	29,350	616	616	698	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	583	554	29,350	29,400	617	617	700	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	585	555	29,400	29,450	618	618	702	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	586	556	29,450	29,500	619	619	704	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	588	557	29,500	29,550	620	620	706	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	590	558	29,550	29,600	621	621	708	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	592	559	29,600	29,650	622	622	710	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	594	560	29,650	29,700	623	623	712	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	596	561	29,700	29,750	625	624	714	624
23,750	23,800	499	499	499	499	26,750	26,800	562	562	598	562	29,750	29,800	627	625	716	625
23,800	23,850	500	500	500	500	26,800	26,850	563	563	600	563	29,800	29,850	629	626	718	626
23,850	23,900	501	501	501	501	26,850	26,900	564	564	602	564	29,850	29,900	631	627	720	627
23,900	23,950	502	502	502	502	26,900	26,950	565	565	604	565	29,900	29,950	633	628	722	628
23,950	24,000	503	503	503	503	26,950	27,000	566	566	606	566	29,950	30,000	634	629	724	629
24,000						27,000						30,000					
24,000	24,050	505	505	505	505	27,000	27,050	568	568	608	568	30,000	30,050	636	631	726	631
24,050	24,100	506	506	506	506	27,050	27,100	569	569	610	569	30,050	30,100	638	632	728	632
24,100	24,150	507	507	507	507	27,100	27,150	570	570	612	570	30,100	30,150	640	633	730	633
24,150	24,200	508	508	508	508	27,150	27,200	571	571	614	571	30,150	30,200	642	634	732	634
24,200	24,250	509	509	509	509	27,200	27,250	572	572	616	572	30,200	30,250	644	635	733	635
24,250	24,300	510	510	510	510	27,250	27,300	573	573	618	573	30,250	30,300	646	636	735	636
24,300	24,350	511	511	511	511	27,300	27,350	574	574	620	574	30,300	30,350	648	637	737	637
24,350	24,400	512	512	512	512	27,350	27,400	575	575	622	575	30,350	30,400	650	638	739	638
24,400	24,450	513	513	513	513	27,400	27,450	576	576	624	576	30,400	30,450	652	639	741	639
24,450	24,500	514	514	514	514	27,450	27,500	577	577	626	577	30,450	30,500	654	640	743	640
24,500	24,550	515	515	515	515	27,500	27,550	578	578	628	578	30,500	30,550	656	641	745	641
24,550	24,600	516	516	516	516	27,550	27,600	579	579	630	579	30,550	30,600	658	642	747	642
24,600	24,650	517	517	517	517	27,600	27,650	580	580	632	580	30,600	30,650	660	643	749	643
24,650	24,700	518	518	518	518	27,650	27,700	581	581	634	581	30,650	30,700	662	644	751	644
24,700	24,750	519	519	519	519	27,700	27,750	582	582	635	582	30,700	30,750	664	645	753	645
24,750	24,800	520	520	520	520	27,750	27,800	583	583	637	583	30,750	30,800	666	646	755	646
24,800	24,850	521	521	522	521	27,800	27,850	584	584	639	584	30,800	30,850	668	647	757	647
24,850	24,900	522	522	524	522	27,850	27,900	585	585	641	585	30,850	30,900	670	648	759	648
24,900	24,950	523	523	526	523	27,900	27,950	586	586	643	586	30,900	30,950	672	649	761	649
24,950	25,000	524	524	528	524	27,950	28,000	587	587	645	587	30,950	31,000	674	650	763	650
25,000						28,000						31,000					
25,000	25,050	526	526	530	526	28,000	28,050	589	589	647	589	31,000	31,050	676	652	765	652
25,050	25,100	527	527	532	527	28,050	28,100	590	590	649	590	31,050	31,100	678	653	767	653
25,100	25,150	528	528	534	528	28,100	28,150	591	591	651	591	31,100	31,150	680	654	769	654
25,150	25,200	529	529	536	529	28,150	28,200	592	592	653	592	31,150	31,200	682	655	771	655
25,200	25,250	530	530	537	530	28,200	28,250	593	593	655	593	31,200	31,250	683	656	773	656
25,250	25,300	531	531	539	531	28,250	28,300	594	594	657	594	31,250	31,300	685	657	775	657
25,300	25,350	532	532	541	532	28,300	28,350	595	595	659	595	31,300	31,350	687	658	777	658
25,350	25,400	533	533	543	533	28,350	28,400	596	596	661	596	31,350	31,400	689	659	779	659
25,400	25,450	534	534	545	534	28,400	28,450	597	597	663	597	31,400	31,450	691	660	781	660
25,450	25,500	535	535	547	535	28,450	28,500	598	598	665	598	31,450	31,500	693	661	782	661
25,500	25,550	536	536	549	536	28,500	28,550	599	599	667	599	31,500	31,550	695	662	784	662
25,550	25,600	537	537	551	537	28,550	28,600	600	600	669	600	31,550	31,600	697	663	786	663
25,600	25,650	538	538	553	538	28,600	28,650	601	601	671	601	31,600	31,650	699	664	788	664
25,650	25,700	539	539	555	539	28,650	28,700	602	602	673	602	31,650	31,700	701	665	790	665
25,700	25,750	540	540	557	540	28,700	28,750	603	603	675	603	31,700	31,750	703	666	792	666
25,750	25,800	541	541	559	541	28,750	28,800	604	604	677	604	31,750	31,800	705	667	794	667
25,800	25,850	542	542	561	542	28,800	28,850	605	605	679	605	31,800	31,850	707	668	796	668
25,850	25,900	543	543	563	543	28,850	28,900	606	606	681	606	31,850	31,900	709	669	798	669
25,900	25,950	544	544	565	544	28,900	28,950	607	607	683	607	31,900	31,950	711	670	800	670
25,950	26,000	545	545	567	545	28,950	29,000	608	608	684	608	31,950	32,000	713	671	802	671

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

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	715	673	804	673	35,000	35,050	832	736	922	736	38,000	38,050	950	799	1,039	799
32,050	32,100	717	674	806	674	35,050	35,100	834	737	924	737	38,050	38,100	952	800	1,041	800
32,100	32,150	719	675	808	675	35,100	35,150	836	738	926	738	38,100	38,150	954	801	1,043	801
32,150	32,200	721	676	810	676	35,150	35,200	838	739	928	739	38,150	38,200	956	802	1,045	802
32,200	32,250	723	677	812	677	35,200	35,250	840	740	929	740	38,200	38,250	958	803	1,047	803
32,250	32,300	725	678	814	678	35,250	35,300	842	741	931	741	38,250	38,300	960	804	1,049	804
32,300	32,350	727	679	816	679	35,300	35,350	844	742	933	742	38,300	38,350	962	805	1,051	805
32,350	32,400	729	680	818	680	35,350	35,400	846	743	935	743	38,350	38,400	964	806	1,053	806
32,400	32,450	731	681	820	681	35,400	35,450	848	744	937	744	38,400	38,450	966	807	1,055	807
32,450	32,500	732	682	822	682	35,450	35,500	850	745	939	745	38,450	38,500	968	808	1,057	808
32,500	32,550	734	683	824	683	35,500	35,550	852	746	941	746	38,500	38,550	970	809	1,059	809
32,550	32,600	736	684	826	684	35,550	35,600	854	747	943	747	38,550	38,600	972	810	1,061	810
32,600	32,650	738	685	828	685	35,600	35,650	856	748	945	748	38,600	38,650	974	811	1,063	811
32,650	32,700	740	686	830	686	35,650	35,700	858	749	947	749	38,650	38,700	976	812	1,065	812
32,700	32,750	742	687	831	687	35,700	35,750	860	750	949	750	38,700	38,750	977	813	1,067	813
32,750	32,800	744	688	833	688	35,750	35,800	862	751	951	751	38,750	38,800	979	814	1,069	814
32,800	32,850	746	689	835	689	35,800	35,850	864	752	953	752	38,800	38,850	981	815	1,071	815
32,850	32,900	748	690	837	690	35,850	35,900	866	753	955	753	38,850	38,900	983	816	1,073	816
32,900	32,950	750	691	839	691	35,900	35,950	868	754	957	754	38,900	38,950	985	817	1,075	817
32,950	33,000	752	692	841	692	35,950	36,000	870	755	959	755	38,950	39,000	987	818	1,076	818
33,000						36,000						39,000					
33,000	33,050	754	694	843	694	36,000	36,050	872	757	961	757	39,000	39,050	989	820	1,078	820
33,050	33,100	756	695	845	695	36,050	36,100	874	758	963	758	39,050	39,100	991	821	1,080	821
33,100	33,150	758	696	847	696	36,100	36,150	876	759	965	759	39,100	39,150	993	822	1,082	822
33,150	33,200	760	697	849	697	36,150	36,200	878	760	967	760	39,150	39,200	995	823	1,084	823
33,200	33,250	762	698	851	698	36,200	36,250	879	761	969	761	39,200	39,250	997	824	1,086	824
33,250	33,300	764	699	853	699	36,250	36,300	881	762	971	762	39,250	39,300	999	825	1,088	825
33,300	33,350	766	700	855	700	36,300	36,350	883	763	973	763	39,300	39,350	1,001	826	1,090	826
33,350	33,400	768	701	857	701	36,350	36,400	885	764	975	764	39,350	39,400	1,003	827	1,092	827
33,400	33,450	770	702	859	702	36,400	36,450	887	765	977	765	39,400	39,450	1,005	828	1,094	828
33,450	33,500	772	703	861	703	36,450	36,500	889	766	978	766	39,450	39,500	1,007	829	1,096	829
33,500	33,550	774	704	863	704	36,500	36,550	891	767	980	767	39,500	39,550	1,009	830	1,098	830
33,550	33,600	776	705	865	705	36,550	36,600	893	768	982	768	39,550	39,600	1,011	831	1,100	831
33,600	33,650	778	706	867	706	36,600	36,650	895	769	984	769	39,600	39,650	1,013	832	1,102	832
33,650	33,700	780	707	869	707	36,650	36,700	897	770	986	770	39,650	39,700	1,015	833	1,104	833
33,700	33,750	781	708	871	708	36,700	36,750	899	771	988	771	39,700	39,750	1,017	834	1,106	834
33,750	33,800	783	709	873	709	36,750	36,800	901	772	990	772	39,750	39,800	1,019	835	1,108	835
33,800	33,850	785	710	875	710	36,800	36,850	903	773	992	773	39,800	39,850	1,021	836	1,110	837
33,850	33,900	787	711	877	711	36,850	36,900	905	774	994	774	39,850	39,900	1,023	837	1,112	839
33,900	33,950	789	712	879	712	36,900	36,950	907	775	996	775	39,900	39,950	1,025	838	1,114	841
33,950	34,000	791	713	880	713	36,950	37,000	909	776	998	776	39,950	40,000	1,026	839	1,116	843
34,000						37,000						40,000					
34,000	34,050	793	715	882	715	37,000	37,050	911	778	1,000	778	40,000	40,050	1,028	841	1,118	845
34,050	34,100	795	716	884	716	37,050	37,100	913	779	1,002	779	40,050	40,100	1,030	842	1,120	847
34,100	34,150	797	717	886	717	37,100	37,150	915	780	1,004	780	40,100	40,150	1,032	843	1,122	849
34,150	34,200	799	718	888	718	37,150	37,200	917	781	1,006	781	40,150	40,200	1,034	844	1,124	851
34,200	34,250	801	719	890	719	37,200	37,250	919	782	1,008	782	40,200	40,250	1,036	845	1,125	852
34,250	34,300	803	720	892	720	37,250	37,300	921	783	1,010	783	40,250	40,300	1,038	846	1,127	854
34,300	34,350	805	721	894	721	37,300	37,350	923	784	1,012	784	40,300	40,350	1,040	847	1,129	856
34,350	34,400	807	722	896	722	37,350	37,400	925	785	1,014	785	40,350	40,400	1,042	848	1,131	858
34,400	34,450	809	723	898	723	37,400	37,450	927	786	1,016	786	40,400	40,450	1,044	849	1,133	860
34,450	34,500	811	724	900	724	37,450	37,500	928	787	1,018	787	40,450	40,500	1,046	850	1,135	862
34,500	34,550	813	725	902	725	37,500	37,550	930	788	1,020	788	40,500	40,550	1,048	851	1,137	864
34,550	34,600	815	726	904	726	37,550	37,600	932	789	1,022	789	40,550	40,600	1,050	852	1,139	866
34,600	34,650	817	727	906	727	37,600	37,650	934	790	1,024	790	40,600	40,650	1,052	853	1,141	868
34,650	34,700	819	728	908	728	37,650	37,700	936	791	1,026	791	40,650	40,700	1,054	854	1,143	870
34,700	34,750	821	729	910	729	37,700	37,750	938	792	1,027	792	40,700	40,750	1,056	855	1,145	872
34,750	34,800	823	730	912	730	37,750	37,800	940	793	1,029	793	40,750	40,800	1,058	856	1,147	874
34,800	34,850	825	731	914	731	37,800	37,850	942	794	1,031	794	40,800	40,850	1,060	857	1,149	876
34,850	34,900	827	732	916	732	37,850	37,900	944	795	1,033	795	40,850	40,900	1,062	858	1,151	878
34,900	34,950	829	733	918	733	37,900	37,950	946	796	1,035	796	40,900	40,950	1,064	859	1,153	880
34,950	35,000	830	734	920	734	37,950	38,000	948	797	1,037	797	40,950	41,000	1,066	860	1,155	882

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	1,068	862	1,157	884	44,000	44,050	1,185	925	1,274	1,001	47,000	47,050	1,303	988	1,392	1,119
41,050	41,100	1,070	863	1,159	886	44,050	44,100	1,187	926	1,276	1,003	47,050	47,100	1,305	989	1,394	1,121
41,100	41,150	1,072	864	1,161	888	44,100	44,150	1,189	927	1,278	1,005	47,100	47,150	1,307	990	1,396	1,123
41,150	41,200	1,074	865	1,163	890	44,150	44,200	1,191	928	1,280	1,007	47,150	47,200	1,309	991	1,398	1,125
41,200	41,250	1,075	866	1,165	892	44,200	44,250	1,193	929	1,282	1,009	47,200	47,250	1,311	992	1,400	1,127
41,250	41,300	1,077	867	1,167	894	44,250	44,300	1,195	930	1,284	1,011	47,250	47,300	1,313	993	1,402	1,129
41,300	41,350	1,079	868	1,169	896	44,300	44,350	1,197	931	1,286	1,013	47,300	47,350	1,315	994	1,404	1,131
41,350	41,400	1,081	869	1,171	898	44,350	44,400	1,199	932	1,288	1,015	47,350	47,400	1,317	995	1,406	1,133
41,400	41,450	1,083	870	1,173	900	44,400	44,450	1,201	933	1,290	1,017	47,400	47,450	1,319	996	1,408	1,135
41,450	41,500	1,085	871	1,174	901	44,450	44,500	1,203	934	1,292	1,019	47,450	47,500	1,320	997	1,410	1,137
41,500	41,550	1,087	872	1,176	903	44,500	44,550	1,205	935	1,294	1,021	47,500	47,550	1,322	998	1,412	1,139
41,550	41,600	1,089	873	1,178	905	44,550	44,600	1,207	936	1,296	1,023	47,550	47,600	1,324	999	1,414	1,141
41,600	41,650	1,091	874	1,180	907	44,600	44,650	1,209	937	1,298	1,025	47,600	47,650	1,326	1,000	1,416	1,143
41,650	41,700	1,093	875	1,182	909	44,650	44,700	1,211	938	1,300	1,027	47,650	47,700	1,328	1,001	1,418	1,145
41,700	41,750	1,095	876	1,184	911	44,700	44,750	1,213	939	1,302	1,029	47,700	47,750	1,330	1,002	1,419	1,146
41,750	41,800	1,097	877	1,186	913	44,750	44,800	1,215	940	1,304	1,031	47,750	47,800	1,332	1,003	1,421	1,148
41,800	41,850	1,099	878	1,188	915	44,800	44,850	1,217	941	1,306	1,033	47,800	47,850	1,334	1,004	1,423	1,150
41,850	41,900	1,101	879	1,190	917	44,850	44,900	1,219	942	1,308	1,035	47,850	47,900	1,336	1,005	1,425	1,152
41,900	41,950	1,103	880	1,192	919	44,900	44,950	1,221	943	1,310	1,037	47,900	47,950	1,338	1,006	1,427	1,154
41,950	42,000	1,105	881	1,194	921	44,950	45,000	1,222	944	1,312	1,039	47,950	48,000	1,340	1,007	1,429	1,156
42,000						45,000						48,000					
42,000	42,050	1,107	883	1,196	923	45,000	45,050	1,224	946	1,314	1,041	48,000	48,050	1,342	1,009	1,431	1,158
42,050	42,100	1,109	884	1,198	925	45,050	45,100	1,226	947	1,316	1,043	48,050	48,100	1,344	1,010	1,433	1,160
42,100	42,150	1,111	885	1,200	927	45,100	45,150	1,228	948	1,318	1,045	48,100	48,150	1,346	1,011	1,435	1,162
42,150	42,200	1,113	886	1,202	929	45,150	45,200	1,230	949	1,320	1,047	48,150	48,200	1,348	1,012	1,437	1,164
42,200	42,250	1,115	887	1,204	931	45,200	45,250	1,232	950	1,321	1,048	48,200	48,250	1,350	1,013	1,439	1,166
42,250	42,300	1,117	888	1,206	933	45,250	45,300	1,234	951	1,323	1,050	48,250	48,300	1,352	1,014	1,441	1,168
42,300	42,350	1,119	889	1,208	935	45,300	45,350	1,236	952	1,325	1,052	48,300	48,350	1,354	1,015	1,443	1,170
42,350	42,400	1,121	890	1,210	937	45,350	45,400	1,238	953	1,327	1,054	48,350	48,400	1,356	1,016	1,445	1,172
42,400	42,450	1,123	891	1,212	939	45,400	45,450	1,240	954	1,329	1,056	48,400	48,450	1,358	1,017	1,447	1,174
42,450	42,500	1,124	892	1,214	941	45,450	45,500	1,242	955	1,331	1,058	48,450	48,500	1,360	1,018	1,449	1,176
42,500	42,550	1,126	893	1,216	943	45,500	45,550	1,244	956	1,333	1,060	48,500	48,550	1,362	1,019	1,451	1,178
42,550	42,600	1,128	894	1,218	945	45,550	45,600	1,246	957	1,335	1,062	48,550	48,600	1,364	1,020	1,453	1,180
42,600	42,650	1,130	895	1,220	947	45,600	45,650	1,248	958	1,337	1,064	48,600	48,650	1,366	1,021	1,455	1,182
42,650	42,700	1,132	896	1,222	949	45,650	45,700	1,250	959	1,339	1,066	48,650	48,700	1,368	1,022	1,457	1,184
42,700	42,750	1,134	897	1,223	950	45,700	45,750	1,252	960	1,341	1,068	48,700	48,750	1,369	1,023	1,459	1,186
42,750	42,800	1,136	898	1,225	952	45,750	45,800	1,254	961	1,343	1,070	48,750	48,800	1,371	1,024	1,461	1,188
42,800	42,850	1,138	899	1,227	954	45,800	45,850	1,256	962	1,345	1,072	48,800	48,850	1,373	1,025	1,463	1,190
42,850	42,900	1,140	900	1,229	956	45,850	45,900	1,258	963	1,347	1,074	48,850	48,900	1,375	1,026	1,465	1,192
42,900	42,950	1,142	901	1,231	958	45,900	45,950	1,260	964	1,349	1,076	48,900	48,950	1,377	1,027	1,467	1,194
42,950	43,000	1,144	902	1,233	960	45,950	46,000	1,262	965	1,351	1,078	48,950	49,000	1,379	1,028	1,468	1,195
43,000						46,000						49,000					
43,000	43,050	1,146	904	1,235	962	46,000	46,050	1,264	967	1,353	1,080	49,000	49,050	1,381	1,030	1,470	1,197
43,050	43,100	1,148	905	1,237	964	46,050	46,100	1,266	968	1,355	1,082	49,050	49,100	1,383	1,031	1,472	1,199
43,100	43,150	1,150	906	1,239	966	46,100	46,150	1,268	969	1,357	1,084	49,100	49,150	1,385	1,032	1,474	1,201
43,150	43,200	1,152	907	1,241	968	46,150	46,200	1,270	970	1,359	1,086	49,150	49,200	1,387	1,033	1,476	1,203
43,200	43,250	1,154	908	1,243	970	46,200	46,250	1,271	971	1,361	1,088	49,200	49,250	1,389	1,034	1,478	1,205
43,250	43,300	1,156	909	1,245	972	46,250	46,300	1,273	972	1,363	1,090	49,250	49,300	1,391	1,035	1,480	1,207
43,300	43,350	1,158	910	1,247	974	46,300	46,350	1,275	973	1,365	1,092	49,300	49,350	1,393	1,036	1,482	1,209
43,350	43,400	1,160	911	1,249	976	46,350	46,400	1,277	974	1,367	1,094	49,350	49,400	1,395	1,037	1,484	1,211
43,400	43,450	1,162	912	1,251	978	46,400	46,450	1,279	975	1,369	1,096	49,400	49,450	1,397	1,038	1,486	1,213
43,450	43,500	1,164	913	1,253	980	46,450	46,500	1,281	976	1,370	1,097	49,450	49,500	1,399	1,039	1,488	1,215
43,500	43,550	1,166	914	1,255	982	46,500	46,550	1,283	977	1,372	1,099	49,500	49,550	1,401	1,040	1,490	1,217
43,550	43,600	1,168	915	1,257	984	46,550	46,600	1,285	978	1,374	1,101	49,550	49,600	1,403	1,041	1,492	1,219
43,600	43,650	1,170	916	1,259	986	46,600	46,650	1,287	979	1,376	1,103	49,600	49,650	1,405	1,043	1,494	1,221
43,650	43,700	1,172	917	1,261	988	46,650	46,700	1,289	980	1,378	1,105	49,650	49,700	1,407	1,045	1,496	1,223
43,700	43,750	1,173	918	1,263	990	46,700	46,750	1,291	981	1,380	1,107	49,700	49,750	1,409	1,047	1,498	1,225
43,750	43,800	1,175	919	1,265	992	46,750	46,800	1,293	982	1,382	1,109	49,750	49,800	1,411	1,048	1,500	1,227
43,800	43,850	1,177	920	1,267	994	46,800	46,850	1,295	983	1,384	1,111	49,800	49,850	1,413	1,050	1,502	1,229
43,850	43,900	1,179	921	1,269	996	46,850	46,900	1,297	984	1,386	1,113	49,850	49,900	1,415	1,052	1,504	1,231
43,900	43,950	1,181	922	1,271	998	46,900	46,950	1,299	985	1,388	1,115	49,900	49,950	1,417	1,054	1,506	1,233
43,950	44,000	1,183	923	1,272	999	46,950	47,000	1,301	986	1,390	1,117	49,950	50,000	1,418	1,056	1,508	1,235

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

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
50,000						53,000						56,000					
50,000	50,050	1,420	1,058	1,510	1,237	53,000	53,050	1,538	1,176	1,627	1,354	56,000	56,050	1,656	1,293	1,745	1,472
50,050	50,100	1,422	1,060	1,512	1,239	53,050	53,100	1,540	1,178	1,629	1,356	56,050	56,100	1,658	1,295	1,747	1,474
50,100	50,150	1,424	1,062	1,514	1,241	53,100	53,150	1,542	1,180	1,631	1,358	56,100	56,150	1,660	1,297	1,749	1,476
50,150	50,200	1,426	1,064	1,516	1,243	53,150	53,200	1,544	1,182	1,633	1,360	56,150	56,200	1,662	1,299	1,751	1,478
50,200	50,250	1,428	1,066	1,517	1,244	53,200	53,250	1,546	1,184	1,635	1,362	56,200	56,250	1,663	1,301	1,753	1,480
50,250	50,300	1,430	1,068	1,519	1,246	53,250	53,300	1,548	1,186	1,637	1,364	56,250	56,300	1,665	1,303	1,755	1,482
50,300	50,350	1,432	1,070	1,521	1,248	53,300	53,350	1,550	1,188	1,639	1,366	56,300	56,350	1,667	1,305	1,757	1,484
50,350	50,400	1,434	1,072	1,523	1,250	53,350	53,400	1,552	1,190	1,641	1,368	56,350	56,400	1,669	1,307	1,759	1,486
50,400	50,450	1,436	1,074	1,525	1,252	53,400	53,450	1,554	1,192	1,643	1,370	56,400	56,450	1,671	1,309	1,761	1,488
50,450	50,500	1,438	1,076	1,527	1,254	53,450	53,500	1,556	1,194	1,645	1,372	56,450	56,500	1,673	1,311	1,762	1,489
50,500	50,550	1,440	1,078	1,529	1,256	53,500	53,550	1,558	1,195	1,647	1,374	56,500	56,550	1,675	1,313	1,764	1,491
50,550	50,600	1,442	1,080	1,531	1,258	53,550	53,600	1,560	1,197	1,649	1,376	56,550	56,600	1,677	1,315	1,766	1,493
50,600	50,650	1,444	1,082	1,533	1,260	53,600	53,650	1,562	1,199	1,651	1,378	56,600	56,650	1,679	1,317	1,768	1,495
50,650	50,700	1,446	1,084	1,535	1,262	53,650	53,700	1,564	1,201	1,653	1,380	56,650	56,700	1,681	1,319	1,770	1,497
50,700	50,750	1,448	1,086	1,537	1,264	53,700	53,750	1,565	1,203	1,655	1,382	56,700	56,750	1,683	1,321	1,772	1,499
50,750	50,800	1,450	1,088	1,539	1,266	53,750	53,800	1,567	1,205	1,657	1,384	56,750	56,800	1,685	1,323	1,774	1,501
50,800	50,850	1,452	1,090	1,541	1,268	53,800	53,850	1,569	1,207	1,659	1,386	56,800	56,850	1,687	1,325	1,776	1,503
50,850	50,900	1,454	1,092	1,543	1,270	53,850	53,900	1,571	1,209	1,661	1,388	56,850	56,900	1,689	1,327	1,778	1,505
50,900	50,950	1,456	1,094	1,545	1,272	53,900	53,950	1,573	1,211	1,663	1,390	56,900	56,950	1,691	1,329	1,780	1,507
50,950	51,000	1,458	1,096	1,547	1,274	53,950	54,000	1,575	1,213	1,664	1,391	56,950	57,000	1,693	1,331	1,782	1,509
51,000						54,000						57,000					
51,000	51,050	1,460	1,097	1,549	1,276	54,000	54,050	1,577	1,215	1,666	1,393	57,000	57,050	1,695	1,333	1,784	1,511
51,050	51,100	1,462	1,099	1,551	1,278	54,050	54,100	1,579	1,217	1,668	1,395	57,050	57,100	1,697	1,335	1,786	1,513
51,100	51,150	1,464	1,101	1,553	1,280	54,100	54,150	1,581	1,219	1,670	1,397	57,100	57,150	1,699	1,337	1,788	1,515
51,150	51,200	1,466	1,103	1,555	1,282	54,150	54,200	1,583	1,221	1,672	1,399	57,150	57,200	1,701	1,339	1,790	1,517
51,200	51,250	1,467	1,105	1,557	1,284	54,200	54,250	1,585	1,223	1,674	1,401	57,200	57,250	1,703	1,341	1,792	1,519
51,250	51,300	1,469	1,107	1,559	1,286	54,250	54,300	1,587	1,225	1,676	1,403	57,250	57,300	1,705	1,342	1,794	1,521
51,300	51,350	1,471	1,109	1,561	1,288	54,300	54,350	1,589	1,227	1,678	1,405	57,300	57,350	1,707	1,344	1,796	1,523
51,350	51,400	1,473	1,111	1,563	1,290	54,350	54,400	1,591	1,229	1,680	1,407	57,350	57,400	1,709	1,346	1,798	1,525
51,400	51,450	1,475	1,113	1,565	1,292	54,400	54,450	1,593	1,231	1,682	1,409	57,400	57,450	1,711	1,348	1,800	1,527
51,450	51,500	1,477	1,115	1,566	1,293	54,450	54,500	1,595	1,233	1,684	1,411	57,450	57,500	1,712	1,350	1,802	1,529
51,500	51,550	1,479	1,117	1,568	1,295	54,500	54,550	1,597	1,235	1,686	1,413	57,500	57,550	1,714	1,352	1,804	1,531
51,550	51,600	1,481	1,119	1,570	1,297	54,550	54,600	1,599	1,237	1,688	1,415	57,550	57,600	1,716	1,354	1,806	1,533
51,600	51,650	1,483	1,121	1,572	1,299	54,600	54,650	1,601	1,239	1,690	1,417	57,600	57,650	1,718	1,356	1,808	1,535
51,650	51,700	1,485	1,123	1,574	1,301	54,650	54,700	1,603	1,241	1,692	1,419	57,650	57,700	1,720	1,358	1,810	1,537
51,700	51,750	1,487	1,125	1,576	1,303	54,700	54,750	1,605	1,243	1,694	1,421	57,700	57,750	1,722	1,360	1,811	1,538
51,750	51,800	1,489	1,127	1,578	1,305	54,750	54,800	1,607	1,244	1,696	1,423	57,750	57,800	1,724	1,362	1,813	1,540
51,800	51,850	1,491	1,129	1,580	1,307	54,800	54,850	1,609	1,246	1,698	1,425	57,800	57,850	1,726	1,364	1,815	1,542
51,850	51,900	1,493	1,131	1,582	1,309	54,850	54,900	1,611	1,248	1,700	1,427	57,850	57,900	1,728	1,366	1,817	1,544
51,900	51,950	1,495	1,133	1,584	1,311	54,900	54,950	1,613	1,250	1,702	1,429	57,900	57,950	1,730	1,368	1,819	1,546
51,950	52,000	1,497	1,135	1,586	1,313	54,950	55,000	1,614	1,252	1,704	1,431	57,950	58,000	1,732	1,370	1,821	1,548
52,000						55,000						58,000					
52,000	52,050	1,499	1,137	1,588	1,315	55,000	55,050	1,616	1,254	1,706	1,433	58,000	58,050	1,734	1,372	1,823	1,550
52,050	52,100	1,501	1,139	1,590	1,317	55,050	55,100	1,618	1,256	1,708	1,435	58,050	58,100	1,736	1,374	1,825	1,552
52,100	52,150	1,503	1,141	1,592	1,319	55,100	55,150	1,620	1,258	1,710	1,437	58,100	58,150	1,738	1,376	1,827	1,554
52,150	52,200	1,505	1,143	1,594	1,321	55,150	55,200	1,622	1,260	1,712	1,439	58,150	58,200	1,740	1,378	1,829	1,556
52,200	52,250	1,507	1,145	1,596	1,323	55,200	55,250	1,624	1,262	1,713	1,440	58,200	58,250	1,742	1,380	1,831	1,558
52,250	52,300	1,509	1,146	1,598	1,325	55,250	55,300	1,626	1,264	1,715	1,442	58,250	58,300	1,744	1,382	1,833	1,560
52,300	52,350	1,511	1,148	1,600	1,327	55,300	55,350	1,628	1,266	1,717	1,444	58,300	58,350	1,746	1,384	1,835	1,562
52,350	52,400	1,513	1,150	1,602	1,329	55,350	55,400	1,630	1,268	1,719	1,446	58,350	58,400	1,748	1,386	1,837	1,564
52,400	52,450	1,515	1,152	1,604	1,331	55,400	55,450	1,632	1,270	1,721	1,448	58,400	58,450	1,750	1,388	1,839	1,566
52,450	52,500	1,516	1,154	1,606	1,333	55,450	55,500	1,634	1,272	1,723	1,450	58,450	58,500	1,752	1,390	1,841	1,568
52,500	52,550	1,518	1,156	1,608	1,335	55,500	55,550	1,636	1,274	1,725	1,452	58,500	58,550	1,754	1,391	1,843	1,570
52,550	52,600	1,520	1,158	1,610	1,337	55,550	55,600	1,638	1,276	1,727	1,454	58,550	58,600	1,756	1,393	1,845	1,572
52,600	52,650	1,522	1,160	1,612	1,339	55,600	55,650	1,640	1,278	1,729	1,456	58,600	58,650	1,758	1,395	1,847	1,574
52,650	52,700	1,524	1,162	1,614	1,341	55,650	55,700	1,642	1,280	1,731	1,458	58,650	58,700	1,760	1,397	1,849	1,576
52,700	52,750	1,526	1,164	1,615	1,342	55,700	55,750	1,644	1,282	1,733	1,460	58,700	58,750	1,761	1,399	1,851	1,578
52,750	52,800	1,528	1,166	1,617	1,344	55,750	55,800	1,646	1,284	1,735	1,462	58,750	58,800	1,763	1,401	1,853	1,580
52,800	52,850	1,530	1,168	1,619	1,346	55,800	55,850	1,648	1,286	1,737	1,464	58,800	58,850	1,765	1,403	1,855	1,582
52,850	52,900	1,532	1,170	1,621	1,348	55,850	55,900	1,650	1,288	1,739	1,466	58,850	58,900	1,767	1,405	1,857	1,584
52,900	52,950	1,534	1,172	1,623	1,350	55,900	55,950	1,652	1,290	1,741	1,468	58,900	58,950	1,769	1,407	1,859	1,586
52,950	53,000	1,536	1,														

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	1,773	1,411	1,862	1,589	62,000	62,050	1,891	1,529	1,989	1,707	65,000	65,050	2,008	1,646	2,119	1,825
59,050	59,100	1,775	1,413	1,864	1,591	62,050	62,100	1,893	1,531	1,991	1,709	65,050	65,100	2,010	1,648	2,121	1,827
59,100	59,150	1,777	1,415	1,866	1,593	62,100	62,150	1,895	1,533	1,993	1,711	65,100	65,150	2,012	1,650	2,123	1,829
59,150	59,200	1,779	1,417	1,868	1,595	62,150	62,200	1,897	1,535	1,995	1,713	65,150	65,200	2,014	1,652	2,125	1,831
59,200	59,250	1,781	1,419	1,870	1,597	62,200	62,250	1,899	1,537	1,997	1,715	65,200	65,250	2,016	1,654	2,128	1,832
59,250	59,300	1,783	1,421	1,872	1,599	62,250	62,300	1,901	1,538	1,999	1,717	65,250	65,300	2,018	1,656	2,130	1,834
59,300	59,350	1,785	1,423	1,874	1,601	62,300	62,350	1,903	1,540	2,002	1,719	65,300	65,350	2,020	1,658	2,132	1,836
59,350	59,400	1,787	1,425	1,876	1,603	62,350	62,400	1,905	1,542	2,004	1,721	65,350	65,400	2,022	1,660	2,134	1,838
59,400	59,450	1,789	1,427	1,878	1,605	62,400	62,450	1,907	1,544	2,006	1,723	65,400	65,450	2,024	1,662	2,136	1,840
59,450	59,500	1,791	1,429	1,880	1,607	62,450	62,500	1,908	1,546	2,008	1,725	65,450	65,500	2,026	1,664	2,138	1,842
59,500	59,550	1,793	1,431	1,882	1,609	62,500	62,550	1,910	1,548	2,010	1,727	65,500	65,550	2,028	1,666	2,141	1,844
59,550	59,600	1,795	1,433	1,884	1,611	62,550	62,600	1,912	1,550	2,013	1,729	65,550	65,600	2,030	1,668	2,143	1,846
59,600	59,650	1,797	1,435	1,886	1,613	62,600	62,650	1,914	1,552	2,015	1,731	65,600	65,650	2,032	1,670	2,145	1,848
59,650	59,700	1,799	1,437	1,888	1,615	62,650	62,700	1,916	1,554	2,017	1,733	65,650	65,700	2,034	1,672	2,147	1,850
59,700	59,750	1,801	1,439	1,890	1,617	62,700	62,750	1,918	1,556	2,019	1,734	65,700	65,750	2,036	1,674	2,149	1,852
59,750	59,800	1,803	1,440	1,892	1,619	62,750	62,800	1,920	1,558	2,021	1,736	65,750	65,800	2,038	1,676	2,151	1,854
59,800	59,850	1,805	1,442	1,894	1,621	62,800	62,850	1,922	1,560	2,023	1,738	65,800	65,850	2,040	1,678	2,154	1,856
59,850	59,900	1,807	1,444	1,896	1,623	62,850	62,900	1,924	1,562	2,026	1,740	65,850	65,900	2,042	1,680	2,156	1,858
59,900	59,950	1,809	1,446	1,898	1,625	62,900	62,950	1,926	1,564	2,028	1,742	65,900	65,950	2,044	1,682	2,158	1,860
59,950	60,000	1,810	1,448	1,900	1,627	62,950	63,000	1,928	1,566	2,030	1,744	65,950	66,000	2,046	1,684	2,160	1,862
60,000						63,000						66,000					
60,000	60,050	1,812	1,450	1,902	1,629	63,000	63,050	1,930	1,568	2,032	1,746	66,000	66,050	2,048	1,685	2,162	1,864
60,050	60,100	1,814	1,452	1,904	1,631	63,050	63,100	1,932	1,570	2,034	1,748	66,050	66,100	2,050	1,687	2,164	1,866
60,100	60,150	1,816	1,454	1,906	1,633	63,100	63,150	1,934	1,572	2,036	1,750	66,100	66,150	2,052	1,689	2,167	1,868
60,150	60,200	1,818	1,456	1,908	1,635	63,150	63,200	1,936	1,574	2,039	1,752	66,150	66,200	2,054	1,691	2,169	1,870
60,200	60,250	1,820	1,458	1,911	1,636	63,200	63,250	1,938	1,576	2,041	1,754	66,200	66,250	2,055	1,693	2,171	1,872
60,250	60,300	1,822	1,460	1,913	1,638	63,250	63,300	1,940	1,578	2,043	1,756	66,250	66,300	2,057	1,695	2,173	1,874
60,300	60,350	1,824	1,462	1,915	1,640	63,300	63,350	1,942	1,580	2,045	1,758	66,300	66,350	2,059	1,697	2,175	1,876
60,350	60,400	1,826	1,464	1,917	1,642	63,350	63,400	1,944	1,582	2,047	1,760	66,350	66,400	2,061	1,699	2,177	1,878
60,400	60,450	1,828	1,466	1,919	1,644	63,400	63,450	1,946	1,584	2,049	1,762	66,400	66,450	2,063	1,701	2,180	1,880
60,450	60,500	1,830	1,468	1,921	1,646	63,450	63,500	1,948	1,586	2,052	1,764	66,450	66,500	2,065	1,703	2,182	1,881
60,500	60,550	1,832	1,470	1,924	1,648	63,500	63,550	1,950	1,587	2,054	1,766	66,500	66,550	2,067	1,705	2,184	1,883
60,550	60,600	1,834	1,472	1,926	1,650	63,550	63,600	1,952	1,589	2,056	1,768	66,550	66,600	2,069	1,707	2,186	1,885
60,600	60,650	1,836	1,474	1,928	1,652	63,600	63,650	1,954	1,591	2,058	1,770	66,600	66,650	2,071	1,709	2,188	1,887
60,650	60,700	1,838	1,476	1,930	1,654	63,650	63,700	1,956	1,593	2,060	1,772	66,650	66,700	2,073	1,711	2,190	1,889
60,700	60,750	1,840	1,478	1,932	1,656	63,700	63,750	1,957	1,595	2,062	1,774	66,700	66,750	2,075	1,713	2,193	1,891
60,750	60,800	1,842	1,480	1,934	1,658	63,750	63,800	1,959	1,597	2,065	1,776	66,750	66,800	2,077	1,715	2,195	1,893
60,800	60,850	1,844	1,482	1,937	1,660	63,800	63,850	1,961	1,599	2,067	1,778	66,800	66,850	2,079	1,717	2,197	1,895
60,850	60,900	1,846	1,484	1,939	1,662	63,850	63,900	1,963	1,601	2,069	1,780	66,850	66,900	2,081	1,719	2,199	1,897
60,900	60,950	1,848	1,486	1,941	1,664	63,900	63,950	1,965	1,603	2,071	1,782	66,900	66,950	2,083	1,721	2,201	1,899
60,950	61,000	1,850	1,488	1,943	1,666	63,950	64,000	1,967	1,605	2,073	1,783	66,950	67,000	2,085	1,723	2,203	1,901
61,000						64,000						67,000					
61,000	61,050	1,852	1,489	1,945	1,668	64,000	64,050	1,969	1,607	2,075	1,785	67,000	67,050	2,087	1,725	2,206	1,903
61,050	61,100	1,854	1,491	1,947	1,670	64,050	64,100	1,971	1,609	2,078	1,787	67,050	67,100	2,089	1,727	2,208	1,905
61,100	61,150	1,856	1,493	1,950	1,672	64,100	64,150	1,973	1,611	2,080	1,789	67,100	67,150	2,091	1,729	2,210	1,907
61,150	61,200	1,858	1,495	1,952	1,674	64,150	64,200	1,975	1,613	2,082	1,791	67,150	67,200	2,093	1,731	2,212	1,909
61,200	61,250	1,859	1,497	1,954	1,676	64,200	64,250	1,977	1,615	2,084	1,793	67,200	67,250	2,095	1,733	2,214	1,911
61,250	61,300	1,861	1,499	1,956	1,678	64,250	64,300	1,979	1,617	2,086	1,795	67,250	67,300	2,097	1,734	2,216	1,913
61,300	61,350	1,863	1,501	1,958	1,680	64,300	64,350	1,981	1,619	2,088	1,797	67,300	67,350	2,099	1,736	2,219	1,915
61,350	61,400	1,865	1,503	1,960	1,682	64,350	64,400	1,983	1,621	2,091	1,799	67,350	67,400	2,101	1,738	2,221	1,917
61,400	61,450	1,867	1,505	1,963	1,684	64,400	64,450	1,985	1,623	2,093	1,801	67,400	67,450	2,103	1,740	2,223	1,919
61,450	61,500	1,869	1,507	1,965	1,685	64,450	64,500	1,987	1,625	2,095	1,803	67,450	67,500	2,104	1,742	2,225	1,921
61,500	61,550	1,871	1,509	1,967	1,687	64,500	64,550	1,989	1,627	2,097	1,805	67,500	67,550	2,106	1,744	2,227	1,923
61,550	61,600	1,873	1,511	1,969	1,689	64,550	64,600	1,991	1,629	2,099	1,807	67,550	67,600	2,108	1,746	2,230	1,925
61,600	61,650	1,875	1,513	1,971	1,691	64,600	64,650	1,993	1,631	2,101	1,809	67,600	67,650	2,110	1,748	2,232	1,927
61,650	61,700	1,877	1,515	1,973	1,693	64,650	64,700	1,995	1,633	2,104	1,811	67,650	67,700	2,112	1,750	2,234	1,929
61,700	61,750	1,879	1,517	1,976	1,695	64,700	64,750	1,997	1,635	2,106	1,813	67,700	67,750	2,114	1,752	2,236	1,930
61,750	61,800	1,881	1,519	1,978	1,697	64,750	64,800	1,999	1,636	2,108	1,815	67,750	67,800	2,116	1,754	2,238	1,932
61,800	61,850	1,883	1,521	1,980	1,699	64,800	64,850	2,001	1,638	2,110	1,817	67,800	67,850	2,118	1,756	2,240	1,934
61,850	61,900	1,885	1,523	1,982	1,701	64,850	64,900	2,003	1,640	2,112	1,819	67,850	67,900	2,120	1,758	2,243	1,936
61,900	61,950	1,887	1,525	1,984	1,703	64,900	64,950	2,005	1,642	2,114	1,821	67,900	67,950	2,122	1,760	2,245	1,938
61,950	62,000	1,889															

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	2,126	1,764	2,249	1,942	71,000	71,050	2,244	1,881	2,379	2,060	74,000	74,050	2,370	1,999	2,509	2,177
68,050	68,100	2,128	1,766	2,251	1,944	71,050	71,100	2,246	1,883	2,381	2,062	74,050	74,100	2,372	2,001	2,512	2,179
68,100	68,150	2,130	1,768	2,253	1,946	71,100	71,150	2,248	1,885	2,384	2,064	74,100	74,150	2,374	2,003	2,514	2,181
68,150	68,200	2,132	1,770	2,256	1,948	71,150	71,200	2,250	1,887	2,386	2,066	74,150	74,200	2,376	2,005	2,516	2,183
68,200	68,250	2,134	1,772	2,258	1,950	71,200	71,250	2,251	1,889	2,388	2,068	74,200	74,250	2,379	2,007	2,518	2,185
68,250	68,300	2,136	1,774	2,260	1,952	71,250	71,300	2,253	1,891	2,390	2,070	74,250	74,300	2,381	2,009	2,520	2,187
68,300	68,350	2,138	1,776	2,262	1,954	71,300	71,350	2,255	1,893	2,392	2,072	74,300	74,350	2,383	2,011	2,522	2,189
68,350	68,400	2,140	1,778	2,264	1,956	71,350	71,400	2,257	1,895	2,394	2,074	74,350	74,400	2,385	2,013	2,525	2,191
68,400	68,450	2,142	1,780	2,266	1,958	71,400	71,450	2,259	1,897	2,397	2,076	74,400	74,450	2,387	2,015	2,527	2,193
68,450	68,500	2,144	1,782	2,269	1,960	71,450	71,500	2,261	1,899	2,399	2,077	74,450	74,500	2,389	2,017	2,529	2,195
68,500	68,550	2,146	1,783	2,271	1,962	71,500	71,550	2,263	1,901	2,401	2,079	74,500	74,550	2,392	2,019	2,531	2,197
68,550	68,600	2,148	1,785	2,273	1,964	71,550	71,600	2,265	1,903	2,403	2,081	74,550	74,600	2,394	2,021	2,533	2,199
68,600	68,650	2,150	1,787	2,275	1,966	71,600	71,650	2,267	1,905	2,405	2,083	74,600	74,650	2,396	2,023	2,535	2,201
68,650	68,700	2,152	1,789	2,277	1,968	71,650	71,700	2,269	1,907	2,407	2,085	74,650	74,700	2,398	2,025	2,538	2,203
68,700	68,750	2,153	1,791	2,279	1,970	71,700	71,750	2,271	1,909	2,410	2,087	74,700	74,750	2,400	2,027	2,540	2,205
68,750	68,800	2,155	1,793	2,282	1,972	71,750	71,800	2,273	1,911	2,412	2,089	74,750	74,800	2,403	2,028	2,542	2,207
68,800	68,850	2,157	1,795	2,284	1,974	71,800	71,850	2,275	1,913	2,414	2,091	74,800	74,850	2,405	2,030	2,544	2,209
68,850	68,900	2,159	1,797	2,286	1,976	71,850	71,900	2,277	1,915	2,416	2,093	74,850	74,900	2,407	2,032	2,546	2,211
68,900	68,950	2,161	1,799	2,288	1,978	71,900	71,950	2,279	1,917	2,418	2,095	74,900	74,950	2,409	2,034	2,548	2,213
68,950	69,000	2,163	1,801	2,290	1,979	71,950	72,000	2,281	1,919	2,420	2,097	74,950	75,000	2,411	2,036	2,551	2,215
69,000						72,000						75,000					
69,000	69,050	2,165	1,803	2,292	1,981	72,000	72,050	2,283	1,921	2,423	2,099	75,000	75,050	2,413	2,038	2,553	2,217
69,050	69,100	2,167	1,805	2,295	1,983	72,050	72,100	2,285	1,923	2,425	2,101	75,050	75,100	2,416	2,040	2,555	2,219
69,100	69,150	2,169	1,807	2,297	1,985	72,100	72,150	2,287	1,925	2,427	2,103	75,100	75,150	2,418	2,042	2,557	2,221
69,150	69,200	2,171	1,809	2,299	1,987	72,150	72,200	2,290	1,927	2,429	2,105	75,150	75,200	2,420	2,044	2,559	2,223
69,200	69,250	2,173	1,811	2,301	1,989	72,200	72,250	2,292	1,929	2,431	2,107	75,200	75,250	2,422	2,046	2,562	2,224
69,250	69,300	2,175	1,813	2,303	1,991	72,250	72,300	2,294	1,930	2,433	2,109	75,250	75,300	2,424	2,048	2,564	2,226
69,300	69,350	2,177	1,815	2,305	1,993	72,300	72,350	2,296	1,932	2,436	2,111	75,300	75,350	2,426	2,050	2,566	2,228
69,350	69,400	2,179	1,817	2,308	1,995	72,350	72,400	2,298	1,934	2,438	2,113	75,350	75,400	2,429	2,052	2,568	2,230
69,400	69,450	2,181	1,819	2,310	1,997	72,400	72,450	2,301	1,936	2,440	2,115	75,400	75,450	2,431	2,054	2,570	2,232
69,450	69,500	2,183	1,821	2,312	1,999	72,450	72,500	2,303	1,938	2,442	2,117	75,450	75,500	2,433	2,056	2,572	2,234
69,500	69,550	2,185	1,823	2,314	2,001	72,500	72,550	2,305	1,940	2,444	2,119	75,500	75,550	2,435	2,058	2,575	2,236
69,550	69,600	2,187	1,825	2,316	2,003	72,550	72,600	2,307	1,942	2,447	2,121	75,550	75,600	2,437	2,060	2,577	2,238
69,600	69,650	2,189	1,827	2,318	2,005	72,600	72,650	2,309	1,944	2,449	2,123	75,600	75,650	2,439	2,062	2,579	2,240
69,650	69,700	2,191	1,829	2,321	2,007	72,650	72,700	2,311	1,946	2,451	2,125	75,650	75,700	2,442	2,064	2,581	2,242
69,700	69,750	2,193	1,831	2,323	2,009	72,700	72,750	2,314	1,948	2,453	2,126	75,700	75,750	2,444	2,066	2,583	2,244
69,750	69,800	2,195	1,832	2,325	2,011	72,750	72,800	2,316	1,950	2,455	2,128	75,750	75,800	2,446	2,068	2,585	2,246
69,800	69,850	2,197	1,834	2,327	2,013	72,800	72,850	2,318	1,952	2,457	2,130	75,800	75,850	2,448	2,070	2,588	2,248
69,850	69,900	2,199	1,836	2,329	2,015	72,850	72,900	2,320	1,954	2,460	2,132	75,850	75,900	2,450	2,072	2,590	2,250
69,900	69,950	2,201	1,838	2,331	2,017	72,900	72,950	2,322	1,956	2,462	2,134	75,900	75,950	2,452	2,074	2,592	2,252
69,950	70,000	2,202	1,840	2,334	2,019	72,950	73,000	2,324	1,958	2,464	2,136	75,950	76,000	2,455	2,076	2,594	2,254
70,000						73,000						76,000					
70,000	70,050	2,204	1,842	2,336	2,021	73,000	73,050	2,327	1,960	2,466	2,138	76,000	76,050	2,457	2,077	2,596	2,256
70,050	70,100	2,206	1,844	2,338	2,023	73,050	73,100	2,329	1,962	2,468	2,140	76,050	76,100	2,459	2,079	2,598	2,258
70,100	70,150	2,208	1,846	2,340	2,025	73,100	73,150	2,331	1,964	2,470	2,142	76,100	76,150	2,461	2,081	2,601	2,260
70,150	70,200	2,210	1,848	2,342	2,027	73,150	73,200	2,333	1,966	2,473	2,144	76,150	76,200	2,463	2,083	2,603	2,262
70,200	70,250	2,212	1,850	2,345	2,028	73,200	73,250	2,335	1,968	2,475	2,146	76,200	76,250	2,465	2,085	2,605	2,264
70,250	70,300	2,214	1,852	2,347	2,030	73,250	73,300	2,337	1,970	2,477	2,148	76,250	76,300	2,468	2,087	2,607	2,266
70,300	70,350	2,216	1,854	2,349	2,032	73,300	73,350	2,340	1,972	2,479	2,150	76,300	76,350	2,470	2,089	2,609	2,268
70,350	70,400	2,218	1,856	2,351	2,034	73,350	73,400	2,342	1,974	2,481	2,152	76,350	76,400	2,472	2,091	2,611	2,270
70,400	70,450	2,220	1,858	2,353	2,036	73,400	73,450	2,344	1,976	2,483	2,154	76,400	76,450	2,474	2,093	2,614	2,272
70,450	70,500	2,222	1,860	2,355	2,038	73,450	73,500	2,346	1,978	2,486	2,156	76,450	76,500	2,476	2,095	2,616	2,273
70,500	70,550	2,224	1,862	2,358	2,040	73,500	73,550	2,348	1,979	2,488	2,158	76,500	76,550	2,478	2,097	2,618	2,275
70,550	70,600	2,226	1,864	2,360	2,042	73,550	73,600	2,350	1,981	2,490	2,160	76,550	76,600	2,481	2,099	2,620	2,277
70,600	70,650	2,228	1,866	2,362	2,044	73,600	73,650	2,353	1,983	2,492	2,162	76,600	76,650	2,483	2,101	2,622	2,279
70,650	70,700	2,230	1,868	2,364	2,046	73,650	73,700	2,355	1,985	2,494	2,164	76,650	76,700	2,485	2,103	2,624	2,281
70,700	70,750	2,232	1,870	2,366	2,048	73,700	73,750	2,357	1,987	2,496	2,166	76,700	76,750	2,487	2,105	2,627	2,283
70,750	70,800	2,234	1,872	2,368	2,050	73,750	73,800	2,359	1,989	2,499	2,168	76,750	76,800	2,489	2,107	2,629	2,285
70,800	70,850	2,236	1,874	2,371	2,052	73,800	73,850	2,361	1,991	2,501	2,170	76,800	76,850	2,491	2,109	2,631	2,287
70,850	70,900	2,238	1,876	2,373	2,054	73,850	73,900	2,363	1,993	2,503	2,172	76,850	76,900	2,494	2,111	2,633	2,289
70,900	70,950	2,240	1,878	2,375	2,056	73,900	73,950	2,366	1,995	2,505	2,174	76,900	76,950	2,496	2,113	2,635	2,291
70,950	71,000	2,242	1,														

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	2,500	2,117	2,640	2,295	80,000	80,050	2,630	2,234	2,770	2,413	83,000	83,050	2,761	2,352	2,900	2,530
77,050	77,100	2,502	2,119	2,642	2,297	80,050	80,100	2,633	2,236	2,772	2,415	83,050	83,100	2,763	2,354	2,902	2,532
77,100	77,150	2,504	2,121	2,644	2,299	80,100	80,150	2,635	2,238	2,774	2,417	83,100	83,150	2,765	2,356	2,904	2,534
77,150	77,200	2,507	2,123	2,646	2,301	80,150	80,200	2,637	2,240	2,776	2,419	83,150	83,200	2,767	2,358	2,907	2,536
77,200	77,250	2,509	2,125	2,648	2,303	80,200	80,250	2,639	2,242	2,779	2,420	83,200	83,250	2,769	2,360	2,909	2,538
77,250	77,300	2,511	2,126	2,650	2,305	80,250	80,300	2,641	2,244	2,781	2,422	83,250	83,300	2,771	2,362	2,911	2,540
77,300	77,350	2,513	2,128	2,653	2,307	80,300	80,350	2,643	2,246	2,783	2,424	83,300	83,350	2,774	2,364	2,913	2,542
77,350	77,400	2,515	2,130	2,655	2,309	80,350	80,400	2,646	2,248	2,785	2,426	83,350	83,400	2,776	2,366	2,915	2,544
77,400	77,450	2,518	2,132	2,657	2,311	80,400	80,450	2,648	2,250	2,787	2,428	83,400	83,450	2,778	2,368	2,917	2,546
77,450	77,500	2,520	2,134	2,659	2,313	80,450	80,500	2,650	2,252	2,789	2,430	83,450	83,500	2,780	2,370	2,920	2,548
77,500	77,550	2,522	2,136	2,661	2,315	80,500	80,550	2,652	2,254	2,792	2,432	83,500	83,550	2,782	2,371	2,922	2,550
77,550	77,600	2,524	2,138	2,664	2,317	80,550	80,600	2,654	2,256	2,794	2,434	83,550	83,600	2,784	2,373	2,924	2,552
77,600	77,650	2,526	2,140	2,666	2,319	80,600	80,650	2,656	2,258	2,796	2,436	83,600	83,650	2,787	2,375	2,926	2,554
77,650	77,700	2,528	2,142	2,668	2,321	80,650	80,700	2,659	2,260	2,798	2,438	83,650	83,700	2,789	2,377	2,928	2,556
77,700	77,750	2,531	2,144	2,670	2,322	80,700	80,750	2,661	2,262	2,800	2,440	83,700	83,750	2,791	2,379	2,930	2,558
77,750	77,800	2,533	2,146	2,672	2,324	80,750	80,800	2,663	2,264	2,802	2,442	83,750	83,800	2,793	2,381	2,933	2,560
77,800	77,850	2,535	2,148	2,674	2,326	80,800	80,850	2,665	2,266	2,805	2,444	83,800	83,850	2,795	2,383	2,935	2,562
77,850	77,900	2,537	2,150	2,677	2,328	80,850	80,900	2,667	2,268	2,807	2,446	83,850	83,900	2,797	2,385	2,937	2,564
77,900	77,950	2,539	2,152	2,679	2,330	80,900	80,950	2,669	2,270	2,809	2,448	83,900	83,950	2,800	2,387	2,939	2,566
77,950	78,000	2,541	2,154	2,681	2,332	80,950	81,000	2,672	2,272	2,811	2,450	83,950	84,000	2,802	2,389	2,941	2,567
78,000						81,000						84,000					
78,000	78,050	2,544	2,156	2,683	2,334	81,000	81,050	2,674	2,273	2,813	2,452	84,000	84,050	2,804	2,391	2,943	2,569
78,050	78,100	2,546	2,158	2,685	2,336	81,050	81,100	2,676	2,275	2,815	2,454	84,050	84,100	2,806	2,393	2,946	2,571
78,100	78,150	2,548	2,160	2,687	2,338	81,100	81,150	2,678	2,277	2,818	2,456	84,100	84,150	2,808	2,395	2,948	2,573
78,150	78,200	2,550	2,162	2,690	2,340	81,150	81,200	2,680	2,279	2,820	2,458	84,150	84,200	2,810	2,397	2,950	2,575
78,200	78,250	2,552	2,164	2,692	2,342	81,200	81,250	2,682	2,281	2,822	2,460	84,200	84,250	2,813	2,399	2,952	2,577
78,250	78,300	2,554	2,166	2,694	2,344	81,250	81,300	2,685	2,283	2,824	2,462	84,250	84,300	2,815	2,401	2,954	2,579
78,300	78,350	2,557	2,168	2,696	2,346	81,300	81,350	2,687	2,285	2,826	2,464	84,300	84,350	2,817	2,403	2,956	2,581
78,350	78,400	2,559	2,170	2,698	2,348	81,350	81,400	2,689	2,287	2,828	2,466	84,350	84,400	2,819	2,405	2,959	2,583
78,400	78,450	2,561	2,172	2,700	2,350	81,400	81,450	2,691	2,289	2,831	2,468	84,400	84,450	2,821	2,407	2,961	2,585
78,450	78,500	2,563	2,174	2,703	2,352	81,450	81,500	2,693	2,291	2,833	2,469	84,450	84,500	2,823	2,409	2,963	2,587
78,500	78,550	2,565	2,175	2,705	2,354	81,500	81,550	2,695	2,293	2,835	2,471	84,500	84,550	2,826	2,411	2,965	2,589
78,550	78,600	2,567	2,177	2,707	2,356	81,550	81,600	2,698	2,295	2,837	2,473	84,550	84,600	2,828	2,413	2,967	2,591
78,600	78,650	2,570	2,179	2,709	2,358	81,600	81,650	2,700	2,297	2,839	2,475	84,600	84,650	2,830	2,415	2,969	2,593
78,650	78,700	2,572	2,181	2,711	2,360	81,650	81,700	2,702	2,299	2,841	2,477	84,650	84,700	2,832	2,417	2,972	2,595
78,700	78,750	2,574	2,183	2,713	2,362	81,700	81,750	2,704	2,301	2,844	2,479	84,700	84,750	2,834	2,419	2,974	2,597
78,750	78,800	2,576	2,185	2,716	2,364	81,750	81,800	2,706	2,303	2,846	2,481	84,750	84,800	2,837	2,420	2,976	2,599
78,800	78,850	2,578	2,187	2,718	2,366	81,800	81,850	2,708	2,305	2,848	2,483	84,800	84,850	2,839	2,422	2,978	2,601
78,850	78,900	2,580	2,189	2,720	2,368	81,850	81,900	2,711	2,307	2,850	2,485	84,850	84,900	2,841	2,424	2,980	2,603
78,900	78,950	2,583	2,191	2,722	2,370	81,900	81,950	2,713	2,309	2,852	2,487	84,900	84,950	2,843	2,426	2,982	2,605
78,950	79,000	2,585	2,193	2,724	2,371	81,950	82,000	2,715	2,311	2,854	2,489	84,950	85,000	2,845	2,428	2,985	2,607
79,000						82,000						85,000					
79,000	79,050	2,587	2,195	2,726	2,373	82,000	82,050	2,717	2,313	2,857	2,491	85,000	85,050	2,847	2,430	2,987	2,609
79,050	79,100	2,589	2,197	2,729	2,375	82,050	82,100	2,719	2,315	2,859	2,493	85,050	85,100	2,850	2,432	2,989	2,611
79,100	79,150	2,591	2,199	2,731	2,377	82,100	82,150	2,721	2,317	2,861	2,495	85,100	85,150	2,852	2,434	2,991	2,613
79,150	79,200	2,593	2,201	2,733	2,379	82,150	82,200	2,724	2,319	2,863	2,497	85,150	85,200	2,854	2,436	2,993	2,615
79,200	79,250	2,596	2,203	2,735	2,381	82,200	82,250	2,726	2,321	2,865	2,499	85,200	85,250	2,856	2,438	2,996	2,616
79,250	79,300	2,598	2,205	2,737	2,383	82,250	82,300	2,728	2,322	2,867	2,501	85,250	85,300	2,858	2,440	2,998	2,618
79,300	79,350	2,600	2,207	2,739	2,385	82,300	82,350	2,730	2,324	2,870	2,503	85,300	85,350	2,860	2,442	3,000	2,620
79,350	79,400	2,602	2,209	2,742	2,387	82,350	82,400	2,732	2,326	2,872	2,505	85,350	85,400	2,863	2,444	3,002	2,622
79,400	79,450	2,604	2,211	2,744	2,389	82,400	82,450	2,735	2,328	2,874	2,507	85,400	85,450	2,865	2,446	3,004	2,624
79,450	79,500	2,606	2,213	2,746	2,391	82,450	82,500	2,737	2,330	2,876	2,509	85,450	85,500	2,867	2,448	3,006	2,626
79,500	79,550	2,609	2,215	2,748	2,393	82,500	82,550	2,739	2,332	2,878	2,511	85,500	85,550	2,869	2,450	3,009	2,628
79,550	79,600	2,611	2,217	2,750	2,395	82,550	82,600	2,741	2,334	2,881	2,513	85,550	85,600	2,871	2,452	3,011	2,630
79,600	79,650	2,613	2,219	2,752	2,397	82,600	82,650	2,743	2,336	2,883	2,515	85,600	85,650	2,873	2,454	3,013	2,632
79,650	79,700	2,615	2,221	2,755	2,399	82,650	82,700	2,745	2,338	2,885	2,517	85,650	85,700	2,876	2,456	3,015	2,634
79,700	79,750	2,617	2,223	2,757	2,401	82,700	82,750	2,748	2,340	2,887	2,518	85,700	85,750	2,878	2,458	3,017	2,636
79,750	79,800	2,620	2,224	2,759	2,403	82,750	82,800	2,750	2,342	2,889	2,520	85,750	85,800	2,880	2,460	3,019	2,638
79,800	79,850	2,622	2,226	2,761	2,405	82,800	82,850	2,752	2,344	2,891	2,522	85,800	85,850	2,882	2,462	3,022	2,640
79,850	79,900	2,624	2,228	2,763	2,407	82,850	82,900	2,754	2,346	2,894	2,524	85,850	85,900	2,884	2,464	3,024	2,642
79,900	79,950	2,626	2,230	2,765	2,409	82,900	82,950	2,756	2,348	2,896	2,526	85,900	85,950	2,886	2,466	3,026	2,644
79,950	80,000	2,628	2,232	2,768	2,411	82,950											

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
86,000						89,000						92,000					
86,000	86,050	2,891	2,469	3,030	2,648	89,000	89,050	3,021	2,587	3,160	2,765	92,000	92,050	3,151	2,705	3,295	2,883
86,050	86,100	2,893	2,471	3,032	2,650	89,050	89,100	3,023	2,589	3,163	2,767	92,050	92,100	3,153	2,707	3,298	2,885
86,100	86,150	2,895	2,473	3,035	2,652	89,100	89,150	3,025	2,591	3,165	2,769	92,100	92,150	3,155	2,709	3,300	2,887
86,150	86,200	2,897	2,475	3,037	2,654	89,150	89,200	3,027	2,593	3,167	2,771	92,150	92,200	3,158	2,711	3,303	2,889
86,200	86,250	2,899	2,477	3,039	2,656	89,200	89,250	3,030	2,595	3,169	2,773	92,200	92,250	3,160	2,713	3,305	2,891
86,250	86,300	2,902	2,479	3,041	2,658	89,250	89,300	3,032	2,597	3,171	2,775	92,250	92,300	3,162	2,714	3,308	2,893
86,300	86,350	2,904	2,481	3,043	2,660	89,300	89,350	3,034	2,599	3,173	2,777	92,300	92,350	3,164	2,716	3,310	2,895
86,350	86,400	2,906	2,483	3,045	2,662	89,350	89,400	3,036	2,601	3,176	2,779	92,350	92,400	3,166	2,718	3,313	2,897
86,400	86,450	2,908	2,485	3,048	2,664	89,400	89,450	3,038	2,603	3,178	2,781	92,400	92,450	3,169	2,720	3,315	2,899
86,450	86,500	2,910	2,487	3,050	2,665	89,450	89,500	3,040	2,605	3,180	2,783	92,450	92,500	3,171	2,722	3,318	2,901
86,500	86,550	2,912	2,489	3,052	2,667	89,500	89,550	3,043	2,607	3,182	2,785	92,500	92,550	3,173	2,724	3,320	2,903
86,550	86,600	2,915	2,491	3,054	2,669	89,550	89,600	3,045	2,609	3,184	2,787	92,550	92,600	3,175	2,726	3,323	2,905
86,600	86,650	2,917	2,493	3,056	2,671	89,600	89,650	3,047	2,611	3,186	2,789	92,600	92,650	3,177	2,728	3,325	2,907
86,650	86,700	2,919	2,495	3,058	2,673	89,650	89,700	3,049	2,613	3,189	2,791	92,650	92,700	3,179	2,730	3,328	2,909
86,700	86,750	2,921	2,497	3,061	2,675	89,700	89,750	3,051	2,615	3,191	2,793	92,700	92,750	3,182	2,732	3,330	2,910
86,750	86,800	2,923	2,499	3,063	2,677	89,750	89,800	3,054	2,616	3,193	2,795	92,750	92,800	3,184	2,734	3,333	2,912
86,800	86,850	2,925	2,501	3,065	2,679	89,800	89,850	3,056	2,618	3,195	2,797	92,800	92,850	3,186	2,736	3,335	2,914
86,850	86,900	2,928	2,503	3,067	2,681	89,850	89,900	3,058	2,620	3,197	2,799	92,850	92,900	3,188	2,738	3,338	2,916
86,900	86,950	2,930	2,505	3,069	2,683	89,900	89,950	3,060	2,622	3,199	2,801	92,900	92,950	3,190	2,740	3,340	2,918
86,950	87,000	2,932	2,507	3,071	2,685	89,950	90,000	3,062	2,624	3,202	2,803	92,950	93,000	3,192	2,742	3,343	2,920
87,000						90,000						93,000					
87,000	87,050	2,934	2,509	3,074	2,687	90,000	90,050	3,064	2,626	3,204	2,805	93,000	93,050	3,195	2,744	3,345	2,922
87,050	87,100	2,936	2,511	3,076	2,689	90,050	90,100	3,067	2,628	3,206	2,807	93,050	93,100	3,197	2,746	3,348	2,924
87,100	87,150	2,938	2,513	3,078	2,691	90,100	90,150	3,069	2,630	3,208	2,809	93,100	93,150	3,199	2,748	3,350	2,926
87,150	87,200	2,941	2,515	3,080	2,693	90,150	90,200	3,071	2,632	3,210	2,811	93,150	93,200	3,201	2,750	3,353	2,928
87,200	87,250	2,943	2,517	3,082	2,695	90,200	90,250	3,073	2,634	3,213	2,812	93,200	93,250	3,203	2,752	3,355	2,930
87,250	87,300	2,945	2,518	3,084	2,697	90,250	90,300	3,075	2,636	3,215	2,814	93,250	93,300	3,205	2,754	3,358	2,932
87,300	87,350	2,947	2,520	3,087	2,699	90,300	90,350	3,077	2,638	3,217	2,816	93,300	93,350	3,208	2,756	3,361	2,934
87,350	87,400	2,949	2,522	3,089	2,701	90,350	90,400	3,080	2,640	3,219	2,818	93,350	93,400	3,210	2,758	3,363	2,936
87,400	87,450	2,952	2,524	3,091	2,703	90,400	90,450	3,082	2,642	3,221	2,820	93,400	93,450	3,212	2,760	3,366	2,938
87,450	87,500	2,954	2,526	3,093	2,705	90,450	90,500	3,084	2,644	3,223	2,822	93,450	93,500	3,214	2,762	3,368	2,940
87,500	87,550	2,956	2,528	3,095	2,707	90,500	90,550	3,086	2,646	3,226	2,824	93,500	93,550	3,216	2,763	3,371	2,942
87,550	87,600	2,958	2,530	3,098	2,709	90,550	90,600	3,088	2,648	3,228	2,826	93,550	93,600	3,218	2,765	3,373	2,944
87,600	87,650	2,960	2,532	3,100	2,711	90,600	90,650	3,090	2,650	3,230	2,828	93,600	93,650	3,221	2,767	3,376	2,946
87,650	87,700	2,962	2,534	3,102	2,713	90,650	90,700	3,093	2,652	3,232	2,830	93,650	93,700	3,223	2,769	3,378	2,948
87,700	87,750	2,965	2,536	3,104	2,714	90,700	90,750	3,095	2,654	3,234	2,832	93,700	93,750	3,225	2,771	3,381	2,950
87,750	87,800	2,967	2,538	3,106	2,716	90,750	90,800	3,097	2,656	3,236	2,834	93,750	93,800	3,227	2,773	3,383	2,952
87,800	87,850	2,969	2,540	3,108	2,718	90,800	90,850	3,099	2,658	3,239	2,836	93,800	93,850	3,229	2,775	3,386	2,954
87,850	87,900	2,971	2,542	3,111	2,720	90,850	90,900	3,101	2,660	3,241	2,838	93,850	93,900	3,231	2,777	3,388	2,956
87,900	87,950	2,973	2,544	3,113	2,722	90,900	90,950	3,103	2,662	3,243	2,840	93,900	93,950	3,234	2,779	3,391	2,958
87,950	88,000	2,975	2,546	3,115	2,724	90,950	91,000	3,106	2,664	3,245	2,842	93,950	94,000	3,236	2,781	3,393	2,959
88,000						91,000						94,000					
88,000	88,050	2,978	2,548	3,117	2,726	91,000	91,050	3,108	2,665	3,247	2,844	94,000	94,050	3,238	2,783	3,396	2,961
88,050	88,100	2,980	2,550	3,119	2,728	91,050	91,100	3,110	2,667	3,249	2,846	94,050	94,100	3,240	2,785	3,398	2,963
88,100	88,150	2,982	2,552	3,121	2,730	91,100	91,150	3,112	2,669	3,252	2,848	94,100	94,150	3,242	2,787	3,401	2,965
88,150	88,200	2,984	2,554	3,124	2,732	91,150	91,200	3,114	2,671	3,254	2,850	94,150	94,200	3,244	2,789	3,403	2,967
88,200	88,250	2,986	2,556	3,126	2,734	91,200	91,250	3,116	2,673	3,256	2,852	94,200	94,250	3,247	2,791	3,406	2,969
88,250	88,300	2,988	2,558	3,128	2,736	91,250	91,300	3,119	2,675	3,258	2,854	94,250	94,300	3,249	2,793	3,408	2,971
88,300	88,350	2,991	2,560	3,130	2,738	91,300	91,350	3,121	2,677	3,260	2,856	94,300	94,350	3,251	2,795	3,411	2,973
88,350	88,400	2,993	2,562	3,132	2,740	91,350	91,400	3,123	2,679	3,262	2,858	94,350	94,400	3,253	2,797	3,413	2,975
88,400	88,450	2,995	2,564	3,134	2,742	91,400	91,450	3,125	2,681	3,265	2,860	94,400	94,450	3,255	2,799	3,416	2,977
88,450	88,500	2,997	2,566	3,137	2,744	91,450	91,500	3,127	2,683	3,267	2,861	94,450	94,500	3,257	2,801	3,418	2,979
88,500	88,550	2,999	2,567	3,139	2,746	91,500	91,550	3,129	2,685	3,270	2,863	94,500	94,550	3,260	2,803	3,421	2,981
88,550	88,600	3,001	2,569	3,141	2,748	91,550	91,600	3,132	2,687	3,272	2,865	94,550	94,600	3,262	2,805	3,424	2,983
88,600	88,650	3,004	2,571	3,143	2,750	91,600	91,650	3,134	2,689	3,275	2,867	94,600	94,650	3,264	2,807	3,426	2,985
88,650	88,700	3,006	2,573	3,145	2,752	91,650	91,700	3,136	2,691	3,277	2,869	94,650	94,700	3,266	2,809	3,429	2,987
88,700	88,750	3,008	2,575	3,147	2,754	91,700	91,750	3,138	2,693	3,280	2,871	94,700	94,750	3,268	2,811	3,431	2,989
88,750	88,800	3,010	2,577	3,150	2,756	91,750	91,800	3,140	2,695	3,282	2,873	94,750	94,800	3,271	2,812	3,434	2,991
88,800	88,850	3,012	2,579	3,152	2,758	91,800	91,850	3,142	2,697	3,285	2,875	94,800	94,850	3,273	2,814	3,436	2,993
88,850	88,900	3,014	2,581	3,154	2,760	91,850	91,900	3,145	2,699	3,287	2,877	94,850	94,900	3,275	2,816	3,439	2,995
88,900	88,950	3,017	2,583	3,156	2,762	91,900	91,950	3,147	2,701	3,290	2,879	94,900	94,950	3,277	2,818	3,441	2,997
88,950	89,000	3,019	2,585	3,158	2,763	91,950											

2005 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
		Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	3,281	2,822	3,446	3,001	98,000	98,050	3,412	2,940	3,597	3,118
95,050	95,100	3,284	2,824	3,449	3,003	98,050	98,100	3,414	2,942	3,600	3,120
95,100	95,150	3,286	2,826	3,451	3,005	98,100	98,150	3,416	2,944	3,602	3,122
95,150	95,200	3,288	2,828	3,454	3,007	98,150	98,200	3,418	2,946	3,605	3,124
95,200	95,250	3,290	2,830	3,456	3,008	98,200	98,250	3,420	2,948	3,607	3,126
95,250	95,300	3,292	2,832	3,459	3,010	98,250	98,300	3,422	2,950	3,610	3,128
95,300	95,350	3,294	2,834	3,461	3,012	98,300	98,350	3,425	2,952	3,613	3,130
95,350	95,400	3,297	2,836	3,464	3,014	98,350	98,400	3,427	2,954	3,615	3,132
95,400	95,450	3,299	2,838	3,466	3,016	98,400	98,450	3,429	2,956	3,618	3,134
95,450	95,500	3,301	2,840	3,469	3,018	98,450	98,500	3,431	2,958	3,620	3,136
95,500	95,550	3,303	2,842	3,471	3,020	98,500	98,550	3,433	2,959	3,623	3,138
95,550	95,600	3,305	2,844	3,474	3,022	98,550	98,600	3,435	2,961	3,625	3,140
95,600	95,650	3,307	2,846	3,476	3,024	98,600	98,650	3,438	2,963	3,628	3,142
95,650	95,700	3,310	2,848	3,479	3,026	98,650	98,700	3,440	2,965	3,630	3,144
95,700	95,750	3,312	2,850	3,481	3,028	98,700	98,750	3,442	2,967	3,633	3,146
95,750	95,800	3,314	2,852	3,484	3,030	98,750	98,800	3,444	2,969	3,635	3,148
95,800	95,850	3,316	2,854	3,487	3,032	98,800	98,850	3,446	2,971	3,638	3,150
95,850	95,900	3,318	2,856	3,489	3,034	98,850	98,900	3,448	2,973	3,640	3,152
95,900	95,950	3,320	2,858	3,492	3,036	98,900	98,950	3,451	2,975	3,643	3,154
95,950	96,000	3,323	2,860	3,494	3,038	98,950	99,000	3,453	2,977	3,645	3,155
96,000						99,000					
96,000	96,050	3,325	2,861	3,497	3,040	99,000	99,050	3,455	2,979	3,648	3,157
96,050	96,100	3,327	2,863	3,499	3,042	99,050	99,100	3,457	2,981	3,650	3,159
96,100	96,150	3,329	2,865	3,502	3,044	99,100	99,150	3,459	2,983	3,653	3,161
96,150	96,200	3,331	2,867	3,504	3,046	99,150	99,200	3,461	2,985	3,655	3,163
96,200	96,250	3,333	2,869	3,507	3,048	99,200	99,250	3,464	2,987	3,658	3,165
96,250	96,300	3,336	2,871	3,509	3,050	99,250	99,300	3,466	2,989	3,660	3,167
96,300	96,350	3,338	2,873	3,512	3,052	99,300	99,350	3,468	2,991	3,663	3,169
96,350	96,400	3,340	2,875	3,514	3,054	99,350	99,400	3,470	2,993	3,665	3,171
96,400	96,450	3,342	2,877	3,517	3,056	99,400	99,450	3,472	2,995	3,668	3,173
96,450	96,500	3,344	2,879	3,519	3,057	99,450	99,500	3,474	2,997	3,670	3,175
96,500	96,550	3,346	2,881	3,522	3,059	99,500	99,550	3,477	2,999	3,673	3,177
96,550	96,600	3,349	2,883	3,524	3,061	99,550	99,600	3,479	3,001	3,676	3,179
96,600	96,650	3,351	2,885	3,527	3,063	99,600	99,650	3,481	3,003	3,678	3,181
96,650	96,700	3,353	2,887	3,529	3,065	99,650	99,700	3,483	3,005	3,681	3,183
96,700	96,750	3,355	2,889	3,532	3,067	99,700	99,750	3,485	3,007	3,683	3,185
96,750	96,800	3,357	2,891	3,534	3,069	99,750	99,800	3,488	3,008	3,686	3,187
96,800	96,850	3,359	2,893	3,537	3,071	99,800	99,850	3,490	3,010	3,688	3,189
96,850	96,900	3,362	2,895	3,539	3,073	99,850	99,900	3,492	3,012	3,691	3,191
96,900	96,950	3,364	2,897	3,542	3,075	99,900	99,950	3,494	3,014	3,693	3,193
96,950	97,000	3,366	2,899	3,544	3,077	99,950	100,000	3,496	3,016	3,696	3,195
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 30</p> </div>					
97,000	97,050	3,368	2,901	3,547	3,079						
97,050	97,100	3,370	2,903	3,550	3,081						
97,100	97,150	3,372	2,905	3,552	3,083						
97,150	97,200	3,375	2,907	3,555	3,085						
97,200	97,250	3,377	2,909	3,557	3,087						
97,250	97,300	3,379	2,910	3,560	3,089						
97,300	97,350	3,381	2,912	3,562	3,091						
97,350	97,400	3,383	2,914	3,565	3,093						
97,400	97,450	3,386	2,916	3,567	3,095						
97,450	97,500	3,388	2,918	3,570	3,097						
97,500	97,550	3,390	2,920	3,572	3,099						
97,550	97,600	3,392	2,922	3,575	3,101						
97,600	97,650	3,394	2,924	3,577	3,103						
97,650	97,700	3,396	2,926	3,580	3,105						
97,700	97,750	3,399	2,928	3,582	3,106						
97,750	97,800	3,401	2,930	3,585	3,108						
97,800	97,850	3,403	2,932	3,587	3,110						
97,850	97,900	3,405	2,934	3,590	3,112						
97,900	97,950	3,407	2,936	3,592	3,114						
97,950	98,000	3,409	2,938	3,595	3,116						

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

2005 Form ND-1 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	\$ 29,700.....	2.1%	of North Dakota taxable income	
29,700	71,950.....	\$ 623.70	+	3.92% of amount over \$ 29,700
71,950	150,150.....	2,279.90	+	4.34% of amount over 71,950
150,150	326,450.....	5,673.78	+	5.04% of amount over 150,150
326,450.....		14,559.30	+	5.54% of amount over 326,450

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 49,600.....	2.1%	of North Dakota taxable income	
49,600	119,950.....	\$ 1,041.60	+	3.92% of amount over \$ 49,600
119,950	182,800.....	3,799.32	+	4.34% of amount over 119,950
182,800	326,450.....	6,527.01	+	5.04% of amount over 182,800
326,450.....		13,766.97	+	5.54% of amount over 326,450

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 24,800.....	2.1%	of North Dakota taxable income	
24,800	59,975.....	\$ 520.80	+	3.92% of amount over \$ 24,800
59,975	91,400.....	1,899.66	+	4.34% of amount over 59,975
91,400	163,225.....	3,263.51	+	5.04% of amount over 91,400
163,225.....		6,883.49	+	5.54% of amount over 163,225

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 39,800.....	2.1%	of North Dakota taxable income	
39,800	102,800.....	\$ 835.80	+	3.92% of amount over \$ 39,800
102,800	166,450.....	3,305.40	+	4.34% of amount over 102,800
166,450	326,450.....	6,067.81	+	5.04% of amount over 166,450
326,450.....		14,131.81	+	5.54% of amount over 326,450

Help Celebrate *100 Years of Forestry* Please Contribute to the “Trees for North Dakota” Income Tax Check-Off

Donations to the “Trees for North Dakota” trust fund help emphasize the role that forestry has played in North Dakota over the past century. The state will celebrate “100 Years of Forestry” in 2006 and in honor of the centennial, we encourage everyone to *take root...and help plant trees for tomorrow!*



100 Years of Forestry

The North Dakota Forest Service will be celebrating their Centennial in 2006. The Centennial provides an opportunity to honor past forestry accomplishments and highlight future directions in the next century.

Rooted in the Past

The immigrants who flooded into this region in the late 1800s found abundant and fertile plains and a large variety of plant and animal life. However, trees were so scarce that early homes were constructed from sod — the only building material available. Settlers soon realized that prairie winds and winter blizzards were not only an irritation, but also a constant danger. The lack of trees for protection, building materials, fencing

and fuel quickly motivated settlers to plant trees. They grasped the importance of forestry from the beginning. The North Dakota Forest Service began as part of the “School of Forestry” in Bottineau in 1906 and is now organized under the North Dakota Board of Higher Education.

“We have become rich because of the lavish use of our natural resources and we have just reason to be proud of our growth. But the time has come to inquire seriously what will happen when our forests are gone, when the coal, iron, and gas are exhausted, when the soil has been further impoverished and washed into streams, polluting rivers, denuding the fields, and obstructing navigation. These questions do not relate only to the next generation. It is time for us now as a nation to exercise the same reasonable foresight in dealing with our great natural resources that would be shown by any prudent man in conserving and wisely using the property which contains the assurance of well-being for himself and his children...”

- Theodore Roosevelt



“Old Main” - School of Forestry founded in 1906.

Growing Towards the Future

The foundation of forestry centered upon planting trees to protect against the harsh prairie environment. Now, land use pressures and environmental issues have created new complexities. We must carefully balance all the demands to meet the needs of future generations. Science, technology and collaboration will play an increasingly important role in achieving this balance.

The North Dakota Forest Service has a strong foundation built on a commitment to the conservation and wise use of North Dakota's forestry resources.

As we look forward to the next 100 years, the challenges of caring for our trees and forestlands are evident. Improving the condition of forest resources and public forestry services will require the combined efforts of foresters, citizens, landowners, community leaders, natural resource partners, and elected officials. Ultimately, our success will be measured by our ability to build awareness and support for the conservation of natural resources. Through education, partnerships, and individual commitment, we will meet these challenges!



The Trees Awards recognizes individuals, organizations and agencies who contribute in an outstanding way to forestry activities. 2005 award winners are honored by the North Dakota Forest Service and North Dakota State University.

To contribute to the "Trees for North Dakota" Trust Fund and "take root...and plant trees for tomorrow," consult your tax preparer or enter a voluntary contribution on the 2005 North Dakota Individual Income Tax Return. On Form ND-1, look for Line 34 on an overpayment return and Line 38 on a tax due return. On Form ND-2, use Line 19 on an overpayment return and Line 23 on a tax due return.



**For more information contact:
NORTH DAKOTA FOREST SERVICE
307 First Street East
Bottineau ND 58318-1100
Tel: (701) 228-5422 Fax: (701) 228-5448
www.state.nd.us/forest**

How to assemble your return

Please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. All other official North Dakota schedules and forms required to be attached (except Form 101).
6. Form W-2s, Form 1099s, and statements from pass-through entities showing North Dakota income tax withheld.
7. Copy of federal tax return.
8. Supporting statements required in instructions.
9. Copy of other state's return, if attaching Schedule ND-1CR.
10. Copy of federal extension form or Form 101, if applicable.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**. DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s, Form 1099s, and statements from pass-through entities showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return.
- Sign your return. If filing a joint return, your spouse also must sign.
- Use adequate postage.
- Make a copy of the return for your records.



Important:

If you do not sign your return, or if you do not provide a copy of your federal return, your state return is not complete and will be sent back to you. This could result in late filing charges.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- **Federal tax questions**..... **1-800-829-1040**
TTY/TDD **1-800-829-4059**

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications** **1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information**..... **1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
Kirkwood Bank & Trust Building
2911 N 14th Street (3rd Floor)
(*next to Space Aliens restaurant*)

Fargo (*closed 11 a.m. - 12 noon*)
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
305 17th Avenue SW
(*behind Hollywood Video store*)

Need forms or assistance?

If you need a North Dakota form or schedule not included in this booklet, or if you have a question about preparing your North Dakota return . . .

Call

Toll free (within North Dakota)—
1-800-638-2901

In the Bismarck-Mandan area, or
from outside North Dakota—

Questions: **(701) 328-1032**

Forms: **(701) 328-3450**

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

Visit our web site

On our web site, you will find the following resources:

- Tax forms
- Income tax guidelines
- Electronic filing information
- Income tax statutes
- Calendar of due dates, public meetings, and workshops
- Press releases
- On-line message service

Our web site address is:
www.nd.gov/tax

Come in to see us

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

Individual Income Tax Section
State Capitol, 16th Floor
Monday through Friday
8:00 a.m. to 5:00 p.m.

Write

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

E-mail us

Request forms, ask us a question, or send a message to us
via e-mail at:

individualtax@state.nd.us

Or go to our web site at:

www.nd.gov/tax (click on **Contact Info**)

Fax

You may fax your request or question to (701) 328-1942.

Need a copy of your return or other information?

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Include the following items in your request:

- Your name(s) and current address.
- Your social security number(s).
- Daytime telephone number.
- Description of the information desired.
- Tax year(s) involved.
- Your signature(s).

Our mailing address and fax number are shown above.

Want to check the status of your refund?

If you did not use direct deposit, you may check the status of your refund by calling **(701) 328-3450**, or by e-mailing us at **individualtax@state.nd.us**. If you direct deposited your refund, contact your bank first to see if your refund has been deposited into your account before contacting us. If you contact us, you'll need to provide the following information:

- Your name (Include spouse's name, if joint return).
- Your social security number (Include spouse's SSN, if joint return).
- Your filing status from your return.
- **Exact** amount of refund shown on return.
- Tax year.

The above information must match our records or no information will be released. **Allow 6 weeks after filing your return before contacting us about your refund.**