North Dakota
2012 Individual Income Tax

Cory Fong, Tax Commissioner

Form ND-EZ
Form ND-1

Not sure if you should E-File? Consider the benefits:

1. **Receive your refund quicker!**
2. **For the fastest refund - use Direct Deposit - see page 1 for more information.**

Direct Deposit

3. **Increased accuracy - especially during the last minute filing rush.**
4. **E-File lets you know when the return has been accepted**
5. **Correct errors quickly.**
6. **Nothing to mail!**
7. **Software simplifies the filing process and you can be sure you are using the correct forms.**

Dear Taxpayer,

There is no doubt that North Dakota has the fastest growing economy in the nation. The Bureau of Economic Analysis ranked North Dakota #1 in Economic Growth in 2011. In addition, North Dakota is in the top spot as #1 in personal income growth and per capita personal income growth, and we continue to have the lowest unemployment rate in the nation – hovering right round 3 percent. On top of that, our income tax rate is among the lowest income tax rates in the country.

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2012, over 320,000 (or about 80 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. There are a number of e-file options for you to consider – IRS E-file, Free File, as well as a number of other services available online or through VITA and TCE sites. With all of the e-file options available, there is one that will work for you. Before you choose an e-file service, we encourage you to consider using our online interactive tool. This tool will help you sort through the various options to find the one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

The forms and instructions contained in this booklet are generally unchanged from last year. See page 2 of this booklet for information on the changes that were made and other important information that may affect you. Please note that certain credits and adjustments will require a specific schedule, such as the ND-1CR and the ND-1TC. To access these forms, or any other tax-related publications, visit our web site at www.nd.gov/tax.

Please let us know what you think we are doing well, and what we can do to improve our service to you. If you have any questions or need assistance in preparing your North Dakota income tax return, or have other state tax-related questions, you are encouraged to contact our office. You will find contact information on the back of this booklet.

Sincerely,

Cory Fong,
Tax Commissioner

See instructions to Form ND-EZ, line 9, or Form ND-1, line 38.

Visit our web site for forms or to learn about North Dakota's taxes: www.nd.gov/tax.

This booklet contains the following forms—

- **Form ND-EZ**
- **Form ND-1**
- **Schedule ND-1NR**

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Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from 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!

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

Do you owe use tax?

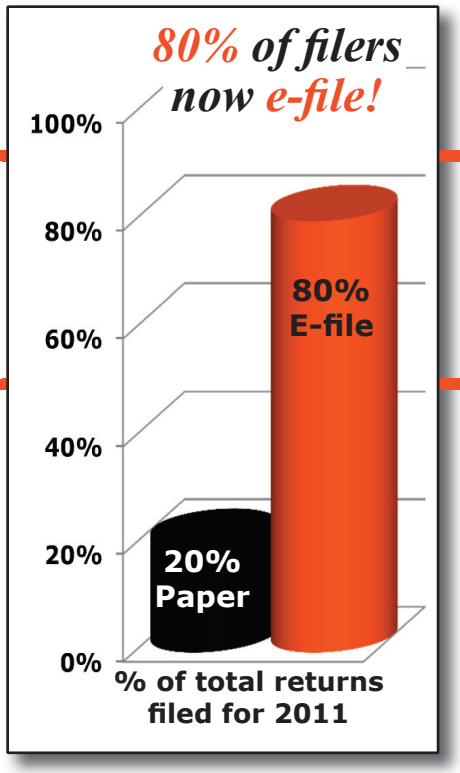
If you purchased goods from a source outside North Dakota that you use or consume in North Dakota on which you did not pay North Dakota sales tax, you may have to pay state and local sales taxes to North Dakota. Technically, what you have to pay is called a "use tax." The use tax applies to the same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

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

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

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.

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



1. **Go to our web site at— www.nd.gov/tax**
2. **Click on:** FREE E-File ndTax **or** IRS e-file
3. **Click on the interactive tool link.**

Do it yourself

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

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

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

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

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

Or have a tax expert help you

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

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

Choose DIRECT DEPOSIT for a faster refund

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

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

Direct Deposit

Changes affecting you and your income tax

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

Changes to instructions to note for 2012

Gross income from North Dakota sources

An individual who is a nonresident of North Dakota is required to file a North Dakota income tax return if the individual (1) is required to file a federal income tax return for the year and (2) derives any gross income from North Dakota sources during the year. On page 4 of this booklet, there is a box identifying what is included in gross income from North Dakota sources for a nonresident individual. The list was expanded to include unemployment compensation benefits that are based on prior employment services performed in North Dakota.

Long-term capital gain exclusion

The instructions to Form ND-1, line 8 ("Net long-term capital gain exclusion"), were revised to provide that the portion of a net long-term capital gain included in an entry on Form ND-1, line 9, 11, or 16, is not eligible for the 30 percent exclusion because it is already excluded from North Dakota taxable income. The worksheet for calculating the amount of the exclusion on page 13 of this booklet was revised to add additional lines for the purpose of removing from the calculation a long-term capital gain excluded elsewhere on the return.

Marriage penalty credit for joint filers

The maximum amount of the marriage penalty credit for eligible joint filers increased from $234 to $241 for the 2012 tax year. This is attributable to the increase in the income tax rate brackets for the 2012 tax year resulting from the indexing of the brackets for inflation. In addition, the calculation worksheet on page 14 of this booklet was changed as follows:

- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income was increased from $9,500 to $9,750.
- The joint North Dakota taxable income threshold and the earned income threshold of the spouse with the lower earned income were changed to $59,175 and $33,575, respectively.

Eligibility to use Form ND-EZ

On page 6 of this booklet there is a worksheet provided to assist individuals in determining if they should use Form ND-EZ or Form ND-1. In general, Form ND-EZ, which is an optional simplified form, may be used by North Dakota residents who do not have any special adjustments or tax credits, do not pay estimated income taxes, and do not have to make any special tax calculation. The worksheet was revised to clarify that an estimated income tax payment includes an overpayment (refund) that a taxpayer elected to leave on deposit with the Office of State Tax Commissioner to be applied to the following year's tax liability.

Income from oil, gas, and other mineral interests

An individual who is a nonresident of North Dakota is subject to North Dakota income tax on income derived from tangible property located in North Dakota. An ownership interest in oil, gas, or other mineral deposit in North Dakota constitutes a tangible property (real property) interest in North Dakota. Therefore, income that a nonresident individual receives from an oil, gas, and mineral lease contract is subject to North Dakota income tax. Such income includes:

- Rents, lease bonuses, advance royalties, and delay rentals received prior to production.
- Royalties received based on actual extraction of mineral deposits.
- Gains from the sale of mineral interests.
- Income from a working interest in the lease contract.

In the case of Minnesota and Montana residents, income from tangible property located in North Dakota may not be excluded from North Dakota income tax under the reciprocity agreements between North Dakota and those two states.

Tax withholding from royalty income

Oil and gas royalty interest owners receive a statement from oil companies detailing how the amount of their royalty check is calculated. Included in the statement is information about their share of various expenses, including applicable state taxes, that have been deducted in calculating the net amount payable to the mineral owner.

In North Dakota, natural gas is subject to a production tax, and oil is subject to both a production tax and an extraction tax. These taxes are generally referred to as severance taxes because they apply at the time oil and gas are "severed," or removed, from the earth. These taxes are not income taxes and should not be claimed as income tax withholding on Form ND-EZ, line 3, or Form ND-1, line 28.

North Dakota tax law does not require income tax to be withheld from oil or gas royalty payments made to mineral interest owners. Therefore, on Federal Form 1099-MISC, which oil companies provide to mineral interest owners at the end of the year, there should not be an entry for North Dakota income tax withheld shown in the state tax boxes on the form.

Tax-planning reminders for the 2013 tax year

Automation income tax credit

As a tax-planning reminder, a new income tax credit for purchasing new or used machinery and equipment for the purpose of automating a manufacturing process becomes available starting with the 2013 tax year. The credit will be allowed to a primary sector business, which is a business certified by the North

Changes affecting you and your income tax (continued)

Dakota Commerce Department as one using knowledge or labor to add value to a product, process, or service that results in the creation of new wealth in North Dakota.

The credit is equal to 20 percent of the cost of the machinery and equipment approved by the Commerce Department. The credit must be claimed in the tax year in which the purchase occurs. The excess, if any, of the credit over the tax liability may be carried over and used on subsequent years' returns for up to five tax years.

The total credits allowed for all qualifying purchases by all taxpayers is limited to $2 million per calendar year. The Commerce Department will account for this annual limit on a first-come, first-serve basis according to the date of purchase. While the annual limit is measured on a calendar-year basis, the taxpayer will claim an allowable credit in the taxpayer's tax year in which the purchase occurs.

If the taxpayer is a partnership or other passthrough entity, the credit is computed at the entity level and passed through to the entity's owners based on their respective ownership interests in the entity. The amount of the approved purchases may not be used as the basis for any other deduction or credit allowed under North Dakota income tax law. The Commerce Department must provide a statement to the Office of State Tax Commissioner identifying the taxpayer and listing the machinery and equipment items approved for the credit.

The credit will be available for the 2013 through 2015 tax years, after which it expires.

Mobile workforce exclusion for nonresident individuals

As a general rule, compensation received by a nonresident individual for services performed in North Dakota is subject to North Dakota income tax. There are exceptions for U.S. armed forces servicemembers, certain interstate commerce employees, and Minnesota and Montana residents covered under the reciprocity agreements between North Dakota and the States of Minnesota and Montana.

Starting with the 2013 tax year, compensation received by an individual for services performed in North Dakota is excluded from North Dakota source income and therefore is not subject to North Dakota income tax if all of the following conditions apply:

- The individual is not a legal resident of North Dakota for the tax year.
- The individual has no other income from sources in North Dakota for the tax year in which the compensation is received.
- The individual is present in North Dakota to perform employment duties for less than twenty-one days during the tax year.
- The individual's state of legal residence either (1) does not impose an income tax or (2) provides a substantially similar exclusion.

"Compensation" means wages, salaries, tips, and other types of compensation that are subject to federal income tax withholding and reportable on federal Form W 2. In counting the number of days present in North Dakota, presence in North Dakota for any part of a day constitutes presence for that day unless the presence is solely for purposes of traveling through North Dakota.

The following individuals are not eligible for this new exclusion:

- Professional athlete or member of a professional athletic team.
- Professional entertainer.
- Person of prominence performing services on a per event basis.
- Person performing construction services that improve real property.
- Employee who is an officer of a business and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.
- Employee who is not an officer of a business, is one of the fifty highest paid employees, and had an annual compensation for the preceding year in excess of the threshold amount prescribed under the "key employee" rules for top-heavy employee benefit plans for federal income tax purposes.

The provisions of this new exclusion do not affect the reciprocity agreements between North Dakota and the states of Minnesota and Montana, nor do they affect North Dakota's jurisdiction to impose any tax on any taxpayer. Except where the Office of State Tax Commissioner requires the filing of an informational return, a nonresident individual whose compensation is eligible for this new exclusion is not required to file a North Dakota income tax return for the tax year.

General information for all filers

- A short and easy form, Form ND-EZ, is available to full-year residents who have no adjustments or tax credits, do not pay estimated tax, and do not use income averaging for farm income.
- This booklet contains both the Form ND-EZ and Form ND-1. See "Which form to use" on page 6 to find out which one fits your filing needs.

Steps to completing your return

	Step	Action
☐	1	Determine if you have to file a return ..... see page 4
☐	2	Complete your federal return ..... see page 7
☐	3	Determine which form to use ..... see page 6
		Have you considered e-filing your return? ..... see page 1
☐	4	Go to the applicable instructions—
		If using Form ND-EZ ..... see page 9
		If using Form ND-1 ..... see page 11
☐	5	Assemble your completed return ..... see inside back cover
☐	6	Read **"Before you file"** ..... see page 10 or 16
☐	7	File your return on or before April 15, 2013—
		Where to file ..... see page 7
		Need an extension? ..... see page 7

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2012 tax year and you are required to file a 2012 federal individual income tax return, you must file a 2012 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 you have other income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule—see **Statutory 7-month rule** on this page.

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

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

Residents in U.S. armed forces—If you were a resident of North Dakota serving in the U.S. armed forces in 2012 and you are required to file a 2012 federal individual income tax return, you must file a 2012 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2012.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are subject to North Dakota income tax and must file a 2012 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2012 tax year and (2) you are required to file a 2012 federal individual income tax return. This applies regardless of your military spouse's state of residence, where you resided, or the source of your income.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2012 tax year, you must file a 2012 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2012 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2012 tax year. (*See the box on page 5 for what is included in gross income from North Dakota sources.*)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year and if you do not meet the statutory 7-month rule—see **Statutory 7-month rule** on page 4.

Nonresidents in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2012, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are married and filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2012 North Dakota individual income tax return if (1) both you and your spouse were full-year nonresidents of North Dakota, (2) your military spouse's permanent duty station was in North Dakota, (3) your only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) you resided in North Dakota only because you wanted to live with your military spouse. If you meet all of these conditions and your employer withheld North Dakota income tax from your wages, you must file a return to obtain a refund of the withheld taxes.

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2012 tax year, you do not have to file a 2012 North Dakota individual income tax return if ***both*** of the following apply:

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

If you were a full-year resident of Montana for the 2012 tax year, you do not have to file a 2012 North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and you received gross income from North Dakota sources during 2012, you must file a 2012 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on gross income from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2012 tax year, you must file a 2012 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2012 federal individual income tax return.
- You derived gross income from (1) ***any*** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (*See the box on this page for what is included in gross income from North Dakota sources while a nonresident.*)

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

Gross income from North Dakota sources (for nonresidents only)

In the case of a nonresident, "gross income from North Dakota sources" includes the following:

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

Exceptions

Gross income from North Dakota sources ***does not*** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services that is eligible for exemption from state income tax under federal military and interstate commerce laws.

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

Native Americans

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

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

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

Which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2012 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use.

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

Use **Form ND-EZ** ...if **ALL** seven statements below are ***TRUE***; or

Use **Form ND-1** .....if **ANY** of the seven statements are ***FALSE***.

Note: *If you are filing a joint return with your spouse, check "True" only if the statement is true for both you and your spouse.*

		True	False
1.	You were a resident of North Dakota for ***all*** of 2012	☐	☐
2.	You do not have any North Dakota addition adjustments *(*Form ND-1, lines 2-4)*	☐	☐
3.	You do not have any North Dakota subtraction adjustments *(*Form ND-1, lines 7-16)*	☐	☐
4.	You are not claiming any North Dakota tax credits *(*Form ND-1, lines 21-25)*	☐	☐
5.	You did not pay, and were not required to pay, North Dakota estimated income tax for 2012, and you did not apply an overpayment (refund) from your 2011 North Dakota return as an estimated payment for 2012	☐	☐
6.	You are not going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax	☐	☐
7.	You are not making an extension payment on Form ND-1EXT	☐	☐

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

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.

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, complete Form ND-1 as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, on the line next to the circle.
3. Leave line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 34.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must 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 the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form 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, you must file your 2012 North Dakota individual income tax return on or before April 15, 2013. 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 in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

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

Extension of time to file

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

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota 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. Fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

North Dakota extension

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

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed 2012 Form ND-1EXT on or before April 15, 2013. 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 you are making a 2012 Form ND-1EXT payment.

If you prepay your tax using Form ND-1EXT, you must file Form ND-1 and claim the payment on page 2, line 29; you may not file Form ND-EZ.

Penalty and interest

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

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

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

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

Federal income tax return

Certain information from your 2012 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2012 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

In addition, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040, 1040A, or 1040EZ, 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 to your federal return.

Changing your return

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

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

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For tax years after 2008, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the applicable circle next to "Amended" in the top right-hand corner of the return.
4. Complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the "Total payments" line, enter the net tax liability shown on your original return or previously filed amended return. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2013)

You must pay estimated North Dakota income tax for the 2013 tax year if ***all*** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2013.
2. Your North Dakota net tax liability for 2012 is $500 or more. (*If you are not required to file a North Dakota return for 2012, you do not have to pay estimated tax for 2013.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least $500 in North Dakota income tax for 2013.
4. You expect your North Dakota income tax withholding for 2013 to be less than the smaller of the following:
   (a) 90% of your 2013 North Dakota net tax liability. ***Note:*** *Substitute 66 2/3% if a qualified farmer—see instructions for 2013 Form ND-1ES*
   (b) 100% of your 2012 North Dakota net tax liability. If you moved into North Dakota during 2012 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 2013 tax year must be paid by April 15, June 15, and September 15, 2013, and January 15, 2014.

If you are required to pay estimated tax for 2013, obtain the 2013 Form ND-1ES, Estimated income tax—individuals.

How to file a return for a deceased taxpayer

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

If a surviving spouse experiences any problem with depositing or cashing a refund 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).

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

2012 **Form ND-EZ** instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See "Which form to use" on page 6 of this booklet.
- The instructions on pages 9 and 10 of this booklet apply to Form ND-EZ.
- Be sure to have a copy of your completed 2012 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-EZ.

Instructions for top of Form ND-EZ

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2012 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

Item A - *Filing status*

Fill in the circle next to the filing status that you used on your 2012 Form 1040EZ, 1040A, or 1040.

Item B - *School district code*

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

Item C - *Income source code*

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

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Extension

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

Instructions for lines 1-9 of Form ND-EZ

Line 1 - *Federal taxable income*

For purposes of Form ND-EZ, your North Dakota taxable income is the same as your federal taxable income.

Line 3 - *Withholding*

Enter the North Dakota income tax withheld shown on a 2012 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2011 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2012 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 5 - *Voluntary contribution of overpayment*

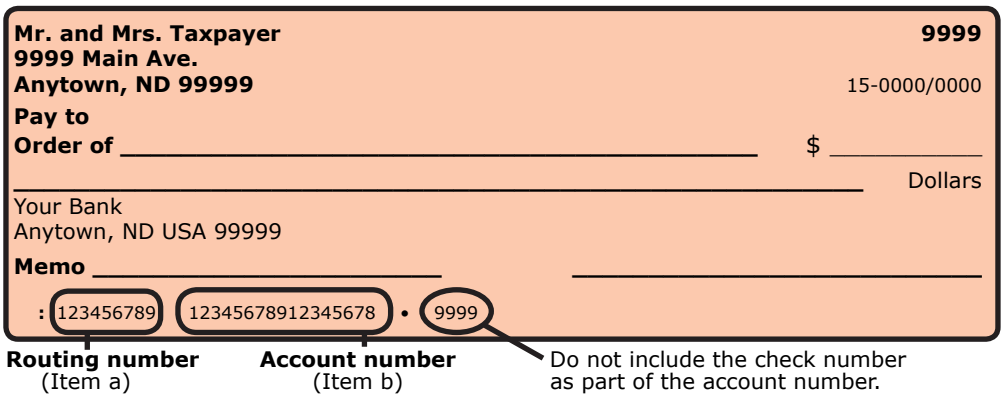
If you have an overpayment on line 4, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least $1.00 to the fund. A contribution will reduce your refund.

Line 6 - *Direct deposit of refund*

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on page 10 for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Sample check for direct deposit (line 6)



Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

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

Line 8 - *Voluntary contribution*

If you have a tax due on line 7, you may make a voluntary contribution to 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 to a fund. A contribution will increase your balance due.

Line 9 - *Balance due*

The balance due must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

Electronic payment options. Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to **www.ndtaxpayment.com,** or
- call toll free **1-888-ND-TAXES** (1-888-638-2937)

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

Signatures

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

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2012 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you receive. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, *did you—*

- ☐ **Write your social security number on return?** We use this number to identify your return.
- ☐ **Check your math?** This is one of the most common errors made.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.

2012 **Form ND-1** instructions

Before you begin . . .

- The instructions on pages 11 through 16 of this booklet apply to Form ND-1.
- Be sure to have a copy of your completed 2012 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2012 tax year
If you were a nonresident of North Dakota for part or all of the 2012 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR *(in this booklet)* to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only
If you are filing your federal income tax return on a fiscal year basis, enter in the spaces provided the ending date of your fiscal tax year as shown on your federal return.

Name and address
Enter 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. If the taxpayer died during the 2012 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

Social security numbers
Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

Item A - *Filing status*
Fill in the circle next to the filing status that you used on your 2012 Form 1040EZ, 1040A, or 1040.

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

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

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Amended return
If you are filing this return to change a return you previously filed for the 2012 tax year, fill in the circle next to:

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

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

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

Federal estimated tax requirement
If you were required to pay estimated federal income tax for any part of the 2012 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."

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

Instructions for lines 1-39 of 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 (-) 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 passthrough 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 Passthrough Entity Subject To North Dakota's financial institution tax*.

Line 4 - *Contribution adjustment*

If you are claiming a tax credit on Schedule ND-1TC, line 5 (planned gift credit), line 12 (endowment fund credit from passthrough entity), line 18 (credit for contribution to endowment fund), or line 19 (housing incentive fund credit), the amount of the contribution on which the tax credit is based must be added back to federal taxable income to the extent that you deducted it in calculating your federal taxable income. This adjustment also must be made if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year is carried over and deducted on your 2012 federal income tax return. In the case of the planned gift and endowment fund credits, enter the contribution on line 4a. In the case of the housing incentive fund credit, enter the contribution on line 4b.

Line 7 - *U.S. obligation interest*

Enter the following on this line:

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

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

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:

  Banks for cooperatives
  Commodity Credit Corporation
  Federal Deposit Insurance Corporation
  Federal Farm Credit System
  Federal Home Loan Banks
  Federal Intermediate Credit Banks
  Federal Land Banks
  Federal Savings & Loan Insurance Corporations
  Student Loan Marketing Association

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

Line 8 - *Net long-term capital gain exclusion*

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may be able to exclude 30 percent of that gain from your North Dakota taxable income. ***If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.***

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

Line 9 - *Native American's exempt income*

If you are an enrolled member of a federally-recognized Indian tribe who lived on ***any*** Indian reservation in North Dakota for all of 2012, enter on this line income you derived from sources on ***any*** Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2012, but you did not reside on an Indian reservation for part or all of 2012, do not enter income earned or received while living off the reservation.

Line 10 - *U.S. Railroad Retirement Board benefits*

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 11 - *Income from financial institution*

Enter on this line the amount of North Dakota income from a partnership, S corporation, or other passthrough entity 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 Passthrough Entity Subject To North Dakota's financial institution tax*.

Line 12 - *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 or activated 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, or professional military education. **Attach a copy of your Title 10 orders.**

Line 13 - *Servicemember Civil Relief Act adjustment*

If you were a full-year nonresident of North Dakota for the tax year, 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 for the tax year, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you were a full-year resident of North Dakota for 2012, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

Line 14 - *College SAVE contribution deduction*

If you made a contribution in 2012 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, up to a maximum deduction of $5,000 ($10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify.

Line 15 - *Qualified dividend exclusion*

You may exclude 30 percent of dividend income that meets ***both*** of the following:

- The dividends are "qualified dividends" for federal income tax purposes, which are dividends that are taxed at the lower federal tax rate applicable to a net long-term capital gain.
- The dividends are reportable to North Dakota.

Full-year resident— Multiply all of your "qualified dividends" from line 9b of Form 1040A or Form 1040 by 30 percent and enter the result.

Full-year nonresident or **part-year resident—** Multiply the portion of your "qualified dividends" from line 9b of Form 1040A or Form 1040 ***that are reportable to North Dakota*** by 30 percent and enter the result. *Note: Only include dividends that are reportable on Schedule ND-1NR, line 2, column B.*

Line 16 - *Other subtractions*

If you qualify for any of the following, obtain and complete Schedule ND-1SA:

- Renaissance zone income exemption
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor deduction
- Employee workforce recruitment exclusion

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

Line 20 - *Calculation of tax*

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

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR (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. **Attach Schedule ND-1NR.**

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2012, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA**.

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

Worksheet for calculating net long-term capital gain exclusion
(for line 8 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 2012 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** _____

2. Enter amount from 2012 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed ..... **2** _____

3. Enter the smaller of line 1 or line 2 ..... **3** _____

- If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
- If a **full-year nonresident** or **part-year resident**, go to line 4.

4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:

a. North Dakota net short-term capital gain (loss) ..... **4a** _____

b. North Dakota net long-term capital gain (loss) ..... **4b** _____

c. Combine lines 4a and 4b. If zero or less, enter -0- ..... **4c** _____

d. Enter the smaller of line 4b or line 4c ..... **4d** _____

5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d ..... **5** _____

6. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 ..... **6** _____

7. Subtract line 6 from line 5 ..... **7** _____

8. Multiply line 7 by 30% (.30). Enter this amount on Form ND-1, line 8 ..... **8** _____

Line 21 - *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. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

Line 22 - *Marriage penalty credit*

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

- You are married and filing a joint return with your spouse.
- Your joint taxable income on line 19 of Form ND-1 is more than $59,175;
- Both you and your spouse have qualified income. See "What's included in qualified income?" below.
- The qualified income of the spouse with the lower qualified income is more than $33,575.

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

What's included in qualified income?
For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ.
- Net self-employment income reported on Schedule SE (Form 1040), line 3 (short or long method), reduced by the self-employment tax deduction reported on Form 1040, line 27.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. ***Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.***

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

1. Is your filing status **Married filing jointly**?
- ☐ **No.** Stop; you do not qualify for the credit.
- ☐ **Yes.** Enter your taxable income from Form ND-1, line 19 ..... **1** _____

2. Is the amount on line 1 more than **$59,175**?
- ☐ **No.** Stop; you do not qualify for the credit.
- ☐ **Yes.** Go to line 3.

3. a. Enter your qualified income ..... **3a** _____

b. Enter your spouse's qualified income ..... **3b** _____

4. Enter the smaller of line 3a or line 3b ..... **4** _____

5. Is the amount on line 4 more than **$33,575**?
- ☐ **No.** Stop; you do not qualify for the credit.
- ☐ **Yes.** Go to line 6 ..... **5** 9,750.00

6. Subtract line 5 from line 4 ..... **6** _____

7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 32** ..... **7** _____

8. Subtract line 6 from line 1 ..... **8** _____

9. Calculate the tax on the amount on line 8 using the **Single** tax rate schedule on **page 32** ..... **9** _____

10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 32** ..... **10** _____

11. Add lines 7 and 9 ..... **11** _____

12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit ..... **12** _____

13. Maximum credit **13** 241.00

14. Enter smaller of line 12 or line 13 ..... **14** _____

► If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.

► If you completed Schedule ND-1NR, complete lines 15 and 16.

15. Enter ratio from Schedule ND-1NR, line 18 ..... **15** _.____

16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 ..... **16** _____

Line 23 - *Unused 2007 or 2008 residential and agricultural property tax credit*

Enter any remaining unused residential and agricultural property tax credit that you elected to carryforward from your 2007 or 2008 Form ND-1, line 24b, or Form ND-2, Tax Computation Schedule, line 6b.

Important: DO NOT make an entry on this line if you elected on your 2007 or 2008 return to receive a Property Tax Relief Certificate for the amount of your unused residential and agricultural property income tax credit.

Line 24 - *Unused 2007 or 2008 commercial property tax credit*

Enter any remaining unused commercial property tax credit from your 2007 or 2008 Schedule PT, Section 2, line 10.

Line 25 - *Other credits*

If you have any of the tax credits below, obtain and complete Schedule ND-1TC. For information about each credit, see the instructions to Schedule ND-1TC.

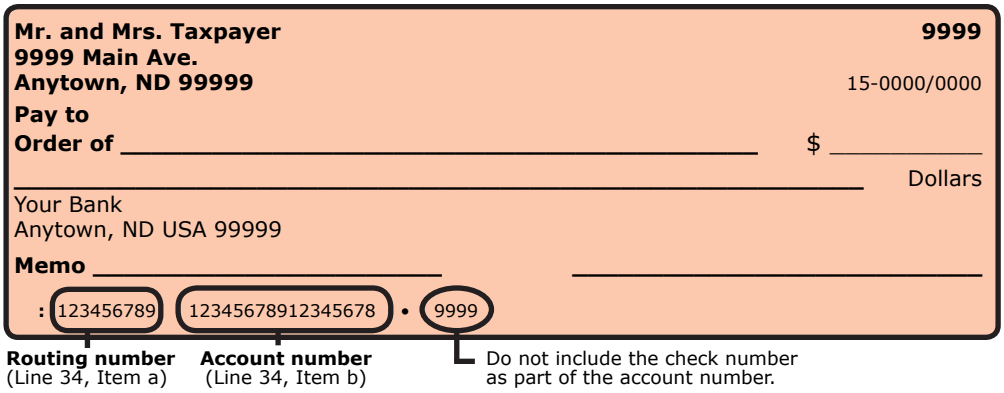
- Family member care credit
- Renaissance zone credit
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit
- Biodiesel fuel supplier (wholesaler) credit
- Biodiesel fuel seller (retailer) credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit
- Angel fund investment credit
- Endowment fund credit from passthrough entity
- Workforce recruitment credit
- Carryover of unused 2009 retroactive property tax credit
- Long-term care "partnership plan" insurance credit
- Geothermal energy device credit
- Credit for wages paid to a mobilized employee
- Credit for contribution to qualified endowment fund
- Housing incentive fund credit

Enter on this line the total credits from Schedule ND-1TC, line 20. **Attach Schedule ND-1TC.**

Line 28 - *Withholding*

Enter the North Dakota income tax withholding shown on a 2012 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2011 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2012 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Sample check for direct deposit (line 34)



Line 29 - *Estimated tax payment*

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota on this line. If you overpaid your income tax on your 2011 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2012, also enter that amount on this line. ***Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 28.***

Line 32 - *Application of overpayment to 2013*

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2013 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Line 33 - *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.

Line 34 - *Direct deposit of refund*

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

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

Line 36 - *Penalty and interest*

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

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

Line 37 - *Voluntary contribution*

If you have a tax due on line 35, 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 to a fund. A contribution will increase your balance due.

Line 38 - *Balance due*

The balance due (which includes the amount, if any, from line 39) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

Electronic payment options. Instead of paying by paper check or money order, you may pay the balance due electronically by phone or online through Link2Gov Corporation, a national electronic payment service. Through this service, you may pay by credit or debit card, or by electronic check. To pay electronically—

- go to **www.ndtaxpayment.com**, or
- call toll free **1-888-ND-TAXES** (1-888-638-2937).

Link2Gov charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction and will have the option to continue or cancel the transaction.

Line 39 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2012, 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 2012 Schedule ND-1UT.

Signatures

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

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2012 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you received. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2012 return and automatically expires on the due date (excluding extensions) for filing the 2013 return. It does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, *did you—*

- ☐ **Write your social security number on return?** We use this number to identify your return.
- ☐ **Check your math?** This is one of the most common errors made.
- ☐ **Sign your return?** An unsigned return is incomplete and will be sent back to you.
- ☐ **Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- ☐ **Include a copy of your federal return?** Your return is incomplete without it and will be sent back to you.
- ☐ **Use the right address?** Use the preprinted envelope or see page 7 for address.
- ☐ **Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Sandra Johnson

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

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

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

To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2012 North Dakota Individual Income Tax Return (see below):

Form ND-EZ: Refund return (Line 5)/Tax due (Line 8)
Form ND-1: Refund return (Line 33)/Tax due (Line 37)

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

Larry A. Kotchman, State Forester
NORTH DAKOTA FOREST SERVICE
307 – 1st Street East
Bottineau ND 58318-1100

Telephone: (701) 228-5422
www.ndsu.edu/ndfs
forest@nd.gov

School district codes

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

- If a **full-** or **part-year resident**..... using the table below, find the 5-digit code number for the school district in which you resided for most of 2012. If married filing jointly, this applies if either or both spouses are full- or part-year residents.
- If a **full-year nonresident**..... use **54-000**. If married filing jointly, this applies only if both spouses were full-year nonresidents.

School District Address		School District	Code No.
Adams	ND	Adams 128	50-128
Alexander	ND	Alexander 2	27-002
Amidon	ND	Central Elem. 32	44-032
Anamoose	ND	Anamoose 14	25-014
Ashley	ND	Ashley 9	26-009
Beach	ND	Beach 3	17-003
Belcourt	ND	Belcourt 7	40-007
Belfield	ND	Belfield 13	45-013
Berthold	ND	Lewis and Clark 161	51-161
Beulah	ND	Beulah 27	29-027
Binford	ND	Midkota 7	20-007
Bismarck	ND	Bismarck 1	08-001
		Naughton 25	08-025
		Apple Creek 39	08-039
		Manning 45	08-045
Bottineau	ND	Bottineau 1	05-001
Bowbells	ND	Bowbells 14	07-014
Bowman	ND	Bowman Co 1	06-001
Buxton	ND	Central Valley 3	49-003
Cando	ND	North Star 10	48-010
Carrington	ND	Carrington 49	16-049
Carson	ND	Roosevelt 18	19-018
Cartwright	ND	Horse Creek 32	27-032
Casselton	ND	Central Cass 17	09-017
Cavalier	ND	Cavalier 6	34-006
Center	ND	Center-Stanton 1	33-001
Colfax	ND	Richland 44	39-044
Cooperstown	ND	Griggs County Central 18	20-018
Crosby	ND	Divide County 1	12-001
Des Lacs	ND	United 7	51-007
Devils Lake	ND	Devils Lake 1	36-001
Dickinson	ND	Dickinson 1	45-001
Drake	ND	Drake 57	25-057
Drayton	ND	Drayton 19	34-019
Dunseith	ND	Dunseith 1	40-001
Edgeley	ND	Edgeley 3	23-003
Edinburg	ND	Valley-Edinburg 118	34-118
Edmore	ND	Edmore 2	36-002
Elgin	ND	Elgin-New Leipzig 49	19-049
Ellendale	ND	Ellendale 40	11-040
Emerado	ND	Emerado 127	18-127
Enderlin	ND	Enderlin Area 24	37-024
Fairmount	ND	Fairmount 18	39-018
Fairview	MT	Yellowstone 14	27-014
Fargo	ND	Fargo 1	09-001
Fessenden	ND	Fessenden-Bowdon 25	52-025
Finley	ND	Finley-Sharon 19	46-019
Flasher	ND	Flasher 39	30-039
Fordville	ND	Fordville-Lankin 5	50-005
Forman	ND	Sargent Central 6	41-006
Ft. Ransom	ND	Ft. Ransom 6	37-006
Ft. Totten	ND	Ft. Totten 30	03-030
Ft. Yates	ND	Ft. Yates 4	43-004
Gackle	ND	Gackle-Streeter 56	24-056
Garrison	ND	Garrison 51	28-051
Glen Ullin	ND	Glen Ullin 48	30-048
Glenburn	ND	Glenburn 26	38-026
Golva	ND	Lone Tree 6	17-006
Goodrich	ND	Goodrich 16	42-016
Grafton	ND	Grafton 3	50-003
Grand Forks	ND	Grand Forks 1	18-001
		Air Force Base 140	18-140
Grenora	ND	Grenora 99	53-099
Gwinner	ND	N Sargent 3	41-003
Hague	ND	Bakker 10	15-010
Halliday	ND	Halliday 19	13-019
		Twin Buttes 37	13-037
Hankinson	ND	Hankinson 8	39-008
Harvey	ND	Harvey 38	52-038
Hatton	ND	Hatton Eielson 7	49-007
Hazelton	ND	Haz-Mof-Brad 6	15-006
Hazen	ND	Hazen 3	29-003
Hebron	ND	Hebron 13	30-013
Hettinger	ND	Hettinger 13	01-013
Hillsboro	ND	Hillsboro 9	49-009
Hope	ND	Hope 10	46-010
Hunter	ND	Northern Cass 97	09-097
Hurdsfield	ND	Pleasant Valley 35	52-035
Inkster	ND	Midway 128	18-128
Jamestown	ND	Jamestown 1	47-001
Kenmare	ND	Kenmare 28	51-028
Kensal	ND	Kensal 19	47-019
Killdeer	ND	Killdeer 16	13-016
Kindred	ND	Kindred 2	09-002
Kulm	ND	Kulm 7	23-007
Lakota	ND	Lakota 66	32-066
LaMoure	ND	LaMoure 8	23-008
Langdon	ND	Langdon Area 23	10-023
Larimore	ND	Larimore 44	18-044
Leeds	ND	Leeds 6	03-006
Lidgerwood	ND	Lidgerwood 28	39-028
Lignite	ND	Burke Central 36	07-036
Linton	ND	Linton 36	15-036
Lisbon	ND	Lisbon 19	37-019
Maddock	ND	Maddock 9	03-009
Mandan	ND	Mandan 1	30-001
		Sweet Briar 17	30-017
Mandaree	ND	Mandaree 36	27-036
Manvel	ND	Manvel 125	18-125
Mapleton	ND	Mapleton 7	09-007
Marion	ND	Litchville-Marion 46	02-046
Marmarth	ND	Marmarth 12	44-012
Max	ND	Max 50	28-050
Mayville	ND	May-Port CG 14	49-014
McClusky	ND	McClusky 19	42-019
Medina	ND	Medina 3	47-003
Medora	ND	Billings Co. 1	04-001
Menoken	ND	Menoken 33	08-033
Milnor	ND	Milnor 2	41-002
Minnewaukan	ND	Minnewaukan 5	03-005
Minot	ND	Minot 1	51-001
		Nedrose 4	51-004
		S Prairie 70	51-070
		Air Force Base 160	51-160
Minto	ND	Minto 20	50-020
Mohall	ND	Mohall-Lansford -Sherwood 1	38-001
Montpelier	ND	Montpelier 14	47-014
Mott	ND	Mott-Regent 1	21-001
Munich	ND	Munich 19	10-019
Napoleon	ND	Napoleon 2	24-002
New England	ND	New England 9	21-009
New Rockford	ND	New Rockford -Sheyenne 2	14-002
New Salem	ND	New Salem-Almont 49	30-049
New Town	ND	New Town 1	31-001
Newburg	ND	Newburg-United 54	05-054
Northwood	ND	Northwood 129	18-129
Oakes	ND	Oakes 41	11-041
Oberon	ND	Oberon 16	03-016
Page	ND	Page 80	09-080
Park River	ND	Park River 78	50-078
Parshall	ND	Parshall 3	31-003
Petersburg	ND	Dakota Prairie 1	32-001
Pingree	ND	Pingree-Buchanan 10	47-010
Powers Lake	ND	Powers Lake 27	07-027
Ray	ND	Nesson 2	53-002
Richardton	ND	Richardton-Taylor 34	45-034
Robinson	ND	Robinson 14	22-014
Rogers	ND	Barnes Co. North 7	02-007
Rolette	ND	Rolette 29	40-029
Rolla	ND	Mt. Pleasant 4	40-004
Rugby	ND	Rugby 5	35-005
Sawyer	ND	Sawyer 16	51-016
Scranton	ND	Scranton 33	06-033
Selfridge	ND	Selfridge 8	43-008
Sidney	MT	Earl 18	27-018
Solen	ND	Solen 3	43-003
South Heart	ND	South Heart 9	45-009
St. Anthony	ND	Little Heart 4	30-004
St. John	ND	St. John 3	40-003
St. Thomas	ND	St. Thomas 43	34-043
Stanley	ND	Stanley 2	31-002
Starkweather	ND	Starkweather 44	36-044
Steele	ND	Kidder Co. 1	22-001
Sterling	ND	Sterling 35	08-035
Strasburg	ND	Strasburg 15	15-015
Surrey	ND	Surrey 41	51-041
Thompson	ND	Thompson 61	18-061
Tioga	ND	Tioga 15	53-015
Tower City	ND	Maple Valley 4	09-004
Towner	ND	TGU 60	25-060
Trenton	ND	Eight Mile 6	53-006
Turtle Lake	ND	Turtle Lake-Mercer 72	28-072
Underwood	ND	Underwood 8	28-008
Valley City	ND	Valley City 2	02-002
Velva	ND	Velva 1	25-001
Wahpeton	ND	Wahpeton 37	39-037
Walhalla	ND	North Border 100	34-100
Warwick	ND	Warwick 29	03-029
Washburn	ND	Washburn 4	28-004
Watford City	ND	McKenzie Co 1	27-001
West Fargo	ND	West Fargo 6	09-006
Westhope	ND	Westhope 17	05-017
White Shield	ND	White Shield 85	28-085
Williston	ND	Williston 1	53-001
		New 8	53-008
Wilton	ND	Wilton 1	28-001
Wing	ND	Wing 28	08-028
Wishek	ND	Wishek 19	26-019
Wolford	ND	Wolford 1	35-001
Wyndmere	ND	Wyndmere 42	39-042
Zeeland	ND	Zeeland 4	26-004

2012 Tax Table

Example. Mr. and Mrs. Brown are full-year residents of North Dakota and are filing a joint return. Their North Dakota taxable income is $49,935. First, they find $49,900-$49,950 in the ND taxable income column. Next, they find the "Married filing jointly" filing status column and read down the column. The amount shown where the ND taxable income line and the filing status column meet is $754. This is their tax.

Note: If Mr. or Mrs. Brown (or both) were part-year residents or full-year nonresidents of North Dakota, they would enter the $754 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
49,800	49,850	942	752	1,018	785
49,850	49,900	943	753	1,019	786
49,900	49,950	945	754	1,021	788
49,950	50,000	946	755	1,022	789

If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
0	5	0	0	0	0
5	15	0	0	0	0
15	25	0	0	0	0
25	50	1	1	1	1
50	75	1	1	1	1
75	100	1	1	1	1
100	125	2	2	2	2
125	150	2	2	2	2
150	175	2	2	2	2
175	200	3	3	3	3
200	225	3	3	3	3
225	250	4	4	4	4
250	275	4	4	4	4
275	300	4	4	4	4
300	325	5	5	5	5
325	350	5	5	5	5
350	375	5	5	5	5
375	400	6	6	6	6
400	425	6	6	6	6
425	450	7	7	7	7
450	475	7	7	7	7
475	500	7	7	7	7
500	525	8	8	8	8
525	550	8	8	8	8
550	575	8	8	8	8
575	600	9	9	9	9
600	625	9	9	9	9
625	650	10	10	10	10
650	675	10	10	10	10
675	700	10	10	10	10
700	725	11	11	11	11
725	750	11	11	11	11
750	775	12	12	12	12
775	800	12	12	12	12
800	825	12	12	12	12
825	850	13	13	13	13
850	875	13	13	13	13
875	900	13	13	13	13
900	925	14	14	14	14
925	950	14	14	14	14
950	975	15	15	15	15
975	1,000	15	15	15	15
1,000					
1,000	1,025	15	15	15	15
1,025	1,050	16	16	16	16
1,050	1,075	16	16	16	16
1,075	1,100	16	16	16	16
1,100	1,125	17	17	17	17
1,125	1,150	17	17	17	17
1,150	1,175	18	18	18	18
1,175	1,200	18	18	18	18
1,200	1,225	18	18	18	18
1,225	1,250	19	19	19	19
1,250	1,275	19	19	19	19
1,275	1,300	19	19	19	19
1,300	1,325	20	20	20	20

If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
1,325	1,350	20	20	20	20
1,350	1,375	21	21	21	21
1,375	1,400	21	21	21	21
1,400	1,425	21	21	21	21
1,425	1,450	22	22	22	22
1,450	1,475	22	22	22	22
1,475	1,500	22	22	22	22
1,500	1,525	23	23	23	23
1,525	1,550	23	23	23	23
1,550	1,575	24	24	24	24
1,575	1,600	24	24	24	24
1,600	1,625	24	24	24	24
1,625	1,650	25	25	25	25
1,650	1,675	25	25	25	25
1,675	1,700	25	25	25	25
1,700	1,725	26	26	26	26
1,725	1,750	26	26	26	26
1,750	1,775	27	27	27	27
1,775	1,800	27	27	27	27
1,800	1,825	27	27	27	27
1,825	1,850	28	28	28	28
1,850	1,875	28	28	28	28
1,875	1,900	29	29	29	29
1,900	1,925	29	29	29	29
1,925	1,950	29	29	29	29
1,950	1,975	30	30	30	30
1,975	2,000	30	30	30	30
2,000					
2,000	2,025	30	30	30	30
2,025	2,050	31	31	31	31
2,050	2,075	31	31	31	31
2,075	2,100	32	32	32	32
2,100	2,125	32	32	32	32
2,125	2,150	32	32	32	32
2,150	2,175	33	33	33	33
2,175	2,200	33	33	33	33
2,200	2,225	33	33	33	33
2,225	2,250	34	34	34	34
2,250	2,275	34	34	34	34
2,275	2,300	35	35	35	35
2,300	2,325	35	35	35	35
2,325	2,350	35	35	35	35
2,350	2,375	36	36	36	36
2,375	2,400	36	36	36	36
2,400	2,425	36	36	36	36
2,425	2,450	37	37	37	37
2,450	2,475	37	37	37	37
2,475	2,500	38	38	38	38
2,500	2,525	38	38	38	38
2,525	2,550	38	38	38	38
2,550	2,575	39	39	39	39
2,575	2,600	39	39	39	39
2,600	2,625	39	39	39	39
2,625	2,650	40	40	40	40
2,650	2,675	40	40	40	40
2,675	2,700	41	41	41	41

If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
2,700	2,725	41	41	41	41
2,725	2,750	41	41	41	41
2,750	2,775	42	42	42	42
2,775	2,800	42	42	42	42
2,800	2,825	42	42	42	42
2,825	2,850	43	43	43	43
2,850	2,875	43	43	43	43
2,875	2,900	44	44	44	44
2,900	2,925	44	44	44	44
2,925	2,950	44	44	44	44
2,950	2,975	45	45	45	45
2,975	3,000	45	45	45	45
3,000					
3,000	3,050	46	46	46	46
3,050	3,100	46	46	46	46
3,100	3,150	47	47	47	47
3,150	3,200	48	48	48	48
3,200	3,250	49	49	49	49
3,250	3,300	49	49	49	49
3,300	3,350	50	50	50	50
3,350	3,400	51	51	51	51
3,400	3,450	52	52	52	52
3,450	3,500	52	52	52	52
3,500	3,550	53	53	53	53
3,550	3,600	54	54	54	54
3,600	3,650	55	55	55	55
3,650	3,700	55	55	55	55
3,700	3,750	56	56	56	56
3,750	3,800	57	57	57	57
3,800	3,850	58	58	58	58
3,850	3,900	59	59	59	59
3,900	3,950	59	59	59	59
3,950	4,000	60	60	60	60
4,000					
4,000	4,050	61	61	61	61
4,050	4,100	62	62	62	62
4,100	4,150	62	62	62	62
4,150	4,200	63	63	63	63
4,200	4,250	64	64	64	64
4,250	4,300	65	65	65	65
4,300	4,350	65	65	65	65
4,350	4,400	66	66	66	66
4,400	4,450	67	67	67	67
4,450	4,500	68	68	68	68
4,500	4,550	68	68	68	68
4,550	4,600	69	69	69	69
4,600	4,650	70	70	70	70
4,650	4,700	71	71	71	71
4,700	4,750	71	71	71	71
4,750	4,800	72	72	72	72
4,800	4,850	73	73	73	73
4,850	4,900	74	74	74	74
4,900	4,950	74	74	74	74
4,950	5,000	75	75	75	75

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
5,000						**8,000**						**11,000**					
5,000	**5,050**	76	76	76	76	**8,000**	**8,050**	121	121	121	121	**11,000**	**11,050**	166	166	166	166
5,050	**5,100**	77	77	77	77	**8,050**	**8,100**	122	122	122	122	**11,050**	**11,100**	167	167	167	167
5,100	**5,150**	77	77	77	77	**8,100**	**8,150**	123	123	123	123	**11,100**	**11,150**	168	168	168	168
5,150	**5,200**	78	78	78	78	**8,150**	**8,200**	123	123	123	123	**11,150**	**11,200**	169	169	169	169
5,200	**5,250**	79	79	79	79	**8,200**	**8,250**	124	124	124	124	**11,200**	**11,250**	169	169	169	169
5,250	**5,300**	80	80	80	80	**8,250**	**8,300**	125	125	125	125	**11,250**	**11,300**	170	170	170	170
5,300	**5,350**	80	80	80	80	**8,300**	**8,350**	126	126	126	126	**11,300**	**11,350**	171	171	171	171
5,350	**5,400**	81	81	81	81	**8,350**	**8,400**	126	126	126	126	**11,350**	**11,400**	172	172	172	172
5,400	**5,450**	82	82	82	82	**8,400**	**8,450**	127	127	127	127	**11,400**	**11,450**	173	173	173	173
5,450	**5,500**	83	83	83	83	**8,450**	**8,500**	128	128	128	128	**11,450**	**11,500**	173	173	173	173
5,500	**5,550**	83	83	83	83	**8,500**	**8,550**	129	129	129	129	**11,500**	**11,550**	174	174	174	174
5,550	**5,600**	84	84	84	84	**8,550**	**8,600**	129	129	129	129	**11,550**	**11,600**	175	175	175	175
5,600	**5,650**	85	85	85	85	**8,600**	**8,650**	130	130	130	130	**11,600**	**11,650**	176	176	176	176
5,650	**5,700**	86	86	86	86	**8,650**	**8,700**	131	131	131	131	**11,650**	**11,700**	176	176	176	176
5,700	**5,750**	86	86	86	86	**8,700**	**8,750**	132	132	132	132	**11,700**	**11,750**	177	177	177	177
5,750	**5,800**	87	87	87	87	**8,750**	**8,800**	133	133	133	133	**11,750**	**11,800**	178	178	178	178
5,800	**5,850**	88	88	88	88	**8,800**	**8,850**	133	133	133	133	**11,800**	**11,850**	179	179	179	179
5,850	**5,900**	89	89	89	89	**8,850**	**8,900**	134	134	134	134	**11,850**	**11,900**	179	179	179	179
5,900	**5,950**	89	89	89	89	**8,900**	**8,950**	135	135	135	135	**11,900**	**11,950**	180	180	180	180
5,950	**6,000**	90	90	90	90	**8,950**	**9,000**	136	136	136	136	**11,950**	**12,000**	181	181	181	181
6,000						**9,000**						**12,000**					
6,000	**6,050**	91	91	91	91	**9,000**	**9,050**	136	136	136	136	**12,000**	**12,050**	182	182	182	182
6,050	**6,100**	92	92	92	92	**9,050**	**9,100**	137	137	137	137	**12,050**	**12,100**	182	182	182	182
6,100	**6,150**	92	92	92	92	**9,100**	**9,150**	138	138	138	138	**12,100**	**12,150**	183	183	183	183
6,150	**6,200**	93	93	93	93	**9,150**	**9,200**	139	139	139	139	**12,150**	**12,200**	184	184	184	184
6,200	**6,250**	94	94	94	94	**9,200**	**9,250**	139	139	139	139	**12,200**	**12,250**	185	185	185	185
6,250	**6,300**	95	95	95	95	**9,250**	**9,300**	140	140	140	140	**12,250**	**12,300**	185	185	185	185
6,300	**6,350**	96	96	96	96	**9,300**	**9,350**	141	141	141	141	**12,300**	**12,350**	186	186	186	186
6,350	**6,400**	96	96	96	96	**9,350**	**9,400**	142	142	142	142	**12,350**	**12,400**	187	187	187	187
6,400	**6,450**	97	97	97	97	**9,400**	**9,450**	142	142	142	142	**12,400**	**12,450**	188	188	188	188
6,450	**6,500**	98	98	98	98	**9,450**	**9,500**	143	143	143	143	**12,450**	**12,500**	188	188	188	188
6,500	**6,550**	99	99	99	99	**9,500**	**9,550**	144	144	144	144	**12,500**	**12,550**	189	189	189	189
6,550	**6,600**	99	99	99	99	**9,550**	**9,600**	145	145	145	145	**12,550**	**12,600**	190	190	190	190
6,600	**6,650**	100	100	100	100	**9,600**	**9,650**	145	145	145	145	**12,600**	**12,650**	191	191	191	191
6,650	**6,700**	101	101	101	101	**9,650**	**9,700**	146	146	146	146	**12,650**	**12,700**	191	191	191	191
6,700	**6,750**	102	102	102	102	**9,700**	**9,750**	147	147	147	147	**12,700**	**12,750**	192	192	192	192
6,750	**6,800**	102	102	102	102	**9,750**	**9,800**	148	148	148	148	**12,750**	**12,800**	193	193	193	193
6,800	**6,850**	103	103	103	103	**9,800**	**9,850**	148	148	148	148	**12,800**	**12,850**	194	194	194	194
6,850	**6,900**	104	104	104	104	**9,850**	**9,900**	149	149	149	149	**12,850**	**12,900**	194	194	194	194
6,900	**6,950**	105	105	105	105	**9,900**	**9,950**	150	150	150	150	**12,900**	**12,950**	195	195	195	195
6,950	**7,000**	105	105	105	105	**9,950**	**10,000**	151	151	151	151	**12,950**	**13,000**	196	196	196	196
7,000						**10,000**						**13,000**					
7,000	**7,050**	106	106	106	106	**10,000**	**10,050**	151	151	151	151	**13,000**	**13,050**	197	197	197	197
7,050	**7,100**	107	107	107	107	**10,050**	**10,100**	152	152	152	152	**13,050**	**13,100**	197	197	197	197
7,100	**7,150**	108	108	108	108	**10,100**	**10,150**	153	153	153	153	**13,100**	**13,150**	198	198	198	198
7,150	**7,200**	108	108	108	108	**10,150**	**10,200**	154	154	154	154	**13,150**	**13,200**	199	199	199	199
7,200	**7,250**	109	109	109	109	**10,200**	**10,250**	154	154	154	154	**13,200**	**13,250**	200	200	200	200
7,250	**7,300**	110	110	110	110	**10,250**	**10,300**	155	155	155	155	**13,250**	**13,300**	200	200	200	200
7,300	**7,350**	111	111	111	111	**10,300**	**10,350**	156	156	156	156	**13,300**	**13,350**	201	201	201	201
7,350	**7,400**	111	111	111	111	**10,350**	**10,400**	157	157	157	157	**13,350**	**13,400**	202	202	202	202
7,400	**7,450**	112	112	112	112	**10,400**	**10,450**	157	157	157	157	**13,400**	**13,450**	203	203	203	203
7,450	**7,500**	113	113	113	113	**10,450**	**10,500**	158	158	158	158	**13,450**	**13,500**	203	203	203	203
7,500	**7,550**	114	114	114	114	**10,500**	**10,550**	159	159	159	159	**13,500**	**13,550**	204	204	204	204
7,550	**7,600**	114	114	114	114	**10,550**	**10,600**	160	160	160	160	**13,550**	**13,600**	205	205	205	205
7,600	**7,650**	115	115	115	115	**10,600**	**10,650**	160	160	160	160	**13,600**	**13,650**	206	206	206	206
7,650	**7,700**	116	116	116	116	**10,650**	**10,700**	161	161	161	161	**13,650**	**13,700**	206	206	206	206
7,700	**7,750**	117	117	117	117	**10,700**	**10,750**	162	162	162	162	**13,700**	**13,750**	207	207	207	207
7,750	**7,800**	117	117	117	117	**10,750**	**10,800**	163	163	163	163	**13,750**	**13,800**	208	208	208	208
7,800	**7,850**	118	118	118	118	**10,800**	**10,850**	163	163	163	163	**13,800**	**13,850**	209	209	209	209
7,850	**7,900**	119	119	119	119	**10,850**	**10,900**	164	164	164	164	**13,850**	**13,900**	210	210	210	210
7,900	**7,950**	120	120	120	120	**10,900**	**10,950**	165	165	165	165	**13,900**	**13,950**	210	210	210	210
7,950	**8,000**	120	120	120	120	**10,950**	**11,000**	166	166	166	166	**13,950**	**14,000**	211	211	211	211

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
14,000						**17,000**						**20,000**					
14,000	**14,050**	212	212	212	212	**17,000**	**17,050**	257	257	257	257	**20,000**	**20,050**	302	302	302	302
14,050	**14,100**	213	213	213	213	**17,050**	**17,100**	258	258	258	258	**20,050**	**20,100**	303	303	303	303
14,100	**14,150**	213	213	213	213	**17,100**	**17,150**	259	259	259	259	**20,100**	**20,150**	304	304	304	304
14,150	**14,200**	214	214	214	214	**17,150**	**17,200**	259	259	259	259	**20,150**	**20,200**	305	305	305	305
14,200	**14,250**	215	215	215	215	**17,200**	**17,250**	260	260	260	260	**20,200**	**20,250**	305	305	305	305
14,250	**14,300**	216	216	216	216	**17,250**	**17,300**	261	261	261	261	**20,250**	**20,300**	306	306	306	306
14,300	**14,350**	216	216	216	216	**17,300**	**17,350**	262	262	262	262	**20,300**	**20,350**	307	307	307	307
14,350	**14,400**	217	217	217	217	**17,350**	**17,400**	262	262	262	262	**20,350**	**20,400**	308	308	308	308
14,400	**14,450**	218	218	218	218	**17,400**	**17,450**	263	263	263	263	**20,400**	**20,450**	308	308	308	308
14,450	**14,500**	219	219	219	219	**17,450**	**17,500**	264	264	264	264	**20,450**	**20,500**	309	309	309	309
14,500	**14,550**	219	219	219	219	**17,500**	**17,550**	265	265	265	265	**20,500**	**20,550**	310	310	310	310
14,550	**14,600**	220	220	220	220	**17,550**	**17,600**	265	265	265	265	**20,550**	**20,600**	311	311	311	311
14,600	**14,650**	221	221	221	221	**17,600**	**17,650**	266	266	266	266	**20,600**	**20,650**	311	311	311	311
14,650	**14,700**	222	222	222	222	**17,650**	**17,700**	267	267	267	267	**20,650**	**20,700**	312	312	312	312
14,700	**14,750**	222	222	222	222	**17,700**	**17,750**	268	268	268	268	**20,700**	**20,750**	313	313	313	313
14,750	**14,800**	223	223	223	223	**17,750**	**17,800**	268	268	268	268	**20,750**	**20,800**	314	314	314	314
14,800	**14,850**	224	224	224	224	**17,800**	**17,850**	269	269	269	269	**20,800**	**20,850**	314	314	314	314
14,850	**14,900**	225	225	225	225	**17,850**	**17,900**	270	270	270	270	**20,850**	**20,900**	315	315	315	315
14,900	**14,950**	225	225	225	225	**17,900**	**17,950**	271	271	271	271	**20,900**	**20,950**	316	316	316	316
14,950	**15,000**	226	226	226	226	**17,950**	**18,000**	271	271	271	271	**20,950**	**21,000**	317	317	317	317
15,000						**18,000**						**21,000**					
15,000	**15,050**	227	227	227	227	**18,000**	**18,050**	272	272	272	272	**21,000**	**21,050**	317	317	317	317
15,050	**15,100**	228	228	228	228	**18,050**	**18,100**	273	273	273	273	**21,050**	**21,100**	318	318	318	318
15,100	**15,150**	228	228	228	228	**18,100**	**18,150**	274	274	274	274	**21,100**	**21,150**	319	319	319	319
15,150	**15,200**	229	229	229	229	**18,150**	**18,200**	274	274	274	274	**21,150**	**21,200**	320	320	320	320
15,200	**15,250**	230	230	230	230	**18,200**	**18,250**	275	275	275	275	**21,200**	**21,250**	320	320	320	320
15,250	**15,300**	231	231	231	231	**18,250**	**18,300**	276	276	276	276	**21,250**	**21,300**	321	321	321	321
15,300	**15,350**	231	231	231	231	**18,300**	**18,350**	277	277	277	277	**21,300**	**21,350**	322	322	322	322
15,350	**15,400**	232	232	232	232	**18,350**	**18,400**	277	277	277	277	**21,350**	**21,400**	323	323	323	323
15,400	**15,450**	233	233	233	233	**18,400**	**18,450**	278	278	278	278	**21,400**	**21,450**	324	324	324	324
15,450	**15,500**	234	234	234	234	**18,450**	**18,500**	279	279	279	279	**21,450**	**21,500**	324	324	324	324
15,500	**15,550**	234	234	234	234	**18,500**	**18,550**	280	280	280	280	**21,500**	**21,550**	325	325	325	325
15,550	**15,600**	235	235	235	235	**18,550**	**18,600**	280	280	280	280	**21,550**	**21,600**	326	326	326	326
15,600	**15,650**	236	236	236	236	**18,600**	**18,650**	281	281	281	281	**21,600**	**21,650**	327	327	327	327
15,650	**15,700**	237	237	237	237	**18,650**	**18,700**	282	282	282	282	**21,650**	**21,700**	327	327	327	327
15,700	**15,750**	237	237	237	237	**18,700**	**18,750**	283	283	283	283	**21,700**	**21,750**	328	328	328	328
15,750	**15,800**	238	238	238	238	**18,750**	**18,800**	284	284	284	284	**21,750**	**21,800**	329	329	329	329
15,800	**15,850**	239	239	239	239	**18,800**	**18,850**	284	284	284	284	**21,800**	**21,850**	330	330	330	330
15,850	**15,900**	240	240	240	240	**18,850**	**18,900**	285	285	285	285	**21,850**	**21,900**	330	330	330	330
15,900	**15,950**	240	240	240	240	**18,900**	**18,950**	286	286	286	286	**21,900**	**21,950**	331	331	331	331
15,950	**16,000**	241	241	241	241	**18,950**	**19,000**	287	287	287	287	**21,950**	**22,000**	332	332	332	332
16,000						**19,000**						**22,000**					
16,000	**16,050**	242	242	242	242	**19,000**	**19,050**	287	287	287	287	**22,000**	**22,050**	333	333	333	333
16,050	**16,100**	243	243	243	243	**19,050**	**19,100**	288	288	288	288	**22,050**	**22,100**	333	333	333	333
16,100	**16,150**	243	243	243	243	**19,100**	**19,150**	289	289	289	289	**22,100**	**22,150**	334	334	334	334
16,150	**16,200**	244	244	244	244	**19,150**	**19,200**	290	290	290	290	**22,150**	**22,200**	335	335	335	335
16,200	**16,250**	245	245	245	245	**19,200**	**19,250**	290	290	290	290	**22,200**	**22,250**	336	336	336	336
16,250	**16,300**	246	246	246	246	**19,250**	**19,300**	291	291	291	291	**22,250**	**22,300**	336	336	336	336
16,300	**16,350**	247	247	247	247	**19,300**	**19,350**	292	292	292	292	**22,300**	**22,350**	337	337	337	337
16,350	**16,400**	247	247	247	247	**19,350**	**19,400**	293	293	293	293	**22,350**	**22,400**	338	338	338	338
16,400	**16,450**	248	248	248	248	**19,400**	**19,450**	293	293	293	293	**22,400**	**22,450**	339	339	339	339
16,450	**16,500**	249	249	249	249	**19,450**	**19,500**	294	294	294	294	**22,450**	**22,500**	339	339	339	339
16,500	**16,550**	250	250	250	250	**19,500**	**19,550**	295	295	295	295	**22,500**	**22,550**	340	340	340	340
16,550	**16,600**	250	250	250	250	**19,550**	**19,600**	296	296	296	296	**22,550**	**22,600**	341	341	341	341
16,600	**16,650**	251	251	251	251	**19,600**	**19,650**	296	296	296	296	**22,600**	**22,650**	342	342	342	342
16,650	**16,700**	252	252	252	252	**19,650**	**19,700**	297	297	297	297	**22,650**	**22,700**	342	342	342	342
16,700	**16,750**	253	253	253	253	**19,700**	**19,750**	298	298	298	298	**22,700**	**22,750**	343	343	343	343
16,750	**16,800**	253	253	253	253	**19,750**	**19,800**	299	299	299	299	**22,750**	**22,800**	344	344	344	344
16,800	**16,850**	254	254	254	254	**19,800**	**19,850**	299	299	299	299	**22,800**	**22,850**	345	345	345	345
16,850	**16,900**	255	255	255	255	**19,850**	**19,900**	300	300	300	300	**22,850**	**22,900**	345	345	345	345
16,900	**16,950**	256	256	256	256	**19,900**	**19,950**	301	301	301	301	**22,900**	**22,950**	346	346	346	346
16,950	**17,000**	256	256	256	256	**19,950**	**20,000**	302	302	302	302	**22,950**	**23,000**	347	347	347	347

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
23,000						**26,000**						**29,000**					
23,000	**23,050**	348	348	348	348	**26,000**	**26,050**	393	393	393	393	**29,000**	**29,050**	438	438	438	438
23,050	**23,100**	348	348	348	348	**26,050**	**26,100**	394	394	394	394	**29,050**	**29,100**	439	439	439	439
23,100	**23,150**	349	349	349	349	**26,100**	**26,150**	394	394	394	394	**29,100**	**29,150**	440	440	440	440
23,150	**23,200**	350	350	350	350	**26,150**	**26,200**	395	395	395	395	**29,150**	**29,200**	441	441	441	441
23,200	**23,250**	351	351	351	351	**26,200**	**26,250**	396	396	396	396	**29,200**	**29,250**	441	441	441	441
23,250	**23,300**	351	351	351	351	**26,250**	**26,300**	397	397	397	397	**29,250**	**29,300**	442	442	442	442
23,300	**23,350**	352	352	352	352	**26,300**	**26,350**	398	398	398	398	**29,300**	**29,350**	443	443	443	443
23,350	**23,400**	353	353	353	353	**26,350**	**26,400**	398	398	398	398	**29,350**	**29,400**	444	444	444	444
23,400	**23,450**	354	354	354	354	**26,400**	**26,450**	399	399	399	399	**29,400**	**29,450**	444	444	444	444
23,450	**23,500**	354	354	354	354	**26,450**	**26,500**	400	400	400	400	**29,450**	**29,500**	445	445	445	445
23,500	**23,550**	355	355	355	355	**26,500**	**26,550**	401	401	401	401	**29,500**	**29,550**	446	446	446	446
23,550	**23,600**	356	356	356	356	**26,550**	**26,600**	401	401	401	401	**29,550**	**29,600**	447	447	447	447
23,600	**23,650**	357	357	357	357	**26,600**	**26,650**	402	402	402	402	**29,600**	**29,650**	447	447	448	447
23,650	**23,700**	357	357	357	357	**26,650**	**26,700**	403	403	403	403	**29,650**	**29,700**	448	448	450	448
23,700	**23,750**	358	358	358	358	**26,700**	**26,750**	404	404	404	404	**29,700**	**29,750**	449	449	451	449
23,750	**23,800**	359	359	359	359	**26,750**	**26,800**	404	404	404	404	**29,750**	**29,800**	450	450	453	450
23,800	**23,850**	360	360	360	360	**26,800**	**26,850**	405	405	405	405	**29,800**	**29,850**	450	450	454	450
23,850	**23,900**	361	361	361	361	**26,850**	**26,900**	406	406	406	406	**29,850**	**29,900**	451	451	455	451
23,900	**23,950**	361	361	361	361	**26,900**	**26,950**	407	407	407	407	**29,900**	**29,950**	452	452	457	452
23,950	**24,000**	362	362	362	362	**26,950**	**27,000**	407	407	407	407	**29,950**	**30,000**	453	453	458	453
24,000						**27,000**						**30,000**					
24,000	**24,050**	363	363	363	363	**27,000**	**27,050**	408	408	408	408	**30,000**	**30,050**	453	453	460	453
24,050	**24,100**	364	364	364	364	**27,050**	**27,100**	409	409	409	409	**30,050**	**30,100**	454	454	461	454
24,100	**24,150**	364	364	364	364	**27,100**	**27,150**	410	410	410	410	**30,100**	**30,150**	455	455	462	455
24,150	**24,200**	365	365	365	365	**27,150**	**27,200**	410	410	410	410	**30,150**	**30,200**	456	456	464	456
24,200	**24,250**	366	366	366	366	**27,200**	**27,250**	411	411	411	411	**30,200**	**30,250**	456	456	465	456
24,250	**24,300**	367	367	367	367	**27,250**	**27,300**	412	412	412	412	**30,250**	**30,300**	457	457	467	457
24,300	**24,350**	367	367	367	367	**27,300**	**27,350**	413	413	413	413	**30,300**	**30,350**	458	458	468	458
24,350	**24,400**	368	368	368	368	**27,350**	**27,400**	413	413	413	413	**30,350**	**30,400**	459	459	469	459
24,400	**24,450**	369	369	369	369	**27,400**	**27,450**	414	414	414	414	**30,400**	**30,450**	459	459	471	459
24,450	**24,500**	370	370	370	370	**27,450**	**27,500**	415	415	415	415	**30,450**	**30,500**	460	460	472	460
24,500	**24,550**	370	370	370	370	**27,500**	**27,550**	416	416	416	416	**30,500**	**30,550**	461	461	474	461
24,550	**24,600**	371	371	371	371	**27,550**	**27,600**	416	416	416	416	**30,550**	**30,600**	462	462	475	462
24,600	**24,650**	372	372	372	372	**27,600**	**27,650**	417	417	417	417	**30,600**	**30,650**	462	462	477	462
24,650	**24,700**	373	373	373	373	**27,650**	**27,700**	418	418	418	418	**30,650**	**30,700**	463	463	478	463
24,700	**24,750**	373	373	373	373	**27,700**	**27,750**	419	419	419	419	**30,700**	**30,750**	464	464	479	464
24,750	**24,800**	374	374	374	374	**27,750**	**27,800**	419	419	419	419	**30,750**	**30,800**	465	465	481	465
24,800	**24,850**	375	375	375	375	**27,800**	**27,850**	420	420	420	420	**30,800**	**30,850**	465	465	482	465
24,850	**24,900**	376	376	376	376	**27,850**	**27,900**	421	421	421	421	**30,850**	**30,900**	466	466	484	466
24,900	**24,950**	376	376	376	376	**27,900**	**27,950**	422	422	422	422	**30,900**	**30,950**	467	467	485	467
24,950	**25,000**	377	377	377	377	**27,950**	**28,000**	422	422	422	422	**30,950**	**31,000**	468	468	486	468
25,000						**28,000**						**31,000**					
25,000	**25,050**	378	378	378	378	**28,000**	**28,050**	423	423	423	423	**31,000**	**31,050**	468	468	488	468
25,050	**25,100**	379	379	379	379	**28,050**	**28,100**	424	424	424	424	**31,050**	**31,100**	469	469	489	469
25,100	**25,150**	379	379	379	379	**28,100**	**28,150**	425	425	425	425	**31,100**	**31,150**	470	470	491	470
25,150	**25,200**	380	380	380	380	**28,150**	**28,200**	425	425	425	425	**31,150**	**31,200**	471	471	492	471
25,200	**25,250**	381	381	381	381	**28,200**	**28,250**	426	426	426	426	**31,200**	**31,250**	471	471	493	471
25,250	**25,300**	382	382	382	382	**28,250**	**28,300**	427	427	427	427	**31,250**	**31,300**	472	472	495	472
25,300	**25,350**	382	382	382	382	**28,300**	**28,350**	428	428	428	428	**31,300**	**31,350**	473	473	496	473
25,350	**25,400**	383	383	383	383	**28,350**	**28,400**	428	428	428	428	**31,350**	**31,400**	474	474	498	474
25,400	**25,450**	384	384	384	384	**28,400**	**28,450**	429	429	429	429	**31,400**	**31,450**	475	475	499	475
25,450	**25,500**	385	385	385	385	**28,450**	**28,500**	430	430	430	430	**31,450**	**31,500**	475	475	500	475
25,500	**25,550**	385	385	385	385	**28,500**	**28,550**	431	431	431	431	**31,500**	**31,550**	476	476	502	476
25,550	**25,600**	386	386	386	386	**28,550**	**28,600**	431	431	431	431	**31,550**	**31,600**	477	477	503	477
25,600	**25,650**	387	387	387	387	**28,600**	**28,650**	432	432	432	432	**31,600**	**31,650**	478	478	505	478
25,650	**25,700**	388	388	388	388	**28,650**	**28,700**	433	433	433	433	**31,650**	**31,700**	478	478	506	478
25,700	**25,750**	388	388	388	388	**28,700**	**28,750**	434	434	434	434	**31,700**	**31,750**	479	479	508	479
25,750	**25,800**	389	389	389	389	**28,750**	**28,800**	435	435	435	435	**31,750**	**31,800**	480	480	509	480
25,800	**25,850**	390	390	390	390	**28,800**	**28,850**	435	435	435	435	**31,800**	**31,850**	481	481	510	481
25,850	**25,900**	391	391	391	391	**28,850**	**28,900**	436	436	436	436	**31,850**	**31,900**	481	481	512	481
25,900	**25,950**	391	391	391	391	**28,900**	**28,950**	437	437	437	437	**31,900**	**31,950**	482	482	513	482
25,950	**26,000**	392	392	392	392	**28,950**	**29,000**	438	438	438	438	**31,950**	**32,000**	483	483	515	483

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
32,000						**35,000**						**38,000**					
32,000	**32,050**	484	484	516	484	**35,000**	**35,050**	529	529	601	529	**38,000**	**38,050**	609	574	685	574
32,050	**32,100**	484	484	517	484	**35,050**	**35,100**	530	530	602	530	**38,050**	**38,100**	611	575	687	575
32,100	**32,150**	485	485	519	485	**35,100**	**35,150**	530	530	603	530	**38,100**	**38,150**	612	576	688	576
32,150	**32,200**	486	486	520	486	**35,150**	**35,200**	531	531	605	531	**38,150**	**38,200**	613	576	689	576
32,200	**32,250**	487	487	522	487	**35,200**	**35,250**	532	532	606	532	**38,200**	**38,250**	615	577	691	577
32,250	**32,300**	487	487	523	487	**35,250**	**35,300**	533	533	608	533	**38,250**	**38,300**	616	578	692	578
32,300	**32,350**	488	488	524	488	**35,300**	**35,350**	533	533	609	533	**38,300**	**38,350**	618	579	694	579
32,350	**32,400**	489	489	526	489	**35,350**	**35,400**	534	534	610	534	**38,350**	**38,400**	619	579	695	579
32,400	**32,450**	490	490	527	490	**35,400**	**35,450**	536	535	612	535	**38,400**	**38,450**	621	580	696	580
32,450	**32,500**	490	490	529	490	**35,450**	**35,500**	537	536	613	536	**38,450**	**38,500**	622	581	698	581
32,500	**32,550**	491	491	530	491	**35,500**	**35,550**	539	536	615	536	**38,500**	**38,550**	623	582	699	582
32,550	**32,600**	492	492	532	492	**35,550**	**35,600**	540	537	616	537	**38,550**	**38,600**	625	582	701	582
32,600	**32,650**	493	493	533	493	**35,600**	**35,650**	542	538	618	538	**38,600**	**38,650**	626	583	702	583
32,650	**32,700**	493	493	534	493	**35,650**	**35,700**	543	539	619	539	**38,650**	**38,700**	628	584	704	584
32,700	**32,750**	494	494	536	494	**35,700**	**35,750**	544	539	620	539	**38,700**	**38,750**	629	585	705	585
32,750	**32,800**	495	495	537	495	**35,750**	**35,800**	546	540	622	540	**38,750**	**38,800**	630	586	706	586
32,800	**32,850**	496	496	539	496	**35,800**	**35,850**	547	541	623	541	**38,800**	**38,850**	632	586	708	586
32,850	**32,900**	496	496	540	496	**35,850**	**35,900**	549	542	625	542	**38,850**	**38,900**	633	587	709	587
32,900	**32,950**	497	497	541	497	**35,900**	**35,950**	550	542	626	542	**38,900**	**38,950**	635	588	711	588
32,950	**33,000**	498	498	543	498	**35,950**	**36,000**	551	543	627	543	**38,950**	**39,000**	636	589	712	589
33,000						**36,000**						**39,000**					
33,000	**33,050**	499	499	544	499	**36,000**	**36,050**	553	544	629	544	**39,000**	**39,050**	637	589	713	589
33,050	**33,100**	499	499	546	499	**36,050**	**36,100**	554	545	630	545	**39,050**	**39,100**	639	590	715	590
33,100	**33,150**	500	500	547	500	**36,100**	**36,150**	556	545	632	545	**39,100**	**39,150**	640	591	716	591
33,150	**33,200**	501	501	548	501	**36,150**	**36,200**	557	546	633	546	**39,150**	**39,200**	642	592	718	592
33,200	**33,250**	502	502	550	502	**36,200**	**36,250**	558	547	634	547	**39,200**	**39,250**	643	592	719	592
33,250	**33,300**	502	502	551	502	**36,250**	**36,300**	560	548	636	548	**39,250**	**39,300**	644	593	720	593
33,300	**33,350**	503	503	553	503	**36,300**	**36,350**	561	549	637	549	**39,300**	**39,350**	646	594	722	594
33,350	**33,400**	504	504	554	504	**36,350**	**36,400**	563	549	639	549	**39,350**	**39,400**	647	595	723	595
33,400	**33,450**	505	505	555	505	**36,400**	**36,450**	564	550	640	550	**39,400**	**39,450**	649	595	725	595
33,450	**33,500**	505	505	557	505	**36,450**	**36,500**	566	551	641	551	**39,450**	**39,500**	650	596	726	596
33,500	**33,550**	506	506	558	506	**36,500**	**36,550**	567	552	643	552	**39,500**	**39,550**	652	597	728	597
33,550	**33,600**	507	507	560	507	**36,550**	**36,600**	568	552	644	552	**39,550**	**39,600**	653	598	729	598
33,600	**33,650**	508	508	561	508	**36,600**	**36,650**	570	553	646	553	**39,600**	**39,650**	654	598	730	598
33,650	**33,700**	508	508	563	508	**36,650**	**36,700**	571	554	647	554	**39,650**	**39,700**	656	599	732	599
33,700	**33,750**	509	509	564	509	**36,700**	**36,750**	573	555	649	555	**39,700**	**39,750**	657	600	733	600
33,750	**33,800**	510	510	565	510	**36,750**	**36,800**	574	555	650	555	**39,750**	**39,800**	659	601	735	601
33,800	**33,850**	511	511	567	511	**36,800**	**36,850**	575	556	651	556	**39,800**	**39,850**	660	601	736	601
33,850	**33,900**	512	512	568	512	**36,850**	**36,900**	577	557	653	557	**39,850**	**39,900**	661	602	737	602
33,900	**33,950**	512	512	570	512	**36,900**	**36,950**	578	558	654	558	**39,900**	**39,950**	663	603	739	603
33,950	**34,000**	513	513	571	513	**36,950**	**37,000**	580	558	656	558	**39,950**	**40,000**	664	604	740	604
34,000						**37,000**						**40,000**					
34,000	**34,050**	514	514	572	514	**37,000**	**37,050**	581	559	657	559	**40,000**	**40,050**	666	604	742	604
34,050	**34,100**	515	515	574	515	**37,050**	**37,100**	582	560	658	560	**40,050**	**40,100**	667	605	743	605
34,100	**34,150**	515	515	575	515	**37,100**	**37,150**	584	561	660	561	**40,100**	**40,150**	668	606	744	606
34,150	**34,200**	516	516	577	516	**37,150**	**37,200**	585	561	661	561	**40,150**	**40,200**	670	607	746	607
34,200	**34,250**	517	517	578	517	**37,200**	**37,250**	587	562	663	562	**40,200**	**40,250**	671	607	747	607
34,250	**34,300**	518	518	579	518	**37,250**	**37,300**	588	563	664	563	**40,250**	**40,300**	673	608	749	608
34,300	**34,350**	518	518	581	518	**37,300**	**37,350**	589	564	665	564	**40,300**	**40,350**	674	609	750	609
34,350	**34,400**	519	519	582	519	**37,350**	**37,400**	591	564	667	564	**40,350**	**40,400**	675	610	751	610
34,400	**34,450**	520	520	584	520	**37,400**	**37,450**	592	565	668	565	**40,400**	**40,450**	677	610	753	610
34,450	**34,500**	521	521	585	521	**37,450**	**37,500**	594	566	670	566	**40,450**	**40,500**	678	611	754	611
34,500	**34,550**	521	521	587	521	**37,500**	**37,550**	595	567	671	567	**40,500**	**40,550**	680	612	756	612
34,550	**34,600**	522	522	588	522	**37,550**	**37,600**	597	567	673	567	**40,550**	**40,600**	681	613	757	613
34,600	**34,650**	523	523	589	523	**37,600**	**37,650**	598	568	674	568	**40,600**	**40,650**	683	613	759	613
34,650	**34,700**	524	524	591	524	**37,650**	**37,700**	599	569	675	569	**40,650**	**40,700**	684	614	760	614
34,700	**34,750**	524	524	592	524	**37,700**	**37,750**	601	570	677	570	**40,700**	**40,750**	685	615	761	615
34,750	**34,800**	525	525	594	525	**37,750**	**37,800**	602	570	678	570	**40,750**	**40,800**	687	616	763	616
34,800	**34,850**	526	526	595	526	**37,800**	**37,850**	604	571	680	571	**40,800**	**40,850**	688	616	764	616
34,850	**34,900**	527	527	596	527	**37,850**	**37,900**	605	572	681	572	**40,850**	**40,900**	690	617	766	617
34,900	**34,950**	527	527	598	527	**37,900**	**37,950**	606	573	682	573	**40,900**	**40,950**	691	618	767	618
34,950	**35,000**	528	528	599	528	**37,950**	**38,000**	608	573	684	573	**40,950**	**41,000**	692	619	768	619

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
41,000						**44,000**						**47,000**					
41,000	**41,050**	694	619	770	619	**44,000**	**44,050**	778	665	854	665	**47,000**	**47,050**	863	710	939	710
41,050	**41,100**	695	620	771	620	**44,050**	**44,100**	780	666	856	666	**47,050**	**47,100**	864	711	940	711
41,100	**41,150**	697	621	773	621	**44,100**	**44,150**	781	666	857	666	**47,100**	**47,150**	866	712	942	712
41,150	**41,200**	698	622	774	622	**44,150**	**44,200**	783	667	859	667	**47,150**	**47,200**	867	712	943	712
41,200	**41,250**	699	622	775	622	**44,200**	**44,250**	784	668	860	668	**47,200**	**47,250**	869	713	945	713
41,250	**41,300**	701	623	777	623	**44,250**	**44,300**	785	669	861	669	**47,250**	**47,300**	870	714	946	714
41,300	**41,350**	702	624	778	624	**44,300**	**44,350**	787	669	863	669	**47,300**	**47,350**	871	715	947	715
41,350	**41,400**	704	625	780	625	**44,350**	**44,400**	788	670	864	670	**47,350**	**47,400**	873	715	949	716
41,400	**41,450**	705	626	781	626	**44,400**	**44,450**	790	671	866	671	**47,400**	**47,450**	874	716	950	717
41,450	**41,500**	707	626	782	626	**44,450**	**44,500**	791	672	867	672	**47,450**	**47,500**	876	717	952	719
41,500	**41,550**	708	627	784	627	**44,500**	**44,550**	793	672	869	672	**47,500**	**47,550**	877	718	953	720
41,550	**41,600**	709	628	785	628	**44,550**	**44,600**	794	673	870	673	**47,550**	**47,600**	879	718	955	721
41,600	**41,650**	711	629	787	629	**44,600**	**44,650**	795	674	871	674	**47,600**	**47,650**	880	719	956	723
41,650	**41,700**	712	629	788	629	**44,650**	**44,700**	797	675	873	675	**47,650**	**47,700**	881	720	957	724
41,700	**41,750**	714	630	790	630	**44,700**	**44,750**	798	675	874	675	**47,700**	**47,750**	883	721	959	726
41,750	**41,800**	715	631	791	631	**44,750**	**44,800**	800	676	876	676	**47,750**	**47,800**	884	721	960	727
41,800	**41,850**	716	632	792	632	**44,800**	**44,850**	801	677	877	677	**47,800**	**47,850**	886	722	962	728
41,850	**41,900**	718	632	794	632	**44,850**	**44,900**	802	678	878	678	**47,850**	**47,900**	887	723	963	730
41,900	**41,950**	719	633	795	633	**44,900**	**44,950**	804	678	880	678	**47,900**	**47,950**	888	724	964	731
41,950	**42,000**	721	634	797	634	**44,950**	**45,000**	805	679	881	679	**47,950**	**48,000**	890	724	966	733
42,000						**45,000**						**48,000**					
42,000	**42,050**	722	635	798	635	**45,000**	**45,050**	807	680	883	680	**48,000**	**48,050**	891	725	967	734
42,050	**42,100**	723	635	799	635	**45,050**	**45,100**	808	681	884	681	**48,050**	**48,100**	893	726	969	735
42,100	**42,150**	725	636	801	636	**45,100**	**45,150**	809	681	885	681	**48,100**	**48,150**	894	727	970	737
42,150	**42,200**	726	637	802	637	**45,150**	**45,200**	811	682	887	682	**48,150**	**48,200**	895	727	971	738
42,200	**42,250**	728	638	804	638	**45,200**	**45,250**	812	683	888	683	**48,200**	**48,250**	897	728	973	740
42,250	**42,300**	729	638	805	638	**45,250**	**45,300**	814	684	890	684	**48,250**	**48,300**	898	729	974	741
42,300	**42,350**	730	639	806	639	**45,300**	**45,350**	815	684	891	684	**48,300**	**48,350**	900	730	976	742
42,350	**42,400**	732	640	808	640	**45,350**	**45,400**	816	685	892	685	**48,350**	**48,400**	901	730	977	744
42,400	**42,450**	733	641	809	641	**45,400**	**45,450**	818	686	894	686	**48,400**	**48,450**	903	731	978	745
42,450	**42,500**	735	641	811	641	**45,450**	**45,500**	819	687	895	687	**48,450**	**48,500**	904	732	980	747
42,500	**42,550**	736	642	812	642	**45,500**	**45,550**	821	687	897	687	**48,500**	**48,550**	905	733	981	748
42,550	**42,600**	738	643	814	643	**45,550**	**45,600**	822	688	898	688	**48,550**	**48,600**	907	733	983	750
42,600	**42,650**	739	644	815	644	**45,600**	**45,650**	824	689	900	689	**48,600**	**48,650**	908	734	984	751
42,650	**42,700**	740	644	816	644	**45,650**	**45,700**	825	690	901	690	**48,650**	**48,700**	910	735	986	752
42,700	**42,750**	742	645	818	645	**45,700**	**45,750**	826	690	902	690	**48,700**	**48,750**	911	736	987	754
42,750	**42,800**	743	646	819	646	**45,750**	**45,800**	828	691	904	691	**48,750**	**48,800**	912	737	988	755
42,800	**42,850**	745	647	821	647	**45,800**	**45,850**	829	692	905	692	**48,800**	**48,850**	914	737	990	757
42,850	**42,900**	746	647	822	647	**45,850**	**45,900**	831	693	907	693	**48,850**	**48,900**	915	738	991	758
42,900	**42,950**	747	648	823	648	**45,900**	**45,950**	832	693	908	693	**48,900**	**48,950**	917	739	993	759
42,950	**43,000**	749	649	825	649	**45,950**	**46,000**	833	694	909	694	**48,950**	**49,000**	918	740	994	761
43,000						**46,000**						**49,000**					
43,000	**43,050**	750	650	826	650	**46,000**	**46,050**	835	695	911	695	**49,000**	**49,050**	919	740	995	762
43,050	**43,100**	752	650	828	650	**46,050**	**46,100**	836	696	912	696	**49,050**	**49,100**	921	741	997	764
43,100	**43,150**	753	651	829	651	**46,100**	**46,150**	838	696	914	696	**49,100**	**49,150**	922	742	998	765
43,150	**43,200**	754	652	830	652	**46,150**	**46,200**	839	697	915	697	**49,150**	**49,200**	924	743	1,000	766
43,200	**43,250**	756	653	832	653	**46,200**	**46,250**	840	698	916	698	**49,200**	**49,250**	925	743	1,001	768
43,250	**43,300**	757	653	833	653	**46,250**	**46,300**	842	699	918	699	**49,250**	**49,300**	926	744	1,002	769
43,300	**43,350**	759	654	835	654	**46,300**	**46,350**	843	700	919	700	**49,300**	**49,350**	928	745	1,004	771
43,350	**43,400**	760	655	836	655	**46,350**	**46,400**	845	700	921	700	**49,350**	**49,400**	929	746	1,005	772
43,400	**43,450**	762	656	837	656	**46,400**	**46,450**	846	701	922	701	**49,400**	**49,450**	931	746	1,007	774
43,450	**43,500**	763	656	839	656	**46,450**	**46,500**	848	702	923	702	**49,450**	**49,500**	932	747	1,008	775
43,500	**43,550**	764	657	840	657	**46,500**	**46,550**	849	703	925	703	**49,500**	**49,550**	934	748	1,010	776
43,550	**43,600**	766	658	842	658	**46,550**	**46,600**	850	703	926	703	**49,550**	**49,600**	935	749	1,011	778
43,600	**43,650**	767	659	843	659	**46,600**	**46,650**	852	704	928	704	**49,600**	**49,650**	936	749	1,012	779
43,650	**43,700**	769	659	845	659	**46,650**	**46,700**	853	705	929	705	**49,650**	**49,700**	938	750	1,014	781
43,700	**43,750**	770	660	846	660	**46,700**	**46,750**	855	706	931	706	**49,700**	**49,750**	939	751	1,015	782
43,750	**43,800**	771	661	847	661	**46,750**	**46,800**	856	706	932	706	**49,750**	**49,800**	941	752	1,017	783
43,800	**43,850**	773	662	849	662	**46,800**	**46,850**	857	707	933	707	**49,800**	**49,850**	942	752	1,018	785
43,850	**43,900**	774	663	850	663	**46,850**	**46,900**	859	708	935	708	**49,850**	**49,900**	943	753	1,019	786
43,900	**43,950**	776	663	852	663	**46,900**	**46,950**	860	709	936	709	**49,900**	**49,950**	945	754	1,021	788
43,950	**44,000**	777	664	853	664	**46,950**	**47,000**	862	709	938	709	**49,950**	**50,000**	946	755	1,022	789

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
50,000						**53,000**						**56,000**					
50,000	**50,050**	948	755	1,024	790	**53,000**	**53,050**	1,032	801	1,108	875	**56,000**	**56,050**	1,117	846	1,193	960
50,050	**50,100**	949	756	1,025	792	**53,050**	**53,100**	1,034	801	1,110	876	**56,050**	**56,100**	1,118	847	1,194	961
50,100	**50,150**	950	757	1,026	793	**53,100**	**53,150**	1,035	802	1,111	878	**56,100**	**56,150**	1,120	847	1,196	962
50,150	**50,200**	952	758	1,028	795	**53,150**	**53,200**	1,036	803	1,112	879	**56,150**	**56,200**	1,121	848	1,197	964
50,200	**50,250**	953	758	1,029	796	**53,200**	**53,250**	1,038	804	1,114	881	**56,200**	**56,250**	1,122	849	1,198	965
50,250	**50,300**	955	759	1,031	797	**53,250**	**53,300**	1,039	804	1,115	882	**56,250**	**56,300**	1,124	850	1,200	967
50,300	**50,350**	956	760	1,032	799	**53,300**	**53,350**	1,041	805	1,117	883	**56,300**	**56,350**	1,125	851	1,201	968
50,350	**50,400**	957	761	1,033	800	**53,350**	**53,400**	1,042	806	1,118	885	**56,350**	**56,400**	1,127	851	1,203	969
50,400	**50,450**	959	761	1,035	802	**53,400**	**53,450**	1,044	807	1,119	886	**56,400**	**56,450**	1,128	852	1,204	971
50,450	**50,500**	960	762	1,036	803	**53,450**	**53,500**	1,045	807	1,121	888	**56,450**	**56,500**	1,130	853	1,205	972
50,500	**50,550**	962	763	1,038	805	**53,500**	**53,550**	1,046	808	1,122	889	**56,500**	**56,550**	1,131	854	1,207	974
50,550	**50,600**	963	764	1,039	806	**53,550**	**53,600**	1,048	809	1,124	891	**56,550**	**56,600**	1,132	854	1,208	975
50,600	**50,650**	965	764	1,041	807	**53,600**	**53,650**	1,049	810	1,125	892	**56,600**	**56,650**	1,134	855	1,210	977
50,650	**50,700**	966	765	1,042	809	**53,650**	**53,700**	1,051	810	1,127	893	**56,650**	**56,700**	1,135	856	1,211	978
50,700	**50,750**	967	766	1,043	810	**53,700**	**53,750**	1,052	811	1,128	895	**56,700**	**56,750**	1,137	857	1,213	979
50,750	**50,800**	969	767	1,045	812	**53,750**	**53,800**	1,053	812	1,129	896	**56,750**	**56,800**	1,138	857	1,214	981
50,800	**50,850**	970	767	1,046	813	**53,800**	**53,850**	1,055	813	1,131	898	**56,800**	**56,850**	1,139	858	1,215	982
50,850	**50,900**	972	768	1,048	814	**53,850**	**53,900**	1,056	814	1,132	899	**56,850**	**56,900**	1,141	859	1,217	984
50,900	**50,950**	973	769	1,049	816	**53,900**	**53,950**	1,058	814	1,134	900	**56,900**	**56,950**	1,142	860	1,218	985
50,950	**51,000**	974	770	1,050	817	**53,950**	**54,000**	1,059	815	1,135	902	**56,950**	**57,000**	1,144	860	1,220	986
51,000						**54,000**						**57,000**					
51,000	**51,050**	976	770	1,052	819	**54,000**	**54,050**	1,060	816	1,136	903	**57,000**	**57,050**	1,145	861	1,221	988
51,050	**51,100**	977	771	1,053	820	**54,050**	**54,100**	1,062	817	1,138	905	**57,050**	**57,100**	1,146	862	1,222	989
51,100	**51,150**	979	772	1,055	821	**54,100**	**54,150**	1,063	817	1,139	906	**57,100**	**57,150**	1,148	863	1,224	991
51,150	**51,200**	980	773	1,056	823	**54,150**	**54,200**	1,065	818	1,141	907	**57,150**	**57,200**	1,149	863	1,225	992
51,200	**51,250**	981	773	1,057	824	**54,200**	**54,250**	1,066	819	1,142	909	**57,200**	**57,250**	1,151	864	1,227	993
51,250	**51,300**	983	774	1,059	826	**54,250**	**54,300**	1,067	820	1,143	910	**57,250**	**57,300**	1,152	865	1,228	995
51,300	**51,350**	984	775	1,060	827	**54,300**	**54,350**	1,069	820	1,145	912	**57,300**	**57,350**	1,153	866	1,229	996
51,350	**51,400**	986	776	1,062	828	**54,350**	**54,400**	1,070	821	1,146	913	**57,350**	**57,400**	1,155	866	1,231	998
51,400	**51,450**	987	777	1,063	830	**54,400**	**54,450**	1,072	822	1,148	915	**57,400**	**57,450**	1,156	867	1,232	999
51,450	**51,500**	989	777	1,064	831	**54,450**	**54,500**	1,073	823	1,149	916	**57,450**	**57,500**	1,158	868	1,234	1,001
51,500	**51,550**	990	778	1,066	833	**54,500**	**54,550**	1,075	823	1,151	917	**57,500**	**57,550**	1,159	869	1,235	1,002
51,550	**51,600**	991	779	1,067	834	**54,550**	**54,600**	1,076	824	1,152	919	**57,550**	**57,600**	1,161	869	1,237	1,003
51,600	**51,650**	993	780	1,069	836	**54,600**	**54,650**	1,077	825	1,153	920	**57,600**	**57,650**	1,162	870	1,238	1,005
51,650	**51,700**	994	780	1,070	837	**54,650**	**54,700**	1,079	826	1,155	922	**57,650**	**57,700**	1,163	871	1,239	1,006
51,700	**51,750**	996	781	1,072	838	**54,700**	**54,750**	1,080	826	1,156	923	**57,700**	**57,750**	1,165	872	1,241	1,008
51,750	**51,800**	997	782	1,073	840	**54,750**	**54,800**	1,082	827	1,158	924	**57,750**	**57,800**	1,166	872	1,242	1,009
51,800	**51,850**	998	783	1,074	841	**54,800**	**54,850**	1,083	828	1,159	926	**57,800**	**57,850**	1,168	873	1,244	1,010
51,850	**51,900**	1,000	783	1,076	843	**54,850**	**54,900**	1,084	829	1,160	927	**57,850**	**57,900**	1,169	874	1,245	1,012
51,900	**51,950**	1,001	784	1,077	844	**54,900**	**54,950**	1,086	829	1,162	929	**57,900**	**57,950**	1,170	875	1,246	1,013
51,950	**52,000**	1,003	785	1,079	845	**54,950**	**55,000**	1,087	830	1,163	930	**57,950**	**58,000**	1,172	875	1,248	1,015
52,000						**55,000**						**58,000**					
52,000	**52,050**	1,004	786	1,080	847	**55,000**	**55,050**	1,089	831	1,165	931	**58,000**	**58,050**	1,173	876	1,249	1,016
52,050	**52,100**	1,005	786	1,081	848	**55,050**	**55,100**	1,090	832	1,166	933	**58,050**	**58,100**	1,175	877	1,251	1,017
52,100	**52,150**	1,007	787	1,083	850	**55,100**	**55,150**	1,091	832	1,167	934	**58,100**	**58,150**	1,176	878	1,252	1,019
52,150	**52,200**	1,008	788	1,084	851	**55,150**	**55,200**	1,093	833	1,169	936	**58,150**	**58,200**	1,177	878	1,253	1,020
52,200	**52,250**	1,010	789	1,086	852	**55,200**	**55,250**	1,094	834	1,170	937	**58,200**	**58,250**	1,179	879	1,255	1,022
52,250	**52,300**	1,011	789	1,087	854	**55,250**	**55,300**	1,096	835	1,172	938	**58,250**	**58,300**	1,180	880	1,256	1,023
52,300	**52,350**	1,012	790	1,088	855	**55,300**	**55,350**	1,097	835	1,173	940	**58,300**	**58,350**	1,182	881	1,258	1,024
52,350	**52,400**	1,014	791	1,090	857	**55,350**	**55,400**	1,098	836	1,174	941	**58,350**	**58,400**	1,183	881	1,259	1,026
52,400	**52,450**	1,015	792	1,091	858	**55,400**	**55,450**	1,100	837	1,176	943	**58,400**	**58,450**	1,185	882	1,260	1,027
52,450	**52,500**	1,017	792	1,093	860	**55,450**	**55,500**	1,101	838	1,177	944	**58,450**	**58,500**	1,186	883	1,262	1,029
52,500	**52,550**	1,018	793	1,094	861	**55,500**	**55,550**	1,103	838	1,179	946	**58,500**	**58,550**	1,187	884	1,263	1,030
52,550	**52,600**	1,020	794	1,096	862	**55,550**	**55,600**	1,104	839	1,180	947	**58,550**	**58,600**	1,189	884	1,265	1,032
52,600	**52,650**	1,021	795	1,097	864	**55,600**	**55,650**	1,106	840	1,182	948	**58,600**	**58,650**	1,190	885	1,266	1,033
52,650	**52,700**	1,022	795	1,098	865	**55,650**	**55,700**	1,107	841	1,183	950	**58,650**	**58,700**	1,192	886	1,268	1,034
52,700	**52,750**	1,024	796	1,100	867	**55,700**	**55,750**	1,108	841	1,184	951	**58,700**	**58,750**	1,193	887	1,269	1,036
52,750	**52,800**	1,025	797	1,101	868	**55,750**	**55,800**	1,110	842	1,186	953	**58,750**	**58,800**	1,194	888	1,270	1,037
52,800	**52,850**	1,027	798	1,103	869	**55,800**	**55,850**	1,111	843	1,187	954	**58,800**	**58,850**	1,196	888	1,272	1,039
52,850	**52,900**	1,028	798	1,104	871	**55,850**	**55,900**	1,113	844	1,189	955	**58,850**	**58,900**	1,197	889	1,273	1,040
52,900	**52,950**	1,029	799	1,105	872	**55,900**	**55,950**	1,114	844	1,190	957	**58,900**	**58,950**	1,199	890	1,275	1,041
52,950	**53,000**	1,031	800	1,107	874	**55,950**	**56,000**	1,115	845	1,191	958	**58,950**	**59,000**	1,200	891	1,276	1,043

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

2012 Tax Table—*Continued*

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
59,000					
59,000	**59,050**	1,201	891	1,277	1,044
59,050	**59,100**	1,203	892	1,279	1,046
59,100	**59,150**	1,204	893	1,280	1,047
59,150	**59,200**	1,206	895	1,282	1,048
59,200	**59,250**	1,207	896	1,283	1,050
59,250	**59,300**	1,208	897	1,284	1,051
59,300	**59,350**	1,210	899	1,286	1,053
59,350	**59,400**	1,211	900	1,287	1,054
59,400	**59,450**	1,213	902	1,289	1,056
59,450	**59,500**	1,214	903	1,290	1,057
59,500	**59,550**	1,216	904	1,292	1,058
59,550	**59,600**	1,217	906	1,293	1,060
59,600	**59,650**	1,218	907	1,294	1,061
59,650	**59,700**	1,220	909	1,296	1,063
59,700	**59,750**	1,221	910	1,297	1,064
59,750	**59,800**	1,223	911	1,299	1,065
59,800	**59,850**	1,224	913	1,300	1,067
59,850	**59,900**	1,225	914	1,301	1,068
59,900	**59,950**	1,227	916	1,303	1,070
59,950	**60,000**	1,228	917	1,304	1,071
60,000					
60,000	**60,050**	1,230	918	1,306	1,072
60,050	**60,100**	1,231	920	1,307	1,074
60,100	**60,150**	1,232	921	1,308	1,075
60,150	**60,200**	1,234	923	1,310	1,077
60,200	**60,250**	1,235	924	1,311	1,078
60,250	**60,300**	1,237	926	1,313	1,079
60,300	**60,350**	1,238	927	1,314	1,081
60,350	**60,400**	1,239	928	1,315	1,082
60,400	**60,450**	1,241	930	1,317	1,084
60,450	**60,500**	1,242	931	1,318	1,085
60,500	**60,550**	1,244	933	1,320	1,087
60,550	**60,600**	1,245	934	1,321	1,088
60,600	**60,650**	1,247	935	1,323	1,089
60,650	**60,700**	1,248	937	1,324	1,091
60,700	**60,750**	1,249	938	1,325	1,092
60,750	**60,800**	1,251	940	1,327	1,094
60,800	**60,850**	1,252	941	1,328	1,095
60,850	**60,900**	1,254	942	1,330	1,096
60,900	**60,950**	1,255	944	1,331	1,098
60,950	**61,000**	1,256	945	1,332	1,099
61,000					
61,000	**61,050**	1,258	947	1,334	1,101
61,050	**61,100**	1,259	948	1,335	1,102
61,100	**61,150**	1,261	950	1,337	1,103
61,150	**61,200**	1,262	951	1,338	1,105
61,200	**61,250**	1,263	952	1,339	1,106
61,250	**61,300**	1,265	954	1,341	1,108
61,300	**61,350**	1,266	955	1,342	1,109
61,350	**61,400**	1,268	957	1,344	1,110
61,400	**61,450**	1,269	958	1,345	1,112
61,450	**61,500**	1,271	959	1,346	1,113
61,500	**61,550**	1,272	961	1,348	1,115
61,550	**61,600**	1,273	962	1,349	1,116
61,600	**61,650**	1,275	964	1,351	1,118
61,650	**61,700**	1,276	965	1,352	1,119
61,700	**61,750**	1,278	966	1,354	1,120
61,750	**61,800**	1,279	968	1,355	1,122
61,800	**61,850**	1,280	969	1,356	1,123
61,850	**61,900**	1,282	971	1,358	1,125
61,900	**61,950**	1,283	972	1,359	1,126
61,950	**62,000**	1,285	973	1,361	1,127

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
62,000					
62,000	**62,050**	1,286	975	1,362	1,129
62,050	**62,100**	1,287	976	1,363	1,130
62,100	**62,150**	1,289	978	1,365	1,132
62,150	**62,200**	1,290	979	1,366	1,133
62,200	**62,250**	1,292	981	1,368	1,134
62,250	**62,300**	1,293	982	1,369	1,136
62,300	**62,350**	1,294	983	1,370	1,137
62,350	**62,400**	1,296	985	1,372	1,139
62,400	**62,450**	1,297	986	1,373	1,140
62,450	**62,500**	1,299	988	1,375	1,142
62,500	**62,550**	1,300	989	1,376	1,143
62,550	**62,600**	1,302	990	1,378	1,144
62,600	**62,650**	1,303	992	1,379	1,146
62,650	**62,700**	1,304	993	1,380	1,147
62,700	**62,750**	1,306	995	1,382	1,149
62,750	**62,800**	1,307	996	1,383	1,150
62,800	**62,850**	1,309	997	1,385	1,151
62,850	**62,900**	1,310	999	1,386	1,153
62,900	**62,950**	1,311	1,000	1,387	1,154
62,950	**63,000**	1,313	1,002	1,389	1,156
63,000					
63,000	**63,050**	1,314	1,003	1,390	1,157
63,050	**63,100**	1,316	1,005	1,392	1,158
63,100	**63,150**	1,317	1,006	1,393	1,160
63,150	**63,200**	1,318	1,007	1,394	1,161
63,200	**63,250**	1,320	1,009	1,396	1,163
63,250	**63,300**	1,321	1,010	1,397	1,164
63,300	**63,350**	1,323	1,012	1,399	1,165
63,350	**63,400**	1,324	1,013	1,400	1,167
63,400	**63,450**	1,326	1,014	1,401	1,168
63,450	**63,500**	1,327	1,016	1,403	1,170
63,500	**63,550**	1,328	1,017	1,404	1,171
63,550	**63,600**	1,330	1,019	1,406	1,173
63,600	**63,650**	1,331	1,020	1,407	1,174
63,650	**63,700**	1,333	1,021	1,409	1,175
63,700	**63,750**	1,334	1,023	1,410	1,177
63,750	**63,800**	1,335	1,024	1,411	1,178
63,800	**63,850**	1,337	1,026	1,413	1,180
63,850	**63,900**	1,338	1,027	1,414	1,181
63,900	**63,950**	1,340	1,028	1,416	1,182
63,950	**64,000**	1,341	1,030	1,417	1,184
64,000					
64,000	**64,050**	1,342	1,031	1,418	1,185
64,050	**64,100**	1,344	1,033	1,420	1,187
64,100	**64,150**	1,345	1,034	1,421	1,188
64,150	**64,200**	1,347	1,036	1,423	1,189
64,200	**64,250**	1,348	1,037	1,424	1,191
64,250	**64,300**	1,349	1,038	1,425	1,192
64,300	**64,350**	1,351	1,040	1,427	1,194
64,350	**64,400**	1,352	1,041	1,428	1,195
64,400	**64,450**	1,354	1,043	1,430	1,197
64,450	**64,500**	1,355	1,044	1,431	1,198
64,500	**64,550**	1,357	1,045	1,433	1,199
64,550	**64,600**	1,358	1,047	1,434	1,201
64,600	**64,650**	1,359	1,048	1,435	1,202
64,650	**64,700**	1,361	1,050	1,437	1,204
64,700	**64,750**	1,362	1,051	1,438	1,205
64,750	**64,800**	1,364	1,052	1,440	1,206
64,800	**64,850**	1,365	1,054	1,441	1,208
64,850	**64,900**	1,366	1,055	1,442	1,209
64,900	**64,950**	1,368	1,057	1,444	1,211
64,950	**65,000**	1,369	1,058	1,445	1,212

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
65,000					
65,000	**65,050**	1,371	1,059	1,447	1,213
65,050	**65,100**	1,372	1,061	1,448	1,215
65,100	**65,150**	1,373	1,062	1,449	1,216
65,150	**65,200**	1,375	1,064	1,451	1,218
65,200	**65,250**	1,376	1,065	1,452	1,219
65,250	**65,300**	1,378	1,067	1,454	1,220
65,300	**65,350**	1,379	1,068	1,455	1,222
65,350	**65,400**	1,380	1,069	1,456	1,223
65,400	**65,450**	1,382	1,071	1,458	1,225
65,450	**65,500**	1,383	1,072	1,459	1,226
65,500	**65,550**	1,385	1,074	1,461	1,228
65,550	**65,600**	1,386	1,075	1,462	1,229
65,600	**65,650**	1,388	1,076	1,464	1,230
65,650	**65,700**	1,389	1,078	1,465	1,232
65,700	**65,750**	1,390	1,079	1,466	1,233
65,750	**65,800**	1,392	1,081	1,468	1,235
65,800	**65,850**	1,393	1,082	1,469	1,236
65,850	**65,900**	1,395	1,083	1,471	1,237
65,900	**65,950**	1,396	1,085	1,472	1,239
65,950	**66,000**	1,397	1,086	1,473	1,240
66,000					
66,000	**66,050**	1,399	1,088	1,475	1,242
66,050	**66,100**	1,400	1,089	1,476	1,243
66,100	**66,150**	1,402	1,091	1,478	1,244
66,150	**66,200**	1,403	1,092	1,479	1,246
66,200	**66,250**	1,404	1,093	1,480	1,247
66,250	**66,300**	1,406	1,095	1,482	1,249
66,300	**66,350**	1,407	1,096	1,483	1,250
66,350	**66,400**	1,409	1,098	1,485	1,251
66,400	**66,450**	1,410	1,099	1,486	1,253
66,450	**66,500**	1,412	1,100	1,487	1,254
66,500	**66,550**	1,413	1,102	1,489	1,256
66,550	**66,600**	1,414	1,103	1,490	1,257
66,600	**66,650**	1,416	1,105	1,492	1,259
66,650	**66,700**	1,417	1,106	1,493	1,260
66,700	**66,750**	1,419	1,107	1,495	1,261
66,750	**66,800**	1,420	1,109	1,496	1,263
66,800	**66,850**	1,421	1,110	1,497	1,264
66,850	**66,900**	1,423	1,112	1,499	1,266
66,900	**66,950**	1,424	1,113	1,500	1,267
66,950	**67,000**	1,426	1,114	1,502	1,268
67,000					
67,000	**67,050**	1,427	1,116	1,503	1,270
67,050	**67,100**	1,428	1,117	1,504	1,271
67,100	**67,150**	1,430	1,119	1,506	1,273
67,150	**67,200**	1,431	1,120	1,507	1,274
67,200	**67,250**	1,433	1,122	1,509	1,275
67,250	**67,300**	1,434	1,123	1,510	1,277
67,300	**67,350**	1,435	1,124	1,511	1,278
67,350	**67,400**	1,437	1,126	1,513	1,280
67,400	**67,450**	1,438	1,127	1,514	1,281
67,450	**67,500**	1,440	1,129	1,516	1,283
67,500	**67,550**	1,441	1,130	1,517	1,284
67,550	**67,600**	1,443	1,131	1,519	1,285
67,600	**67,650**	1,444	1,133	1,520	1,287
67,650	**67,700**	1,445	1,134	1,521	1,288
67,700	**67,750**	1,447	1,136	1,523	1,290
67,750	**67,800**	1,448	1,137	1,524	1,291
67,800	**67,850**	1,450	1,138	1,526	1,292
67,850	**67,900**	1,451	1,140	1,527	1,294
67,900	**67,950**	1,452	1,141	1,528	1,295
67,950	**68,000**	1,454	1,143	1,530	1,297

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

2012 Tax Table—*Continued*

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
68,000					
68,000	**68,050**	1,455	1,144	1,531	1,298
68,050	**68,100**	1,457	1,146	1,533	1,299
68,100	**68,150**	1,458	1,147	1,534	1,301
68,150	**68,200**	1,459	1,148	1,535	1,302
68,200	**68,250**	1,461	1,150	1,537	1,304
68,250	**68,300**	1,462	1,151	1,538	1,305
68,300	**68,350**	1,464	1,153	1,540	1,306
68,350	**68,400**	1,465	1,154	1,541	1,308
68,400	**68,450**	1,467	1,155	1,542	1,309
68,450	**68,500**	1,468	1,157	1,544	1,311
68,500	**68,550**	1,469	1,158	1,545	1,312
68,550	**68,600**	1,471	1,160	1,547	1,314
68,600	**68,650**	1,472	1,161	1,548	1,315
68,650	**68,700**	1,474	1,162	1,550	1,316
68,700	**68,750**	1,475	1,164	1,551	1,318
68,750	**68,800**	1,476	1,165	1,552	1,319
68,800	**68,850**	1,478	1,167	1,554	1,321
68,850	**68,900**	1,479	1,168	1,555	1,322
68,900	**68,950**	1,481	1,169	1,557	1,323
68,950	**69,000**	1,482	1,171	1,558	1,325
69,000					
69,000	**69,050**	1,483	1,172	1,559	1,326
69,050	**69,100**	1,485	1,174	1,561	1,328
69,100	**69,150**	1,486	1,175	1,562	1,329
69,150	**69,200**	1,488	1,177	1,564	1,330
69,200	**69,250**	1,489	1,178	1,565	1,332
69,250	**69,300**	1,490	1,179	1,566	1,333
69,300	**69,350**	1,492	1,181	1,568	1,335
69,350	**69,400**	1,493	1,182	1,569	1,336
69,400	**69,450**	1,495	1,184	1,571	1,338
69,450	**69,500**	1,496	1,185	1,572	1,339
69,500	**69,550**	1,498	1,186	1,574	1,340
69,550	**69,600**	1,499	1,188	1,575	1,342
69,600	**69,650**	1,500	1,189	1,576	1,343
69,650	**69,700**	1,502	1,191	1,578	1,345
69,700	**69,750**	1,503	1,192	1,579	1,346
69,750	**69,800**	1,505	1,193	1,581	1,347
69,800	**69,850**	1,506	1,195	1,582	1,349
69,850	**69,900**	1,507	1,196	1,583	1,350
69,900	**69,950**	1,509	1,198	1,585	1,352
69,950	**70,000**	1,510	1,199	1,586	1,353
70,000					
70,000	**70,050**	1,512	1,200	1,588	1,354
70,050	**70,100**	1,513	1,202	1,589	1,356
70,100	**70,150**	1,514	1,203	1,590	1,357
70,150	**70,200**	1,516	1,205	1,592	1,359
70,200	**70,250**	1,517	1,206	1,593	1,360
70,250	**70,300**	1,519	1,208	1,595	1,361
70,300	**70,350**	1,520	1,209	1,596	1,363
70,350	**70,400**	1,521	1,210	1,597	1,364
70,400	**70,450**	1,523	1,212	1,599	1,366
70,450	**70,500**	1,524	1,213	1,600	1,367
70,500	**70,550**	1,526	1,215	1,602	1,369
70,550	**70,600**	1,527	1,216	1,603	1,370
70,600	**70,650**	1,529	1,217	1,605	1,371
70,650	**70,700**	1,530	1,219	1,606	1,373
70,700	**70,750**	1,531	1,220	1,607	1,374
70,750	**70,800**	1,533	1,222	1,609	1,376
70,800	**70,850**	1,534	1,223	1,610	1,377
70,850	**70,900**	1,536	1,224	1,612	1,378
70,900	**70,950**	1,537	1,226	1,613	1,380
70,950	**71,000**	1,538	1,227	1,614	1,381
71,000					
71,000	**71,050**	1,540	1,229	1,616	1,383
71,050	**71,100**	1,541	1,230	1,617	1,384
71,100	**71,150**	1,543	1,232	1,619	1,385
71,150	**71,200**	1,544	1,233	1,620	1,387
71,200	**71,250**	1,545	1,234	1,621	1,388
71,250	**71,300**	1,547	1,236	1,623	1,390
71,300	**71,350**	1,548	1,237	1,624	1,391
71,350	**71,400**	1,550	1,239	1,626	1,392
71,400	**71,450**	1,551	1,240	1,627	1,394
71,450	**71,500**	1,553	1,241	1,629	1,395
71,500	**71,550**	1,554	1,243	1,630	1,397
71,550	**71,600**	1,555	1,244	1,632	1,398
71,600	**71,650**	1,557	1,246	1,634	1,400
71,650	**71,700**	1,558	1,247	1,635	1,401
71,700	**71,750**	1,560	1,248	1,637	1,402
71,750	**71,800**	1,561	1,250	1,638	1,404
71,800	**71,850**	1,562	1,251	1,640	1,405
71,850	**71,900**	1,564	1,253	1,641	1,407
71,900	**71,950**	1,565	1,254	1,643	1,408
71,950	**72,000**	1,567	1,255	1,645	1,409
72,000					
72,000	**72,050**	1,568	1,257	1,646	1,411
72,050	**72,100**	1,569	1,258	1,648	1,412
72,100	**72,150**	1,571	1,260	1,649	1,414
72,150	**72,200**	1,572	1,261	1,651	1,415
72,200	**72,250**	1,574	1,263	1,652	1,416
72,250	**72,300**	1,575	1,264	1,654	1,418
72,300	**72,350**	1,576	1,265	1,655	1,419
72,350	**72,400**	1,578	1,267	1,657	1,421
72,400	**72,450**	1,579	1,268	1,659	1,422
72,450	**72,500**	1,581	1,270	1,660	1,424
72,500	**72,550**	1,582	1,271	1,662	1,425
72,550	**72,600**	1,584	1,272	1,663	1,426
72,600	**72,650**	1,585	1,274	1,665	1,428
72,650	**72,700**	1,586	1,275	1,666	1,429
72,700	**72,750**	1,588	1,277	1,668	1,431
72,750	**72,800**	1,589	1,278	1,670	1,432
72,800	**72,850**	1,591	1,279	1,671	1,433
72,850	**72,900**	1,592	1,281	1,673	1,435
72,900	**72,950**	1,593	1,282	1,674	1,436
72,950	**73,000**	1,595	1,284	1,676	1,438
73,000					
73,000	**73,050**	1,596	1,285	1,677	1,439
73,050	**73,100**	1,598	1,287	1,679	1,440
73,100	**73,150**	1,599	1,288	1,681	1,442
73,150	**73,200**	1,600	1,289	1,682	1,443
73,200	**73,250**	1,602	1,291	1,684	1,445
73,250	**73,300**	1,603	1,292	1,685	1,446
73,300	**73,350**	1,605	1,294	1,687	1,447
73,350	**73,400**	1,606	1,295	1,688	1,449
73,400	**73,450**	1,608	1,296	1,690	1,450
73,450	**73,500**	1,609	1,298	1,691	1,452
73,500	**73,550**	1,610	1,299	1,693	1,453
73,550	**73,600**	1,612	1,301	1,695	1,455
73,600	**73,650**	1,613	1,302	1,696	1,456
73,650	**73,700**	1,615	1,303	1,698	1,457
73,700	**73,750**	1,616	1,305	1,699	1,459
73,750	**73,800**	1,617	1,306	1,701	1,460
73,800	**73,850**	1,619	1,308	1,702	1,462
73,850	**73,900**	1,620	1,309	1,704	1,463
73,900	**73,950**	1,622	1,310	1,706	1,464
73,950	**74,000**	1,623	1,312	1,707	1,466
74,000					
74,000	**74,050**	1,624	1,313	1,709	1,467
74,050	**74,100**	1,626	1,315	1,710	1,469
74,100	**74,150**	1,627	1,316	1,712	1,470
74,150	**74,200**	1,629	1,318	1,713	1,471
74,200	**74,250**	1,630	1,319	1,715	1,473
74,250	**74,300**	1,631	1,320	1,717	1,474
74,300	**74,350**	1,633	1,322	1,718	1,476
74,350	**74,400**	1,634	1,323	1,720	1,477
74,400	**74,450**	1,636	1,325	1,721	1,479
74,450	**74,500**	1,637	1,326	1,723	1,480
74,500	**74,550**	1,639	1,327	1,724	1,481
74,550	**74,600**	1,640	1,329	1,726	1,483
74,600	**74,650**	1,641	1,330	1,727	1,484
74,650	**74,700**	1,643	1,332	1,729	1,486
74,700	**74,750**	1,644	1,333	1,731	1,487
74,750	**74,800**	1,646	1,334	1,732	1,488
74,800	**74,850**	1,647	1,336	1,734	1,490
74,850	**74,900**	1,648	1,337	1,735	1,491
74,900	**74,950**	1,650	1,339	1,737	1,493
74,950	**75,000**	1,651	1,340	1,738	1,494
75,000					
75,000	**75,050**	1,653	1,341	1,740	1,495
75,050	**75,100**	1,654	1,343	1,742	1,497
75,100	**75,150**	1,655	1,344	1,743	1,498
75,150	**75,200**	1,657	1,346	1,745	1,500
75,200	**75,250**	1,658	1,347	1,746	1,501
75,250	**75,300**	1,660	1,349	1,748	1,502
75,300	**75,350**	1,661	1,350	1,749	1,504
75,350	**75,400**	1,662	1,351	1,751	1,505
75,400	**75,450**	1,664	1,353	1,753	1,507
75,450	**75,500**	1,665	1,354	1,754	1,508
75,500	**75,550**	1,667	1,356	1,756	1,510
75,550	**75,600**	1,668	1,357	1,757	1,511
75,600	**75,650**	1,670	1,358	1,759	1,512
75,650	**75,700**	1,671	1,360	1,760	1,514
75,700	**75,750**	1,672	1,361	1,762	1,515
75,750	**75,800**	1,674	1,363	1,763	1,517
75,800	**75,850**	1,675	1,364	1,765	1,518
75,850	**75,900**	1,677	1,365	1,767	1,519
75,900	**75,950**	1,678	1,367	1,768	1,521
75,950	**76,000**	1,679	1,368	1,770	1,522
76,000					
76,000	**76,050**	1,681	1,370	1,771	1,524
76,050	**76,100**	1,682	1,371	1,773	1,525
76,100	**76,150**	1,684	1,373	1,774	1,526
76,150	**76,200**	1,685	1,374	1,776	1,528
76,200	**76,250**	1,686	1,375	1,778	1,529
76,250	**76,300**	1,688	1,377	1,779	1,531
76,300	**76,350**	1,689	1,378	1,781	1,532
76,350	**76,400**	1,691	1,380	1,782	1,533
76,400	**76,450**	1,692	1,381	1,784	1,535
76,450	**76,500**	1,694	1,382	1,785	1,536
76,500	**76,550**	1,695	1,384	1,787	1,538
76,550	**76,600**	1,696	1,385	1,789	1,539
76,600	**76,650**	1,698	1,387	1,790	1,541
76,650	**76,700**	1,699	1,388	1,792	1,542
76,700	**76,750**	1,701	1,389	1,793	1,543
76,750	**76,800**	1,702	1,391	1,795	1,545
76,800	**76,850**	1,703	1,392	1,796	1,546
76,850	**76,900**	1,705	1,394	1,798	1,548
76,900	**76,950**	1,706	1,395	1,799	1,549
76,950	**77,000**	1,708	1,396	1,801	1,550

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

2012 Tax Table—*Continued*

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
77,000					
77,000	**77,050**	1,709	1,398	1,803	1,552
77,050	**77,100**	1,710	1,399	1,804	1,553
77,100	**77,150**	1,712	1,401	1,806	1,555
77,150	**77,200**	1,713	1,402	1,807	1,556
77,200	**77,250**	1,715	1,404	1,809	1,557
77,250	**77,300**	1,716	1,405	1,810	1,559
77,300	**77,350**	1,717	1,406	1,812	1,560
77,350	**77,400**	1,719	1,408	1,814	1,562
77,400	**77,450**	1,720	1,409	1,815	1,563
77,450	**77,500**	1,722	1,411	1,817	1,565
77,500	**77,550**	1,723	1,412	1,818	1,566
77,550	**77,600**	1,725	1,413	1,820	1,567
77,600	**77,650**	1,726	1,415	1,821	1,569
77,650	**77,700**	1,727	1,416	1,823	1,570
77,700	**77,750**	1,729	1,418	1,825	1,572
77,750	**77,800**	1,730	1,419	1,826	1,573
77,800	**77,850**	1,732	1,420	1,828	1,574
77,850	**77,900**	1,733	1,422	1,829	1,576
77,900	**77,950**	1,734	1,423	1,831	1,577
77,950	**78,000**	1,736	1,425	1,832	1,579
78,000					
78,000	**78,050**	1,737	1,426	1,834	1,580
78,050	**78,100**	1,739	1,428	1,835	1,581
78,100	**78,150**	1,740	1,429	1,837	1,583
78,150	**78,200**	1,741	1,430	1,839	1,584
78,200	**78,250**	1,743	1,432	1,840	1,586
78,250	**78,300**	1,744	1,433	1,842	1,587
78,300	**78,350**	1,746	1,435	1,843	1,588
78,350	**78,400**	1,747	1,436	1,845	1,590
78,400	**78,450**	1,749	1,437	1,846	1,591
78,450	**78,500**	1,750	1,439	1,848	1,593
78,500	**78,550**	1,751	1,440	1,850	1,594
78,550	**78,600**	1,753	1,442	1,851	1,596
78,600	**78,650**	1,754	1,443	1,853	1,597
78,650	**78,700**	1,756	1,444	1,854	1,598
78,700	**78,750**	1,757	1,446	1,856	1,600
78,750	**78,800**	1,758	1,447	1,857	1,601
78,800	**78,850**	1,760	1,449	1,859	1,603
78,850	**78,900**	1,761	1,450	1,861	1,604
78,900	**78,950**	1,763	1,451	1,862	1,605
78,950	**79,000**	1,764	1,453	1,864	1,607
79,000					
79,000	**79,050**	1,765	1,454	1,865	1,608
79,050	**79,100**	1,767	1,456	1,867	1,610
79,100	**79,150**	1,768	1,457	1,868	1,611
79,150	**79,200**	1,770	1,459	1,870	1,612
79,200	**79,250**	1,771	1,460	1,871	1,614
79,250	**79,300**	1,772	1,461	1,873	1,615
79,300	**79,350**	1,774	1,463	1,875	1,617
79,350	**79,400**	1,775	1,464	1,876	1,618
79,400	**79,450**	1,777	1,466	1,878	1,620
79,450	**79,500**	1,778	1,467	1,879	1,621
79,500	**79,550**	1,780	1,468	1,881	1,622
79,550	**79,600**	1,781	1,470	1,882	1,624
79,600	**79,650**	1,782	1,471	1,884	1,625
79,650	**79,700**	1,784	1,473	1,886	1,627
79,700	**79,750**	1,785	1,474	1,887	1,628
79,750	**79,800**	1,787	1,475	1,889	1,629
79,800	**79,850**	1,788	1,477	1,890	1,631
79,850	**79,900**	1,789	1,478	1,892	1,632
79,900	**79,950**	1,791	1,480	1,893	1,634
79,950	**80,000**	1,792	1,481	1,895	1,635

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
80,000					
80,000	**80,050**	1,794	1,482	1,896	1,636
80,050	**80,100**	1,795	1,484	1,898	1,638
80,100	**80,150**	1,796	1,485	1,900	1,639
80,150	**80,200**	1,798	1,487	1,901	1,641
80,200	**80,250**	1,799	1,488	1,903	1,642
80,250	**80,300**	1,801	1,490	1,904	1,643
80,300	**80,350**	1,802	1,491	1,906	1,645
80,350	**80,400**	1,803	1,492	1,907	1,646
80,400	**80,450**	1,805	1,494	1,909	1,648
80,450	**80,500**	1,806	1,495	1,911	1,649
80,500	**80,550**	1,808	1,497	1,912	1,651
80,550	**80,600**	1,809	1,498	1,914	1,652
80,600	**80,650**	1,811	1,499	1,915	1,653
80,650	**80,700**	1,812	1,501	1,917	1,655
80,700	**80,750**	1,813	1,502	1,918	1,656
80,750	**80,800**	1,815	1,504	1,920	1,658
80,800	**80,850**	1,816	1,505	1,922	1,659
80,850	**80,900**	1,818	1,506	1,923	1,660
80,900	**80,950**	1,819	1,508	1,925	1,662
80,950	**81,000**	1,820	1,509	1,926	1,663
81,000					
81,000	**81,050**	1,822	1,511	1,928	1,665
81,050	**81,100**	1,823	1,512	1,929	1,666
81,100	**81,150**	1,825	1,514	1,931	1,667
81,150	**81,200**	1,826	1,515	1,932	1,669
81,200	**81,250**	1,827	1,516	1,934	1,670
81,250	**81,300**	1,829	1,518	1,936	1,672
81,300	**81,350**	1,830	1,519	1,937	1,673
81,350	**81,400**	1,832	1,521	1,939	1,674
81,400	**81,450**	1,833	1,522	1,940	1,676
81,450	**81,500**	1,835	1,523	1,942	1,677
81,500	**81,550**	1,836	1,525	1,943	1,679
81,550	**81,600**	1,837	1,526	1,945	1,680
81,600	**81,650**	1,839	1,528	1,947	1,682
81,650	**81,700**	1,840	1,529	1,948	1,683
81,700	**81,750**	1,842	1,530	1,950	1,684
81,750	**81,800**	1,843	1,532	1,951	1,686
81,800	**81,850**	1,844	1,533	1,953	1,687
81,850	**81,900**	1,846	1,535	1,954	1,689
81,900	**81,950**	1,847	1,536	1,956	1,690
81,950	**82,000**	1,849	1,537	1,958	1,691
82,000					
82,000	**82,050**	1,850	1,539	1,959	1,693
82,050	**82,100**	1,851	1,540	1,961	1,694
82,100	**82,150**	1,853	1,542	1,962	1,696
82,150	**82,200**	1,854	1,543	1,964	1,697
82,200	**82,250**	1,856	1,545	1,965	1,698
82,250	**82,300**	1,857	1,546	1,967	1,700
82,300	**82,350**	1,858	1,547	1,968	1,701
82,350	**82,400**	1,860	1,549	1,970	1,703
82,400	**82,450**	1,861	1,550	1,972	1,704
82,450	**82,500**	1,863	1,552	1,973	1,706
82,500	**82,550**	1,864	1,553	1,975	1,707
82,550	**82,600**	1,866	1,554	1,976	1,708
82,600	**82,650**	1,867	1,556	1,978	1,710
82,650	**82,700**	1,868	1,557	1,979	1,711
82,700	**82,750**	1,870	1,559	1,981	1,713
82,750	**82,800**	1,871	1,560	1,983	1,714
82,800	**82,850**	1,873	1,561	1,984	1,715
82,850	**82,900**	1,874	1,563	1,986	1,717
82,900	**82,950**	1,875	1,564	1,987	1,718
82,950	**83,000**	1,877	1,566	1,989	1,720

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
83,000					
83,000	**83,050**	1,878	1,567	1,990	1,721
83,050	**83,100**	1,880	1,569	1,992	1,722
83,100	**83,150**	1,881	1,570	1,994	1,724
83,150	**83,200**	1,882	1,571	1,995	1,725
83,200	**83,250**	1,884	1,573	1,997	1,727
83,250	**83,300**	1,885	1,574	1,998	1,728
83,300	**83,350**	1,887	1,576	2,000	1,729
83,350	**83,400**	1,888	1,577	2,001	1,731
83,400	**83,450**	1,890	1,578	2,003	1,732
83,450	**83,500**	1,891	1,580	2,004	1,734
83,500	**83,550**	1,892	1,581	2,006	1,735
83,550	**83,600**	1,894	1,583	2,008	1,737
83,600	**83,650**	1,895	1,584	2,009	1,738
83,650	**83,700**	1,897	1,585	2,011	1,739
83,700	**83,750**	1,898	1,587	2,012	1,741
83,750	**83,800**	1,899	1,588	2,014	1,742
83,800	**83,850**	1,901	1,590	2,015	1,744
83,850	**83,900**	1,902	1,591	2,017	1,745
83,900	**83,950**	1,904	1,592	2,019	1,746
83,950	**84,000**	1,905	1,594	2,020	1,748
84,000					
84,000	**84,050**	1,906	1,595	2,022	1,749
84,050	**84,100**	1,908	1,597	2,023	1,751
84,100	**84,150**	1,909	1,598	2,025	1,752
84,150	**84,200**	1,911	1,600	2,026	1,753
84,200	**84,250**	1,912	1,601	2,028	1,755
84,250	**84,300**	1,913	1,602	2,030	1,756
84,300	**84,350**	1,915	1,604	2,031	1,758
84,350	**84,400**	1,916	1,605	2,033	1,759
84,400	**84,450**	1,918	1,607	2,034	1,761
84,450	**84,500**	1,919	1,608	2,036	1,762
84,500	**84,550**	1,921	1,609	2,037	1,763
84,550	**84,600**	1,922	1,611	2,039	1,765
84,600	**84,650**	1,923	1,612	2,040	1,766
84,650	**84,700**	1,925	1,614	2,042	1,768
84,700	**84,750**	1,926	1,615	2,044	1,769
84,750	**84,800**	1,928	1,616	2,045	1,770
84,800	**84,850**	1,929	1,618	2,047	1,772
84,850	**84,900**	1,930	1,619	2,048	1,773
84,900	**84,950**	1,932	1,621	2,050	1,775
84,950	**85,000**	1,933	1,622	2,051	1,776
85,000					
85,000	**85,050**	1,935	1,623	2,053	1,777
85,050	**85,100**	1,936	1,625	2,055	1,779
85,100	**85,150**	1,937	1,626	2,056	1,780
85,150	**85,200**	1,939	1,628	2,058	1,782
85,200	**85,250**	1,940	1,629	2,059	1,783
85,250	**85,300**	1,942	1,631	2,061	1,784
85,300	**85,350**	1,943	1,632	2,062	1,786
85,350	**85,400**	1,944	1,633	2,064	1,787
85,400	**85,450**	1,946	1,635	2,066	1,789
85,450	**85,500**	1,947	1,636	2,067	1,790
85,500	**85,550**	1,949	1,638	2,069	1,792
85,550	**85,600**	1,950	1,639	2,070	1,793
85,600	**85,650**	1,952	1,640	2,072	1,794
85,650	**85,700**	1,953	1,642	2,073	1,796
85,700	**85,750**	1,955	1,643	2,075	1,797
85,750	**85,800**	1,956	1,645	2,076	1,799
85,800	**85,850**	1,958	1,646	2,078	1,800
85,850	**85,900**	1,959	1,647	2,080	1,801
85,900	**85,950**	1,961	1,649	2,081	1,803
85,950	**86,000**	1,962	1,650	2,083	1,804

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

2012 Tax Table—*Continued*

If your ND taxable income is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
86,000					
86,000	**86,050**	1,964	1,652	2,084	1,806
86,050	**86,100**	1,966	1,653	2,086	1,807
86,100	**86,150**	1,967	1,655	2,087	1,808
86,150	**86,200**	1,969	1,656	2,089	1,810
86,200	**86,250**	1,970	1,657	2,091	1,811
86,250	**86,300**	1,972	1,659	2,092	1,813
86,300	**86,350**	1,973	1,660	2,094	1,814
86,350	**86,400**	1,975	1,662	2,095	1,815
86,400	**86,450**	1,977	1,663	2,097	1,817
86,450	**86,500**	1,978	1,664	2,098	1,818
86,500	**86,550**	1,980	1,666	2,100	1,820
86,550	**86,600**	1,981	1,667	2,102	1,821
86,600	**86,650**	1,983	1,669	2,103	1,823
86,650	**86,700**	1,984	1,670	2,105	1,824
86,700	**86,750**	1,986	1,671	2,106	1,825
86,750	**86,800**	1,987	1,673	2,108	1,827
86,800	**86,850**	1,989	1,674	2,109	1,828
86,850	**86,900**	1,991	1,676	2,111	1,830
86,900	**86,950**	1,992	1,677	2,112	1,831
86,950	**87,000**	1,994	1,678	2,114	1,832
87,000					
87,000	**87,050**	1,995	1,680	2,116	1,834
87,050	**87,100**	1,997	1,681	2,117	1,835
87,100	**87,150**	1,998	1,683	2,119	1,837
87,150	**87,200**	2,000	1,684	2,120	1,838
87,200	**87,250**	2,002	1,686	2,122	1,839
87,250	**87,300**	2,003	1,687	2,123	1,841
87,300	**87,350**	2,005	1,688	2,125	1,842
87,350	**87,400**	2,006	1,690	2,127	1,844
87,400	**87,450**	2,008	1,691	2,128	1,845
87,450	**87,500**	2,009	1,693	2,130	1,847
87,500	**87,550**	2,011	1,694	2,131	1,848
87,550	**87,600**	2,013	1,695	2,133	1,849
87,600	**87,650**	2,014	1,697	2,134	1,851
87,650	**87,700**	2,016	1,698	2,136	1,852
87,700	**87,750**	2,017	1,700	2,138	1,854
87,750	**87,800**	2,019	1,701	2,139	1,855
87,800	**87,850**	2,020	1,702	2,141	1,856
87,850	**87,900**	2,022	1,704	2,142	1,858
87,900	**87,950**	2,023	1,705	2,144	1,859
87,950	**88,000**	2,025	1,707	2,145	1,861
88,000					
88,000	**88,050**	2,027	1,708	2,147	1,862
88,050	**88,100**	2,028	1,710	2,148	1,863
88,100	**88,150**	2,030	1,711	2,150	1,865
88,150	**88,200**	2,031	1,712	2,152	1,866
88,200	**88,250**	2,033	1,714	2,153	1,868
88,250	**88,300**	2,034	1,715	2,155	1,869
88,300	**88,350**	2,036	1,717	2,156	1,870
88,350	**88,400**	2,038	1,718	2,158	1,872
88,400	**88,450**	2,039	1,719	2,159	1,873
88,450	**88,500**	2,041	1,721	2,161	1,875
88,500	**88,550**	2,042	1,722	2,163	1,876
88,550	**88,600**	2,044	1,724	2,164	1,878
88,600	**88,650**	2,045	1,725	2,166	1,879
88,650	**88,700**	2,047	1,726	2,167	1,880
88,700	**88,750**	2,048	1,728	2,169	1,882
88,750	**88,800**	2,050	1,729	2,170	1,883
88,800	**88,850**	2,052	1,731	2,172	1,885
88,850	**88,900**	2,053	1,732	2,174	1,886
88,900	**88,950**	2,055	1,733	2,175	1,887
88,950	**89,000**	2,056	1,735	2,177	1,889
89,000					
89,000	**89,050**	2,058	1,736	2,178	1,890
89,050	**89,100**	2,059	1,738	2,180	1,892
89,100	**89,150**	2,061	1,739	2,181	1,893
89,150	**89,200**	2,063	1,741	2,183	1,894
89,200	**89,250**	2,064	1,742	2,184	1,896
89,250	**89,300**	2,066	1,743	2,186	1,897
89,300	**89,350**	2,067	1,745	2,188	1,899
89,350	**89,400**	2,069	1,746	2,189	1,900
89,400	**89,450**	2,070	1,748	2,191	1,902
89,450	**89,500**	2,072	1,749	2,192	1,903
89,500	**89,550**	2,074	1,750	2,194	1,904
89,550	**89,600**	2,075	1,752	2,195	1,906
89,600	**89,650**	2,077	1,753	2,197	1,907
89,650	**89,700**	2,078	1,755	2,199	1,909
89,700	**89,750**	2,080	1,756	2,200	1,910
89,750	**89,800**	2,081	1,757	2,202	1,911
89,800	**89,850**	2,083	1,759	2,203	1,913
89,850	**89,900**	2,084	1,760	2,205	1,914
89,900	**89,950**	2,086	1,762	2,206	1,916
89,950	**90,000**	2,088	1,763	2,208	1,917
90,000					
90,000	**90,050**	2,089	1,764	2,209	1,918
90,050	**90,100**	2,091	1,766	2,211	1,920
90,100	**90,150**	2,092	1,767	2,213	1,921
90,150	**90,200**	2,094	1,769	2,214	1,923
90,200	**90,250**	2,095	1,770	2,216	1,924
90,250	**90,300**	2,097	1,772	2,217	1,925
90,300	**90,350**	2,099	1,773	2,219	1,927
90,350	**90,400**	2,100	1,774	2,220	1,928
90,400	**90,450**	2,102	1,776	2,222	1,930
90,450	**90,500**	2,103	1,777	2,224	1,931
90,500	**90,550**	2,105	1,779	2,225	1,933
90,550	**90,600**	2,106	1,780	2,227	1,934
90,600	**90,650**	2,108	1,781	2,228	1,935
90,650	**90,700**	2,110	1,783	2,230	1,937
90,700	**90,750**	2,111	1,784	2,231	1,938
90,750	**90,800**	2,113	1,786	2,233	1,940
90,800	**90,850**	2,114	1,787	2,235	1,941
90,850	**90,900**	2,116	1,788	2,236	1,942
90,900	**90,950**	2,117	1,790	2,238	1,944
90,950	**91,000**	2,119	1,791	2,239	1,945
91,000					
91,000	**91,050**	2,120	1,793	2,241	1,947
91,050	**91,100**	2,122	1,794	2,242	1,948
91,100	**91,150**	2,124	1,796	2,244	1,949
91,150	**91,200**	2,125	1,797	2,245	1,951
91,200	**91,250**	2,127	1,798	2,247	1,952
91,250	**91,300**	2,128	1,800	2,249	1,954
91,300	**91,350**	2,130	1,801	2,250	1,955
91,350	**91,400**	2,131	1,803	2,252	1,956
91,400	**91,450**	2,133	1,804	2,253	1,958
91,450	**91,500**	2,135	1,805	2,255	1,959
91,500	**91,550**	2,136	1,807	2,256	1,961
91,550	**91,600**	2,138	1,808	2,258	1,962
91,600	**91,650**	2,139	1,810	2,260	1,964
91,650	**91,700**	2,141	1,811	2,261	1,965
91,700	**91,750**	2,142	1,812	2,263	1,966
91,750	**91,800**	2,144	1,814	2,264	1,968
91,800	**91,850**	2,146	1,815	2,266	1,969
91,850	**91,900**	2,147	1,817	2,267	1,971
91,900	**91,950**	2,149	1,818	2,269	1,972
91,950	**92,000**	2,150	1,819	2,271	1,973
92,000					
92,000	**92,050**	2,152	1,821	2,272	1,975
92,050	**92,100**	2,153	1,822	2,274	1,976
92,100	**92,150**	2,155	1,824	2,275	1,978
92,150	**92,200**	2,156	1,825	2,277	1,979
92,200	**92,250**	2,158	1,827	2,278	1,980
92,250	**92,300**	2,160	1,828	2,280	1,982
92,300	**92,350**	2,161	1,829	2,281	1,983
92,350	**92,400**	2,163	1,831	2,283	1,985
92,400	**92,450**	2,164	1,832	2,285	1,986
92,450	**92,500**	2,166	1,834	2,286	1,988
92,500	**92,550**	2,167	1,835	2,288	1,989
92,550	**92,600**	2,169	1,836	2,289	1,990
92,600	**92,650**	2,171	1,838	2,291	1,992
92,650	**92,700**	2,172	1,839	2,292	1,993
92,700	**92,750**	2,174	1,841	2,294	1,995
92,750	**92,800**	2,175	1,842	2,296	1,996
92,800	**92,850**	2,177	1,843	2,297	1,997
92,850	**92,900**	2,178	1,845	2,299	1,999
92,900	**92,950**	2,180	1,846	2,300	2,000
92,950	**93,000**	2,182	1,848	2,302	2,002
93,000					
93,000	**93,050**	2,183	1,849	2,303	2,003
93,050	**93,100**	2,185	1,851	2,305	2,004
93,100	**93,150**	2,186	1,852	2,307	2,006
93,150	**93,200**	2,188	1,853	2,308	2,007
93,200	**93,250**	2,189	1,855	2,310	2,009
93,250	**93,300**	2,191	1,856	2,311	2,010
93,300	**93,350**	2,192	1,858	2,313	2,011
93,350	**93,400**	2,194	1,859	2,314	2,013
93,400	**93,450**	2,196	1,860	2,316	2,014
93,450	**93,500**	2,197	1,862	2,317	2,016
93,500	**93,550**	2,199	1,863	2,319	2,017
93,550	**93,600**	2,200	1,865	2,321	2,019
93,600	**93,650**	2,202	1,866	2,322	2,020
93,650	**93,700**	2,203	1,867	2,324	2,021
93,700	**93,750**	2,205	1,869	2,325	2,023
93,750	**93,800**	2,207	1,870	2,327	2,024
93,800	**93,850**	2,208	1,872	2,328	2,026
93,850	**93,900**	2,210	1,873	2,330	2,027
93,900	**93,950**	2,211	1,874	2,332	2,028
93,950	**94,000**	2,213	1,876	2,333	2,030
94,000					
94,000	**94,050**	2,214	1,877	2,335	2,031
94,050	**94,100**	2,216	1,879	2,336	2,033
94,100	**94,150**	2,218	1,880	2,338	2,034
94,150	**94,200**	2,219	1,882	2,339	2,035
94,200	**94,250**	2,221	1,883	2,341	2,037
94,250	**94,300**	2,222	1,884	2,343	2,038
94,300	**94,350**	2,224	1,886	2,344	2,040
94,350	**94,400**	2,225	1,887	2,346	2,041
94,400	**94,450**	2,227	1,889	2,347	2,043
94,450	**94,500**	2,228	1,890	2,349	2,044
94,500	**94,550**	2,230	1,891	2,350	2,045
94,550	**94,600**	2,232	1,893	2,352	2,047
94,600	**94,650**	2,233	1,894	2,353	2,048
94,650	**94,700**	2,235	1,896	2,355	2,050
94,700	**94,750**	2,236	1,897	2,357	2,051
94,750	**94,800**	2,238	1,898	2,358	2,052
94,800	**94,850**	2,239	1,900	2,360	2,054
94,850	**94,900**	2,241	1,901	2,361	2,055
94,900	**94,950**	2,243	1,903	2,363	2,057
94,950	**95,000**	2,244	1,904	2,364	2,058

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

2012 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—			
95,000						**98,000**					
95,000	**95,050**	2,246	1,905	2,366	2,059	**98,000**	**98,050**	2,340	1,990	2,460	2,144
95,050	**95,100**	2,247	1,907	2,368	2,061	**98,050**	**98,100**	2,341	1,992	2,461	2,145
95,100	**95,150**	2,249	1,908	2,369	2,062	**98,100**	**98,150**	2,343	1,993	2,463	2,147
95,150	**95,200**	2,250	1,910	2,371	2,064	**98,150**	**98,200**	2,344	1,994	2,465	2,148
95,200	**95,250**	2,252	1,911	2,372	2,065	**98,200**	**98,250**	2,346	1,996	2,466	2,150
95,250	**95,300**	2,254	1,913	2,374	2,066	**98,250**	**98,300**	2,347	1,997	2,468	2,151
95,300	**95,350**	2,255	1,914	2,375	2,068	**98,300**	**98,350**	2,349	1,999	2,469	2,152
95,350	**95,400**	2,257	1,915	2,377	2,069	**98,350**	**98,400**	2,351	2,000	2,471	2,154
95,400	**95,450**	2,258	1,917	2,379	2,071	**98,400**	**98,450**	2,352	2,001	2,472	2,155
95,450	**95,500**	2,260	1,918	2,380	2,072	**98,450**	**98,500**	2,354	2,003	2,474	2,157
95,500	**95,550**	2,261	1,920	2,382	2,074	**98,500**	**98,550**	2,355	2,004	2,476	2,158
95,550	**95,600**	2,263	1,921	2,383	2,075	**98,550**	**98,600**	2,357	2,006	2,477	2,160
95,600	**95,650**	2,264	1,922	2,385	2,076	**98,600**	**98,650**	2,358	2,007	2,479	2,161
95,650	**95,700**	2,266	1,924	2,386	2,078	**98,650**	**98,700**	2,360	2,008	2,480	2,162
95,700	**95,750**	2,268	1,925	2,388	2,079	**98,700**	**98,750**	2,361	2,010	2,482	2,164
95,750	**95,800**	2,269	1,927	2,389	2,081	**98,750**	**98,800**	2,363	2,011	2,483	2,165
95,800	**95,850**	2,271	1,928	2,391	2,082	**98,800**	**98,850**	2,365	2,013	2,485	2,167
95,850	**95,900**	2,272	1,929	2,393	2,083	**98,850**	**98,900**	2,366	2,014	2,487	2,168
95,900	**95,950**	2,274	1,931	2,394	2,085	**98,900**	**98,950**	2,368	2,015	2,488	2,169
95,950	**96,000**	2,275	1,932	2,396	2,086	**98,950**	**99,000**	2,369	2,017	2,490	2,171
96,000						**99,000**					
96,000	**96,050**	2,277	1,934	2,397	2,088	**99,000**	**99,050**	2,371	2,018	2,491	2,172
96,050	**96,100**	2,279	1,935	2,399	2,089	**99,050**	**99,100**	2,372	2,020	2,493	2,174
96,100	**96,150**	2,280	1,937	2,400	2,090	**99,100**	**99,150**	2,374	2,021	2,494	2,175
96,150	**96,200**	2,282	1,938	2,402	2,092	**99,150**	**99,200**	2,376	2,023	2,496	2,176
96,200	**96,250**	2,283	1,939	2,404	2,093	**99,200**	**99,250**	2,377	2,024	2,497	2,178
96,250	**96,300**	2,285	1,941	2,405	2,095	**99,250**	**99,300**	2,379	2,025	2,499	2,179
96,300	**96,350**	2,286	1,942	2,407	2,096	**99,300**	**99,350**	2,380	2,027	2,501	2,181
96,350	**96,400**	2,288	1,944	2,408	2,097	**99,350**	**99,400**	2,382	2,028	2,502	2,182
96,400	**96,450**	2,290	1,945	2,410	2,099	**99,400**	**99,450**	2,383	2,030	2,504	2,184
96,450	**96,500**	2,291	1,946	2,411	2,100	**99,450**	**99,500**	2,385	2,031	2,505	2,185
96,500	**96,550**	2,293	1,948	2,413	2,102	**99,500**	**99,550**	2,387	2,032	2,507	2,186
96,550	**96,600**	2,294	1,949	2,415	2,103	**99,550**	**99,600**	2,388	2,034	2,508	2,188
96,600	**96,650**	2,296	1,951	2,416	2,105	**99,600**	**99,650**	2,390	2,035	2,510	2,189
96,650	**96,700**	2,297	1,952	2,418	2,106	**99,650**	**99,700**	2,391	2,037	2,512	2,191
96,700	**96,750**	2,299	1,953	2,419	2,107	**99,700**	**99,750**	2,393	2,038	2,513	2,192
96,750	**96,800**	2,300	1,955	2,421	2,109	**99,750**	**99,800**	2,394	2,039	2,515	2,193
96,800	**96,850**	2,302	1,956	2,422	2,110	**99,800**	**99,850**	2,396	2,041	2,516	2,195
96,850	**96,900**	2,304	1,958	2,424	2,112	**99,850**	**99,900**	2,397	2,042	2,518	2,196
96,900	**96,950**	2,305	1,959	2,425	2,113	**99,900**	**99,950**	2,399	2,044	2,519	2,198
96,950	**97,000**	2,307	1,960	2,427	2,114	**99,950**	**100,000**	2,401	2,045	2,521	2,199
97,000											
97,000	**97,050**	2,308	1,962	2,429	2,116						
97,050	**97,100**	2,310	1,963	2,430	2,117						
97,100	**97,150**	2,311	1,965	2,432	2,119						
97,150	**97,200**	2,313	1,966	2,433	2,120						
97,200	**97,250**	2,315	1,968	2,435	2,121						
97,250	**97,300**	2,316	1,969	2,436	2,123						
97,300	**97,350**	2,318	1,970	2,438	2,124						
97,350	**97,400**	2,319	1,972	2,440	2,126						
97,400	**97,450**	2,321	1,973	2,441	2,127						
97,450	**97,500**	2,322	1,975	2,443	2,129						
97,500	**97,550**	2,324	1,976	2,444	2,130						
97,550	**97,600**	2,326	1,977	2,446	2,131						
97,600	**97,650**	2,327	1,979	2,447	2,133						
97,650	**97,700**	2,329	1,980	2,449	2,134						
97,700	**97,750**	2,330	1,982	2,451	2,136						
97,750	**97,800**	2,332	1,983	2,452	2,137						
97,800	**97,850**	2,333	1,984	2,454	2,138						
97,850	**97,900**	2,335	1,986	2,455	2,140						
97,900	**97,950**	2,336	1,987	2,457	2,141						
97,950	**98,000**	2,338	1,989	2,458	2,143						

$100,000 or over — use the Tax Rate Schedules on page 32

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

2012 Tax Rate Schedules

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

Single

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 35,350			1.51% of North Dakota taxable income	
35,350	85,650	$ 533.79	+	2.82% of amount over	$ 35,350
85,650	178,650	1,952.25	+	3.13% of amount over	85,650
178,650	388,350	4,863.15	+	3.63% of amount over	178,650
388,350		12,475.26	+	3.99% of amount over	388,350

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 59,100			1.51% of North Dakota taxable income	
59,100	142,700	$ 892.41	+	2.82% of amount over	$ 59,100
142,700	217,450	3,249.93	+	3.13% of amount over	142,700
217,450	388,350	5,589.61	+	3.63% of amount over	217,450
388,350		11,793.28	+	3.99% of amount over	388,350

Married filing separately

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 29,550			1.51% of North Dakota taxable income	
29,550	71,350	$ 446.21	+	2.82% of amount over	$ 29,550
71,350	108,725	1,624.97	+	3.13% of amount over	71,350
108,725	194,175	2,794.81	+	3.63% of amount over	108,725
194,175		5,896.65	+	3.99% of amount over	194,175

Head of household

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 47,350			1.51% of North Dakota taxable income	
47,350	122,300	$ 714.99	+	2.82% of amount over	$ 47,350
122,300	198,050	2,828.58	+	3.13% of amount over	122,300
198,050	388,350	5,199.56	+	3.63% of amount over	198,050
388,350		12,107.45	+	3.99% of amount over	388,350

How to assemble your North Dakota return

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

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

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

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

All filers—

- Staple documents together at top center (or leave loose in envelope)
- If balance due, enclose check or money order made payable to:

  ND State Tax Commissioner
- Sign your return
- Enclose copy of federal return
- Use enclosed preprinted envelope
- Use adequate postage
- Make a copy of return for your records

Important

If your return is unsigned, or is missing a copy of your federal return, it is incomplete and will be sent back to you.

This could result in late filing or payment charges if it is refiled after the due date.

Need help with your federal return?

The following information is provided for your convenience. If you have a specific federal income tax question, please direct it to the Internal Revenue Service, as provided below.

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 11:30 a.m. - 12:15 p.m.)*
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 Qdoba Mexican Grill)

Do you need any forms?

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

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

- ❑ **Form ND-1,** Individual income tax form (Long form)
- ❑ **Form ND-EZ,** Individual income tax form (Short form)
- ❑ **Schedule ND-1CR,** Calculation of credit for income tax paid to another state (residents only)
- ❑ **Schedule ND-1FA,** Calculation of tax under 3-year averaging method for elected farm income
- ❑ **Schedule ND-1NR,** Tax calculation for nonresidents and part-year residents
- ❑ **Schedule ND-1SA,** Statutory adjustments
- ❑ **Schedule ND-1TC,** Tax credits
- ❑ **Schedule ND-1FC,** Family member care credit
- ❑ **Schedule ND-1PG,** Planned gift credit
- ❑ **Schedule ND-1QEF,** Qualified endowment fund tax credit
- ❑ **Schedule ND-1CS,** Calculation of tax on proceeds from sale of income tax credit
- ❑ **Schedule RZ,** Renaissance Zone Act income exemptions and tax credits
- ❑ **Schedule ME,** Credit for wages paid to mobilized employee
- ❑ **Form ND-1EXT,** Individual extension payment
- ❑ **Schedule ND-1UT,** Calculation of interest on underpayment or late payment of estimated tax
- ❑ **Form 101,** Extension of time to file a North Dakota tax return
- ❑ **2013 Form ND-1ES,** Estimated income tax—individuals [Use for 2013 tax year estimated tax]
- ❑ **One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- ❑ **Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2012 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Name

Address

City State ZIP code

Need assistance?

Web site—Go to our Web site at **www.nd.gov/tax**

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

Phone
Call us toll free (within North Dakota) at **1-877-328-7088,** Monday-Friday, 8 a.m. to 5 p.m.

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

Questions: **(701) 328-1247**
Form requests: **(701) 328-1243**

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

Mail—Mail your letter to:

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

Fax—Fax us at **1-701-328-1942**

Check the status of your refund

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

Or send an e-mail to **taxpayerservices@nd.gov** or call **(701) 328-1242.** If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

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

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

Request a copy of your return

A fillable form is available on our Web site that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **Individual Income**. In the drop-down menu, click **Forms**. Then click on **Copy Request Form**.

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

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