North Dakota Office of State Tax Commissioner

2010 Individual Income Tax

Cory Fong, Tax Commissioner

Form ND-EZ
Form ND-1

Dear Taxpayer,

For over a decade the Tax Department has been offering electronic filing for individual income tax returns. Over the years, the e-file options have grown, providing taxpayers with a selection of companies affiliated with IRS E-file and the Free File Alliance, which consist of software companies that have agreed to offer free e-filing to taxpayers who meet certain criteria.

With the different e-file companies – Free File and IRS E-File – the Tax Department was concerned that there would be a number of taxpayers who might be overwhelmed with all of the e-file offers. So, we created a new online interactive tool for taxpayers to use to help them identify if they were eligible for a Free File company, and to guide them to an e-file service that will work best for them. This tool was very successful and during this past filing season well over 241,000 North Dakota individual income taxpayers chose to e-file!

Inside this booklet you will find the paper forms and instructions you need to file your 2010 North Dakota individual income taxes. Before you choose to file a paper return, I hope you will consider filing electronically this year. Nearly 70 percent of taxpayers have found e-file to be a well-established, safe and efficient method of filing their tax return.

As you go through the booklet, you will notice that there is little change in the 2010 North Dakota individual income tax return and instructions from the prior year. Any notable changes are identified as "NEW!" on the forms and in the instructions. For a summary of the changes and other developments that may affect you, please see page 2.

If you have any questions, need assistance, or simply want more information about e-file, visit our web site at www.nd.gov/tax or contact our office. You'll 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.

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.**
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.**

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 of City or County Sales and Use Tax Transmittal**, 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.

Your electronic options *for fast results!*

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

Join the over **241,000** *North Dakota taxpayers now using E-file to file their North Dakota returns.*

Federal / State E-file Program

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time.

You have the following three ways to file under this program:

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

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

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

Check to see if you can use the Federal / State E-file program for FREE !

A number of tax preparers, off-the-shelf software products, and Internet on-line services offer e-filing under the Federal / State *E-file* program for free or at a discounted cost. The eligibility requirements vary among the providers of this service, so you will need to contact a provider to find out more. For assistance on who provides this service, go to our Web site at **www.nd.gov/tax.** Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

Choose *direct deposit* for a *faster* refund

No matter how you choose to file—electronically* or on paper—use direct deposit for secure, fast handling of your refund.

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

Changes affecting you and your income tax

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

Change to instructions for "partnership plan" long-term care insurance credit

If you claim the "partnership plan" long-term care insurance income tax credit on the 2010 Schedule ND-1TC, line 16, the instructions on what you must attach to your return to support the credit have changed.

At the time you purchase a "partnership plan" long-term care insurance policy, the insurance company is required to provide you with a statement that certifies the policy is a "partnership plan" policy.

If you file your 2010 Form ND-1 on paper, you must attach copies of the (1) certification statement from the insurance company and (2) the first page of the policy which identifies the insurance company and the name or names of the insured. If you electronically file your return, however, you do not have to submit these documents to the Office of State Tax Commissioner, but you must be able to provide them upon request.

Federal exemption for civilian spouses of U.S. armed forces servicemembers

Federal legislation called the Military Spouses Residency Relief Act changed federal law to extend two state income tax relief provisions to a civilian spouse of a U.S. armed forces servicemember. If a civilian spouse's sole reason for living and working in a state other than his or her state of legal residence is to live wherever the servicemember is stationed, federal law now provides that (1) the civilian spouse's state of legal residence does not automatically change when moving from one state to another state and (2) the civilian spouse's compensation is subject to state income tax only in his or her state of legal residence.

Resident civilian spouse—A civilian spouse who is a legal resident of North Dakota is subject to North Dakota income tax on all of his or her income regardless of where it is earned or has its source. Therefore, even if a North Dakota civilian spouse's compensation is exempt from another state's income tax because of the Military Spouses Residency Relief Act, the compensation earned in the other state is still subject to North Dakota income tax.

Nonresident civilian spouse—A civilian spouse who claims legal residence in a state other than North Dakota is generally subject to North Dakota income tax on all income earned or having its source in North Dakota. However, because of the Military Spouses Residency Relief Act, a nonresident civilian spouse's compensation for work performed in North Dakota is exempt from North Dakota income tax if he or she meets all of the following conditions:

- The civilian spouse and the servicemember maintain their legal residence in a state other than North Dakota. (This condition is met even if each spouse has a different state of legal residence.)
- The servicemember's permanent duty station is in North Dakota.
- The civilian spouse is residing and working in North Dakota only because he or she wants to live with the servicemember.

Actions or events that alter any of the above eligibility conditions may make the nonresident civilian spouse ineligible for the exemption of compensation from North Dakota income tax. This would include a change in the servicemember's permanent duty station, changing legal residence to North Dakota, a divorce, and death of the servicemember.

If a nonresident civilian spouse is eligible for the exemption but the civilian spouse's employer withheld North Dakota income tax from his or her North Dakota wages, the civilian spouse may apply for a refund of the withheld tax by filing a North Dakota individual income tax return.

For more detailed information on the Military Spouses Residency Relief Act and its effect on your North Dakota income tax obligation, go to our web site at www.nd.gov/tax.

Retroactive property tax relief income tax credit

Schedule ND-1RPT, Retroactive Property Tax Credit For Individuals, has been discontinued for the 2010 tax year. This was a one-time income tax credit only allowed for the 2009 tax year. However, if you qualified for this credit on your 2009 Form ND-1 and were unable to use all of the credit because it exceeded your 2009 income tax liability, you may carry over the unused credit from your 2009 return and claim it on your 2010 Form ND-1—see the 2010 Schedule ND-1TC, line 17.

Authorizing others to access your confidential tax information

Except where North Dakota income tax law specifically provides for an exception, the Office of State Tax Commissioner (Tax Department) must protect the confidentiality of the information contained in any return or report that you are required to file with the Tax Department. This protection goes so far as to prohibit the Tax Department from disclosing whether or not you have filed a required return or report. You, of course, may access your own confidential information upon appropriate verification of your identity.

Changes affecting you and your income tax (continued)

If you rely on a third party, such as an accountant, attorney, or family member, to handle your income tax affairs, there may be times when the third party needs to access your confidential information on file with the Tax Department. Unless you plan on requesting the information yourself and giving it to the third party, the Tax Department may not provide any confidential information to your third party representative without your written authorization.

You can authorize the Tax Department to disclose your confidential information to your third party representative by completing Form 500, Authorization To Disclose Tax Information And Designation of Representative. Either you or your third party representative may present the completed Form 500 to the Tax Department. The form allows you to limit the type of information that the Tax Department may disclose to your third party representative.

Form 500 can be obtained from the Tax Department's web site at ***www.nd.gov/tax*** and clicking the link **Miscellaneous Tax Forms and Publications** on the menu at the left-hand side of the page.

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, 2011—	
		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 2010 tax year and you are required to file a 2010 federal individual income tax return, you must file a 2010 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 2010 and you are required to file a 2010 federal individual income tax return, you must file a 2010 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2010.

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 2010 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2010 tax year and (2) you are required to file a 2010 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 2010 tax year, you must file a 2010 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2010 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2010 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 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 2010, 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 2010 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 2010 tax year, you do not have to file a 2010 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 2010 tax year, you do not have to file a 2010 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 2010, you must file a 2010 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 2010 tax year, you must file a 2010 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2010 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.

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 2010 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 2010	☐	☐
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 2010	☐	☐
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, obtain Form ND-1 and complete it as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (up to line D), 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 2010 North Dakota individual income tax return on or before April 15, 2011. 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 2010 Form ND-1EXT on or before April 15, 2011. 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 2010 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 (including extensions), but you do not pay all of the tax due on it by the return's due date (including extensions), 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 (including extensions), 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 (including extensions).

Federal income tax return

Certain information from your 2010 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2010 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 2011)

You must pay estimated North Dakota income tax for the 2011 tax year if ***all*** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2011.
2. Your North Dakota net tax liability for 2010 is $500 or more. (*If you are not required to file a North Dakota return for 2010, you do not have to pay estimated tax for 2011.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least $500 in North Dakota income tax for 2011.
4. You expect your North Dakota income tax withholding for 2011 to be less than the smaller of the following:
   (a) 90% of your 2011 North Dakota net tax liability.
   (b) 100% of your 2010 North Dakota net tax liability. If you moved into North Dakota during 2010 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 2011 tax year must be paid by April 15, June 15, and September 15, 2011, and January 15, 2012.

If you are required to pay estimated tax for 2011, obtain the 2011 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.

2010 **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 2010 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 2010 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 2010 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 2010 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2009 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 2010 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*

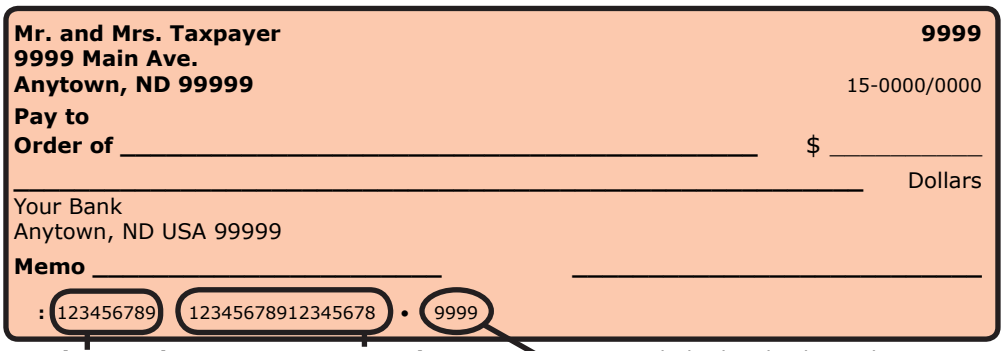
If you have an overpayment on line 4, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute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

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

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

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

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 2010 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 2010 return and automatically expires on the due date (excluding extensions) for filing the 2011 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.

2010 **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 2010 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 2010 tax year
If you were a nonresident of North Dakota for part or all of the 2010 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 2010 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 2010 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 2010 tax year, fill in the circle next to:

- General.....if you are changing the return for any reason except a federal net operating loss carryback.
- 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 2010 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 N.D.C.C. ch. 57-35.3*.

Line 4 - *Planned gift or endowment credit adjustment*

If you claimed the planned gift tax credit on Schedule PG or Schedule ND-1PG in a tax year prior to 2010, or are going to claim it on your 2010 return, you must enter on this line the amount of the contribution on which the tax credit was based, but only to the extent that you deducted it in calculating your federal taxable income for 2010. This adjustment also must be made for a charitable contribution deduction passed through to you by a passthrough entity on which the entity calculated the North Dakota endowment fund tax credit, limited to the portion of the contribution deducted on your federal income tax return.

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 exclude 30 percent of that gain from your North Dakota taxable income. ***However, if you were a full-year nonresident or part-year resident of North Dakota for the tax year, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota.***

Complete the worksheet on 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 2010, enter on this line income you derived from sources on ***any*** Indian reservation in North Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2010, but you did not reside on an Indian reservation for part or all of 2010, 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 N.D.C.C. ch. 57-35.3*.

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 2010, 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 2010 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the total contributions made during the year, 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 for the deduction.

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. These are dividends that are taxed at the lower federal tax rate that applies 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 have 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 2010, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA**.

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.**

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 2010 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** _____

2. Enter amount from 2010 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. Multiply line 5 by 30% (.30). Enter this amount on Form ND-1, line 8 ..... **6** _____

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 $56,912;
- 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 $32,312.

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, 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.***

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.

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 **$56,912**?
- ☐ **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 **$32,312**?
- ☐ **No.** Stop; you do not qualify for the credit.
- ☐ **Yes.** Go to line 6 ..... **5** 9,350.00

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** 280.00

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** _____

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
- **NEW!** 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

Enter on this line the total credits from Schedule ND-1TC, line 18. **Attach Schedule ND-1TC.**

Line 28 - *Withholding*

Enter the North Dakota income tax withholding shown on a 2010 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2009 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 2010 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.**

Sample check for direct deposit (line 34)

Mr. and Mrs. Taxpayer **9999**
9999 Main Ave.
Anytown, ND 99999 15-0000/0000
Pay to
Order of _____ $ _____
_____ Dollars
Your Bank
Anytown, ND USA 99999
Memo _____ _____
: 123456789 12345678912345678 • 9999

Routing number (Line 34, Item a) — 123456789
Account number (Line 34, Item b) — 12345678912345678
Do not include the check number as part of the account number. — 9999

Line 32 - *Application of overpayment to 2011*

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2011 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."

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

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

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

Line 39 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2010, 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 2010 Form 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 2010 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 2010 return and automatically expires on the due date (excluding extensions) for filing the 2011 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 2010 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 2010. 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
Baldwin	ND	Baldwin 29	08-029
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 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
Pembina	ND	North Border 100	34-100
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
Rock Lake	ND	N Central 28	48-028
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
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

2010 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 $919. 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 $919 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	1,170	917	1,259	985
49,850	49,900	1,172	918	1,261	987
49,900	49,950	1,173	919	1,263	989
49,950	50,000	1,175	920	1,264	990

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	2	2	2	2
100	125	2	2	2	2
125	150	3	3	3	3
150	175	3	3	3	3
175	200	3	3	3	3
200	225	4	4	4	4
225	250	4	4	4	4
250	275	5	5	5	5
275	300	5	5	5	5
300	325	6	6	6	6
325	350	6	6	6	6
350	375	7	7	7	7
375	400	7	7	7	7
400	425	8	8	8	8
425	450	8	8	8	8
450	475	9	9	9	9
475	500	9	9	9	9
500	525	9	9	9	9
525	550	10	10	10	10
550	575	10	10	10	10
575	600	11	11	11	11
600	625	11	11	11	11
625	650	12	12	12	12
650	675	12	12	12	12
675	700	13	13	13	13
700	725	13	13	13	13
725	750	14	14	14	14
750	775	14	14	14	14
775	800	14	14	14	14
800	825	15	15	15	15
825	850	15	15	15	15
850	875	16	16	16	16
875	900	16	16	16	16
900	925	17	17	17	17
925	950	17	17	17	17
950	975	18	18	18	18
975	1,000	18	18	18	18
1,000					
1,000	1,025	19	19	19	19
1,025	1,050	19	19	19	19
1,050	1,075	20	20	20	20
1,075	1,100	20	20	20	20
1,100	1,125	20	20	20	20
1,125	1,150	21	21	21	21
1,150	1,175	21	21	21	21
1,175	1,200	22	22	22	22
1,200	1,225	22	22	22	22
1,225	1,250	23	23	23	23
1,250	1,275	23	23	23	23
1,275	1,300	24	24	24	24
1,300	1,325	24	24	24	24

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	25	25	25	25
1,350	1,375	25	25	25	25
1,375	1,400	26	26	26	26
1,400	1,425	26	26	26	26
1,425	1,450	26	26	26	26
1,450	1,475	27	27	27	27
1,475	1,500	27	27	27	27
1,500	1,525	28	28	28	28
1,525	1,550	28	28	28	28
1,550	1,575	29	29	29	29
1,575	1,600	29	29	29	29
1,600	1,625	30	30	30	30
1,625	1,650	30	30	30	30
1,650	1,675	31	31	31	31
1,675	1,700	31	31	31	31
1,700	1,725	32	32	32	32
1,725	1,750	32	32	32	32
1,750	1,775	32	32	32	32
1,775	1,800	33	33	33	33
1,800	1,825	33	33	33	33
1,825	1,850	34	34	34	34
1,850	1,875	34	34	34	34
1,875	1,900	35	35	35	35
1,900	1,925	35	35	35	35
1,925	1,950	36	36	36	36
1,950	1,975	36	36	36	36
1,975	2,000	37	37	37	37
2,000					
2,000	2,025	37	37	37	37
2,025	2,050	37	37	37	37
2,050	2,075	38	38	38	38
2,075	2,100	38	38	38	38
2,100	2,125	39	39	39	39
2,125	2,150	39	39	39	39
2,150	2,175	40	40	40	40
2,175	2,200	40	40	40	40
2,200	2,225	41	41	41	41
2,225	2,250	41	41	41	41
2,250	2,275	42	42	42	42
2,275	2,300	42	42	42	42
2,300	2,325	43	43	43	43
2,325	2,350	43	43	43	43
2,350	2,375	43	43	43	43
2,375	2,400	44	44	44	44
2,400	2,425	44	44	44	44
2,425	2,450	45	45	45	45
2,450	2,475	45	45	45	45
2,475	2,500	46	46	46	46
2,500	2,525	46	46	46	46
2,525	2,550	47	47	47	47
2,550	2,575	47	47	47	47
2,575	2,600	48	48	48	48
2,600	2,625	48	48	48	48
2,625	2,650	49	49	49	49
2,650	2,675	49	49	49	49
2,675	2,700	49	49	49	49

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	50	50	50	50
2,725	2,750	50	50	50	50
2,750	2,775	51	51	51	51
2,775	2,800	51	51	51	51
2,800	2,825	52	52	52	52
2,825	2,850	52	52	52	52
2,850	2,875	53	53	53	53
2,875	2,900	53	53	53	53
2,900	2,925	54	54	54	54
2,925	2,950	54	54	54	54
2,950	2,975	55	55	55	55
2,975	3,000	55	55	55	55
3,000					
3,000	3,050	56	56	56	56
3,050	3,100	57	57	57	57
3,100	3,150	58	58	58	58
3,150	3,200	58	58	58	58
3,200	3,250	59	59	59	59
3,250	3,300	60	60	60	60
3,300	3,350	61	61	61	61
3,350	3,400	62	62	62	62
3,400	3,450	63	63	63	63
3,450	3,500	64	64	64	64
3,500	3,550	65	65	65	65
3,550	3,600	66	66	66	66
3,600	3,650	67	67	67	67
3,650	3,700	68	68	68	68
3,700	3,750	69	69	69	69
3,750	3,800	69	69	69	69
3,800	3,850	70	70	70	70
3,850	3,900	71	71	71	71
3,900	3,950	72	72	72	72
3,950	4,000	73	73	73	73
4,000					
4,000	4,050	74	74	74	74
4,050	4,100	75	75	75	75
4,100	4,150	76	76	76	76
4,150	4,200	77	77	77	77
4,200	4,250	78	78	78	78
4,250	4,300	79	79	79	79
4,300	4,350	80	80	80	80
4,350	4,400	81	81	81	81
4,400	4,450	81	81	81	81
4,450	4,500	82	82	82	82
4,500	4,550	83	83	83	83
4,550	4,600	84	84	84	84
4,600	4,650	85	85	85	85
4,650	4,700	86	86	86	86
4,700	4,750	87	87	87	87
4,750	4,800	88	88	88	88
4,800	4,850	89	89	89	89
4,850	4,900	90	90	90	90
4,900	4,950	91	91	91	91
4,950	5,000	92	92	92	92

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

2010 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**	92	92	92	92	**8,000**	**8,050**	148	148	148	148	**11,000**	**11,050**	203	203	203	203
5,050	**5,100**	93	93	93	93	**8,050**	**8,100**	149	149	149	149	**11,050**	**11,100**	204	204	204	204
5,100	**5,150**	94	94	94	94	**8,100**	**8,150**	150	150	150	150	**11,100**	**11,150**	205	205	205	205
5,150	**5,200**	95	95	95	95	**8,150**	**8,200**	150	150	150	150	**11,150**	**11,200**	206	206	206	206
5,200	**5,250**	96	96	96	96	**8,200**	**8,250**	151	151	151	151	**11,200**	**11,250**	207	207	207	207
5,250	**5,300**	97	97	97	97	**8,250**	**8,300**	152	152	152	152	**11,250**	**11,300**	207	207	207	207
5,300	**5,350**	98	98	98	98	**8,300**	**8,350**	153	153	153	153	**11,300**	**11,350**	208	208	208	208
5,350	**5,400**	99	99	99	99	**8,350**	**8,400**	154	154	154	154	**11,350**	**11,400**	209	209	209	209
5,400	**5,450**	100	100	100	100	**8,400**	**8,450**	155	155	155	155	**11,400**	**11,450**	210	210	210	210
5,450	**5,500**	101	101	101	101	**8,450**	**8,500**	156	156	156	156	**11,450**	**11,500**	211	211	211	211
5,500	**5,550**	102	102	102	102	**8,500**	**8,550**	157	157	157	157	**11,500**	**11,550**	212	212	212	212
5,550	**5,600**	103	103	103	103	**8,550**	**8,600**	158	158	158	158	**11,550**	**11,600**	213	213	213	213
5,600	**5,650**	104	104	104	104	**8,600**	**8,650**	159	159	159	159	**11,600**	**11,650**	214	214	214	214
5,650	**5,700**	104	104	104	104	**8,650**	**8,700**	160	160	160	160	**11,650**	**11,700**	215	215	215	215
5,700	**5,750**	105	105	105	105	**8,700**	**8,750**	161	161	161	161	**11,700**	**11,750**	216	216	216	216
5,750	**5,800**	106	106	106	106	**8,750**	**8,800**	161	161	161	161	**11,750**	**11,800**	217	217	217	217
5,800	**5,850**	107	107	107	107	**8,800**	**8,850**	162	162	162	162	**11,800**	**11,850**	218	218	218	218
5,850	**5,900**	108	108	108	108	**8,850**	**8,900**	163	163	163	163	**11,850**	**11,900**	219	219	219	219
5,900	**5,950**	109	109	109	109	**8,900**	**8,950**	164	164	164	164	**11,900**	**11,950**	219	219	219	219
5,950	**6,000**	110	110	110	110	**8,950**	**9,000**	165	165	165	165	**11,950**	**12,000**	220	220	220	220
6,000						**9,000**						**12,000**					
6,000	**6,050**	111	111	111	111	**9,000**	**9,050**	166	166	166	166	**12,000**	**12,050**	221	221	221	221
6,050	**6,100**	112	112	112	112	**9,050**	**9,100**	167	167	167	167	**12,050**	**12,100**	222	222	222	222
6,100	**6,150**	113	113	113	113	**9,100**	**9,150**	168	168	168	168	**12,100**	**12,150**	223	223	223	223
6,150	**6,200**	114	114	114	114	**9,150**	**9,200**	169	169	169	169	**12,150**	**12,200**	224	224	224	224
6,200	**6,250**	115	115	115	115	**9,200**	**9,250**	170	170	170	170	**12,200**	**12,250**	225	225	225	225
6,250	**6,300**	115	115	115	115	**9,250**	**9,300**	171	171	171	171	**12,250**	**12,300**	226	226	226	226
6,300	**6,350**	116	116	116	116	**9,300**	**9,350**	172	172	172	172	**12,300**	**12,350**	227	227	227	227
6,350	**6,400**	117	117	117	117	**9,350**	**9,400**	173	173	173	173	**12,350**	**12,400**	228	228	228	228
6,400	**6,450**	118	118	118	118	**9,400**	**9,450**	173	173	173	173	**12,400**	**12,450**	229	229	229	229
6,450	**6,500**	119	119	119	119	**9,450**	**9,500**	174	174	174	174	**12,450**	**12,500**	230	230	230	230
6,500	**6,550**	120	120	120	120	**9,500**	**9,550**	175	175	175	175	**12,500**	**12,550**	230	230	230	230
6,550	**6,600**	121	121	121	121	**9,550**	**9,600**	176	176	176	176	**12,550**	**12,600**	231	231	231	231
6,600	**6,650**	122	122	122	122	**9,600**	**9,650**	177	177	177	177	**12,600**	**12,650**	232	232	232	232
6,650	**6,700**	123	123	123	123	**9,650**	**9,700**	178	178	178	178	**12,650**	**12,700**	233	233	233	233
6,700	**6,750**	124	124	124	124	**9,700**	**9,750**	179	179	179	179	**12,700**	**12,750**	234	234	234	234
6,750	**6,800**	125	125	125	125	**9,750**	**9,800**	180	180	180	180	**12,750**	**12,800**	235	235	235	235
6,800	**6,850**	126	126	126	126	**9,800**	**9,850**	181	181	181	181	**12,800**	**12,850**	236	236	236	236
6,850	**6,900**	127	127	127	127	**9,850**	**9,900**	182	182	182	182	**12,850**	**12,900**	237	237	237	237
6,900	**6,950**	127	127	127	127	**9,900**	**9,950**	183	183	183	183	**12,900**	**12,950**	238	238	238	238
6,950	**7,000**	128	128	128	128	**9,950**	**10,000**	184	184	184	184	**12,950**	**13,000**	239	239	239	239
7,000						**10,000**						**13,000**					
7,000	**7,050**	129	129	129	129	**10,000**	**10,050**	184	184	184	184	**13,000**	**13,050**	240	240	240	240
7,050	**7,100**	130	130	130	130	**10,050**	**10,100**	185	185	185	185	**13,050**	**13,100**	241	241	241	241
7,100	**7,150**	131	131	131	131	**10,100**	**10,150**	186	186	186	186	**13,100**	**13,150**	242	242	242	242
7,150	**7,200**	132	132	132	132	**10,150**	**10,200**	187	187	187	187	**13,150**	**13,200**	242	242	242	242
7,200	**7,250**	133	133	133	133	**10,200**	**10,250**	188	188	188	188	**13,200**	**13,250**	243	243	243	243
7,250	**7,300**	134	134	134	134	**10,250**	**10,300**	189	189	189	189	**13,250**	**13,300**	244	244	244	244
7,300	**7,350**	135	135	135	135	**10,300**	**10,350**	190	190	190	190	**13,300**	**13,350**	245	245	245	245
7,350	**7,400**	136	136	136	136	**10,350**	**10,400**	191	191	191	191	**13,350**	**13,400**	246	246	246	246
7,400	**7,450**	137	137	137	137	**10,400**	**10,450**	192	192	192	192	**13,400**	**13,450**	247	247	247	247
7,450	**7,500**	138	138	138	138	**10,450**	**10,500**	193	193	193	193	**13,450**	**13,500**	248	248	248	248
7,500	**7,550**	138	138	138	138	**10,500**	**10,550**	194	194	194	194	**13,500**	**13,550**	249	249	249	249
7,550	**7,600**	139	139	139	139	**10,550**	**10,600**	195	195	195	195	**13,550**	**13,600**	250	250	250	250
7,600	**7,650**	140	140	140	140	**10,600**	**10,650**	196	196	196	196	**13,600**	**13,650**	251	251	251	251
7,650	**7,700**	141	141	141	141	**10,650**	**10,700**	196	196	196	196	**13,650**	**13,700**	252	252	252	252
7,700	**7,750**	142	142	142	142	**10,700**	**10,750**	197	197	197	197	**13,700**	**13,750**	253	253	253	253
7,750	**7,800**	143	143	143	143	**10,750**	**10,800**	198	198	198	198	**13,750**	**13,800**	253	253	253	253
7,800	**7,850**	144	144	144	144	**10,800**	**10,850**	199	199	199	199	**13,800**	**13,850**	254	254	254	254
7,850	**7,900**	145	145	145	145	**10,850**	**10,900**	200	200	200	200	**13,850**	**13,900**	255	255	255	255
7,900	**7,950**	146	146	146	146	**10,900**	**10,950**	201	201	201	201	**13,900**	**13,950**	256	256	256	256
7,950	**8,000**	147	147	147	147	**10,950**	**11,000**	202	202	202	202	**13,950**	**14,000**	257	257	257	257

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

2010 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—			
14,000					
14,000	**14,050**	258	258	258	258
14,050	**14,100**	259	259	259	259
14,100	**14,150**	260	260	260	260
14,150	**14,200**	261	261	261	261
14,200	**14,250**	262	262	262	262
14,250	**14,300**	263	263	263	263
14,300	**14,350**	264	264	264	264
14,350	**14,400**	265	265	265	265
14,400	**14,450**	265	265	265	265
14,450	**14,500**	266	266	266	266
14,500	**14,550**	267	267	267	267
14,550	**14,600**	268	268	268	268
14,600	**14,650**	269	269	269	269
14,650	**14,700**	270	270	270	270
14,700	**14,750**	271	271	271	271
14,750	**14,800**	272	272	272	272
14,800	**14,850**	273	273	273	273
14,850	**14,900**	274	274	274	274
14,900	**14,950**	275	275	275	275
14,950	**15,000**	276	276	276	276
15,000					
15,000	**15,050**	276	276	276	276
15,050	**15,100**	277	277	277	277
15,100	**15,150**	278	278	278	278
15,150	**15,200**	279	279	279	279
15,200	**15,250**	280	280	280	280
15,250	**15,300**	281	281	281	281
15,300	**15,350**	282	282	282	282
15,350	**15,400**	283	283	283	283
15,400	**15,450**	284	284	284	284
15,450	**15,500**	285	285	285	285
15,500	**15,550**	286	286	286	286
15,550	**15,600**	287	287	287	287
15,600	**15,650**	288	288	288	288
15,650	**15,700**	288	288	288	288
15,700	**15,750**	289	289	289	289
15,750	**15,800**	290	290	290	290
15,800	**15,850**	291	291	291	291
15,850	**15,900**	292	292	292	292
15,900	**15,950**	293	293	293	293
15,950	**16,000**	294	294	294	294
16,000					
16,000	**16,050**	295	295	295	295
16,050	**16,100**	296	296	296	296
16,100	**16,150**	297	297	297	297
16,150	**16,200**	298	298	298	298
16,200	**16,250**	299	299	299	299
16,250	**16,300**	299	299	299	299
16,300	**16,350**	300	300	300	300
16,350	**16,400**	301	301	301	301
16,400	**16,450**	302	302	302	302
16,450	**16,500**	303	303	303	303
16,500	**16,550**	304	304	304	304
16,550	**16,600**	305	305	305	305
16,600	**16,650**	306	306	306	306
16,650	**16,700**	307	307	307	307
16,700	**16,750**	308	308	308	308
16,750	**16,800**	309	309	309	309
16,800	**16,850**	310	310	310	310
16,850	**16,900**	311	311	311	311
16,900	**16,950**	311	311	311	311
16,950	**17,000**	312	312	312	312

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—			
17,000					
17,000	**17,050**	313	313	313	313
17,050	**17,100**	314	314	314	314
17,100	**17,150**	315	315	315	315
17,150	**17,200**	316	316	316	316
17,200	**17,250**	317	317	317	317
17,250	**17,300**	318	318	318	318
17,300	**17,350**	319	319	319	319
17,350	**17,400**	320	320	320	320
17,400	**17,450**	321	321	321	321
17,450	**17,500**	322	322	322	322
17,500	**17,550**	322	322	322	322
17,550	**17,600**	323	323	323	323
17,600	**17,650**	324	324	324	324
17,650	**17,700**	325	325	325	325
17,700	**17,750**	326	326	326	326
17,750	**17,800**	327	327	327	327
17,800	**17,850**	328	328	328	328
17,850	**17,900**	329	329	329	329
17,900	**17,950**	330	330	330	330
17,950	**18,000**	331	331	331	331
18,000					
18,000	**18,050**	332	332	332	332
18,050	**18,100**	333	333	333	333
18,100	**18,150**	334	334	334	334
18,150	**18,200**	334	334	334	334
18,200	**18,250**	335	335	335	335
18,250	**18,300**	336	336	336	336
18,300	**18,350**	337	337	337	337
18,350	**18,400**	338	338	338	338
18,400	**18,450**	339	339	339	339
18,450	**18,500**	340	340	340	340
18,500	**18,550**	341	341	341	341
18,550	**18,600**	342	342	342	342
18,600	**18,650**	343	343	343	343
18,650	**18,700**	344	344	344	344
18,700	**18,750**	345	345	345	345
18,750	**18,800**	345	345	345	345
18,800	**18,850**	346	346	346	346
18,850	**18,900**	347	347	347	347
18,900	**18,950**	348	348	348	348
18,950	**19,000**	349	349	349	349
19,000					
19,000	**19,050**	350	350	350	350
19,050	**19,100**	351	351	351	351
19,100	**19,150**	352	352	352	352
19,150	**19,200**	353	353	353	353
19,200	**19,250**	354	354	354	354
19,250	**19,300**	355	355	355	355
19,300	**19,350**	356	356	356	356
19,350	**19,400**	357	357	357	357
19,400	**19,450**	357	357	357	357
19,450	**19,500**	358	358	358	358
19,500	**19,550**	359	359	359	359
19,550	**19,600**	360	360	360	360
19,600	**19,650**	361	361	361	361
19,650	**19,700**	362	362	362	362
19,700	**19,750**	363	363	363	363
19,750	**19,800**	364	364	364	364
19,800	**19,850**	365	365	365	365
19,850	**19,900**	366	366	366	366
19,900	**19,950**	367	367	367	367
19,950	**20,000**	368	368	368	368

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—			
20,000					
20,000	**20,050**	368	368	368	368
20,050	**20,100**	369	369	369	369
20,100	**20,150**	370	370	370	370
20,150	**20,200**	371	371	371	371
20,200	**20,250**	372	372	372	372
20,250	**20,300**	373	373	373	373
20,300	**20,350**	374	374	374	374
20,350	**20,400**	375	375	375	375
20,400	**20,450**	376	376	376	376
20,450	**20,500**	377	377	377	377
20,500	**20,550**	378	378	378	378
20,550	**20,600**	379	379	379	379
20,600	**20,650**	380	380	380	380
20,650	**20,700**	380	380	380	380
20,700	**20,750**	381	381	381	381
20,750	**20,800**	382	382	382	382
20,800	**20,850**	383	383	383	383
20,850	**20,900**	384	384	384	384
20,900	**20,950**	385	385	385	385
20,950	**21,000**	386	386	386	386
21,000					
21,000	**21,050**	387	387	387	387
21,050	**21,100**	388	388	388	388
21,100	**21,150**	389	389	389	389
21,150	**21,200**	390	390	390	390
21,200	**21,250**	391	391	391	391
21,250	**21,300**	391	391	391	391
21,300	**21,350**	392	392	392	392
21,350	**21,400**	393	393	393	393
21,400	**21,450**	394	394	394	394
21,450	**21,500**	395	395	395	395
21,500	**21,550**	396	396	396	396
21,550	**21,600**	397	397	397	397
21,600	**21,650**	398	398	398	398
21,650	**21,700**	399	399	399	399
21,700	**21,750**	400	400	400	400
21,750	**21,800**	401	401	401	401
21,800	**21,850**	402	402	402	402
21,850	**21,900**	403	403	403	403
21,900	**21,950**	403	403	403	403
21,950	**22,000**	404	404	404	404
22,000					
22,000	**22,050**	405	405	405	405
22,050	**22,100**	406	406	406	406
22,100	**22,150**	407	407	407	407
22,150	**22,200**	408	408	408	408
22,200	**22,250**	409	409	409	409
22,250	**22,300**	410	410	410	410
22,300	**22,350**	411	411	411	411
22,350	**22,400**	412	412	412	412
22,400	**22,450**	413	413	413	413
22,450	**22,500**	414	414	414	414
22,500	**22,550**	414	414	414	414
22,550	**22,600**	415	415	415	415
22,600	**22,650**	416	416	416	416
22,650	**22,700**	417	417	417	417
22,700	**22,750**	418	418	418	418
22,750	**22,800**	419	419	419	419
22,800	**22,850**	420	420	420	420
22,850	**22,900**	421	421	421	421
22,900	**22,950**	422	422	422	422
22,950	**23,000**	423	423	423	423

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

2010 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**	424	424	424	424	**26,000**	**26,050**	479	479	479	479	**29,000**	**29,050**	534	534	544	534
23,050	**23,100**	425	425	425	425	**26,050**	**26,100**	480	480	480	480	**29,050**	**29,100**	535	535	545	535
23,100	**23,150**	426	426	426	426	**26,100**	**26,150**	481	481	481	481	**29,100**	**29,150**	536	536	547	536
23,150	**23,200**	426	426	426	426	**26,150**	**26,200**	482	482	482	482	**29,150**	**29,200**	537	537	549	537
23,200	**23,250**	427	427	427	427	**26,200**	**26,250**	483	483	483	483	**29,200**	**29,250**	538	538	551	538
23,250	**23,300**	428	428	428	428	**26,250**	**26,300**	483	483	483	483	**29,250**	**29,300**	539	539	552	539
23,300	**23,350**	429	429	429	429	**26,300**	**26,350**	484	484	484	484	**29,300**	**29,350**	540	540	554	540
23,350	**23,400**	430	430	430	430	**26,350**	**26,400**	485	485	485	485	**29,350**	**29,400**	541	541	556	541
23,400	**23,450**	431	431	431	431	**26,400**	**26,450**	486	486	486	486	**29,400**	**29,450**	541	541	557	541
23,450	**23,500**	432	432	432	432	**26,450**	**26,500**	487	487	487	487	**29,450**	**29,500**	542	542	559	542
23,500	**23,550**	433	433	433	433	**26,500**	**26,550**	488	488	488	488	**29,500**	**29,550**	543	543	561	543
23,550	**23,600**	434	434	434	434	**26,550**	**26,600**	489	489	489	489	**29,550**	**29,600**	544	544	563	544
23,600	**23,650**	435	435	435	435	**26,600**	**26,650**	490	490	490	490	**29,600**	**29,650**	545	545	564	545
23,650	**23,700**	436	436	436	436	**26,650**	**26,700**	491	491	491	491	**29,650**	**29,700**	546	546	566	546
23,700	**23,750**	437	437	437	437	**26,700**	**26,750**	492	492	492	492	**29,700**	**29,750**	547	547	568	547
23,750	**23,800**	437	437	437	437	**26,750**	**26,800**	493	493	493	493	**29,750**	**29,800**	548	548	569	548
23,800	**23,850**	438	438	438	438	**26,800**	**26,850**	494	494	494	494	**29,800**	**29,850**	549	549	571	549
23,850	**23,900**	439	439	439	439	**26,850**	**26,900**	495	495	495	495	**29,850**	**29,900**	550	550	573	550
23,900	**23,950**	440	440	440	440	**26,900**	**26,950**	495	495	495	495	**29,900**	**29,950**	551	551	575	551
23,950	**24,000**	441	441	441	441	**26,950**	**27,000**	496	496	496	496	**29,950**	**30,000**	552	552	576	552
24,000						**27,000**						**30,000**					
24,000	**24,050**	442	442	442	442	**27,000**	**27,050**	497	497	497	497	**30,000**	**30,050**	552	552	578	552
24,050	**24,100**	443	443	443	443	**27,050**	**27,100**	498	498	498	498	**30,050**	**30,100**	553	553	580	553
24,100	**24,150**	444	444	444	444	**27,100**	**27,150**	499	499	499	499	**30,100**	**30,150**	554	554	582	554
24,150	**24,200**	445	445	445	445	**27,150**	**27,200**	500	500	500	500	**30,150**	**30,200**	555	555	583	555
24,200	**24,250**	446	446	446	446	**27,200**	**27,250**	501	501	501	501	**30,200**	**30,250**	556	556	585	556
24,250	**24,300**	447	447	447	447	**27,250**	**27,300**	502	502	502	502	**30,250**	**30,300**	557	557	587	557
24,300	**24,350**	448	448	448	448	**27,300**	**27,350**	503	503	503	503	**30,300**	**30,350**	558	558	588	558
24,350	**24,400**	449	449	449	449	**27,350**	**27,400**	504	504	504	504	**30,350**	**30,400**	559	559	590	559
24,400	**24,450**	449	449	449	449	**27,400**	**27,450**	505	505	505	505	**30,400**	**30,450**	560	560	592	560
24,450	**24,500**	450	450	450	450	**27,450**	**27,500**	506	506	506	506	**30,450**	**30,500**	561	561	594	561
24,500	**24,550**	451	451	451	451	**27,500**	**27,550**	506	506	506	506	**30,500**	**30,550**	562	562	595	562
24,550	**24,600**	452	452	452	452	**27,550**	**27,600**	507	507	507	507	**30,550**	**30,600**	563	563	597	563
24,600	**24,650**	453	453	453	453	**27,600**	**27,650**	508	508	508	508	**30,600**	**30,650**	564	564	599	564
24,650	**24,700**	454	454	454	454	**27,650**	**27,700**	509	509	509	509	**30,650**	**30,700**	564	564	600	564
24,700	**24,750**	455	455	455	455	**27,700**	**27,750**	510	510	510	510	**30,700**	**30,750**	565	565	602	565
24,750	**24,800**	456	456	456	456	**27,750**	**27,800**	511	511	511	511	**30,750**	**30,800**	566	566	604	566
24,800	**24,850**	457	457	457	457	**27,800**	**27,850**	512	512	512	512	**30,800**	**30,850**	567	567	606	567
24,850	**24,900**	458	458	458	458	**27,850**	**27,900**	513	513	513	513	**30,850**	**30,900**	568	568	607	568
24,900	**24,950**	459	459	459	459	**27,900**	**27,950**	514	514	514	514	**30,900**	**30,950**	569	569	609	569
24,950	**25,000**	460	460	460	460	**27,950**	**28,000**	515	515	515	515	**30,950**	**31,000**	570	570	611	570
25,000						**28,000**						**31,000**					
25,000	**25,050**	460	460	460	460	**28,000**	**28,050**	516	516	516	516	**31,000**	**31,050**	571	571	612	571
25,050	**25,100**	461	461	461	461	**28,050**	**28,100**	517	517	517	517	**31,050**	**31,100**	572	572	614	572
25,100	**25,150**	462	462	462	462	**28,100**	**28,150**	518	518	518	518	**31,100**	**31,150**	573	573	616	573
25,150	**25,200**	463	463	463	463	**28,150**	**28,200**	518	518	518	518	**31,150**	**31,200**	574	574	618	574
25,200	**25,250**	464	464	464	464	**28,200**	**28,250**	519	519	519	519	**31,200**	**31,250**	575	575	619	575
25,250	**25,300**	465	465	465	465	**28,250**	**28,300**	520	520	520	520	**31,250**	**31,300**	575	575	621	575
25,300	**25,350**	466	466	466	466	**28,300**	**28,350**	521	521	521	521	**31,300**	**31,350**	576	576	623	576
25,350	**25,400**	467	467	467	467	**28,350**	**28,400**	522	522	522	522	**31,350**	**31,400**	577	577	625	577
25,400	**25,450**	468	468	468	468	**28,400**	**28,450**	523	523	523	523	**31,400**	**31,450**	578	578	626	578
25,450	**25,500**	469	469	469	469	**28,450**	**28,500**	524	524	525	524	**31,450**	**31,500**	579	579	628	579
25,500	**25,550**	470	470	470	470	**28,500**	**28,550**	525	525	526	525	**31,500**	**31,550**	580	580	630	580
25,550	**25,600**	471	471	471	471	**28,550**	**28,600**	526	526	528	526	**31,550**	**31,600**	581	581	631	581
25,600	**25,650**	472	472	472	472	**28,600**	**28,650**	527	527	530	527	**31,600**	**31,650**	582	582	633	582
25,650	**25,700**	472	472	472	472	**28,650**	**28,700**	528	528	532	528	**31,650**	**31,700**	583	583	635	583
25,700	**25,750**	473	473	473	473	**28,700**	**28,750**	529	529	533	529	**31,700**	**31,750**	584	584	637	584
25,750	**25,800**	474	474	474	474	**28,750**	**28,800**	529	529	535	529	**31,750**	**31,800**	585	585	638	585
25,800	**25,850**	475	475	475	475	**28,800**	**28,850**	530	530	537	530	**31,800**	**31,850**	586	586	640	586
25,850	**25,900**	476	476	476	476	**28,850**	**28,900**	531	531	539	531	**31,850**	**31,900**	587	587	642	587
25,900	**25,950**	477	477	477	477	**28,900**	**28,950**	532	532	540	532	**31,900**	**31,950**	587	587	643	587
25,950	**26,000**	478	478	478	478	**28,950**	**29,000**	533	533	542	533	**31,950**	**32,000**	588	588	645	588

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

2010 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**	589	589	647	589	**35,000**	**35,050**	661	644	750	644	**38,000**	**38,050**	764	700	853	700
32,050	**32,100**	590	590	649	590	**35,050**	**35,100**	663	645	752	645	**38,050**	**38,100**	766	701	855	701
32,100	**32,150**	591	591	650	591	**35,100**	**35,150**	664	646	754	646	**38,100**	**38,150**	768	702	857	702
32,150	**32,200**	592	592	652	592	**35,150**	**35,200**	666	647	755	647	**38,150**	**38,200**	769	702	858	702
32,200	**32,250**	593	593	654	593	**35,200**	**35,250**	668	648	757	648	**38,200**	**38,250**	771	703	860	703
32,250	**32,300**	594	594	655	594	**35,250**	**35,300**	669	649	759	649	**38,250**	**38,300**	773	704	862	704
32,300	**32,350**	595	595	657	595	**35,300**	**35,350**	671	650	760	650	**38,300**	**38,350**	774	705	864	705
32,350	**32,400**	596	596	659	596	**35,350**	**35,400**	673	651	762	651	**38,350**	**38,400**	776	706	865	706
32,400	**32,450**	597	597	661	597	**35,400**	**35,450**	675	652	764	652	**38,400**	**38,450**	778	707	867	707
32,450	**32,500**	598	598	662	598	**35,450**	**35,500**	676	653	766	653	**38,450**	**38,500**	780	708	869	708
32,500	**32,550**	598	598	664	598	**35,500**	**35,550**	678	654	767	654	**38,500**	**38,550**	781	709	870	709
32,550	**32,600**	599	599	666	599	**35,550**	**35,600**	680	655	769	655	**38,550**	**38,600**	783	710	872	710
32,600	**32,650**	600	600	668	600	**35,600**	**35,650**	682	656	771	656	**38,600**	**38,650**	785	711	874	711
32,650	**32,700**	601	601	669	601	**35,650**	**35,700**	683	656	772	656	**38,650**	**38,700**	786	712	876	712
32,700	**32,750**	602	602	671	602	**35,700**	**35,750**	685	657	774	657	**38,700**	**38,750**	788	713	877	713
32,750	**32,800**	603	603	673	603	**35,750**	**35,800**	687	658	776	658	**38,750**	**38,800**	790	713	879	713
32,800	**32,850**	604	604	674	604	**35,800**	**35,850**	688	659	778	659	**38,800**	**38,850**	792	714	881	714
32,850	**32,900**	605	605	676	605	**35,850**	**35,900**	690	660	779	660	**38,850**	**38,900**	793	715	883	715
32,900	**32,950**	606	606	678	606	**35,900**	**35,950**	692	661	781	661	**38,900**	**38,950**	795	716	884	716
32,950	**33,000**	607	607	680	607	**35,950**	**36,000**	694	662	783	662	**38,950**	**39,000**	797	717	886	717
33,000						**36,000**						**39,000**					
33,000	**33,050**	608	608	681	608	**36,000**	**36,050**	695	663	784	663	**39,000**	**39,050**	798	718	888	718
33,050	**33,100**	609	609	683	609	**36,050**	**36,100**	697	664	786	664	**39,050**	**39,100**	800	719	889	719
33,100	**33,150**	610	610	685	610	**36,100**	**36,150**	699	665	788	665	**39,100**	**39,150**	802	720	891	720
33,150	**33,200**	610	610	686	610	**36,150**	**36,200**	700	666	790	666	**39,150**	**39,200**	804	721	893	721
33,200	**33,250**	611	611	688	611	**36,200**	**36,250**	702	667	791	667	**39,200**	**39,250**	805	722	895	722
33,250	**33,300**	612	612	690	612	**36,250**	**36,300**	704	667	793	667	**39,250**	**39,300**	807	723	896	723
33,300	**33,350**	613	613	692	613	**36,300**	**36,350**	706	668	795	668	**39,300**	**39,350**	809	724	898	724
33,350	**33,400**	614	614	693	614	**36,350**	**36,400**	707	669	797	669	**39,350**	**39,400**	811	725	900	725
33,400	**33,450**	615	615	695	615	**36,400**	**36,450**	709	670	798	670	**39,400**	**39,450**	812	725	901	725
33,450	**33,500**	616	616	697	616	**36,450**	**36,500**	711	671	800	671	**39,450**	**39,500**	814	726	903	726
33,500	**33,550**	617	617	698	617	**36,500**	**36,550**	712	672	802	672	**39,500**	**39,550**	816	727	905	727
33,550	**33,600**	618	618	700	618	**36,550**	**36,600**	714	673	803	673	**39,550**	**39,600**	817	728	907	728
33,600	**33,650**	619	619	702	619	**36,600**	**36,650**	716	674	805	674	**39,600**	**39,650**	819	729	908	729
33,650	**33,700**	620	620	704	620	**36,650**	**36,700**	718	675	807	675	**39,650**	**39,700**	821	730	910	730
33,700	**33,750**	621	621	705	621	**36,700**	**36,750**	719	676	809	676	**39,700**	**39,750**	823	731	912	731
33,750	**33,800**	621	621	707	621	**36,750**	**36,800**	721	677	810	677	**39,750**	**39,800**	824	732	913	732
33,800	**33,850**	622	622	709	622	**36,800**	**36,850**	723	678	812	678	**39,800**	**39,850**	826	733	915	733
33,850	**33,900**	623	623	711	623	**36,850**	**36,900**	725	679	814	679	**39,850**	**39,900**	828	734	917	734
33,900	**33,950**	624	624	712	624	**36,900**	**36,950**	726	679	815	679	**39,900**	**39,950**	829	735	919	735
33,950	**34,000**	625	625	714	625	**36,950**	**37,000**	728	680	817	680	**39,950**	**40,000**	831	736	920	736
34,000						**37,000**						**40,000**					
34,000	**34,050**	626	626	716	626	**37,000**	**37,050**	730	681	819	681	**40,000**	**40,050**	833	736	922	736
34,050	**34,100**	628	627	717	627	**37,050**	**37,100**	731	682	821	682	**40,050**	**40,100**	835	737	924	737
34,100	**34,150**	630	628	719	628	**37,100**	**37,150**	733	683	822	683	**40,100**	**40,150**	836	738	926	738
34,150	**34,200**	632	629	721	629	**37,150**	**37,200**	735	684	824	684	**40,150**	**40,200**	838	739	927	739
34,200	**34,250**	633	630	723	630	**37,200**	**37,250**	737	685	826	685	**40,200**	**40,250**	840	740	929	740
34,250	**34,300**	635	631	724	631	**37,250**	**37,300**	738	686	827	686	**40,250**	**40,300**	841	741	931	741
34,300	**34,350**	637	632	726	632	**37,300**	**37,350**	740	687	829	687	**40,300**	**40,350**	843	742	932	742
34,350	**34,400**	639	633	728	633	**37,350**	**37,400**	742	688	831	688	**40,350**	**40,400**	845	743	934	743
34,400	**34,450**	640	633	729	633	**37,400**	**37,450**	743	689	833	689	**40,400**	**40,450**	847	744	936	744
34,450	**34,500**	642	634	731	634	**37,450**	**37,500**	745	690	834	690	**40,450**	**40,500**	848	745	938	745
34,500	**34,550**	644	635	733	635	**37,500**	**37,550**	747	690	836	690	**40,500**	**40,550**	850	746	939	746
34,550	**34,600**	645	636	735	636	**37,550**	**37,600**	749	691	838	691	**40,550**	**40,600**	852	747	941	747
34,600	**34,650**	647	637	736	637	**37,600**	**37,650**	750	692	840	692	**40,600**	**40,650**	854	748	943	748
34,650	**34,700**	649	638	738	638	**37,650**	**37,700**	752	693	841	693	**40,650**	**40,700**	855	748	944	748
34,700	**34,750**	651	639	740	639	**37,700**	**37,750**	754	694	843	694	**40,700**	**40,750**	857	749	946	749
34,750	**34,800**	652	640	741	640	**37,750**	**37,800**	755	695	845	695	**40,750**	**40,800**	859	750	948	750
34,800	**34,850**	654	641	743	641	**37,800**	**37,850**	757	696	846	696	**40,800**	**40,850**	860	751	950	751
34,850	**34,900**	656	642	745	642	**37,850**	**37,900**	759	697	848	697	**40,850**	**40,900**	862	752	951	752
34,900	**34,950**	657	643	747	643	**37,900**	**37,950**	761	698	850	698	**40,900**	**40,950**	864	753	953	753
34,950	**35,000**	659	644	748	644	**37,950**	**38,000**	762	699	852	699	**40,950**	**41,000**	866	754	955	754

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

2010 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**	867	755	956	755	**44,000**	**44,050**	970	810	1,060	810	**47,000**	**47,050**	1,074	865	1,163	889
41,050	**41,100**	869	756	958	756	**44,050**	**44,100**	972	811	1,061	811	**47,050**	**47,100**	1,075	866	1,165	891
41,100	**41,150**	871	757	960	757	**44,100**	**44,150**	974	812	1,063	812	**47,100**	**47,150**	1,077	867	1,166	892
41,150	**41,200**	872	758	962	758	**44,150**	**44,200**	976	813	1,065	813	**47,150**	**47,200**	1,079	868	1,168	894
41,200	**41,250**	874	759	963	759	**44,200**	**44,250**	977	814	1,067	814	**47,200**	**47,250**	1,081	869	1,170	896
41,250	**41,300**	876	759	965	759	**44,250**	**44,300**	979	815	1,068	815	**47,250**	**47,300**	1,082	870	1,171	897
41,300	**41,350**	878	760	967	760	**44,300**	**44,350**	981	816	1,070	816	**47,300**	**47,350**	1,084	871	1,173	899
41,350	**41,400**	879	761	969	761	**44,350**	**44,400**	983	817	1,072	817	**47,350**	**47,400**	1,086	872	1,175	901
41,400	**41,450**	881	762	970	762	**44,400**	**44,450**	984	817	1,073	817	**47,400**	**47,450**	1,087	873	1,177	903
41,450	**41,500**	883	763	972	763	**44,450**	**44,500**	986	818	1,075	818	**47,450**	**47,500**	1,089	874	1,178	904
41,500	**41,550**	884	764	974	764	**44,500**	**44,550**	988	819	1,077	819	**47,500**	**47,550**	1,091	874	1,180	906
41,550	**41,600**	886	765	975	765	**44,550**	**44,600**	989	820	1,079	820	**47,550**	**47,600**	1,093	875	1,182	908
41,600	**41,650**	888	766	977	766	**44,600**	**44,650**	991	821	1,080	821	**47,600**	**47,650**	1,094	876	1,184	910
41,650	**41,700**	890	767	979	767	**44,650**	**44,700**	993	822	1,082	822	**47,650**	**47,700**	1,096	877	1,185	911
41,700	**41,750**	891	768	981	768	**44,700**	**44,750**	995	823	1,084	823	**47,700**	**47,750**	1,098	878	1,187	913
41,750	**41,800**	893	769	982	769	**44,750**	**44,800**	996	824	1,085	824	**47,750**	**47,800**	1,099	879	1,189	915
41,800	**41,850**	895	770	984	770	**44,800**	**44,850**	998	825	1,087	825	**47,800**	**47,850**	1,101	880	1,190	916
41,850	**41,900**	897	771	986	771	**44,850**	**44,900**	1,000	826	1,089	826	**47,850**	**47,900**	1,103	881	1,192	918
41,900	**41,950**	898	771	987	771	**44,900**	**44,950**	1,001	827	1,091	827	**47,900**	**47,950**	1,105	882	1,194	920
41,950	**42,000**	900	772	989	772	**44,950**	**45,000**	1,003	828	1,092	828	**47,950**	**48,000**	1,106	883	1,196	922
42,000						**45,000**						**48,000**					
42,000	**42,050**	902	773	991	773	**45,000**	**45,050**	1,005	828	1,094	828	**48,000**	**48,050**	1,108	884	1,197	923
42,050	**42,100**	903	774	993	774	**45,050**	**45,100**	1,007	829	1,096	829	**48,050**	**48,100**	1,110	885	1,199	925
42,100	**42,150**	905	775	994	775	**45,100**	**45,150**	1,008	830	1,098	830	**48,100**	**48,150**	1,112	886	1,201	927
42,150	**42,200**	907	776	996	776	**45,150**	**45,200**	1,010	831	1,099	831	**48,150**	**48,200**	1,113	886	1,202	928
42,200	**42,250**	909	777	998	777	**45,200**	**45,250**	1,012	832	1,101	832	**48,200**	**48,250**	1,115	887	1,204	930
42,250	**42,300**	910	778	999	778	**45,250**	**45,300**	1,013	833	1,103	833	**48,250**	**48,300**	1,117	888	1,206	932
42,300	**42,350**	912	779	1,001	779	**45,300**	**45,350**	1,015	834	1,104	834	**48,300**	**48,350**	1,118	889	1,208	934
42,350	**42,400**	914	780	1,003	780	**45,350**	**45,400**	1,017	835	1,106	835	**48,350**	**48,400**	1,120	890	1,209	935
42,400	**42,450**	915	781	1,005	781	**45,400**	**45,450**	1,019	836	1,108	836	**48,400**	**48,450**	1,122	891	1,211	937
42,450	**42,500**	917	782	1,006	782	**45,450**	**45,500**	1,020	837	1,110	837	**48,450**	**48,500**	1,124	892	1,213	939
42,500	**42,550**	919	782	1,008	782	**45,500**	**45,550**	1,022	838	1,111	838	**48,500**	**48,550**	1,125	893	1,214	940
42,550	**42,600**	921	783	1,010	783	**45,550**	**45,600**	1,024	839	1,113	839	**48,550**	**48,600**	1,127	894	1,216	942
42,600	**42,650**	922	784	1,012	784	**45,600**	**45,650**	1,026	840	1,115	841	**48,600**	**48,650**	1,129	895	1,218	944
42,650	**42,700**	924	785	1,013	785	**45,650**	**45,700**	1,027	840	1,116	842	**48,650**	**48,700**	1,130	896	1,220	946
42,700	**42,750**	926	786	1,015	786	**45,700**	**45,750**	1,029	841	1,118	844	**48,700**	**48,750**	1,132	897	1,221	947
42,750	**42,800**	927	787	1,017	787	**45,750**	**45,800**	1,031	842	1,120	846	**48,750**	**48,800**	1,134	897	1,223	949
42,800	**42,850**	929	788	1,018	788	**45,800**	**45,850**	1,032	843	1,122	848	**48,800**	**48,850**	1,136	898	1,225	951
42,850	**42,900**	931	789	1,020	789	**45,850**	**45,900**	1,034	844	1,123	849	**48,850**	**48,900**	1,137	899	1,227	953
42,900	**42,950**	933	790	1,022	790	**45,900**	**45,950**	1,036	845	1,125	851	**48,900**	**48,950**	1,139	900	1,228	954
42,950	**43,000**	934	791	1,024	791	**45,950**	**46,000**	1,038	846	1,127	853	**48,950**	**49,000**	1,141	901	1,230	956
43,000						**46,000**						**49,000**					
43,000	**43,050**	936	792	1,025	792	**46,000**	**46,050**	1,039	847	1,128	854	**49,000**	**49,050**	1,142	902	1,232	958
43,050	**43,100**	938	793	1,027	793	**46,050**	**46,100**	1,041	848	1,130	856	**49,050**	**49,100**	1,144	903	1,233	959
43,100	**43,150**	940	794	1,029	794	**46,100**	**46,150**	1,043	849	1,132	858	**49,100**	**49,150**	1,146	904	1,235	961
43,150	**43,200**	941	794	1,030	794	**46,150**	**46,200**	1,044	850	1,134	860	**49,150**	**49,200**	1,148	905	1,237	963
43,200	**43,250**	943	795	1,032	795	**46,200**	**46,250**	1,046	851	1,135	861	**49,200**	**49,250**	1,149	906	1,239	965
43,250	**43,300**	945	796	1,034	796	**46,250**	**46,300**	1,048	851	1,137	863	**49,250**	**49,300**	1,151	907	1,240	966
43,300	**43,350**	946	797	1,036	797	**46,300**	**46,350**	1,050	852	1,139	865	**49,300**	**49,350**	1,153	908	1,242	968
43,350	**43,400**	948	798	1,037	798	**46,350**	**46,400**	1,051	853	1,141	867	**49,350**	**49,400**	1,155	909	1,244	970
43,400	**43,450**	950	799	1,039	799	**46,400**	**46,450**	1,053	854	1,142	868	**49,400**	**49,450**	1,156	909	1,245	971
43,450	**43,500**	952	800	1,041	800	**46,450**	**46,500**	1,055	855	1,144	870	**49,450**	**49,500**	1,158	910	1,247	973
43,500	**43,550**	953	801	1,042	801	**46,500**	**46,550**	1,056	856	1,146	872	**49,500**	**49,550**	1,160	911	1,249	975
43,550	**43,600**	955	802	1,044	802	**46,550**	**46,600**	1,058	857	1,147	873	**49,550**	**49,600**	1,161	912	1,251	977
43,600	**43,650**	957	803	1,046	803	**46,600**	**46,650**	1,060	858	1,149	875	**49,600**	**49,650**	1,163	913	1,252	978
43,650	**43,700**	958	804	1,048	804	**46,650**	**46,700**	1,062	859	1,151	877	**49,650**	**49,700**	1,165	914	1,254	980
43,700	**43,750**	960	805	1,049	805	**46,700**	**46,750**	1,063	860	1,153	879	**49,700**	**49,750**	1,167	915	1,256	982
43,750	**43,800**	962	805	1,051	805	**46,750**	**46,800**	1,065	861	1,154	880	**49,750**	**49,800**	1,168	916	1,257	983
43,800	**43,850**	964	806	1,053	806	**46,800**	**46,850**	1,067	862	1,156	882	**49,800**	**49,850**	1,170	917	1,259	985
43,850	**43,900**	965	807	1,055	807	**46,850**	**46,900**	1,069	863	1,158	884	**49,850**	**49,900**	1,172	918	1,261	987
43,900	**43,950**	967	808	1,056	808	**46,900**	**46,950**	1,070	863	1,159	885	**49,900**	**49,950**	1,173	919	1,263	989
43,950	**44,000**	969	809	1,058	809	**46,950**	**47,000**	1,072	864	1,161	887	**49,950**	**50,000**	1,175	920	1,264	990

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

2010 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**	1,177	920	1,266	992	**53,000**	**53,050**	1,280	976	1,369	1,095	**56,000**	**56,050**	1,383	1,031	1,472	1,198
50,050	**50,100**	1,179	921	1,268	994	**53,050**	**53,100**	1,282	977	1,371	1,097	**56,050**	**56,100**	1,385	1,032	1,474	1,200
50,100	**50,150**	1,180	922	1,270	996	**53,100**	**53,150**	1,284	978	1,373	1,099	**56,100**	**56,150**	1,387	1,033	1,476	1,202
50,150	**50,200**	1,182	923	1,271	997	**53,150**	**53,200**	1,285	978	1,374	1,100	**56,150**	**56,200**	1,388	1,034	1,478	1,204
50,200	**50,250**	1,184	924	1,273	999	**53,200**	**53,250**	1,287	979	1,376	1,102	**56,200**	**56,250**	1,390	1,035	1,479	1,205
50,250	**50,300**	1,185	925	1,275	1,001	**53,250**	**53,300**	1,289	980	1,378	1,104	**56,250**	**56,300**	1,392	1,035	1,481	1,207
50,300	**50,350**	1,187	926	1,276	1,002	**53,300**	**53,350**	1,290	981	1,380	1,106	**56,300**	**56,350**	1,394	1,036	1,483	1,209
50,350	**50,400**	1,189	927	1,278	1,004	**53,350**	**53,400**	1,292	982	1,381	1,107	**56,350**	**56,400**	1,395	1,037	1,485	1,211
50,400	**50,450**	1,191	928	1,280	1,006	**53,400**	**53,450**	1,294	983	1,383	1,109	**56,400**	**56,450**	1,397	1,038	1,486	1,212
50,450	**50,500**	1,192	929	1,282	1,008	**53,450**	**53,500**	1,296	984	1,385	1,111	**56,450**	**56,500**	1,399	1,039	1,488	1,214
50,500	**50,550**	1,194	930	1,283	1,009	**53,500**	**53,550**	1,297	985	1,386	1,112	**56,500**	**56,550**	1,400	1,040	1,490	1,216
50,550	**50,600**	1,196	931	1,285	1,011	**53,550**	**53,600**	1,299	986	1,388	1,114	**56,550**	**56,600**	1,402	1,041	1,491	1,217
50,600	**50,650**	1,198	932	1,287	1,013	**53,600**	**53,650**	1,301	987	1,390	1,116	**56,600**	**56,650**	1,404	1,042	1,493	1,219
50,650	**50,700**	1,199	932	1,288	1,014	**53,650**	**53,700**	1,302	988	1,392	1,118	**56,650**	**56,700**	1,406	1,043	1,495	1,221
50,700	**50,750**	1,201	933	1,290	1,016	**53,700**	**53,750**	1,304	989	1,393	1,119	**56,700**	**56,750**	1,407	1,044	1,497	1,223
50,750	**50,800**	1,203	934	1,292	1,018	**53,750**	**53,800**	1,306	989	1,395	1,121	**56,750**	**56,800**	1,409	1,045	1,498	1,224
50,800	**50,850**	1,204	935	1,294	1,020	**53,800**	**53,850**	1,308	990	1,397	1,123	**56,800**	**56,850**	1,411	1,046	1,500	1,226
50,850	**50,900**	1,206	936	1,295	1,021	**53,850**	**53,900**	1,309	991	1,399	1,125	**56,850**	**56,900**	1,413	1,047	1,502	1,228
50,900	**50,950**	1,208	937	1,297	1,023	**53,900**	**53,950**	1,311	992	1,400	1,126	**56,900**	**56,950**	1,414	1,049	1,503	1,229
50,950	**51,000**	1,210	938	1,299	1,025	**53,950**	**54,000**	1,313	993	1,402	1,128	**56,950**	**57,000**	1,416	1,050	1,505	1,231
51,000						**54,000**						**57,000**					
51,000	**51,050**	1,211	939	1,300	1,026	**54,000**	**54,050**	1,314	994	1,404	1,130	**57,000**	**57,050**	1,418	1,052	1,507	1,233
51,050	**51,100**	1,213	940	1,302	1,028	**54,050**	**54,100**	1,316	995	1,405	1,131	**57,050**	**57,100**	1,419	1,054	1,509	1,235
51,100	**51,150**	1,215	941	1,304	1,030	**54,100**	**54,150**	1,318	996	1,407	1,133	**57,100**	**57,150**	1,421	1,056	1,510	1,236
51,150	**51,200**	1,216	942	1,306	1,032	**54,150**	**54,200**	1,320	997	1,409	1,135	**57,150**	**57,200**	1,423	1,057	1,512	1,238
51,200	**51,250**	1,218	943	1,307	1,033	**54,200**	**54,250**	1,321	998	1,411	1,137	**57,200**	**57,250**	1,425	1,059	1,514	1,240
51,250	**51,300**	1,220	943	1,309	1,035	**54,250**	**54,300**	1,323	999	1,412	1,138	**57,250**	**57,300**	1,426	1,061	1,515	1,241
51,300	**51,350**	1,222	944	1,311	1,037	**54,300**	**54,350**	1,325	1,000	1,414	1,140	**57,300**	**57,350**	1,428	1,062	1,517	1,243
51,350	**51,400**	1,223	945	1,313	1,039	**54,350**	**54,400**	1,327	1,001	1,416	1,142	**57,350**	**57,400**	1,430	1,064	1,519	1,245
51,400	**51,450**	1,225	946	1,314	1,040	**54,400**	**54,450**	1,328	1,001	1,417	1,143	**57,400**	**57,450**	1,431	1,066	1,521	1,247
51,450	**51,500**	1,227	947	1,316	1,042	**54,450**	**54,500**	1,330	1,002	1,419	1,145	**57,450**	**57,500**	1,433	1,068	1,522	1,248
51,500	**51,550**	1,228	948	1,318	1,044	**54,500**	**54,550**	1,332	1,003	1,421	1,147	**57,500**	**57,550**	1,435	1,069	1,524	1,250
51,550	**51,600**	1,230	949	1,319	1,045	**54,550**	**54,600**	1,333	1,004	1,423	1,149	**57,550**	**57,600**	1,437	1,071	1,526	1,252
51,600	**51,650**	1,232	950	1,321	1,047	**54,600**	**54,650**	1,335	1,005	1,424	1,150	**57,600**	**57,650**	1,438	1,073	1,528	1,254
51,650	**51,700**	1,234	951	1,323	1,049	**54,650**	**54,700**	1,337	1,006	1,426	1,152	**57,650**	**57,700**	1,440	1,074	1,529	1,255
51,700	**51,750**	1,235	952	1,325	1,051	**54,700**	**54,750**	1,339	1,007	1,428	1,154	**57,700**	**57,750**	1,442	1,076	1,531	1,257
51,750	**51,800**	1,237	953	1,326	1,052	**54,750**	**54,800**	1,340	1,008	1,429	1,155	**57,750**	**57,800**	1,443	1,078	1,533	1,259
51,800	**51,850**	1,239	954	1,328	1,054	**54,800**	**54,850**	1,342	1,009	1,431	1,157	**57,800**	**57,850**	1,445	1,080	1,534	1,260
51,850	**51,900**	1,241	955	1,330	1,056	**54,850**	**54,900**	1,344	1,010	1,433	1,159	**57,850**	**57,900**	1,447	1,081	1,536	1,262
51,900	**51,950**	1,242	955	1,331	1,057	**54,900**	**54,950**	1,345	1,011	1,435	1,161	**57,900**	**57,950**	1,449	1,083	1,538	1,264
51,950	**52,000**	1,244	956	1,333	1,059	**54,950**	**55,000**	1,347	1,012	1,436	1,162	**57,950**	**58,000**	1,450	1,085	1,540	1,266
52,000						**55,000**						**58,000**					
52,000	**52,050**	1,246	957	1,335	1,061	**55,000**	**55,050**	1,349	1,012	1,438	1,164	**58,000**	**58,050**	1,452	1,086	1,541	1,267
52,050	**52,100**	1,247	958	1,337	1,063	**55,050**	**55,100**	1,351	1,013	1,440	1,166	**58,050**	**58,100**	1,454	1,088	1,543	1,269
52,100	**52,150**	1,249	959	1,338	1,064	**55,100**	**55,150**	1,352	1,014	1,442	1,168	**58,100**	**58,150**	1,456	1,090	1,545	1,271
52,150	**52,200**	1,251	960	1,340	1,066	**55,150**	**55,200**	1,354	1,015	1,443	1,169	**58,150**	**58,200**	1,457	1,092	1,546	1,272
52,200	**52,250**	1,253	961	1,342	1,068	**55,200**	**55,250**	1,356	1,016	1,445	1,171	**58,200**	**58,250**	1,459	1,093	1,548	1,274
52,250	**52,300**	1,254	962	1,343	1,069	**55,250**	**55,300**	1,357	1,017	1,447	1,173	**58,250**	**58,300**	1,461	1,095	1,550	1,276
52,300	**52,350**	1,256	963	1,345	1,071	**55,300**	**55,350**	1,359	1,018	1,448	1,174	**58,300**	**58,350**	1,462	1,097	1,552	1,278
52,350	**52,400**	1,258	964	1,347	1,073	**55,350**	**55,400**	1,361	1,019	1,450	1,176	**58,350**	**58,400**	1,464	1,099	1,553	1,279
52,400	**52,450**	1,259	965	1,349	1,075	**55,400**	**55,450**	1,363	1,020	1,452	1,178	**58,400**	**58,450**	1,466	1,100	1,555	1,281
52,450	**52,500**	1,261	966	1,350	1,076	**55,450**	**55,500**	1,364	1,021	1,454	1,180	**58,450**	**58,500**	1,468	1,102	1,557	1,283
52,500	**52,550**	1,263	966	1,352	1,078	**55,500**	**55,550**	1,366	1,022	1,455	1,181	**58,500**	**58,550**	1,469	1,104	1,558	1,284
52,550	**52,600**	1,265	967	1,354	1,080	**55,550**	**55,600**	1,368	1,023	1,457	1,183	**58,550**	**58,600**	1,471	1,105	1,560	1,286
52,600	**52,650**	1,266	968	1,356	1,082	**55,600**	**55,650**	1,370	1,024	1,459	1,185	**58,600**	**58,650**	1,473	1,107	1,562	1,288
52,650	**52,700**	1,268	969	1,357	1,083	**55,650**	**55,700**	1,371	1,024	1,460	1,186	**58,650**	**58,700**	1,474	1,109	1,564	1,290
52,700	**52,750**	1,270	970	1,359	1,085	**55,700**	**55,750**	1,373	1,025	1,462	1,188	**58,700**	**58,750**	1,476	1,111	1,565	1,291
52,750	**52,800**	1,271	971	1,361	1,087	**55,750**	**55,800**	1,375	1,026	1,464	1,190	**58,750**	**58,800**	1,478	1,112	1,567	1,293
52,800	**52,850**	1,273	972	1,362	1,088	**55,800**	**55,850**	1,376	1,027	1,466	1,192	**58,800**	**58,850**	1,480	1,114	1,569	1,295
52,850	**52,900**	1,275	973	1,364	1,090	**55,850**	**55,900**	1,378	1,028	1,467	1,193	**58,850**	**58,900**	1,481	1,116	1,571	1,297
52,900	**52,950**	1,277	974	1,366	1,092	**55,900**	**55,950**	1,380	1,029	1,469	1,195	**58,900**	**58,950**	1,483	1,117	1,572	1,298
52,950	**53,000**	1,278	975	1,368	1,094	**55,950**	**56,000**	1,382	1,030	1,471	1,197	**58,950**	**59,000**	1,485	1,119	1,574	1,300

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

2010 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**	1,486	1,121	1,576	1,302
59,050	**59,100**	1,488	1,123	1,577	1,303
59,100	**59,150**	1,490	1,124	1,579	1,305
59,150	**59,200**	1,492	1,126	1,581	1,307
59,200	**59,250**	1,493	1,128	1,583	1,309
59,250	**59,300**	1,495	1,129	1,584	1,310
59,300	**59,350**	1,497	1,131	1,586	1,312
59,350	**59,400**	1,499	1,133	1,588	1,314
59,400	**59,450**	1,500	1,135	1,589	1,315
59,450	**59,500**	1,502	1,136	1,591	1,317
59,500	**59,550**	1,504	1,138	1,593	1,319
59,550	**59,600**	1,505	1,140	1,595	1,321
59,600	**59,650**	1,507	1,142	1,596	1,322
59,650	**59,700**	1,509	1,143	1,598	1,324
59,700	**59,750**	1,511	1,145	1,600	1,326
59,750	**59,800**	1,512	1,147	1,601	1,327
59,800	**59,850**	1,514	1,148	1,603	1,329
59,850	**59,900**	1,516	1,150	1,605	1,331
59,900	**59,950**	1,517	1,152	1,607	1,333
59,950	**60,000**	1,519	1,154	1,608	1,334
60,000					
60,000	**60,050**	1,521	1,155	1,610	1,336
60,050	**60,100**	1,523	1,157	1,612	1,338
60,100	**60,150**	1,524	1,159	1,614	1,340
60,150	**60,200**	1,526	1,160	1,615	1,341
60,200	**60,250**	1,528	1,162	1,617	1,343
60,250	**60,300**	1,529	1,164	1,619	1,345
60,300	**60,350**	1,531	1,166	1,620	1,346
60,350	**60,400**	1,533	1,167	1,622	1,348
60,400	**60,450**	1,535	1,169	1,624	1,350
60,450	**60,500**	1,536	1,171	1,626	1,352
60,500	**60,550**	1,538	1,172	1,627	1,353
60,550	**60,600**	1,540	1,174	1,629	1,355
60,600	**60,650**	1,542	1,176	1,631	1,357
60,650	**60,700**	1,543	1,178	1,632	1,358
60,700	**60,750**	1,545	1,179	1,634	1,360
60,750	**60,800**	1,547	1,181	1,636	1,362
60,800	**60,850**	1,548	1,183	1,638	1,364
60,850	**60,900**	1,550	1,185	1,639	1,365
60,900	**60,950**	1,552	1,186	1,641	1,367
60,950	**61,000**	1,554	1,188	1,643	1,369
61,000					
61,000	**61,050**	1,555	1,190	1,644	1,370
61,050	**61,100**	1,557	1,191	1,646	1,372
61,100	**61,150**	1,559	1,193	1,648	1,374
61,150	**61,200**	1,560	1,195	1,650	1,376
61,200	**61,250**	1,562	1,197	1,651	1,377
61,250	**61,300**	1,564	1,198	1,653	1,379
61,300	**61,350**	1,566	1,200	1,655	1,381
61,350	**61,400**	1,567	1,202	1,657	1,383
61,400	**61,450**	1,569	1,203	1,658	1,384
61,450	**61,500**	1,571	1,205	1,660	1,386
61,500	**61,550**	1,572	1,207	1,662	1,388
61,550	**61,600**	1,574	1,209	1,663	1,389
61,600	**61,650**	1,576	1,210	1,665	1,391
61,650	**61,700**	1,578	1,212	1,667	1,393
61,700	**61,750**	1,579	1,214	1,669	1,395
61,750	**61,800**	1,581	1,215	1,670	1,396
61,800	**61,850**	1,583	1,217	1,672	1,398
61,850	**61,900**	1,585	1,219	1,674	1,400
61,900	**61,950**	1,586	1,221	1,675	1,401
61,950	**62,000**	1,588	1,222	1,677	1,403
62,000					
62,000	**62,050**	1,590	1,224	1,679	1,405
62,050	**62,100**	1,591	1,226	1,681	1,407
62,100	**62,150**	1,593	1,228	1,682	1,408
62,150	**62,200**	1,595	1,229	1,684	1,410
62,200	**62,250**	1,597	1,231	1,686	1,412
62,250	**62,300**	1,598	1,233	1,687	1,413
62,300	**62,350**	1,600	1,234	1,689	1,415
62,350	**62,400**	1,602	1,236	1,691	1,417
62,400	**62,450**	1,603	1,238	1,693	1,419
62,450	**62,500**	1,605	1,240	1,694	1,420
62,500	**62,550**	1,607	1,241	1,696	1,422
62,550	**62,600**	1,609	1,243	1,698	1,424
62,600	**62,650**	1,610	1,245	1,700	1,426
62,650	**62,700**	1,612	1,246	1,701	1,427
62,700	**62,750**	1,614	1,248	1,703	1,429
62,750	**62,800**	1,615	1,250	1,705	1,431
62,800	**62,850**	1,617	1,252	1,706	1,432
62,850	**62,900**	1,619	1,253	1,708	1,434
62,900	**62,950**	1,621	1,255	1,710	1,436
62,950	**63,000**	1,622	1,257	1,712	1,438
63,000					
63,000	**63,050**	1,624	1,258	1,713	1,439
63,050	**63,100**	1,626	1,260	1,715	1,441
63,100	**63,150**	1,628	1,262	1,717	1,443
63,150	**63,200**	1,629	1,264	1,718	1,444
63,200	**63,250**	1,631	1,265	1,720	1,446
63,250	**63,300**	1,633	1,267	1,722	1,448
63,300	**63,350**	1,634	1,269	1,724	1,450
63,350	**63,400**	1,636	1,271	1,725	1,451
63,400	**63,450**	1,638	1,272	1,727	1,453
63,450	**63,500**	1,640	1,274	1,729	1,455
63,500	**63,550**	1,641	1,276	1,730	1,456
63,550	**63,600**	1,643	1,277	1,732	1,458
63,600	**63,650**	1,645	1,279	1,734	1,460
63,650	**63,700**	1,646	1,281	1,736	1,462
63,700	**63,750**	1,648	1,283	1,737	1,463
63,750	**63,800**	1,650	1,284	1,739	1,465
63,800	**63,850**	1,652	1,286	1,741	1,467
63,850	**63,900**	1,653	1,288	1,743	1,469
63,900	**63,950**	1,655	1,289	1,744	1,470
63,950	**64,000**	1,657	1,291	1,746	1,472
64,000					
64,000	**64,050**	1,658	1,293	1,748	1,474
64,050	**64,100**	1,660	1,295	1,749	1,475
64,100	**64,150**	1,662	1,296	1,751	1,477
64,150	**64,200**	1,664	1,298	1,753	1,479
64,200	**64,250**	1,665	1,300	1,755	1,481
64,250	**64,300**	1,667	1,301	1,756	1,482
64,300	**64,350**	1,669	1,303	1,758	1,484
64,350	**64,400**	1,671	1,305	1,760	1,486
64,400	**64,450**	1,672	1,307	1,761	1,487
64,450	**64,500**	1,674	1,308	1,763	1,489
64,500	**64,550**	1,676	1,310	1,765	1,491
64,550	**64,600**	1,677	1,312	1,767	1,493
64,600	**64,650**	1,679	1,314	1,768	1,494
64,650	**64,700**	1,681	1,315	1,770	1,496
64,700	**64,750**	1,683	1,317	1,772	1,498
64,750	**64,800**	1,684	1,319	1,773	1,499
64,800	**64,850**	1,686	1,320	1,775	1,501
64,850	**64,900**	1,688	1,322	1,777	1,503
64,900	**64,950**	1,689	1,324	1,779	1,505
64,950	**65,000**	1,691	1,326	1,780	1,506
65,000					
65,000	**65,050**	1,693	1,327	1,782	1,508
65,050	**65,100**	1,695	1,329	1,784	1,510
65,100	**65,150**	1,696	1,331	1,786	1,512
65,150	**65,200**	1,698	1,332	1,787	1,513
65,200	**65,250**	1,700	1,334	1,789	1,515
65,250	**65,300**	1,701	1,336	1,791	1,517
65,300	**65,350**	1,703	1,338	1,792	1,518
65,350	**65,400**	1,705	1,339	1,794	1,520
65,400	**65,450**	1,707	1,341	1,796	1,522
65,450	**65,500**	1,708	1,343	1,798	1,524
65,500	**65,550**	1,710	1,344	1,799	1,525
65,550	**65,600**	1,712	1,346	1,801	1,527
65,600	**65,650**	1,714	1,348	1,803	1,529
65,650	**65,700**	1,715	1,350	1,804	1,530
65,700	**65,750**	1,717	1,351	1,806	1,532
65,750	**65,800**	1,719	1,353	1,808	1,534
65,800	**65,850**	1,720	1,355	1,810	1,536
65,850	**65,900**	1,722	1,357	1,811	1,537
65,900	**65,950**	1,724	1,358	1,813	1,539
65,950	**66,000**	1,726	1,360	1,815	1,541
66,000					
66,000	**66,050**	1,727	1,362	1,816	1,542
66,050	**66,100**	1,729	1,363	1,818	1,544
66,100	**66,150**	1,731	1,365	1,820	1,546
66,150	**66,200**	1,732	1,367	1,822	1,548
66,200	**66,250**	1,734	1,369	1,823	1,549
66,250	**66,300**	1,736	1,370	1,825	1,551
66,300	**66,350**	1,738	1,372	1,827	1,553
66,350	**66,400**	1,739	1,374	1,829	1,555
66,400	**66,450**	1,741	1,375	1,830	1,556
66,450	**66,500**	1,743	1,377	1,832	1,558
66,500	**66,550**	1,744	1,379	1,834	1,560
66,550	**66,600**	1,746	1,381	1,835	1,561
66,600	**66,650**	1,748	1,382	1,837	1,563
66,650	**66,700**	1,750	1,384	1,839	1,565
66,700	**66,750**	1,751	1,386	1,841	1,567
66,750	**66,800**	1,753	1,387	1,842	1,568
66,800	**66,850**	1,755	1,389	1,844	1,570
66,850	**66,900**	1,757	1,391	1,846	1,572
66,900	**66,950**	1,758	1,393	1,847	1,573
66,950	**67,000**	1,760	1,394	1,849	1,575
67,000					
67,000	**67,050**	1,762	1,396	1,851	1,577
67,050	**67,100**	1,763	1,398	1,853	1,579
67,100	**67,150**	1,765	1,400	1,854	1,580
67,150	**67,200**	1,767	1,401	1,856	1,582
67,200	**67,250**	1,769	1,403	1,858	1,584
67,250	**67,300**	1,770	1,405	1,859	1,585
67,300	**67,350**	1,772	1,406	1,861	1,587
67,350	**67,400**	1,774	1,408	1,863	1,589
67,400	**67,450**	1,775	1,410	1,865	1,591
67,450	**67,500**	1,777	1,412	1,866	1,592
67,500	**67,550**	1,779	1,413	1,868	1,594
67,550	**67,600**	1,781	1,415	1,870	1,596
67,600	**67,650**	1,782	1,417	1,872	1,598
67,650	**67,700**	1,784	1,418	1,873	1,599
67,700	**67,750**	1,786	1,420	1,875	1,601
67,750	**67,800**	1,787	1,422	1,877	1,603
67,800	**67,850**	1,789	1,424	1,878	1,604
67,850	**67,900**	1,791	1,425	1,880	1,606
67,900	**67,950**	1,793	1,427	1,882	1,608
67,950	**68,000**	1,794	1,429	1,884	1,610

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

2010 Tax Table—*Continued*

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
68,000						**71,000**						**74,000**					
68,000	**68,050**	1,796	1,430	1,885	1,611	**71,000**	**71,050**	1,899	1,534	1,997	1,714	**74,000**	**74,050**	2,002	1,637	2,112	1,818
68,050	**68,100**	1,798	1,432	1,887	1,613	**71,050**	**71,100**	1,901	1,535	1,999	1,716	**74,050**	**74,100**	2,004	1,639	2,113	1,819
68,100	**68,150**	1,800	1,434	1,889	1,615	**71,100**	**71,150**	1,903	1,537	2,001	1,718	**74,100**	**74,150**	2,006	1,640	2,115	1,821
68,150	**68,200**	1,801	1,436	1,890	1,616	**71,150**	**71,200**	1,904	1,539	2,003	1,720	**74,150**	**74,200**	2,008	1,642	2,117	1,823
68,200	**68,250**	1,803	1,437	1,892	1,618	**71,200**	**71,250**	1,906	1,541	2,005	1,721	**74,200**	**74,250**	2,009	1,644	2,119	1,825
68,250	**68,300**	1,805	1,439	1,894	1,620	**71,250**	**71,300**	1,908	1,542	2,007	1,723	**74,250**	**74,300**	2,011	1,645	2,121	1,826
68,300	**68,350**	1,806	1,441	1,896	1,622	**71,300**	**71,350**	1,910	1,544	2,009	1,725	**74,300**	**74,350**	2,013	1,647	2,123	1,828
68,350	**68,400**	1,808	1,443	1,897	1,623	**71,350**	**71,400**	1,911	1,546	2,011	1,727	**74,350**	**74,400**	2,015	1,649	2,125	1,830
68,400	**68,450**	1,810	1,444	1,899	1,625	**71,400**	**71,450**	1,913	1,547	2,012	1,728	**74,400**	**74,450**	2,016	1,651	2,127	1,831
68,450	**68,500**	1,812	1,446	1,901	1,627	**71,450**	**71,500**	1,915	1,549	2,014	1,730	**74,450**	**74,500**	2,018	1,652	2,129	1,833
68,500	**68,550**	1,813	1,448	1,902	1,628	**71,500**	**71,550**	1,916	1,551	2,016	1,732	**74,500**	**74,550**	2,020	1,654	2,131	1,835
68,550	**68,600**	1,815	1,449	1,904	1,630	**71,550**	**71,600**	1,918	1,553	2,018	1,733	**74,550**	**74,600**	2,021	1,656	2,133	1,837
68,600	**68,650**	1,817	1,451	1,906	1,632	**71,600**	**71,650**	1,920	1,554	2,020	1,735	**74,600**	**74,650**	2,023	1,658	2,134	1,838
68,650	**68,700**	1,818	1,453	1,908	1,634	**71,650**	**71,700**	1,922	1,556	2,022	1,737	**74,650**	**74,700**	2,025	1,659	2,136	1,840
68,700	**68,750**	1,820	1,455	1,910	1,635	**71,700**	**71,750**	1,923	1,558	2,024	1,739	**74,700**	**74,750**	2,027	1,661	2,138	1,842
68,750	**68,800**	1,822	1,456	1,912	1,637	**71,750**	**71,800**	1,925	1,559	2,026	1,740	**74,750**	**74,800**	2,028	1,663	2,140	1,843
68,800	**68,850**	1,824	1,458	1,913	1,639	**71,800**	**71,850**	1,927	1,561	2,028	1,742	**74,800**	**74,850**	2,030	1,664	2,142	1,845
68,850	**68,900**	1,825	1,460	1,915	1,641	**71,850**	**71,900**	1,929	1,563	2,030	1,744	**74,850**	**74,900**	2,032	1,666	2,144	1,847
68,900	**68,950**	1,827	1,461	1,917	1,642	**71,900**	**71,950**	1,930	1,565	2,032	1,745	**74,900**	**74,950**	2,033	1,668	2,146	1,849
68,950	**69,000**	1,829	1,463	1,919	1,644	**71,950**	**72,000**	1,932	1,566	2,033	1,747	**74,950**	**75,000**	2,035	1,670	2,148	1,850
69,000						**72,000**						**75,000**					
69,000	**69,050**	1,830	1,465	1,921	1,646	**72,000**	**72,050**	1,934	1,568	2,035	1,749	**75,000**	**75,050**	2,037	1,671	2,150	1,852
69,050	**69,100**	1,832	1,467	1,923	1,647	**72,050**	**72,100**	1,935	1,570	2,037	1,751	**75,050**	**75,100**	2,039	1,673	2,152	1,854
69,100	**69,150**	1,834	1,468	1,925	1,649	**72,100**	**72,150**	1,937	1,572	2,039	1,752	**75,100**	**75,150**	2,040	1,675	2,153	1,856
69,150	**69,200**	1,836	1,470	1,927	1,651	**72,150**	**72,200**	1,939	1,573	2,041	1,754	**75,150**	**75,200**	2,042	1,676	2,155	1,857
69,200	**69,250**	1,837	1,472	1,929	1,653	**72,200**	**72,250**	1,941	1,575	2,043	1,756	**75,200**	**75,250**	2,044	1,678	2,157	1,859
69,250	**69,300**	1,839	1,473	1,931	1,654	**72,250**	**72,300**	1,942	1,577	2,045	1,757	**75,250**	**75,300**	2,045	1,680	2,159	1,861
69,300	**69,350**	1,841	1,475	1,932	1,656	**72,300**	**72,350**	1,944	1,578	2,047	1,759	**75,300**	**75,350**	2,047	1,682	2,161	1,862
69,350	**69,400**	1,843	1,477	1,934	1,658	**72,350**	**72,400**	1,946	1,580	2,049	1,761	**75,350**	**75,400**	2,049	1,683	2,163	1,864
69,400	**69,450**	1,844	1,479	1,936	1,659	**72,400**	**72,450**	1,947	1,582	2,051	1,763	**75,400**	**75,450**	2,051	1,685	2,165	1,866
69,450	**69,500**	1,846	1,480	1,938	1,661	**72,450**	**72,500**	1,949	1,584	2,052	1,764	**75,450**	**75,500**	2,052	1,687	2,167	1,868
69,500	**69,550**	1,848	1,482	1,940	1,663	**72,500**	**72,550**	1,951	1,585	2,054	1,766	**75,500**	**75,550**	2,054	1,688	2,169	1,869
69,550	**69,600**	1,849	1,484	1,942	1,665	**72,550**	**72,600**	1,953	1,587	2,056	1,768	**75,550**	**75,600**	2,056	1,690	2,171	1,871
69,600	**69,650**	1,851	1,486	1,944	1,666	**72,600**	**72,650**	1,954	1,589	2,058	1,770	**75,600**	**75,650**	2,058	1,692	2,173	1,873
69,650	**69,700**	1,853	1,487	1,946	1,668	**72,650**	**72,700**	1,956	1,590	2,060	1,771	**75,650**	**75,700**	2,059	1,694	2,174	1,874
69,700	**69,750**	1,855	1,489	1,948	1,670	**72,700**	**72,750**	1,958	1,592	2,062	1,773	**75,700**	**75,750**	2,061	1,695	2,176	1,876
69,750	**69,800**	1,856	1,491	1,950	1,671	**72,750**	**72,800**	1,959	1,594	2,064	1,775	**75,750**	**75,800**	2,063	1,697	2,178	1,878
69,800	**69,850**	1,858	1,492	1,952	1,673	**72,800**	**72,850**	1,961	1,596	2,066	1,776	**75,800**	**75,850**	2,064	1,699	2,180	1,880
69,850	**69,900**	1,860	1,494	1,953	1,675	**72,850**	**72,900**	1,963	1,597	2,068	1,778	**75,850**	**75,900**	2,066	1,701	2,182	1,881
69,900	**69,950**	1,861	1,496	1,955	1,677	**72,900**	**72,950**	1,965	1,599	2,070	1,780	**75,900**	**75,950**	2,068	1,702	2,184	1,883
69,950	**70,000**	1,863	1,498	1,957	1,678	**72,950**	**73,000**	1,966	1,601	2,072	1,782	**75,950**	**76,000**	2,070	1,704	2,186	1,885
70,000						**73,000**						**76,000**					
70,000	**70,050**	1,865	1,499	1,959	1,680	**73,000**	**73,050**	1,968	1,602	2,073	1,783	**76,000**	**76,050**	2,071	1,706	2,188	1,886
70,050	**70,100**	1,867	1,501	1,961	1,682	**73,050**	**73,100**	1,970	1,604	2,075	1,785	**76,050**	**76,100**	2,073	1,707	2,190	1,888
70,100	**70,150**	1,868	1,503	1,963	1,684	**73,100**	**73,150**	1,972	1,606	2,077	1,787	**76,100**	**76,150**	2,075	1,709	2,192	1,890
70,150	**70,200**	1,870	1,504	1,965	1,685	**73,150**	**73,200**	1,973	1,608	2,079	1,788	**76,150**	**76,200**	2,076	1,711	2,193	1,892
70,200	**70,250**	1,872	1,506	1,967	1,687	**73,200**	**73,250**	1,975	1,609	2,081	1,790	**76,200**	**76,250**	2,078	1,713	2,195	1,893
70,250	**70,300**	1,873	1,508	1,969	1,689	**73,250**	**73,300**	1,977	1,611	2,083	1,792	**76,250**	**76,300**	2,080	1,714	2,197	1,895
70,300	**70,350**	1,875	1,510	1,971	1,690	**73,300**	**73,350**	1,978	1,613	2,085	1,794	**76,300**	**76,350**	2,082	1,716	2,199	1,897
70,350	**70,400**	1,877	1,511	1,972	1,692	**73,350**	**73,400**	1,980	1,615	2,087	1,795	**76,350**	**76,400**	2,083	1,718	2,201	1,899
70,400	**70,450**	1,879	1,513	1,974	1,694	**73,400**	**73,450**	1,982	1,616	2,089	1,797	**76,400**	**76,450**	2,085	1,719	2,203	1,900
70,450	**70,500**	1,880	1,515	1,976	1,696	**73,450**	**73,500**	1,984	1,618	2,091	1,799	**76,450**	**76,500**	2,087	1,721	2,205	1,902
70,500	**70,550**	1,882	1,516	1,978	1,697	**73,500**	**73,550**	1,985	1,620	2,092	1,800	**76,500**	**76,550**	2,088	1,723	2,207	1,904
70,550	**70,600**	1,884	1,518	1,980	1,699	**73,550**	**73,600**	1,987	1,621	2,094	1,802	**76,550**	**76,600**	2,090	1,725	2,209	1,905
70,600	**70,650**	1,886	1,520	1,982	1,701	**73,600**	**73,650**	1,989	1,623	2,096	1,804	**76,600**	**76,650**	2,092	1,726	2,211	1,907
70,650	**70,700**	1,887	1,522	1,984	1,702	**73,650**	**73,700**	1,990	1,625	2,098	1,806	**76,650**	**76,700**	2,094	1,728	2,213	1,909
70,700	**70,750**	1,889	1,523	1,986	1,704	**73,700**	**73,750**	1,992	1,627	2,100	1,807	**76,700**	**76,750**	2,095	1,730	2,214	1,911
70,750	**70,800**	1,891	1,525	1,988	1,706	**73,750**	**73,800**	1,994	1,628	2,102	1,809	**76,750**	**76,800**	2,097	1,731	2,216	1,912
70,800	**70,850**	1,892	1,527	1,990	1,708	**73,800**	**73,850**	1,996	1,630	2,104	1,811	**76,800**	**76,850**	2,099	1,733	2,218	1,914
70,850	**70,900**	1,894	1,529	1,992	1,709	**73,850**	**73,900**	1,997	1,632	2,106	1,813	**76,850**	**76,900**	2,101	1,735	2,220	1,916
70,900	**70,950**	1,896	1,530	1,993	1,711	**73,900**	**73,950**	1,999	1,633	2,108	1,814	**76,900**	**76,950**	2,102	1,737	2,222	1,917
70,950	**71,000**	1,898	1,532	1,995	1,713	**73,950**	**74,000**	2,001	1,635	2,110	1,816	**76,950**	**77,000**	2,104	1,738	2,224	1,919

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

2010 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**	2,106	1,740	2,226	1,921
77,050	**77,100**	2,107	1,742	2,228	1,923
77,100	**77,150**	2,109	1,744	2,230	1,924
77,150	**77,200**	2,111	1,745	2,232	1,926
77,200	**77,250**	2,113	1,747	2,233	1,928
77,250	**77,300**	2,114	1,749	2,235	1,929
77,300	**77,350**	2,116	1,750	2,237	1,931
77,350	**77,400**	2,118	1,752	2,239	1,933
77,400	**77,450**	2,119	1,754	2,241	1,935
77,450	**77,500**	2,121	1,756	2,243	1,936
77,500	**77,550**	2,123	1,757	2,245	1,938
77,550	**77,600**	2,125	1,759	2,247	1,940
77,600	**77,650**	2,126	1,761	2,249	1,942
77,650	**77,700**	2,128	1,762	2,251	1,943
77,700	**77,750**	2,130	1,764	2,253	1,945
77,750	**77,800**	2,131	1,766	2,254	1,947
77,800	**77,850**	2,133	1,768	2,256	1,948
77,850	**77,900**	2,135	1,769	2,258	1,950
77,900	**77,950**	2,137	1,771	2,260	1,952
77,950	**78,000**	2,138	1,773	2,262	1,954
78,000					
78,000	**78,050**	2,140	1,774	2,264	1,955
78,050	**78,100**	2,142	1,776	2,266	1,957
78,100	**78,150**	2,144	1,778	2,268	1,959
78,150	**78,200**	2,145	1,780	2,270	1,960
78,200	**78,250**	2,147	1,781	2,272	1,962
78,250	**78,300**	2,149	1,783	2,273	1,964
78,300	**78,350**	2,150	1,785	2,275	1,966
78,350	**78,400**	2,152	1,787	2,277	1,967
78,400	**78,450**	2,154	1,788	2,279	1,969
78,450	**78,500**	2,156	1,790	2,281	1,971
78,500	**78,550**	2,157	1,792	2,283	1,972
78,550	**78,600**	2,159	1,793	2,285	1,974
78,600	**78,650**	2,161	1,795	2,287	1,976
78,650	**78,700**	2,162	1,797	2,289	1,978
78,700	**78,750**	2,164	1,799	2,291	1,979
78,750	**78,800**	2,166	1,800	2,293	1,981
78,800	**78,850**	2,168	1,802	2,294	1,983
78,850	**78,900**	2,169	1,804	2,296	1,985
78,900	**78,950**	2,171	1,805	2,298	1,986
78,950	**79,000**	2,173	1,807	2,300	1,988
79,000					
79,000	**79,050**	2,174	1,809	2,302	1,990
79,050	**79,100**	2,176	1,811	2,304	1,991
79,100	**79,150**	2,178	1,812	2,306	1,993
79,150	**79,200**	2,180	1,814	2,308	1,995
79,200	**79,250**	2,181	1,816	2,310	1,997
79,250	**79,300**	2,183	1,817	2,312	1,998
79,300	**79,350**	2,185	1,819	2,313	2,000
79,350	**79,400**	2,187	1,821	2,315	2,002
79,400	**79,450**	2,188	1,823	2,317	2,003
79,450	**79,500**	2,190	1,824	2,319	2,005
79,500	**79,550**	2,192	1,826	2,321	2,007
79,550	**79,600**	2,193	1,828	2,323	2,009
79,600	**79,650**	2,195	1,830	2,325	2,010
79,650	**79,700**	2,197	1,831	2,327	2,012
79,700	**79,750**	2,199	1,833	2,329	2,014
79,750	**79,800**	2,200	1,835	2,331	2,015
79,800	**79,850**	2,202	1,836	2,333	2,017
79,850	**79,900**	2,204	1,838	2,334	2,019
79,900	**79,950**	2,205	1,840	2,336	2,021
79,950	**80,000**	2,207	1,842	2,338	2,022

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**	2,209	1,843	2,340	2,024
80,050	**80,100**	2,211	1,845	2,342	2,026
80,100	**80,150**	2,212	1,847	2,344	2,028
80,150	**80,200**	2,214	1,848	2,346	2,029
80,200	**80,250**	2,216	1,850	2,348	2,031
80,250	**80,300**	2,217	1,852	2,350	2,033
80,300	**80,350**	2,219	1,854	2,352	2,034
80,350	**80,400**	2,221	1,855	2,353	2,036
80,400	**80,450**	2,223	1,857	2,355	2,038
80,450	**80,500**	2,224	1,859	2,357	2,040
80,500	**80,550**	2,226	1,860	2,359	2,041
80,550	**80,600**	2,228	1,862	2,361	2,043
80,600	**80,650**	2,230	1,864	2,363	2,045
80,650	**80,700**	2,231	1,866	2,365	2,046
80,700	**80,750**	2,233	1,867	2,367	2,048
80,750	**80,800**	2,235	1,869	2,369	2,050
80,800	**80,850**	2,236	1,871	2,371	2,052
80,850	**80,900**	2,238	1,873	2,373	2,053
80,900	**80,950**	2,240	1,874	2,374	2,055
80,950	**81,000**	2,242	1,876	2,376	2,057
81,000					
81,000	**81,050**	2,243	1,878	2,378	2,058
81,050	**81,100**	2,245	1,879	2,380	2,060
81,100	**81,150**	2,247	1,881	2,382	2,062
81,150	**81,200**	2,248	1,883	2,384	2,064
81,200	**81,250**	2,250	1,885	2,386	2,065
81,250	**81,300**	2,252	1,886	2,388	2,067
81,300	**81,350**	2,254	1,888	2,390	2,069
81,350	**81,400**	2,255	1,890	2,392	2,071
81,400	**81,450**	2,257	1,891	2,393	2,072
81,450	**81,500**	2,259	1,893	2,395	2,074
81,500	**81,550**	2,260	1,895	2,397	2,076
81,550	**81,600**	2,262	1,897	2,399	2,077
81,600	**81,650**	2,264	1,898	2,401	2,079
81,650	**81,700**	2,266	1,900	2,403	2,081
81,700	**81,750**	2,267	1,902	2,405	2,083
81,750	**81,800**	2,269	1,903	2,407	2,084
81,800	**81,850**	2,271	1,905	2,409	2,086
81,850	**81,900**	2,273	1,907	2,411	2,088
81,900	**81,950**	2,274	1,909	2,413	2,089
81,950	**82,000**	2,276	1,910	2,414	2,091
82,000					
82,000	**82,050**	2,278	1,912	2,416	2,093
82,050	**82,100**	2,279	1,914	2,418	2,095
82,100	**82,150**	2,281	1,916	2,420	2,096
82,150	**82,200**	2,283	1,917	2,422	2,098
82,200	**82,250**	2,285	1,919	2,424	2,100
82,250	**82,300**	2,286	1,921	2,426	2,101
82,300	**82,350**	2,288	1,922	2,428	2,103
82,350	**82,400**	2,290	1,924	2,430	2,105
82,400	**82,450**	2,292	1,926	2,432	2,107
82,450	**82,500**	2,293	1,928	2,433	2,108
82,500	**82,550**	2,295	1,929	2,435	2,110
82,550	**82,600**	2,297	1,931	2,437	2,112
82,600	**82,650**	2,299	1,933	2,439	2,114
82,650	**82,700**	2,301	1,934	2,441	2,115
82,700	**82,750**	2,303	1,936	2,443	2,117
82,750	**82,800**	2,305	1,938	2,445	2,119
82,800	**82,850**	2,307	1,940	2,447	2,120
82,850	**82,900**	2,309	1,941	2,449	2,122
82,900	**82,950**	2,311	1,943	2,451	2,124
82,950	**83,000**	2,312	1,945	2,453	2,126

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**	2,314	1,946	2,454	2,127
83,050	**83,100**	2,316	1,948	2,456	2,129
83,100	**83,150**	2,318	1,950	2,458	2,131
83,150	**83,200**	2,320	1,952	2,460	2,132
83,200	**83,250**	2,322	1,953	2,462	2,134
83,250	**83,300**	2,324	1,955	2,464	2,136
83,300	**83,350**	2,326	1,957	2,466	2,138
83,350	**83,400**	2,328	1,959	2,468	2,139
83,400	**83,450**	2,330	1,960	2,470	2,141
83,450	**83,500**	2,332	1,962	2,472	2,143
83,500	**83,550**	2,333	1,964	2,473	2,144
83,550	**83,600**	2,335	1,965	2,475	2,146
83,600	**83,650**	2,337	1,967	2,477	2,148
83,650	**83,700**	2,339	1,969	2,479	2,150
83,700	**83,750**	2,341	1,971	2,481	2,151
83,750	**83,800**	2,343	1,972	2,483	2,153
83,800	**83,850**	2,345	1,974	2,485	2,155
83,850	**83,900**	2,347	1,976	2,487	2,157
83,900	**83,950**	2,349	1,977	2,489	2,158
83,950	**84,000**	2,351	1,979	2,491	2,160
84,000					
84,000	**84,050**	2,352	1,981	2,493	2,162
84,050	**84,100**	2,354	1,983	2,494	2,163
84,100	**84,150**	2,356	1,984	2,496	2,165
84,150	**84,200**	2,358	1,986	2,498	2,167
84,200	**84,250**	2,360	1,988	2,500	2,169
84,250	**84,300**	2,362	1,989	2,502	2,170
84,300	**84,350**	2,364	1,991	2,504	2,172
84,350	**84,400**	2,366	1,993	2,506	2,174
84,400	**84,450**	2,368	1,995	2,508	2,175
84,450	**84,500**	2,370	1,996	2,510	2,177
84,500	**84,550**	2,372	1,998	2,512	2,179
84,550	**84,600**	2,373	2,000	2,514	2,181
84,600	**84,650**	2,375	2,002	2,515	2,182
84,650	**84,700**	2,377	2,003	2,517	2,184
84,700	**84,750**	2,379	2,005	2,519	2,186
84,750	**84,800**	2,381	2,007	2,521	2,187
84,800	**84,850**	2,383	2,008	2,523	2,189
84,850	**84,900**	2,385	2,010	2,525	2,191
84,900	**84,950**	2,387	2,012	2,527	2,193
84,950	**85,000**	2,389	2,014	2,529	2,194
85,000					
85,000	**85,050**	2,391	2,015	2,531	2,196
85,050	**85,100**	2,392	2,017	2,533	2,198
85,100	**85,150**	2,394	2,019	2,534	2,200
85,150	**85,200**	2,396	2,020	2,536	2,201
85,200	**85,250**	2,398	2,022	2,538	2,203
85,250	**85,300**	2,400	2,024	2,540	2,205
85,300	**85,350**	2,402	2,026	2,542	2,206
85,350	**85,400**	2,404	2,027	2,544	2,208
85,400	**85,450**	2,406	2,029	2,546	2,210
85,450	**85,500**	2,408	2,031	2,548	2,212
85,500	**85,550**	2,410	2,032	2,550	2,213
85,550	**85,600**	2,412	2,034	2,552	2,215
85,600	**85,650**	2,413	2,036	2,554	2,217
85,650	**85,700**	2,415	2,038	2,555	2,218
85,700	**85,750**	2,417	2,039	2,557	2,220
85,750	**85,800**	2,419	2,041	2,559	2,222
85,800	**85,850**	2,421	2,043	2,561	2,224
85,850	**85,900**	2,423	2,045	2,563	2,225
85,900	**85,950**	2,425	2,046	2,565	2,227
85,950	**86,000**	2,427	2,048	2,567	2,229

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

2010 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**	2,429	2,050	2,569	2,230
86,050	**86,100**	2,431	2,051	2,571	2,232
86,100	**86,150**	2,432	2,053	2,573	2,234
86,150	**86,200**	2,434	2,055	2,574	2,236
86,200	**86,250**	2,436	2,057	2,576	2,237
86,250	**86,300**	2,438	2,058	2,578	2,239
86,300	**86,350**	2,440	2,060	2,580	2,241
86,350	**86,400**	2,442	2,062	2,582	2,243
86,400	**86,450**	2,444	2,063	2,584	2,244
86,450	**86,500**	2,446	2,065	2,586	2,246
86,500	**86,550**	2,448	2,067	2,588	2,248
86,550	**86,600**	2,450	2,069	2,590	2,249
86,600	**86,650**	2,452	2,070	2,592	2,251
86,650	**86,700**	2,453	2,072	2,594	2,253
86,700	**86,750**	2,455	2,074	2,595	2,255
86,750	**86,800**	2,457	2,075	2,597	2,256
86,800	**86,850**	2,459	2,077	2,599	2,258
86,850	**86,900**	2,461	2,079	2,601	2,260
86,900	**86,950**	2,463	2,081	2,603	2,261
86,950	**87,000**	2,465	2,082	2,605	2,263
87,000					
87,000	**87,050**	2,467	2,084	2,607	2,265
87,050	**87,100**	2,469	2,086	2,609	2,267
87,100	**87,150**	2,471	2,088	2,611	2,268
87,150	**87,200**	2,472	2,089	2,613	2,270
87,200	**87,250**	2,474	2,091	2,614	2,272
87,250	**87,300**	2,476	2,093	2,616	2,273
87,300	**87,350**	2,478	2,094	2,618	2,275
87,350	**87,400**	2,480	2,096	2,620	2,277
87,400	**87,450**	2,482	2,098	2,622	2,279
87,450	**87,500**	2,484	2,100	2,624	2,280
87,500	**87,550**	2,486	2,101	2,626	2,282
87,550	**87,600**	2,488	2,103	2,628	2,284
87,600	**87,650**	2,490	2,105	2,630	2,286
87,650	**87,700**	2,492	2,106	2,632	2,287
87,700	**87,750**	2,493	2,108	2,634	2,289
87,750	**87,800**	2,495	2,110	2,635	2,291
87,800	**87,850**	2,497	2,112	2,637	2,292
87,850	**87,900**	2,499	2,113	2,639	2,294
87,900	**87,950**	2,501	2,115	2,641	2,296
87,950	**88,000**	2,503	2,117	2,643	2,298
88,000					
88,000	**88,050**	2,505	2,118	2,645	2,299
88,050	**88,100**	2,507	2,120	2,647	2,301
88,100	**88,150**	2,509	2,122	2,649	2,303
88,150	**88,200**	2,511	2,124	2,651	2,304
88,200	**88,250**	2,512	2,125	2,653	2,306
88,250	**88,300**	2,514	2,127	2,654	2,308
88,300	**88,350**	2,516	2,129	2,656	2,310
88,350	**88,400**	2,518	2,131	2,658	2,311
88,400	**88,450**	2,520	2,132	2,660	2,313
88,450	**88,500**	2,522	2,134	2,662	2,315
88,500	**88,550**	2,524	2,136	2,664	2,316
88,550	**88,600**	2,526	2,137	2,666	2,318
88,600	**88,650**	2,528	2,139	2,668	2,320
88,650	**88,700**	2,530	2,141	2,670	2,322
88,700	**88,750**	2,532	2,143	2,672	2,323
88,750	**88,800**	2,533	2,144	2,674	2,325
88,800	**88,850**	2,535	2,146	2,675	2,327
88,850	**88,900**	2,537	2,148	2,677	2,329
88,900	**88,950**	2,539	2,149	2,679	2,330
88,950	**89,000**	2,541	2,151	2,681	2,332
89,000					
89,000	**89,050**	2,543	2,153	2,683	2,334
89,050	**89,100**	2,545	2,155	2,685	2,335
89,100	**89,150**	2,547	2,156	2,687	2,337
89,150	**89,200**	2,549	2,158	2,689	2,339
89,200	**89,250**	2,551	2,160	2,691	2,341
89,250	**89,300**	2,552	2,161	2,693	2,342
89,300	**89,350**	2,554	2,163	2,694	2,344
89,350	**89,400**	2,556	2,165	2,696	2,346
89,400	**89,450**	2,558	2,167	2,698	2,347
89,450	**89,500**	2,560	2,168	2,700	2,349
89,500	**89,550**	2,562	2,170	2,702	2,351
89,550	**89,600**	2,564	2,172	2,704	2,353
89,600	**89,650**	2,566	2,174	2,706	2,354
89,650	**89,700**	2,568	2,175	2,708	2,356
89,700	**89,750**	2,570	2,177	2,710	2,358
89,750	**89,800**	2,572	2,179	2,712	2,359
89,800	**89,850**	2,573	2,180	2,714	2,361
89,850	**89,900**	2,575	2,182	2,715	2,363
89,900	**89,950**	2,577	2,184	2,717	2,365
89,950	**90,000**	2,579	2,186	2,719	2,366
90,000					
90,000	**90,050**	2,581	2,187	2,721	2,368
90,050	**90,100**	2,583	2,189	2,723	2,370
90,100	**90,150**	2,585	2,191	2,725	2,372
90,150	**90,200**	2,587	2,192	2,727	2,373
90,200	**90,250**	2,589	2,194	2,729	2,375
90,250	**90,300**	2,591	2,196	2,731	2,377
90,300	**90,350**	2,593	2,198	2,733	2,378
90,350	**90,400**	2,594	2,199	2,734	2,380
90,400	**90,450**	2,596	2,201	2,736	2,382
90,450	**90,500**	2,598	2,203	2,738	2,384
90,500	**90,550**	2,600	2,204	2,740	2,385
90,550	**90,600**	2,602	2,206	2,742	2,387
90,600	**90,650**	2,604	2,208	2,744	2,389
90,650	**90,700**	2,606	2,210	2,746	2,390
90,700	**90,750**	2,608	2,211	2,748	2,392
90,750	**90,800**	2,610	2,213	2,750	2,394
90,800	**90,850**	2,612	2,215	2,752	2,396
90,850	**90,900**	2,613	2,217	2,754	2,397
90,900	**90,950**	2,615	2,218	2,755	2,399
90,950	**91,000**	2,617	2,220	2,757	2,401
91,000					
91,000	**91,050**	2,619	2,222	2,759	2,402
91,050	**91,100**	2,621	2,223	2,761	2,404
91,100	**91,150**	2,623	2,225	2,763	2,406
91,150	**91,200**	2,625	2,227	2,765	2,408
91,200	**91,250**	2,627	2,229	2,767	2,409
91,250	**91,300**	2,629	2,230	2,769	2,411
91,300	**91,350**	2,631	2,232	2,771	2,413
91,350	**91,400**	2,633	2,234	2,773	2,415
91,400	**91,450**	2,634	2,235	2,774	2,416
91,450	**91,500**	2,636	2,237	2,776	2,418
91,500	**91,550**	2,638	2,239	2,778	2,420
91,550	**91,600**	2,640	2,241	2,780	2,421
91,600	**91,650**	2,642	2,242	2,782	2,423
91,650	**91,700**	2,644	2,244	2,784	2,425
91,700	**91,750**	2,646	2,246	2,786	2,427
91,750	**91,800**	2,648	2,247	2,788	2,428
91,800	**91,850**	2,650	2,249	2,790	2,430
91,850	**91,900**	2,652	2,251	2,792	2,432
91,900	**91,950**	2,653	2,253	2,794	2,433
91,950	**92,000**	2,655	2,254	2,795	2,435
92,000					
92,000	**92,050**	2,657	2,256	2,797	2,437
92,050	**92,100**	2,659	2,258	2,799	2,439
92,100	**92,150**	2,661	2,260	2,801	2,440
92,150	**92,200**	2,663	2,261	2,803	2,442
92,200	**92,250**	2,665	2,263	2,805	2,444
92,250	**92,300**	2,667	2,265	2,807	2,445
92,300	**92,350**	2,669	2,266	2,809	2,447
92,350	**92,400**	2,671	2,268	2,811	2,449
92,400	**92,450**	2,673	2,270	2,813	2,451
92,450	**92,500**	2,674	2,272	2,814	2,452
92,500	**92,550**	2,676	2,273	2,816	2,454
92,550	**92,600**	2,678	2,275	2,818	2,456
92,600	**92,650**	2,680	2,277	2,820	2,458
92,650	**92,700**	2,682	2,278	2,822	2,459
92,700	**92,750**	2,684	2,280	2,824	2,461
92,750	**92,800**	2,686	2,282	2,826	2,463
92,800	**92,850**	2,688	2,284	2,828	2,464
92,850	**92,900**	2,690	2,285	2,830	2,466
92,900	**92,950**	2,692	2,287	2,832	2,468
92,950	**93,000**	2,693	2,289	2,834	2,470
93,000					
93,000	**93,050**	2,695	2,290	2,835	2,471
93,050	**93,100**	2,697	2,292	2,837	2,473
93,100	**93,150**	2,699	2,294	2,839	2,475
93,150	**93,200**	2,701	2,296	2,841	2,476
93,200	**93,250**	2,703	2,297	2,843	2,478
93,250	**93,300**	2,705	2,299	2,845	2,480
93,300	**93,350**	2,707	2,301	2,847	2,482
93,350	**93,400**	2,709	2,303	2,849	2,483
93,400	**93,450**	2,711	2,304	2,851	2,485
93,450	**93,500**	2,713	2,306	2,853	2,487
93,500	**93,550**	2,714	2,308	2,854	2,488
93,550	**93,600**	2,716	2,309	2,856	2,490
93,600	**93,650**	2,718	2,311	2,858	2,492
93,650	**93,700**	2,720	2,313	2,860	2,494
93,700	**93,750**	2,722	2,315	2,862	2,495
93,750	**93,800**	2,724	2,316	2,864	2,497
93,800	**93,850**	2,726	2,318	2,866	2,499
93,850	**93,900**	2,728	2,320	2,868	2,501
93,900	**93,950**	2,730	2,321	2,870	2,502
93,950	**94,000**	2,732	2,323	2,872	2,504
94,000					
94,000	**94,050**	2,733	2,325	2,874	2,506
94,050	**94,100**	2,735	2,327	2,875	2,507
94,100	**94,150**	2,737	2,328	2,877	2,509
94,150	**94,200**	2,739	2,330	2,879	2,511
94,200	**94,250**	2,741	2,332	2,881	2,513
94,250	**94,300**	2,743	2,333	2,883	2,514
94,300	**94,350**	2,745	2,335	2,885	2,516
94,350	**94,400**	2,747	2,337	2,887	2,518
94,400	**94,450**	2,749	2,339	2,889	2,519
94,450	**94,500**	2,751	2,340	2,891	2,521
94,500	**94,550**	2,753	2,342	2,893	2,523
94,550	**94,600**	2,754	2,344	2,895	2,525
94,600	**94,650**	2,756	2,346	2,896	2,526
94,650	**94,700**	2,758	2,347	2,898	2,528
94,700	**94,750**	2,760	2,349	2,900	2,530
94,750	**94,800**	2,762	2,351	2,902	2,531
94,800	**94,850**	2,764	2,352	2,904	2,533
94,850	**94,900**	2,766	2,354	2,906	2,535
94,900	**94,950**	2,768	2,356	2,908	2,537
94,950	**95,000**	2,770	2,358	2,910	2,538

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

2010 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**	2,772	2,359	2,912	2,540	**98,000**	**98,050**	2,886	2,462	3,026	2,643
95,050	**95,100**	2,773	2,361	2,914	2,542	**98,050**	**98,100**	2,888	2,464	3,028	2,645
95,100	**95,150**	2,775	2,363	2,915	2,544	**98,100**	**98,150**	2,890	2,466	3,030	2,647
95,150	**95,200**	2,777	2,364	2,917	2,545	**98,150**	**98,200**	2,892	2,468	3,032	2,648
95,200	**95,250**	2,779	2,366	2,919	2,547	**98,200**	**98,250**	2,893	2,469	3,034	2,650
95,250	**95,300**	2,781	2,368	2,921	2,549	**98,250**	**98,300**	2,895	2,471	3,035	2,652
95,300	**95,350**	2,783	2,370	2,923	2,550	**98,300**	**98,350**	2,897	2,473	3,037	2,654
95,350	**95,400**	2,785	2,371	2,925	2,552	**98,350**	**98,400**	2,899	2,475	3,039	2,655
95,400	**95,450**	2,787	2,373	2,927	2,554	**98,400**	**98,450**	2,901	2,476	3,041	2,657
95,450	**95,500**	2,789	2,375	2,929	2,556	**98,450**	**98,500**	2,903	2,478	3,043	2,659
95,500	**95,550**	2,791	2,376	2,931	2,557	**98,500**	**98,550**	2,905	2,480	3,045	2,660
95,550	**95,600**	2,793	2,378	2,933	2,559	**98,550**	**98,600**	2,907	2,481	3,047	2,662
95,600	**95,650**	2,794	2,380	2,935	2,561	**98,600**	**98,650**	2,909	2,483	3,049	2,664
95,650	**95,700**	2,796	2,382	2,936	2,562	**98,650**	**98,700**	2,911	2,485	3,051	2,666
95,700	**95,750**	2,798	2,383	2,938	2,564	**98,700**	**98,750**	2,913	2,487	3,053	2,667
95,750	**95,800**	2,800	2,385	2,940	2,566	**98,750**	**98,800**	2,914	2,488	3,055	2,669
95,800	**95,850**	2,802	2,387	2,942	2,568	**98,800**	**98,850**	2,916	2,490	3,056	2,671
95,850	**95,900**	2,804	2,389	2,944	2,569	**98,850**	**98,900**	2,918	2,492	3,058	2,673
95,900	**95,950**	2,806	2,390	2,946	2,571	**98,900**	**98,950**	2,920	2,493	3,060	2,674
95,950	**96,000**	2,808	2,392	2,948	2,573	**98,950**	**99,000**	2,922	2,495	3,062	2,676
96,000						**99,000**					
96,000	**96,050**	2,810	2,394	2,950	2,574	**99,000**	**99,050**	2,924	2,497	3,064	2,678
96,050	**96,100**	2,812	2,395	2,952	2,576	**99,050**	**99,100**	2,926	2,499	3,066	2,679
96,100	**96,150**	2,813	2,397	2,954	2,578	**99,100**	**99,150**	2,928	2,500	3,068	2,681
96,150	**96,200**	2,815	2,399	2,955	2,580	**99,150**	**99,200**	2,930	2,502	3,070	2,683
96,200	**96,250**	2,817	2,401	2,957	2,581	**99,200**	**99,250**	2,932	2,504	3,072	2,685
96,250	**96,300**	2,819	2,402	2,959	2,583	**99,250**	**99,300**	2,933	2,505	3,074	2,686
96,300	**96,350**	2,821	2,404	2,961	2,585	**99,300**	**99,350**	2,935	2,507	3,075	2,688
96,350	**96,400**	2,823	2,406	2,963	2,587	**99,350**	**99,400**	2,937	2,509	3,077	2,690
96,400	**96,450**	2,825	2,407	2,965	2,588	**99,400**	**99,450**	2,939	2,511	3,079	2,691
96,450	**96,500**	2,827	2,409	2,967	2,590	**99,450**	**99,500**	2,941	2,512	3,081	2,693
96,500	**96,550**	2,829	2,411	2,969	2,592	**99,500**	**99,550**	2,943	2,514	3,083	2,695
96,550	**96,600**	2,831	2,413	2,971	2,593	**99,550**	**99,600**	2,945	2,516	3,085	2,697
96,600	**96,650**	2,833	2,414	2,973	2,595	**99,600**	**99,650**	2,947	2,518	3,087	2,698
96,650	**96,700**	2,834	2,416	2,975	2,597	**99,650**	**99,700**	2,949	2,519	3,089	2,700
96,700	**96,750**	2,836	2,418	2,976	2,599	**99,700**	**99,750**	2,951	2,521	3,091	2,702
96,750	**96,800**	2,838	2,419	2,978	2,600	**99,750**	**99,800**	2,953	2,523	3,093	2,703
96,800	**96,850**	2,840	2,421	2,980	2,602	**99,800**	**99,850**	2,954	2,524	3,095	2,705
96,850	**96,900**	2,842	2,423	2,982	2,604	**99,850**	**99,900**	2,956	2,526	3,096	2,707
96,900	**96,950**	2,844	2,425	2,984	2,605	**99,900**	**99,950**	2,958	2,528	3,098	2,709
96,950	**97,000**	2,846	2,426	2,986	2,607	**99,950**	**100,000**	2,960	2,530	3,100	2,710
97,000											
97,000	**97,050**	2,848	2,428	2,988	2,609						
97,050	**97,100**	2,850	2,430	2,990	2,611						
97,100	**97,150**	2,852	2,432	2,992	2,612						
97,150	**97,200**	2,853	2,433	2,994	2,614						
97,200	**97,250**	2,855	2,435	2,995	2,616						
97,250	**97,300**	2,857	2,437	2,997	2,617						
97,300	**97,350**	2,859	2,438	2,999	2,619						
97,350	**97,400**	2,861	2,440	3,001	2,621						
97,400	**97,450**	2,863	2,442	3,003	2,623						
97,450	**97,500**	2,865	2,444	3,005	2,624						
97,500	**97,550**	2,867	2,445	3,007	2,626						
97,550	**97,600**	2,869	2,447	3,009	2,628						
97,600	**97,650**	2,871	2,449	3,011	2,630						
97,650	**97,700**	2,873	2,450	3,013	2,631						
97,700	**97,750**	2,874	2,452	3,015	2,633						
97,750	**97,800**	2,876	2,454	3,016	2,635						
97,800	**97,850**	2,878	2,456	3,018	2,636						
97,850	**97,900**	2,880	2,457	3,020	2,638						
97,900	**97,950**	2,882	2,459	3,022	2,640						
97,950	**98,000**	2,884	2,461	3,024	2,642						

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

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

2010 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	$ 34,000		1.84% of North Dakota taxable income		
34,000	82,400	$ 625.60	+	3.44% of amount over	$ 34,000
82,400	171,850	2,290.56	+	3.81% of amount over	82,400
171,850	373,650	5,698.61	+	4.42% of amount over	171,850
373,650		14,618.17	+	4.86% of amount over	373,650

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 56,850		1.84% of North Dakota taxable income		
56,850	137,300	$ 1,046.04	+	3.44% of amount over	$ 56,850
137,300	209,250	3,813.52	+	3.81% of amount over	137,300
209,250	373,650	6,554.82	+	4.42% of amount over	209,250
373,650		13,821.30	+	4.86% of amount over	373,650

Married filing separately

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 28,425		1.84% of North Dakota taxable income		
28,425	68,650	$ 523.02	+	3.44% of amount over	$ 28,425
68,650	104,625	1,906.76	+	3.81% of amount over	68,650
104,625	186,825	3,277.41	+	4.42% of amount over	104,625
186,825		6,910.65	+	4.86% of amount over	186,825

Head of household

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 45,550		1.84% of North Dakota taxable income		
45,550	117,650	$ 838.12	+	3.44% of amount over	$ 45,550
117,650	190,550	3,318.36	+	3.81% of amount over	117,650
190,550	373,650	6,095.85	+	4.42% of amount over	190,550
373,650		14,188.87	+	4.86% of amount over	373,650

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
Federal Building
Room 470
657 2nd Avenue N

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

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

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 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
- ❑ **2011 Form ND-1ES,** Estimated income tax—individuals [Use for 2011 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: 2010 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