

**Purpose of form**

Use this form to calculate and pay estimated North Dakota income tax. Individuals generally must pay their income tax in one of two ways—through the withholding of income tax from their paychecks or through the payment of estimated tax. If you receive earnings from self-employment, interest, dividends, rents, and other types of income not subject to withholding, you may have to pay estimated tax.

**Who must pay estimated tax?**

You must pay estimated North Dakota income tax for the 2009 tax year if all four of the following conditions apply:

1. You are required to pay estimated federal income tax for the 2009 tax year. This condition applies whether or not you actually make the required payment of estimated tax to the Internal Revenue Service.
2. Your net tax liability for the 2008 tax year was equal to or more than \$500.

*Note: If you were not required to file a North Dakota income tax return for the 2008 tax year, your net tax liability for 2008 is zero for this purpose.*

3. You expect to owe (after subtracting your estimated North Dakota income tax withholding) an amount equal to or more than \$500 for the 2009 tax year.
4. You expect your estimated North Dakota income tax withholding for the 2009 tax year to be less than the smaller of:

- a. 90% of your net tax liability for the 2009 tax year.
- b. 100% of your net tax liability for the 2008 tax year.

*Note: If you moved into North Dakota during 2008 and had no income from North Dakota prior to the move, part b does not apply; you must satisfy the 90% threshold in part a.*

**How to determine your estimated tax**

Complete the worksheet on page 2. The worksheet is set up only for individuals who will use Form ND-1 for the 2009 tax year. See “**Form ND-2 (Optional method)**” below if you plan on using Form ND-2 for the 2009 tax year. For line 1 of the worksheet, estimate your federal taxable income using the 2009 Form 1040-ES, the federal estimated tax form for individuals. See the instructions to the 2008 Form ND-1 for information on the adjustments on lines 2 and 4, and the credits on line 7, of the worksheet.

**Married persons filing separate returns.**

If you are married and plan to file separate federal and North Dakota income tax returns for the 2009 tax year, you and your spouse must make separate estimated tax payments based on your separate incomes. Each of you should obtain and complete Form 400-ES to determine your separate estimated tax payments.

**Form ND-2 (Optional method).** If you plan on using Form ND-2 (Optional method) for the 2009 tax year, use a 2008 Form ND-2 to calculate an estimated North Dakota income tax (after credits but before subtracting any withholding). Enter this amount on line 8 of the worksheet on page 2, and complete lines 9 through 14 as instructed. Skip lines 15 through 19.

**Payment amounts and due dates**

In general, one-fourth (25%) of the total estimated tax that you are required to pay (from line 14 of the worksheet) must be paid by each of the following due dates:

- 1st installment                      April 15, 2009
- 2nd installment                      June 15, 2009
- 3rd installment                      September 15, 2009
- 4th installment                      January 15, 2010

The above due dates apply if your tax year is a calendar year—January 1 through December 31, 2009. However, if you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 15th day of the 1st month of the following tax year. If any installment due date falls on a Saturday, Sunday, or legal holiday, the installment is not due until the next business day.

**Farmers.** If you qualify as a farmer for federal estimated income tax purposes for the 2009 tax year, you may pay your estimated tax according to the general rules explained above, or you may pay the full amount of your estimated tax due by January 15, 2010.

*Note: Regardless of the option chosen, you have until the regular due date (generally, April 15, 2010) to file your 2009 North Dakota individual income tax return.*

*Note: The tax calculation in the worksheet (on page 2) does not take into account the 3-year elected farm income averaging on Schedule ND-1FA.*

**Part-year requirement.** If you are a full-year nonresident or you changed your residence to North Dakota during the 2009 tax year, and you do not receive income from North Dakota sources until after the first installment due date (generally, April 15, 2009), you must pay the required estimated tax in equal payments over the remaining installment due dates following the receipt of income from North Dakota sources.

**How and where to pay**

You may pay your estimated tax by check or money order, or by credit card.

**Check or money order**

Complete the estimated tax payment voucher for the applicable installment and submit it along with your check or money order made payable to “ND State Tax Commissioner.” To ensure proper credit to your account, write your social security number and “2009 Form 400-ES” on your check or money order. Mail your payment and voucher to:

Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

**Credit card**

You may pay your estimated tax using your MasterCard®, American Express® Card, Discover® Card, or VISA® Card. The payment may be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. Link2Gov Corporation will charge a fee for its services—the State of North Dakota does not receive any part of the fee.

To pay by credit card, call toll free **1-888-ND-TAXES** (1-888-638-2937), or go online at [www.nd.gov/tax](http://www.nd.gov/tax).

*If you pay by credit card, do not use the estimated tax payment vouchers attached to this form.*

**Underpayment or late payment interest**

Interest may be charged if you do not pay enough estimated tax, or if you do not make the payment on time or in the required amount. This applies even if you have a refund on your 2009 North Dakota individual income tax return. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the regular due date of the return (generally, April 15, 2010).

**Need help?**

If you have questions or need forms, see page 3 of this form for how to contact us.

**Privacy Act information**—In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of the individual's social security number on this form 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 the individual's files with those of the Internal Revenue Service.

## 2009 estimated income tax worksheet—individuals

1. Estimated federal taxable income for the 2009 tax year (from worksheet in 2009 Federal Form 1040-ES) ..... 1 \_\_\_\_\_
2. Addition adjustments—see the 2008 Form ND-1 instruction booklet (lines 2 through 4) for required adjustments ..... 2 \_\_\_\_\_
3. Balance (Add lines 1 and 2) ..... 3 \_\_\_\_\_
4. Subtraction adjustments—see the 2008 Form ND-1 instruction booklet (lines 6 through 14) for allowable adjustments ..... 4 \_\_\_\_\_
5. North Dakota taxable income (Subtract line 4 from line 3) ..... 5 \_\_\_\_\_
6. North Dakota income tax—calculate the tax for the amount on line 5 as follows ..... 6 \_\_\_\_\_
  - If you (and your spouse, if filing jointly) were full-year residents, calculate the tax using the applicable 2009 Form ND-1 Tax Rate Schedule below.
  - If you (or your spouse, if filing jointly) was a full-year nonresident or a part-year resident, complete lines 15 through 19 below.
7. Credits—see the 2008 Form ND-1 instruction booklet (lines 19 through 24) for allowable credits ..... 7 \_\_\_\_\_
8. Net tax liability (Subtract line 7 from line 6) ..... 8 \_\_\_\_\_
9. Estimated North Dakota income tax withholding for the 2009 tax year ..... 9 \_\_\_\_\_
10. Balance due (Subtract line 9 from line 8). If the amount on this line is less than \$500, stop here; you do not have to pay estimated tax ..... 10 \_\_\_\_\_
11. Multiply line 8 by 90% (.90) ..... 11 \_\_\_\_\_
12. Net tax liability from 2008 Form ND-1, line 25, or from 2008 Form ND-2, Tax Computation Schedule, line 7. If you were not required to file a 2008 return, enter 0. If the amount on this line is less than \$500, stop here; you do not have to pay estimated tax ..... 12 \_\_\_\_\_
13. Enter the smaller of line 11 or line 12. However, if you moved into North Dakota during the 2008 tax year and had no income from North Dakota prior to the move, enter the amount from line 11. If line 9 is equal to or greater than the amount on this line, stop here; you do not have to pay estimated tax ..... 13 \_\_\_\_\_
14. Minimum annual payment (Subtract line 9 from line 13). Divide this amount by four to determine the amount to pay on each installment due date. See **Payment amounts and due dates** in the instructions on page 1 for the due dates and for exceptions to paying in four installments ..... 14 \_\_\_\_\_

### Full-year nonresident or part-year resident tax calculation only (lines 15 through 19)

15. Calculate the tax for the amount on line 5 using the applicable 2009 Form ND-1 Tax Rate Schedule below ..... 15 \_\_\_\_\_
16. Income from North Dakota sources. Enter the portion of your estimated federal adjusted gross income that is reportable to North Dakota (reduced by amount from line 4) ..... 16 \_\_\_\_\_
17. Estimated federal adjusted gross income (reduced by U.S. obligation interest) ..... 17 \_\_\_\_\_
18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places.) ..... 18 \_\_\_\_\_
19. Multiply line 15 by line 18. Enter this amount on line 6 above ..... 19 \_\_\_\_\_

## 2009 Form ND-1 Tax Rate Schedules

### Single

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 33,950	.....2.1% of North Dakota taxable income
33,950	82,250	... \$ 712.95 + 3.92% of amount over \$ 33,950
82,250	171,550	... 2,606.31 + 4.34% of amount over 82,250
171,550	372,950	... 6,481.93 + 5.04% of amount over 171,550
372,950		..... 16,632.49 + 5.54% of amount over 372,950

### Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 56,750	.....2.1% of North Dakota taxable income
56,750	137,050	... \$ 1,191.75 + 3.92% of amount over \$ 56,750
137,050	208,850	... 4,339.51 + 4.34% of amount over 137,050
208,850	372,950	... 7,455.63 + 5.04% of amount over 208,850
372,950		..... 15,726.27 + 5.54% of amount over 372,950

### Married filing separately

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 28,375	.....2.1% of North Dakota taxable income
28,375	68,525	... \$ 595.88 + 3.92% of amount over \$ 28,375
68,525	104,425	... 2,169.76 + 4.34% of amount over 68,525
104,425	186,475	... 3,727.82 + 5.04% of amount over 104,425
186,475		..... 7,863.14 + 5.54% of amount over 186,475

### Head of household

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 45,500	.....2.1% of North Dakota taxable income
45,500	117,450	... \$ 955.50 + 3.92% of amount over \$ 45,500
117,450	190,200	... 3,775.94 + 4.34% of amount over 117,450
190,200	372,950	... 6,933.29 + 5.04% of amount over 190,200
372,950		..... 16,143.89 + 5.54% of amount over 372,950

**Call**

Questions: (701) 328-1247  
Forms: (701) 328-1243

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

**E-mail**

Request forms, ask questions, or send messages to us via e-mail at—  
**individualltax@nd.gov**

**Web site**

Our Web site address is—  
**www.nd.gov/tax**

**Write**

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

**Walk-in assistance**

Stop in to see us in person at our main office in Bismarck. You will find us in the—  
Individual Income Tax Section  
State Capitol, 16th Floor  
Monday through Friday (except holidays)  
8:00 a.m. to 5:00 p.m.

**Record of estimated tax payments for 2009 tax year**

<i>Installment number</i>	<i>Payment due date</i> <sup>1</sup>	<i>Date paid</i>	<i>Check or money order number</i>	<i>Amount paid</i>	<i>Amount, if any, applied from 2008 return</i> <sup>2</sup>	<i>Total amount paid</i>
1	April 15, 2009					
2	June 15, 2009					
3	Sept. 15, 2009					
4	Jan. 15, 2010					
Total estimated tax paid for 2009 .....						

<sup>1</sup> In the case of (1) a fiscal year filer, (2) a farmer, or (3) an individual whose estimated tax requirement does not begin until after April 15, 2009, see instructions for applicable due dates.  
<sup>2</sup> If you attached a statement to your 2008 North Dakota return electing to apply part or all of your 2008 overpayment to a quarter other than the first quarter of 2009, enter the overpayment on the applicable quarter's line.

**400-ES**

Form North Dakota Office of State Tax Commissioner  
**400-ES Estimated tax payment voucher — individuals**

**2009**  
**4th Installment**  
Due January 15, 2010



**DO NOT use this voucher if paying by credit card**

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

If joint estimate, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

Mailing address \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

Your social security number \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

**Amount of Payment \$** \_\_\_\_\_

For Tax Department use only

**400**

- Make check or money order payable to "ND State Tax Commissioner."
- Write social security number(s) and "2009 Form 400-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622 Bismarck, ND 58506-5622

400-ES

Form North Dakota Office of State Tax Commissioner  
400-ES Estimated tax payment voucher —  
individuals

2009  
1st Installment  
Due April 15, 2009



DO NOT use this voucher if paying by credit card

Your first name and initial Last name

If joint estimate, spouse's first name and initial Last name

Mailing address

City, State and Zip Code

- Make check or money order payable to "ND State Tax Commissioner."
- Write social security number(s) and "2009 Form 400-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622 Bismarck, ND 58506-5622

Your social security number

Spouse's social security number

Amount of Payment \$

For Tax  
Department  
use only

400

400-ES

Form North Dakota Office of State Tax Commissioner  
400-ES Estimated tax payment voucher —  
individuals

2009  
2nd Installment  
Due June 15, 2009



DO NOT use this voucher if paying by credit card

Your first name and initial Last name

If joint estimate, spouse's first name and initial Last name

Mailing address

City, State and Zip Code

- Make check or money order payable to "ND State Tax Commissioner."
- Write social security number(s) and "2009 Form 400-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622 Bismarck, ND 58506-5622

Your social security number

Spouse's social security number

Amount of Payment \$

For Tax  
Department  
use only

400

400-ES

Form North Dakota Office of State Tax Commissioner  
400-ES Estimated tax payment voucher —  
individuals

2009  
3rd Installment  
Due September 15, 2009



DO NOT use this voucher if paying by credit card

Your first name and initial Last name

If joint estimate, spouse's first name and initial Last name

Mailing address

City, State and Zip Code

- Make check or money order payable to "ND State Tax Commissioner."
- Write social security number(s) and "2009 Form 400-ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622 Bismarck, ND 58506-5622

Your social security number

Spouse's social security number

Amount of Payment \$

For Tax  
Department  
use only

400