North Dakota Office of State Tax Commissioner

2006 Individual Income Tax

Cory Fong, Tax Commissioner

Form ND-1

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

1. **Receive your refund quicker!**
2. **For the fastest refund - use Direct Deposit - see page 15 for details.**
3. **Increased accuracy - especially during the last minute filing rush.**
4. **Proof of acceptance - E-File lets you know when the return has been accepted**
5. **Correct errors quickly.**
6. **Nothing to mail!**
7. **Software simplifies the filing process and you can be sure you are using the correct forms.**

Dear Taxpayer,

Last year, over 50 percent of the state individual income tax returns were filed electronically. One reason more and more taxpayers prefer to use e-file rather than a paper return is because they receive their refunds faster. And taxpayers who use Direct Deposit find that they receive their refund even faster—usually in about five days. If you are eligible for a refund, I encourage you to use both the e-file and Direct Deposit options.

Another reason taxpayers prefer e-file is that it is more accurate than a paper return. This is because the computer automatically checks e-filed returns for errors, which results in fewer delays and faster processing. Taxpayers find this particularly helpful when they file during the last-minute filing rush.

If you have been using e-file, I hope you will continue to do so. If you have not tried e-file, I ask you to consider it for this year. You will find the process to be simple and quick to use.

A new feature to our web site this year is the "Where's My Refund?" option that allows you to track the status of your refund. You can learn if your return was received, if your return is being processed, or the date your refund was issued. Turn to page 1 of this booklet to read more about this new feature.

To learn more about e-file, to track your refund, or to find other tax-related information, please visit our web site at ***www.nd.gov/tax***.

Please let us know what you think we are doing well and what we can do to improve our service to you. Our phone, address, and e-mail information is found on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner

See page 15 for details on using your credit card to pay your taxes.

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

This booklet contains the following forms—

- **Form ND-1**
- **Schedule ND-1CR**
- **Schedule ND-1NR**

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Taxpayer Bill of Rights

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

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

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

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

Do you owe use tax?

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

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

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

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

Changes affecting you and your income tax

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

New online feature available—

Where's My Refund?

Wondering about the status of your 2006 refund? Now you don't have to call or write to find out. You can check on it at your convenience 24 hours a day, 7 days a week. Just go to our website at **www.nd.gov/tax** and look for the link to "Where's My Refund?"

Clicking on the link will take you to a secure web page where you will find instructions on how to make your inquiry. You will be asked to enter your social security number, your filing status (that is, single, married filing jointly, etc.), and the exact amount of your refund. Having a copy of your return handy will make the process go fast and easy. Upon entering the correct information, you will be able to find out if our office has:

- Received your return;
- Processed your return; or
- Issued your refund.

Keep in mind that a refund on an electronically filed return generally is issued within 5 business days. A refund on a paper return can take up to 6 weeks from the date our office receives the return.

You may now allow the Tax Department to contact your preparer about your return

A new check-off box has been added to Form ND-1 that you may use to authorize the Office of State Tax Commissioner (Tax Department) to talk to your tax preparer about your return. By checking the box, which is located next to the signature area on page 2 of Form ND-1, you authorize the Tax Department to contact your preparer with any questions that arise during the processing of your return. You also authorize your preparer to:

- Provide our office with any information missing from your return.
- Contact the Tax Department about the status of your return's processing, including a related refund or payment.
- Respond to Tax Department notices that you share with your preparer relating to math errors and return preparation. *(Note: The Tax Department does not send notices directly to a tax preparer, but always sends them to the taxpayer.)*

The authorization only applies to the return on which it is made, and it automatically expires on the due date *(excluding extensions)* for filing the next year's return.

The authorization applies only to the individual whose printed name and signature appear in the paid preparer section of the signature area. It does not apply to the firm, if any, shown in that section. The authorization does not authorize the tax preparer to receive your refund check, to bind you in any way *(including any additional tax liability)*, or to otherwise represent you before the Tax Department.

Members of passthrough entities may receive the new state Schedule K-1

If you are a member of a passthrough entity, you may receive the new North Dakota Schedule K-1 containing information that you may need to prepare your Form ND-1. You are a member of a passthrough entity if you are:

- A partner in a partnership;
- A member of a limited liability company that files like a partnership;
- A shareholder in a subchapter S corporation; or
- A beneficiary of a trust required to file a fiduciary income tax return.

Starting with its 2006 tax year, a passthrough entity must complete and provide North Dakota Schedule K-1 to:

- Each of its members who are not legal residents of North Dakota.
- Each of its members who are legal residents of North Dakota, ***but only if*** the passthrough entity is passing through a North Dakota adjustment or tax credit that may affect the resident member's state income tax calculation.

If you are not a legal resident of North Dakota, in addition to any North Dakota adjustments or tax credits, the new North Dakota Schedule K-1 will show your share of the income and deduction items that you must report to North Dakota on Schedule ND-1NR of Form ND-1.

If you are a legal resident of North Dakota, you will not receive the new North Dakota Schedule K-1 if the passthrough entity does not have any North Dakota adjustments or tax credits to pass through to its members. If you are unsure whether this applies to you, you must contact the passthrough entity to find out.

The reciprocity filing procedure for Minnesota and Montana residents has changed

If you are a Minnesota or Montana resident, and you are filing a North Dakota individual income tax return only to obtain a refund of income tax withheld from wages exempt from North Dakota income tax under reciprocity, special instructions are provided in this booklet for how to complete Form ND-1. Those instructions have been changed starting with the 2006 Form ND-1. Instead of writing "Reciprocity" and the initials "MN" or "MT" on line 1 of Form ND-1, you must fill in the circle next to "MN/MT RECIPROCITY" and enter "MN" or

Changes affecting you and your income tax (continued)

"MT", whichever applies, at the top of Form ND-1, page 1. See page 6 of this booklet for details.

Schedule ND-1CR instructions have been clarified for certain joint filers

The tax credit allowed to residents of North Dakota for paying income tax to another state on income that is also taxed by North Dakota is calculated on Schedule ND-1CR. The instructions to the 2006 schedule have been revised to better explain how to complete the schedule in the case of married individuals who file a joint return and have different residency statuses. See the 2006 Schedule ND-1CR for details.

Technical changes were made to Schedule FC to clarify its application

The 2006 Schedule FC, Family Member Care Income Tax Credit, and its instructions have been changed to make some technical changes and to clarify what expenses can be used. A number of line revisions were made on the schedule, including the addition of a new line on which the taxpayer must show the portion of qualified care expenses that were deducted on the taxpayer's federal income tax return. Qualified care expenses deducted on the federal income tax return are not allowed for the family care income tax credit. See the 2006 Schedule FC for details.

Schedule PG has been revised to incorporate the 2-year carryover feature

The 2006 Schedule PG, Planned Gift Tax Credit, has been revised to incorporate into the calculation the 2-year unused tax credit carryover feature in the law. Lines were added to the schedule to account for the carryover to 2006 of any unused credit from 2005, and to account for any unused credit from the 2005 and 2006 tax years, respectively, that remains to be carried over to the 2007 tax year. It is important to note that the new lines will produce accurate amounts only if an accurate amount is entered on the line for the amount actually used to reduce the tax liability for the current tax year (line 9 of the 2006 Schedule PG). See the 2006 Schedule PG for details.

A new line has been added to Schedule ND-1NR to clarify the tax calculation on it

To help prevent tax calculation errors on Schedule ND-1NR, a new line (line 19) has been added to the schedule. The previous years' version of the schedule caused confusion for some nonresident taxpayers who mistakenly used the North Dakota source income from Schedule ND-1NR (instead of the North Dakota taxable income from page 1 of Form ND-1) to find the tax in the Form ND-1 tax table.

Reminder: Correction of error in 2003 and 2004 Schedule ND-1FA

Last year we included a correction notice in the developments section of the instructions for Form ND-1 relating to the Schedule ND-1FA. The notice advised readers of an error in the Schedule ND-1FA for 2002, 2003, and 2004 that may result in an overstatement of the tax calculated on it. Because the 2006 Schedule ND-1FA still references the 2003 and 2004 Schedule ND-1FA, this is a reminder to correct for the error if it applies to you.

The error, which relates to the amount of tax previously paid for a base year, only affects a full-year nonresident or part-year resident. The error is found on the following lines of each year's schedule:

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

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

Your electronic options *for fast results!*

Electronic filing option (E-file)

One-Stop Filing!

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

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

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

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

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

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

Join over 165,000 other North Dakota taxpayers now using E-file to file their North Dakota returns.

You may be eligible for FREE E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our web site at: **www.nd.gov/tax**. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

Direct deposit = *faster refunds!*

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

Tips for trouble-free filing

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

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

Before you file, check the following—

- ❒ ***Write legibly***
  Our inability to read your information may result in errors.
- ❒ ***Enter your correct social security number***
  We use this number to identify your return. If married, include your spouse's social security number.
- ❒ ***Check your math***
  Math errors are one of the most common errors made.
- ❒ ***Include all Form W-2s***
  Be sure to include a copy of all your W-2s. Also include a copy of any Form 1099 or North Dakota Schedule K-1 showing North Dakota income tax withholding.
- ❒ ***Use the right address***
  Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet.
- ❒ ***Use the right postage***
  Insufficient postage means the U.S. Postal Service will send your return back to you.
- ❒ ***Sign the return***
  Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- ❒ ***Include a copy of your federal return***
  A copy of the federal return is part of a complete state return. If it's missing, we cannot process the return, and it will be sent back to you.

2006 **Form ND-1** instructions

General and specific line instructions for Form ND-1

General instructions

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

☛ *Filing Tip:*

Be sure to have a copy of your completed federal return at hand before attempting to complete Form ND-1.

Which form to use

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

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

So, which form should I use?
Generally, you should use Form ND-1. Over 97 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

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

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?
Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 3 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

Full-year resident

If you were a full-year resident of North Dakota for the 2006 tax year and you are required to file a 2006 federal individual income tax return, you must file a 2006 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

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

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

Residents in U.S. armed forces
If you are a resident of North Dakota serving in the U.S. armed forces and you are required to file a 2006 federal individual income tax return, you must file a 2006 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during the tax year.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2006 tax year, you must file a 2006 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2006 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2006 tax year. (*See the box on this page for what is included in gross income from North Dakota sources.*)

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

Nonresidents in U.S. armed forces

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

Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if ***both*** of the following apply:

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

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

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

Nonresident alien

If you are a nonresident alien of the United States and you received gross income from North Dakota sources during 2006, you must file a 2006 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2006 tax year, you must file a 2006 North Dakota individual income tax return if ***both*** of the following apply:

- You are required to file a 2006 federal individual income tax return.
- You derived gross income from ***any*** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. (*See the box on this page for what is included in gross income from North Dakota sources while a nonresident.*)

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

Gross income from North Dakota sources (for nonresidents only)

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

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

Exceptions

Gross income from North Dakota sources ***does not*** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

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

Native Americans

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

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

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

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

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, in the boxes for the state directly beneath 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 35.
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 Minnesota or Montana to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

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

When and where to file

If you are filing on a calendar year basis, you must file your 2006 North Dakota individual income tax return on or before April 15, 2007. 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
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0550

Changed for 2005!

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" at the top of page 1 of Form ND-1 to indicate that an extension has been obtained. A copy of the federal extension form ***does not*** have to be attached to Form ND-1; however, it must be retained on file in case the Office of State Tax Commissioner requests to see it.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" at the top of page 1 of Form ND-1. A copy of the approved Form 101 ***does not*** have to be attached to Form ND-1; however, it must be retained on file in case the Office of State Tax Commissioner requests to see it.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2006 Form 400-EXT** on or before the due date of your return (excluding extensions). Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2006 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of $5.00) will be charged. In addition, interest will be charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

Copy of federal return

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

Correcting your return

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

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the circle next to "Amended" in the top right-hand corner of the return.
4. Using the corrected information, complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.

6. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
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 correcting your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2007)

You must pay estimated North Dakota income tax for the 2007 tax year if ***all*** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2007.
2. Your net tax liability for 2006 is $500 or more. (*If you are not required to file a North Dakota return for 2006, you do not have to pay estimated tax for 2007.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least $500 in tax for 2007.
4. You expect your North Dakota income tax withholding for 2007 to be less than the smaller of the following:
   (a) 90% of your 2007 net tax liability.
   (b) 100% of your 2006 net tax liability. If you moved into North Dakota during 2006 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 2007 tax year must be paid by April 15, June 15, and September 15, 2007, and January 15, 2008.

If you are required to pay estimated tax for 2007, obtain the **2007 Form 400-ES, Estimated income tax—individuals**. If you paid estimated tax for 2006, a 2007 Form 400-ES will be mailed to you in early 2007.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return must also be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names. If the surviving spouse experiences any problem with depositing or cashing the check, or if there is no surviving spouse and no personal representative has been appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet).

General instructions for completing Form ND-1

Filling in Form ND-1

Form ND-1 and its supplemental schedules are specially designed for electronic scanning. See page 16 for instructions on how to properly fill in the forms to ensure fast and accurate processing.

Rounding of numbers

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

Reminder for 2006!

No residency status check off

There is no residency status check-off on Form ND-1. The residency status of a return will be assumed to be **full-year resident** unless Schedule ND-1NR is completed and attached to Form ND-1.

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

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

Reminder for 2006!

Married persons having different residency statuses

Married persons who file a joint federal income tax return must file a joint North Dakota income tax return, regardless of their residency statuses. If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the tax year, you must complete the North Dakota income tax return on a joint basis and use Schedule ND-1NR to calculate your tax.

Specific instructions for top of page 1, Form ND-1

Social security numbers

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

Name and address

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

Item A - *Filing status*

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

Item B - *School district code*

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return.

Item C - *Income source code*

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

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

Composite return

Fill in this circle ***only if*** this is a composite return being filed by a passthrough entity having a fiscal tax year beginning in 2005 and ending in 2006. See the 2006 Schedule CF for more information.

Fiscal year filer only

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

Amended or extended return

Fill in the circle next to "Amended" ***only if*** you are completing this return for the purpose of correcting a return you previously filed for the 2006 tax year. See **Correcting your return** on page 7 for more information.

Fill in the circle next to "Extension" ***only if*** you have an extension to file your North Dakota return. See **Extension of time to file** on page 6 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2006 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.

Specific instructions for lines 1 through 40, Form ND-1

Line 1 - *Federal taxable income*

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

Line 2 - *Lump-sum distribution*

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

Line 3 - *Loss from financial institution*

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

Line 4 - *Adjustment to income for planned gift tax credit*

If you are claiming the planned gift credit (on line 24) for a contribution made in 2006, enter the amount, if any, from Schedule PG, line 17.

Line 6 - *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. **Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest.**

Line 7 - *Net long-term capital gain exclusion*

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

Line 8 - *Native American's exempt income*

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

Line 9 - *U.S. Railroad Retirement Board benefits*

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

Line 10 - *Income from financial institution*

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

Line 11 - *Renaissance zone income exemption*

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

Worksheet for calculating net long-term capital gain exclusion
(for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2006 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** _____
2. Enter amount from 2006 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 7 ..... **6** _____

Line 12 - *New or expanding business income exemption*

If you operate a business as a sole proprietorship and you were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. For more information, see North Dakota Administrative Code § 81-03-01.1-06. **Attach statement showing your calculation.**

Also enter your share of a new or expanding business income exemption from a partnership or other passthrough entity. **Attach copy of North Dakota Schedule K-1.**

Line 13 - *National Guard or reserve member exclusion*

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

Line 14 - *Servicemember Civil Relief Act adjustment*

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

Line 15 - *Organ donor deduction*

If you or your dependent, while living, donates part or all of a liver, pancreas, kidney, intestine, lung, or bone marrow for transplantation into another human being, you may deduct up to $10,000 of qualified expenses related to the donation. Qualified expenses means lost wages not compensated for by sick pay and unreimbursed medical expenses (as defined for federal income tax purposes) that are not deducted in calculating federal taxable income. If the qualified expenses are incurred in more than one tax year, the expenses must be deducted in the tax year in which they are incurred, except that expenses incurred before January 1, 2005, are not eligible. Medical expenses are incurred when the medical care giving rise to the expense is actually provided, and not when the expenses are billed or paid. Enter on this line qualified expenses incurred during your 2005 tax year. **Attach a statement showing the calculation of lost wages (as well as the name and FEIN of the employer as shown on your Form W-2), any sick pay received (or to be received), and the amount of qualified medical expenses incurred.**

Line 17 - *Calculation of tax*

If you were a **full-year resident** for the tax year, use the Tax Table on page 18 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. This also applies if you are married filing jointly and ***either*** you or your spouse was a nonresident for part or all of the tax year.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal

Worksheet for calculating ag commodity investment tax credit (Line 22) **Changed for 2006!**

Keep this worksheet for your records

1. Amount invested in 2006 tax year ..... 1 _____
2. Multiply line 1 by 30%. If result is more than $50,000, enter $50,000—see **Note 1** below ..... 2 _____
3. 2006 ag commodity credit received from partnership, S corporation, or limited liability company ..... 3 _____
4. Add lines 2 and 3 ..... 4 _____
5. Limit on amount deductible each year: Multiply line 4 by 50% ..... 5 _____
6. Amount of unused credit from prior year that is allowed in 2006—see **Note 2** below ..... 6 _____
7. Add lines 5 and 6 ..... 7 _____
8. Multiply tax from Form ND-1, line 17, by 50% and enter result ..... 8 _____
9. Enter the smaller of line 7 or line 8. This is the amount you may claim for 2006. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 22 ..... 9 _____

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

Note 2: Unused credits from the 2001 through 2005 investment years may be carried over to 2006. For each investment year with an unused credit carryover to 2006, enter the smaller of 50% of the total credit allowed for that year's investment or the amount of the total credit allowed that was not used prior to 2006. If you received a 2004 retroactive credit, enter the smaller of 25% of the total retroactive credit or the amount of the total retroactive credit not used prior to 2006.

income tax for 2006, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Line 19 - *Credit for income tax paid to another state*

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

Line 20 - *Family member care credit*

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

Line 21 - *Renaissance zone credit*

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

Line 22 - *Ag commodity investment credit*

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, complete the worksheet on page 11 to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of North Dakota Schedule K-1.**

Line 23 - *Seed capital investment credit*

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5, complete the worksheet on this page to calculate the credit. **Attach a copy of the investment reporting form or, if the credit is from a partnership or other passthrough entity, a copy of North Dakota Schedule K-1.**

Line 24 - *Planned gift credit*

If you made a charitable contribution to a North Dakota nonprofit organization, you may be eligible for a tax credit. Obtain **Schedule PG** for details. Enter the amount from Schedule PG, line 9. **Attach Schedule PG.**

Line 25 - *Biodiesel fuel supplier credit*

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

If you own an interest in a partnership, S corporation, or other passthrough entity that qualifies for the biodiesel fuel supplier credit, enter on this line your share of the credit from the entity. **Attach a copy of North Dakota Schedule K-1.**

Line 26 - *Biodiesel fuel* seller credit

If you own a sole proprietorship that is a licensed seller (retailer) of biodiesel fuel, you are allowed a credit of 10 percent of the costs to adapt or add equipment to your facility to enable it to sell diesel fuel having at least a 2 percent biodiesel blend ("B2"). Except for costs incurred before January 1, 2005, include eligible costs incurred before the tax year in which sales of the eligible biodiesel fuel begin. The credit is allowed in each of

Worksheet for calculating seed capital investment tax credit (Line 23) **Changed for 2006!**

Keep this worksheet for your records

1. Amount invested in 2006 tax year. Do not enter more than $250,000—see **Note 1** below ..... 1 _____
2. Multiply line 1 by 45% ..... 2 _____
3. 2006 seed capital credit received from partnership, S corporation, or limited liability company ..... 3 _____
4. Add lines 2 and 3 ..... 4 _____
5. Limit on amount deductible each year: Multiply line 4 by 33.33% ..... 5 _____
6. Amount of unused credit from prior year that is allowed in 2006 —see **Note 2** below ..... 6 _____
7. Add lines 5 and 6. This is the amount you may claim for 2006. Of this amount, enter the portion that you wish to use on Form ND-1, page 2, line 23 ..... 7 _____

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

Note 2: Unused credits from the 2002 through 2005 investment years may be carried over to 2006. For each investment year with an unused credit carryover to 2006, enter the smaller of 50% (33.33% in the case of the 2002 investment year) of the total credit allowed for that year's investment or the amount of the total credit allowed that was not used prior to 2006. If you received a 2004 retroactive credit, enter the smaller of 25% of the total retroactive credit or the amount of the total retroactive credit not used prior to 2006.

NORTH DAKOTA FOREST SERVICE

Celebrating "100 Years of Forestry"

Please Contribute to the
"Trees for North Dakota" Income Tax Check-Off

North Dakotans celebrated ***"100 Years of Forestry"*** in 2006. You can help continue the historic tree planting traditions started by our early predecessors through a voluntary contribution on your 2006 tax return to the TREES FOR NORTH DAKOTA TRUST FUND.

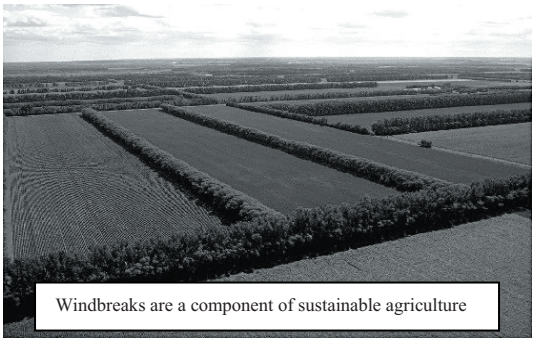
The North Dakota Forest Service centennial theme: "***rooted in the past – growing towards the future***" honors past forestry accomplishments and highlights the agency's future direction for the next century! While many years have passed, the mission is still guided by the early foundations in forestry to **"care for, protect and improve forest resources to enhance the quality of life for future generations."**

Tree lined streets beautify communities

Community Forestry - A century ago, settlers planted tree seeds they brought with them or transplanted young seedlings from the riverbanks into their yards. Today, the Community Forestry Program provides financial assistance for tree planting and other forestry development projects. They also offer technical assistance for tree planting plans, management plans, shade tree ordinances, pest surveys and tree workshops for activities in city parks, tree-lined streets or other green spaces within a community.

Fire Management - A century ago, prairie fires swept across the plains. Today, the North Dakota Forest Service administers a Fire Management Program to ensure the protection of lives, property and natural resources. It does this by training, organizing and equipping North Dakota's 376 rural volunteer and 12 career fire departments. Community protection is improved through grants for wildfire hazard mitigation and "FireWise" landscape projects. Fire prevention is stressed through the distribution of Smokey Bear materials.

Forest Resource Management - A century ago, the prairies lacked trees and homesteaders were demanding building materials, fuel, fence posts, and protection from the harsh winds for themselves and the soil. Today, our Forest Stewardship Program improves forest resources by direct financial assistance for forest improvement practices, and educating rural family and farm landowners on how to better manage, protect and utilize their native and planted forest resources.


Windbreaks are a component of sustainable agriculture

Celebrating "100 Years of Forestry"

Please Contribute to the "Trees for North Dakota" Income Tax Check-Off

Students receive trees through the School Tree Program

Information and Education - A century ago, the citizens of North Dakota believed in training school children on the subject of forestry to teach them to become devoted life students of nature. Today, the Information and Education Program offers K-12 youth and adults "Project Learning Tree" (PLT) workshops and activities that help develop the knowledge and skills they need to make wise decisions about the conservation, use, and management of forest resources. The program also handles the daily requests for forestry information; the publication of educational materials; and a newsletter entitled "The Prairie Forester."

Sustainable Forestry - A century ago, the foundations of forestry were set in place to help create diverse and healthy forest resources. Today, private, community and state forests are extremely valuable resources that provide innumerable benefits. This program ensures the perpetuation, health, productivity and growth of North Dakota's private, community and five state forests, comprising approximately 13,278 acres. These woodlands play an important role in the economic well-being of several rural communities by attracting outdoor enthusiasts.

Tree Production - A century ago, the lack of trees caused settlers to construct homes from sod and heat with buffalo chips. Today, the 160-acre Towner State Nursery specializes in the production of conifer (evergreen) stock in over twenty different species and stock types. The nursery is a self-supporting operation that produces approximately 1.2 million tree seedlings annually for distribution to landowners. The trees are used for farmstead, living snow fence, field windbreak, wildlife, forestry and other conservation plantings. Since 1927, over 75 million tree seedlings have been produced and sold.

Trees for tomorrow!

To contribute to the "Trees for North Dakota" Trust Fund and "take root…and plant trees for tomorrow," consult your tax preparer or enter a voluntary contribution on the 2006 North Dakota Individual Income Tax Return. On Form ND-1, look for Line 34 on an overpayment return and Line 38 on a tax due return. On Form ND-2, use Line 17 on an overpayment return and Line 21 on a tax due return.

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

five tax years, starting with the tax year in which sales of the eligible biodiesel fuel begin. The unused portion of the credit in each of the initial five years may be carried forward for five tax years. A taxpayer is allowed no more than $50,000 of credits in all tax years. The biodiesel fuel must meet ASTM specifications. **Attach a statement showing the name and FEIN of your business and your calculation of the credit.**

If you own an interest in a partnership, S corporation, or other passthrough entity that qualifies for the biodiesel fuel seller credit, enter on this line your share of the credit from the entity. **Attach a copy of North Dakota Schedule K-1.**

Line 28 - *Withholding*

If you received a Form W-2, Form 1099, or North Dakota Schedule K-1 showing North Dakota income tax withholding for the 2006 tax year, enter the total of the North Dakota income tax withheld on this line. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 32 - *Application of overpayment to 2007*

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2007 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 33 and 34 - *Voluntary contribution of overpayment*

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

Sample check for direct deposit (line 35)

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 (Item a) **Account number** (Item b) Do not include the check number as part of the account number.

Line 35 - *Direct deposit of refund*

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

Routing number (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. ***See sample check above.***

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

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

Lines 37 and 38 - *Voluntary contribution*

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

Line 39 - *Balance due*

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

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

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

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

Line 40 - *Interest on underpaid estimated tax*

If you were required to pay estimated North Dakota income tax for 2006, 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 **2006 Form 400-UT**.

Sign your return

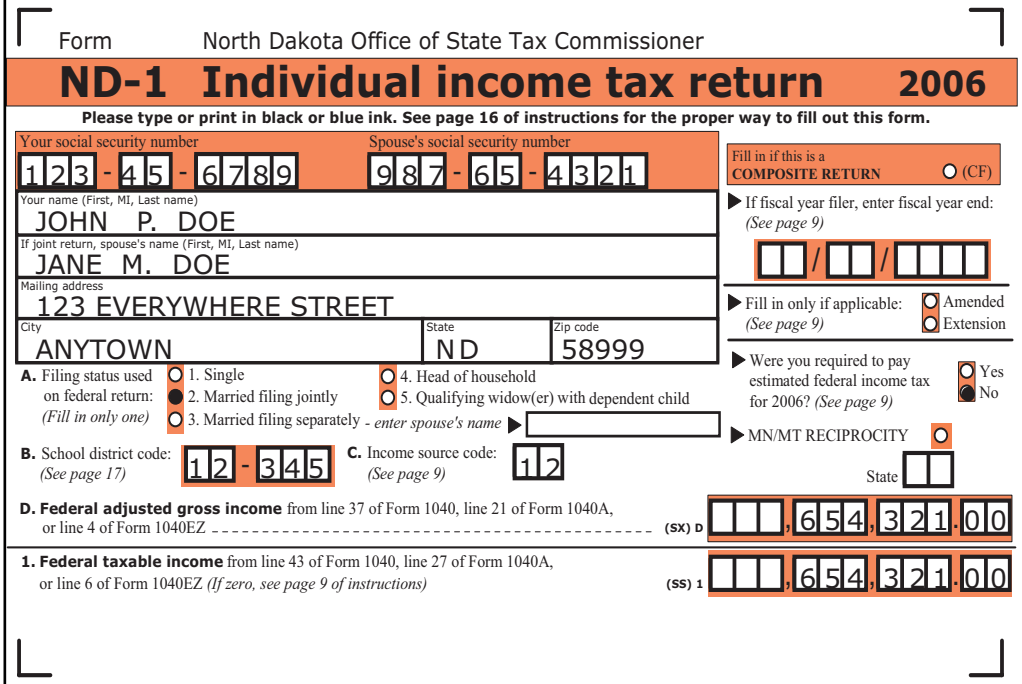
Sign and date your return. If you are filing a joint return, both spouses must sign. An unsigned return is not a valid return and will be sent back to you. This may result in penalty and interest charges if you refile it after the due date.

Disclosure authorization. You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2006 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 (including a related refund or payment), and to respond to notices that you share with your preparer about math errors and return preparation. *(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). The authorization only applies to the return on which it is made, and it automatically expires on the due date (excluding extensions) for filing the next year's return. The authorization does not allow your preparer to receive your refund check, to bind you in any way (including any additional tax liability), or to otherwise represent you before the Tax Department.

How to fill out the scannable Form ND-1

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


Form North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2006

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your social security number: 123-45-6789
Spouse's social security number: 987-65-4321
Your name (First, MI, Last name): JOHN P. DOE
If joint return, spouse's name (First, MI, Last name): JANE M. DOE
Mailing address: 123 EVERYWHERE STREET
City: ANYTOWN State: ND Zip code: 58999

Fill in if this is a COMPOSITE RETURN (CF)
If fiscal year filer, enter fiscal year end: (See page 9) __/__/____
Fill in only if applicable: (See page 9) Amended Extension
Were you required to pay estimated federal income tax for 2006? (See page 9) Yes No
MN/MT RECIPROCITY State

A. Filing status used on federal return: (Fill in only one) 1. Single 2. Married filing jointly 3. Married filing separately - enter spouse's name 4. Head of household 5. Qualifying widow(er) with dependent child
B. School district code: (See page 17) 12-345
C. Income source code: (See page 9) 12
D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ (SX) D ___,654,321.00
1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ (If zero, see page 9 of instructions) (SS) 1 ___,654,321.00

1 Use only black or blue ink.

2 Type or print all letters and dollar amounts within the boxes. Enter only one letter or number in each box.

3 If you fill in the return by hand, print letters and numbers like this:

4 Enter dollar amounts so they end in the box immediately to the left of the decimal point. Enter cents in the two boxes to the right of the decimal point. If you choose to round your numbers to the nearest dollar, enter zeros in the cents boxes.

5 Show a negative number by entering a minus sign (-) in the box immediately to the left of the dollar amount.

6 Fill in applicable circles completely like this— Correct: ● Incorrect: ⊗ ⊘

Please note the following "Don'ts"—

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

Form North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2006

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your social security number ___ - __ - ____ Spouse's social security number ___ - __ - ____

Fill in if this is a **COMPOSITE RETURN** ● (CF)

Your name (First, MI, Last name)

If joint return, spouse's name (First, MI, Last name)

Mailing address

City | State | Zip code

▶ If fiscal year filer, enter fiscal year end: *(See page 9)* __ / __ / ____

▶ Fill in only if applicable: *(See page 9)* ● Amended ● Extension

▶ Were you required to pay estimated federal income tax for 2006? *(See page 9)* ● Yes ● No

A. Filing status used on federal return: *(Fill in only one)*
- ● 1. Single
- ● 2. Married filing jointly
- ● 3. Married filing separately - *enter spouse's name* ▶
- ● 4. Head of household
- ● 5. Qualifying widow(er) with dependent child

▶ MN/MT RECIPROCITY ● *(See page 6)* State __

B. School district code: *(See page 17)* __ - ___

C. Income source code: *(See page 9)* __

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ (SX) D

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ *(If zero, see page 9 of instructions)* (SS) 1

Additions

2. Lump-sum distribution from Federal Form 4972 (NA) 2

3. Loss from pass-through entity subject to North Dakota's financial institution tax *(Attach statement from entity)* (NB) 3

4. Adjustment to federal taxable income, if claiming planned gift credit *(From Schedule PG, line 17)* (NK) 4

5. Add lines 1, 2, 3, and 4 5

Subtractions

6. Interest from U.S. obligations *(Attach supporting statement)* (SN) 6

7. Net long-term capital gain exclusion *(From worksheet on page 10 of instructions)* (NC) 7

8. Exempt income of a Native American (S4) 8

9. Benefits received from U.S. Railroad Retirement Board *(Attach copy of Form RRB-1099, RRB-1099-R, or both)* (S5) 9

10. Income from pass-through entity subject to North Dakota's financial institution tax *(Attach statement from entity)* (S6) 10

11. Renaissance zone income exemption *(Attach Schedule RZ)* (S7) 11

12. New or expanding business income exemption under N.D.C.C. ch. 40-57.1 *(Attach supporting statement)* (NH) 12

13. National Guard/Reserve member federal active duty pay exclusion *(Attach copy of mobilization orders)* (NI) 13

14. Nonresident only: Servicemembers Civil Relief Act adjustment *(See page 11 of instructions)* (NJ) 14

15. Human organ donor expense deduction *(Attach supporting statement)* (NL) 15

16. North Dakota taxable income. Subtract lines 6 through 15 from line 5. ***If less than zero, enter 0*** (ND) 16

17. Tax - ▶ If a **full-year resident**, enter tax from Tax Table on page 18 of instructions. If you have farm income, see page 11 of instructions.

▶ If a **full-year nonresident** or a **part-year resident**, enter tax from Schedule ND-1NR, line 21. (SB) 17

North Dakota Office of State Tax Commissioner

2006 Form ND-1, page 2

18. Enter your **tax** from line 17 of page 1 — 18

Credits

19. Credit for income tax paid to another state *(Attach Schedule CR)* — (SD) 19

20. Family member care credit *(Attach Schedule FC)* — (S2) 20

21. Renaissance zone credit *(Attach Schedule RZ)* — (S3) 21

22. Ag commodity investment credit *(from worksheet on page 11 of instructions) (Attach copy of investment reporting form)* — (NE) 22

23. Seed capital investment credit *(from worksheet on page 12 of instructions) (Attach copy of investment reporting form)* — (NG) 23

24. Credit for planned gift to qualified North Dakota nonprofit organization. *(Attach Schedule PG)* — (NM) 24

25. Credit for biodiesel fuel supplier *(Attach supporting statement)* — (NN) 25

26. Credit for biodiesel fuel seller *(Attach supporting statement)* — (NO) 26

27. Net tax liability. Subtract lines 19 through 26 from line 18. ***If less than zero, enter 0*** — (SE) 27

Withholding and/or tax already paid

28. North Dakota withholding *(Attach W-2s, 1099s, and K-1s)* — (SF) 28

29. Estimated tax paid, including extension payment on 2006 Form 400-EXT and overpayment applied from 2005 return — (S&) 29

30. Total payments. Add lines 28 and 29 — 30

Refund

31. Overpayment - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result; otherwise, go to line 36. ***If result is less than $5.00, enter 0*** — (SG) 31

32. Amount of line 31 that you want applied to your 2007 estimated tax — (SQ) 32

33. Amount of line 31 that you wish to contribute to the Watchable Wildlife Fund — (SP) 33

34. Amount of line 31 that you wish to contribute to the Trees For ND Program Trust Fund — (SW) 34

35. Refund. Subtract lines 32 through 34 from line 31. ***If result is less than $5.00, enter 0*** — (SR) 35

To **direct deposit** your refund, complete items a, b, and c. *(See page 15.)*

a. Routing number:

b. Account number:

c. Type of account:
- Checking
- Savings

Tax Due

36. Tax due - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result. ***If result is less than $5.00, enter 0*** — (SZ) 36

37. Amount that you wish to contribute to the Watchable Wildlife Fund *(but only if there is a tax due on line 36)* — (SU) 37

38. Amount that you wish to contribute to the Trees For ND Program Trust Fund *(but only if there is a tax due on line 36)* — (SY) 38

39. Balance due. Add lines 36, 37, 38, and, if applicable, line 40. Pay to: **ND State Tax Commissioner** — 39

40. Interest on underpaid estimated tax from Form 400-UT — (SO) 40

I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature	Date	Your daytime phone number
Spouse's signature		Date
Paid preparer signature	EIN/SSN/PTIN	Date
Print name of paid preparer	Phone no.	

Privacy Act - See inside front cover of booklet.

☐ I authorize the ND Office of State Tax Commissioner to discuss this return with the preparer identified below.

OPR ◯

For Tax Department Use Only

▶ **Attach copy of 2006 federal income tax return**

▶ **Mail to:** State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599

Form North Dakota Office of State Tax Commissioner

ND-1 Individual income tax return 2006

Please type or print in black or blue ink. See page 16 of instructions for the proper way to fill out this form.

Your social security number ___ - __ - ____ Spouse's social security number ___ - __ - ____

Fill in if this is a **COMPOSITE RETURN** ● (CF)

Your name (First, MI, Last name)

If joint return, spouse's name (First, MI, Last name)

Mailing address

City | State | Zip code

▶ If fiscal year filer, enter fiscal year end: *(See page 9)* __ / __ / ____

▶ Fill in only if applicable: *(See page 9)* ● Amended ● Extension

▶ Were you required to pay estimated federal income tax for 2006? *(See page 9)* ● Yes ● No

A. Filing status used on federal return: *(Fill in only one)*
- ● 1. Single
- ● 2. Married filing jointly
- ● 3. Married filing separately - *enter spouse's name* ▶
- ● 4. Head of household
- ● 5. Qualifying widow(er) with dependent child

▶ MN/MT RECIPROCITY ● *(See page 6)* State __

B. School district code: *(See page 17)* __ - ___

C. Income source code: *(See page 9)* __

D. Federal adjusted gross income from line 37 of Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ (SX) D

1. Federal taxable income from line 43 of Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ *(If zero, see page 9 of instructions)* (SS) 1

Additions

2. Lump-sum distribution from Federal Form 4972 (NA) 2

3. Loss from pass-through entity subject to North Dakota's financial institution tax *(Attach statement from entity)* (NB) 3

4. Adjustment to federal taxable income, if claiming planned gift credit *(From Schedule PG, line 17)* (NK) 4

5. Add lines 1, 2, 3, and 4 5

Subtractions

6. Interest from U.S. obligations *(Attach supporting statement)* (SN) 6

7. Net long-term capital gain exclusion *(From worksheet on page 10 of instructions)* (NC) 7

8. Exempt income of a Native American (S4) 8

9. Benefits received from U.S. Railroad Retirement Board *(Attach copy of Form RRB-1099, RRB-1099-R, or both)* (S5) 9

10. Income from pass-through entity subject to North Dakota's financial institution tax *(Attach statement from entity)* (S6) 10

11. Renaissance zone income exemption *(Attach Schedule RZ)* (S7) 11

12. New or expanding business income exemption under N.D.C.C. ch. 40-57.1 *(Attach supporting statement)* (NH) 12

13. National Guard/Reserve member federal active duty pay exclusion *(Attach copy of mobilization orders)* (NI) 13

14. Nonresident only: Servicemembers Civil Relief Act adjustment *(See page 11 of instructions)* (NJ) 14

15. Human organ donor expense deduction *(Attach supporting statement)* (NL) 15

16. North Dakota taxable income. Subtract lines 6 through 15 from line 5. ***If less than zero, enter 0*** (ND) 16

17. Tax - ▶ If a **full-year resident**, enter tax from Tax Table on page 18 of instructions. If you have farm income, see page 11 of instructions.

▶ If a **full-year nonresident** or a **part-year resident**, enter tax from Schedule ND-1NR, line 21. (SB) 17

North Dakota Office of State Tax Commissioner

2006 Form ND-1, page 2

18. Enter your **tax** from line 17 of page 1 18

Credits

19. Credit for income tax paid to another state *(Attach Schedule CR)* ..... (SD) 19

20. Family member care credit *(Attach Schedule FC)* ..... (S2) 20

21. Renaissance zone credit *(Attach Schedule RZ)* ..... (S3) 21

22. Ag commodity investment credit *(from worksheet on page 11 of instructions) (Attach copy of investment reporting form)* ..... (NE) 22

23. Seed capital investment credit *(from worksheet on page 12 of instructions) (Attach copy of investment reporting form)* ..... (NG) 23

24. Credit for planned gift to qualified North Dakota nonprofit organization. *(Attach Schedule PG)* ..... (NM) 24

25. Credit for biodiesel fuel supplier *(Attach supporting statement)* (NN) 25

26. Credit for biodiesel fuel seller *(Attach supporting statement)* ..... (NO) 26

27. Net tax liability. Subtract lines 19 through 26 from line 18. ***If less than zero, enter 0*** ..... (SE) 27

Withholding and/or tax already paid

28. North Dakota withholding *(Attach W-2s, 1099s, and K-1s)* ..... (SF) 28

29. Estimated tax paid, including extension payment on 2006 Form 400-EXT and overpayment applied from 2005 return ..... (S&) 29

30. Total payments. Add lines 28 and 29 30

Refund

31. Overpayment - If line 30 is MORE than line 27, subtract line 27 from line 30 and enter result; otherwise, go to line 36. ***If result is less than $5.00, enter 0*** ..... (SG) 31

32. Amount of line 31 that you want applied to your 2007 estimated tax ..... (SQ) 32

33. Amount of line 31 that you wish to contribute to the Watchable Wildlife Fund ..... (SP) 33

34. Amount of line 31 that you wish to contribute to the Trees For ND Program Trust Fund ..... (SW) 34

35. Refund. Subtract lines 32 through 34 from line 31. ***If result is less than $5.00, enter 0*** ..... (SR) 35

To **direct deposit** your refund, complete items a, b, and c. *(See page 15.)*

a. Routing number:

b. Account number:

c. Type of account:
- Checking
- Savings

Tax Due

36. Tax due - If line 30 is LESS than line 27, subtract line 30 from line 27 and enter result. ***If result is less than $5.00, enter 0*** ..... (SZ) 36

37. Amount that you wish to contribute to the Watchable Wildlife Fund *(but only if there is a tax due on line 36)* ..... (SU) 37

38. Amount that you wish to contribute to the Trees For ND Program Trust Fund *(but only if there is a tax due on line 36)* ..... (SY) 38

39. Balance due. Add lines 36, 37, 38, and, if applicable, line 40. Pay to: **ND State Tax Commissioner** 39

40. Interest on underpaid estimated tax from Form 400-UT ..... (SO) 40

I declare that this return is correct and complete to the best of my knowledge and belief.

Your signature	Date	Your daytime phone number
Spouse's signature		Date
Paid preparer signature	EIN/SSN/PTIN	Date
Print name of paid preparer	Phone no.	

Privacy Act - See inside front cover of booklet.

☐ I authorize the ND Office of State Tax Commissioner to discuss this return with the preparer identified below.

OPR

For Tax Department Use Only

▶ **Attach copy of 2006 federal income tax return**

▶ **Mail to:** State Tax Commissioner, 600 E. Blvd. Ave., Dept. 127, Bismarck, ND 58505-0599

Schedule **ND-1CR** North Dakota Office of State Tax Commissioner

Calculation of credit for income tax paid to another state

2006

Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name as shown on Form ND-1

Your social security number

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota _____

Full-year resident and part-year resident

▶ **Part-year resident:** If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule ND-1NR, line 16, that (1) has its source in another state ***and*** (2) was received or earned while you were a resident of North Dakota.

1a. Federal adjusted gross income from Form ND-1, line D _____ 1a

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _____ 1b

1c. How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _____ (S8) 1c

2. Enter the applicable amount for your residency status as follows _____ (SJ) 2

- **Full-year resident -** If you (and your spouse, if filing jointly) were full-year residents, enter the amount from Form ND-1, line D, less amount from Form ND-1, line 6.
- **Part-year resident -** If you (or your spouse, if filing jointly) was a part-year resident, enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest four decimal places. If line 1c is equal to or more than line 2, enter 1.0000 _____ 3

4. Enter the amount of your North Dakota tax from Form ND-1, line 17 _____ 4

5. Multiply line 4 by line 3 _____ (SL) 5

6. Enter the amount of income tax paid to the other state. **See instructions for proper amount to enter here** _____ (SM) 6

- If you (and your spouse, if filing jointly) were **full-year residents,** go to line 7.
- If you (or your spouse, if filing jointly) was a **part-year resident,** skip line 7 and go to line 8

Full-year resident only

7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19 _____ 7

Part-year resident only

8. Enter the amount from line 1b _____ (SK) 8

9. Divide line 1c by line 8. Round to nearest four decimal places. If line 1c is equal to or more than line 8, enter 1.0000 _____ 9

10. Multiply line 6 by line 9 _____ (S9) 10

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19 _____ 11

To obtain this credit, you must attach the following to your Form ND-1:

▶ **Schedule ND-1CR.**

▶ **A copy of the income tax return filed with the other state.**

For **Privacy Act** information - see inside front cover of Form ND-1 instruction booklet.

www.nd.gov/tax

General instructions

Who is eligible

You may be eligible for a credit for income tax paid to another state if both of the following apply:

- You were a North Dakota resident for all or part of the tax year.
- You are required to pay income tax for the tax year to North Dakota and to another state on the ***same income***.

Part-year resident—If you were a part-year resident of North Dakota during the tax year, the credit is available only if the income taxed by both North Dakota and the other state was earned or received during the time you were a North Dakota resident.

Definition of state—For purposes of this credit, "state" means any of the other 49 states, the District of Columbia, or a territory of the United States. This credit is not available for income tax paid to a local government (such as a city, county, or school district), nor is it available for income tax paid to another country or any of its political subdivisions.

Other state's return—The credit is allowed only if you file an income tax return with the other state. The credit is not allowed based on the amount of the other state's income tax withheld from your wages or the amount of estimated income tax paid to the other state. Part or all of the other state's income tax withholding or estimated tax paid may be refunded to you depending on the actual income tax liability calculated on the other state's income tax return.

You must attach a copy of the other state's income tax return along with this schedule to your Form ND-1 to obtain the credit.

Joint filers having different residency statuses. If you are filing a joint return and you and your spouse had different residency statuses, the credit is available to either or both spouses, provided the spouse meets the eligibility requirements.

Payment of income tax to more than one other state

If you pay income tax to more than one other state for the tax year, you must complete a separate Schedule ND-1CR for each state. Fill in the total of the separately calculated credit amounts on Form ND-1, line 19.

Did you work in Montana?

If you worked in Montana while a resident of North Dakota, the wages you receive for this work are not taxable by Montana under the income tax reciprocity agreement between the two states. If this applies to you, but your employer withheld Montana income tax from the wages, do not complete this schedule. Instead, you must file a Montana individual income tax return to obtain a refund of the Montana income tax withheld.

Income other than wages from Montana sources—You may be eligible for this credit if you are required to pay income tax to Montana on income other than wages, provided you earn or receive the income while a North Dakota resident.

Did you work in Minnesota?

If you worked in Minnesota while a resident of North Dakota, the wages you receive for this work are not taxable by Minnesota under the income tax reciprocity agreement between the two states, provided you maintained a home in North Dakota to which you returned at least once every month. If this applies to you, but your employer withheld Minnesota income tax from the wages, do not complete this schedule. Instead, you must file a Minnesota individual income tax return to obtain a refund of the Minnesota income tax withheld.

Income other than wages from Minnesota sources—You may be eligible for this credit if you are required to pay income tax to Minnesota on income that is not covered by the income tax reciprocity agreement between North Dakota and Minnesota, provided you earn or receive the income while a North Dakota resident.

Specific line instructions

Line 1b

Enter only those items of income, gain, loss, and adjustments to income (included in your federal adjusted gross income) that have their source in the other state. Generally they have their source in the other state if they are taxable or deductible under the other state's tax laws. Do not include exemptions, standard deduction or itemized deductions, or any other adjustment to federal adjusted gross income allowed or required by the other state's tax laws.

Example: Taxpayer A is a full-year resident of North Dakota. He has wages of $48,000 and interest income of $1,000. His federal adjusted gross income is $49,000 ($48,000 + $1,000). $5,000 of his wages was earned for temporary work performed in the State of Nebraska and is taxable by Nebraska. His interest income is not taxable by Nebraska. The portion of his federal adjusted gross income that has a source in Nebraska is $5,000, which must be entered on line 1b of Schedule ND-1CR.

Line 1c

If you (and your spouse, if filing jointly) were full-year residents of North Dakota, enter the amount from line 1b. Otherwise, enter the portion of line 1b that you (and your spouse, if filing jointly) received or earned while a resident of North Dakota. If filing a joint return with your spouse, and either of you was a full-year nonresident, do not include any of the full-year nonresident spouse's income.

Example: During the tax year, Taxpayer B was a Montana resident from January 1 through June 30, and a North Dakota resident from July 1 through December 31. While a Montana resident, she received wages of $10,000 for work performed in Montana. After she moved to North Dakota, she received an additional $18,000 of wages for work performed in North Dakota. She also owns land in Montana from which she received net rental income of $1,000 per month (for a total of $12,000 for the year). Her federal adjusted gross income is $40,000 ($10,000 + $18,000 + $12,000). The wages of $10,000 earned in Montana and the net rental income of $12,000 from property located in Montana are taxable by Montana, and she must enter $22,000 on line 1b of Schedule ND-1CR. $6,000 (or $1,000 per month for six months) of the net rental income was received while a North Dakota resident, and therefore she must enter $6,000 on line 1c of Schedule ND-1CR.

Line 6

Enter the amount of the income tax less any income tax credits as shown on the other state's income tax return. Do not include on this line the amount of the other state's income tax withheld from your wages or the amount of estimated income tax paid to the other state.

Schedule **ND-1CR** North Dakota Office of State Tax Commissioner

Calculation of credit for income tax paid to another state

2006

Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name as shown on Form ND-1

Your social security number

Name of state or U.S. territory to which you paid tax on income that is also taxed by North Dakota _____

Full-year resident and part-year resident

▶ **Part-year resident:** If you were a part-year resident, this credit is allowed only if you reported income to North Dakota on Schedule ND-1NR, line 16, that (1) has its source in another state ***and*** (2) was received or earned while you were a resident of North Dakota.

1a. Federal adjusted gross income from Form ND-1, line D _____ 1a

1b. How much of the amount on line 1a has its source in the other state? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _____ 1b

1c. How much of the amount on line 1b did you (and your spouse, if filing jointly) receive or earn while a resident of North Dakota? If none, stop here; you are not eligible for this credit. **See instructions for proper amount to enter here** _____ (S8) 1c

2. Enter the applicable amount for your residency status as follows _____ (SJ) 2

- **Full-year resident -** If you (and your spouse, if filing jointly) were full-year residents, enter the amount from Form ND-1, line D, less amount from Form ND-1, line 6.
- **Part-year resident -** If you (or your spouse, if filing jointly) was a part-year resident, enter the amount from Schedule ND-1NR, line 16.

3. Divide line 1c by line 2. Round to nearest four decimal places. If line 1c is equal to or more than line 2, enter 1.0000 _____ 3

4. Enter the amount of your North Dakota tax from Form ND-1, line 17 _____ 4

5. Multiply line 4 by line 3 _____ (SL) 5

6. Enter the amount of income tax paid to the other state. **See instructions for proper amount to enter here** _____ (SM) 6

- If you (and your spouse, if filing jointly) were **full-year residents,** go to line 7.
- If you (or your spouse, if filing jointly) was a **part-year resident,** skip line 7 and go to line 8

Full-year resident only

7. Credit - Enter the smaller of line 5 or line 6. Enter this amount on Form ND-1, line 19 _____ 7

Part-year resident only

8. Enter the amount from line 1b _____ (SK) 8

9. Divide line 1c by line 8. Round to nearest four decimal places. If line 1c is equal to or more than line 8, enter 1.0000 _____ 9

10. Multiply line 6 by line 9 _____ (S9) 10

11. Credit - Enter the smaller of line 5 or line 10. Enter this amount on Form ND-1, line 19 _____ 11

To obtain this credit, you must attach the following to your Form ND-1:

▶ **Schedule ND-1CR.**

▶ **A copy of the income tax return filed with the other state.**

For **Privacy Act** information - see inside front cover of Form ND-1 instruction booklet.

www.nd.gov/tax

General instructions

Who is eligible

You may be eligible for a credit for income tax paid to another state if both of the following apply:

- You were a North Dakota resident for all or part of the tax year.
- You are required to pay income tax for the tax year to North Dakota and to another state on the ***same income***.

Part-year resident—If you were a part-year resident of North Dakota during the tax year, the credit is available only if the income taxed by both North Dakota and the other state was earned or received during the time you were a North Dakota resident.

Definition of state—For purposes of this credit, "state" means any of the other 49 states, the District of Columbia, or a territory of the United States. This credit is not available for income tax paid to a local government (such as a city, county, or school district), nor is it available for income tax paid to another country or any of its political subdivisions.

Other state's return—The credit is allowed only if you file an income tax return with the other state. The credit is not allowed based on the amount of the other state's income tax withheld from your wages or the amount of estimated income tax paid to the other state. Part or all of the other state's income tax withholding or estimated tax paid may be refunded to you depending on the actual income tax liability calculated on the other state's income tax return.

You must attach a copy of the other state's income tax return along with this schedule to your Form ND-1 to obtain the credit.

Joint filers having different residency statuses. If you are filing a joint return and you and your spouse had different residency statuses, the credit is available to either or both spouses, provided the spouse meets the eligibility requirements.

Payment of income tax to more than one other state

If you pay income tax to more than one other state for the tax year, you must complete a separate Schedule ND-1CR for each state. Fill in the total of the separately calculated credit amounts on Form ND-1, line 19.

Did you work in Montana?

If you worked in Montana while a resident of North Dakota, the wages you receive for this work are not taxable by Montana under the income tax reciprocity agreement between the two states. If this applies to you, but your employer withheld Montana income tax from the wages, do not complete this schedule. Instead, you must file a Montana individual income tax return to obtain a refund of the Montana income tax withheld.

Income other than wages from Montana sources—You may be eligible for this credit if you are required to pay income tax to Montana on income other than wages, provided you earn or receive the income while a North Dakota resident.

Did you work in Minnesota?

If you worked in Minnesota while a resident of North Dakota, the wages you receive for this work are not taxable by Minnesota under the income tax reciprocity agreement between the two states, provided you maintained a home in North Dakota to which you returned at least once every month. If this applies to you, but your employer withheld Minnesota income tax from the wages, do not complete this schedule. Instead, you must file a Minnesota individual income tax return to obtain a refund of the Minnesota income tax withheld.

Income other than wages from Minnesota sources—You may be eligible for this credit if you are required to pay income tax to Minnesota on income that is not covered by the income tax reciprocity agreement between North Dakota and Minnesota, provided you earn or receive the income while a North Dakota resident.

Specific line instructions

Line 1b

Enter only those items of income, gain, loss, and adjustments to income (included in your federal adjusted gross income) that have their source in the other state. Generally they have their source in the other state if they are taxable or deductible under the other state's tax laws. Do not include exemptions, standard deduction or itemized deductions, or any other adjustment to federal adjusted gross income allowed or required by the other state's tax laws.

Example: Taxpayer A is a full-year resident of North Dakota. He has wages of $48,000 and interest income of $1,000. His federal adjusted gross income is $49,000 ($48,000 + $1,000). $5,000 of his wages was earned for temporary work performed in the State of Nebraska and is taxable by Nebraska. His interest income is not taxable by Nebraska. The portion of his federal adjusted gross income that has a source in Nebraska is $5,000, which must be entered on line 1b of Schedule ND-1CR.

Line 1c

If you (and your spouse, if filing jointly) were full-year residents of North Dakota, enter the amount from line 1b. Otherwise, enter the portion of line 1b that you (and your spouse, if filing jointly) received or earned while a resident of North Dakota. If filing a joint return with your spouse, and either of you was a full-year nonresident, do not include any of the full-year nonresident spouse's income.

Example: During the tax year, Taxpayer B was a Montana resident from January 1 through June 30, and a North Dakota resident from July 1 through December 31. While a Montana resident, she received wages of $10,000 for work performed in Montana. After she moved to North Dakota, she received an additional $18,000 of wages for work performed in North Dakota. She also owns land in Montana from which she received net rental income of $1,000 per month (for a total of $12,000 for the year). Her federal adjusted gross income is $40,000 ($10,000 + $18,000 + $12,000). The wages of $10,000 earned in Montana and the net rental income of $12,000 from property located in Montana are taxable by Montana, and she must enter $22,000 on line 1b of Schedule ND-1CR. $6,000 (or $1,000 per month for six months) of the net rental income was received while a North Dakota resident, and therefore she must enter $6,000 on line 1c of Schedule ND-1CR.

Line 6

Enter the amount of the income tax less any income tax credits as shown on the other state's income tax return. Do not include on this line the amount of the other state's income tax withheld from your wages or the amount of estimated income tax paid to the other state.

Schedule North Dakota Office of State Tax Commissioner

ND-1NR Tax calculation for nonresidents and part-year residents

2006
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name | **Your social security number** - -

If joint return, spouse's name | **Spouse's social security number** - -

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident

If full-year nonresident or part-year resident, enter name of other state ▶

If part-year resident, enter dates of North Dakota residence below:

Month / Day / Year to Month / Day / Year

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident

If full-year nonresident or part-year resident, enter name of other state ▶

If part-year resident, enter dates of North Dakota residence below:

Month / Day / Year to Month / Day / Year

Calculation of North Dakota source income

	Column A Total from Federal return	Column B North Dakota portion
1. Wages, salaries, tips, etc. *(line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ)*	1	1
2. Taxable interest and dividend income *(add lines 8a and 9a of Form 1040 or1040A, or amount from line 2 of Form 1040EZ)*	2	2
3. Business income or loss *(line 12 of Form 1040)*	3	3
4. Ordinary and capital gains and losses *(add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A)*	4	4
5. IRAs, pensions, and annuities *(add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A)*	5	5
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(line 17 of Form 1040)*	6	6
7. Farm income or loss *(line 18 of Form 1040)*	7	7
8. Other income *(add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ)*	8	8
9. Add lines 1 through 8	9	9
10. Student loan interest *(line 33 of Form 1040, or line 18 of Form 1040A)*	10	10
11. Moving expenses *(line 26 of Form 1040)*	11	11
12. Self-employed deductions *(add lines 27, 28, and 29 of Form 1040)*	12	12
13. IRA deduction *(line 32 of Form 1040 or line 17 Form 1040A)*	13	13
14. Other *(add lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A)*	14	14
15. **U.S. obligation interest** *(from Form ND-1, line 6)* and **SCRA adjustment** *(from Form ND-1, line 14)*	15	

16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 (N1) 16

17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 (N2) 17

18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0. 18

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 1, line 16 19

20. Enter tax for the amount on line 19 from Tax Table on page 18 of Form ND-1 instructions. If you have farm income, see the instructions (N3) 20

21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 1, line 17 21

For **Privacy Act** information - see inside front cover of Form ND-1 instruction booklet.

www.nd.gov/tax

Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota (ND) during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if ***either*** spouse was a nonresident of ND for part or all of the tax year.

If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from ND tax under reciprocity, do not complete this schedule. See "Reciprocity" on page 6 of the Form ND-1 instruction booklet.

How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of ND during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or part-year resident, enter the name of the other state where you were a resident.

Complete Column A (Total from federal return) first by filling in the total amounts from your federal income tax return. Then complete Column B (North Dakota portion) according to the specific line instructions that follow.

Column B instructions

Complete Column B by filling in the portion of the amount in Column A that is reportable to ND, as explained in the specific line instructions for Column B. ***Do not enter in Column B the portion of ND income that was subtracted on Form ND-1, lines 6 through 14.***

Line 1, Column B

Include wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in ND while a nonresident, and all compensation received while a ND resident. Do not include on line 1, Column B:

- Compensation for work performed in ND while a Minnesota or Montana resident if eligible for exemption under reciprocity.
- Compensation for active duty service in the U.S. armed forces received while a nonresident.
- Compensation received for work performed in ND while a nonresident if it was for performing regular assigned duties in more than one state for a rail, motor, air, or water carrier as provided under federal interstate commerce law.

Line 2, Column B

Include amounts received (or credited to your account) while a ND resident. However, do not include interest from U.S. obligations. Also include your share of ND-source interest and dividends received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 3, Column B

Include net income or loss attributable to the portion of a sole proprietorship operated in ND while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a ND resident.

Do not include net income or loss from a personal or professional service business operated in ND while a Minnesota resident if the income is eligible for exemption under reciprocity.

Line 4, Column B

Include net gains and losses from tangible property in ND received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also include your share of ND-source net gains and losses received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 5, Column B

Include amounts received while a ND resident.

Line 6, Column B

Include net income and losses from the rental of tangible property in ND received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a ND resident.

Include royalties and other income from interests in oil, coal, or other mineral property in ND received while a nonresident, and income from all mineral properties (regardless of location) received while a ND resident.

Include your share of ND ordinary income or loss, net rental income, and other income not reported on other lines received from a pass-through entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a pass-through entity while a ND resident.

Include your share of ND-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a ND resident. Do not include interest, dividends, pensions, or annuities received while a nonresident.

Line 7, Column B

Include net income or loss attributable to the portion of a farm operated in ND while a nonresident, and net income or loss from a farm (regardless of its location) while a ND resident.

Line 8, Column B

Include amounts received while a ND resident, and amounts received from ND sources while a nonresident. State and local income tax refunds, alimony, and social security benefits are not income from ND sources for a nonresident.

Part-year resident only—To determine the amount of your taxable social security benefits to include on this line, multiply the total gross social security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

Line 10, Column B

If a part-year resident, include expenses paid while a ND resident. Otherwise, multiply amount in Column A by a ratio equal to ND income divided by total income.

Line 11, Column B

Include moving expenses paid while a ND resident or that were attributable to a move into ND.

Line 12, Column B

Multiply amount in Column A by a ratio equal to ND self-employment income divided by total self-employment income.

Line 13, Column B

Multiply amount in Column A by a ratio equal to ND earned income divided by total earned income.

Line 14, Column B

Multiply a clean fuel vehicle deduction and a health savings account deduction by a ratio equal to ND income divided by total income.

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to ND wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Include the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If a part-year resident, include alimony paid while a ND resident. Otherwise, multiply the total alimony paid by a ratio equal to ND income divided by total income.

Multiply an MSA deduction by a ratio equal to ND compensation divided by total compensation from employer sponsoring MSA.

Multiply any other adjustment properly included in the total on line 36 of Form 1040 by a ratio equal to ND income to which adjustment relates divided by total income to which adjustment relates.

Include the portion of the domestic production activities deduction based on ND income.

Include jury duty pay only if the related employer wages are included on line 1, Column B.

Line 19

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.

Schedule North Dakota Office of State Tax Commissioner

ND-1NR Tax calculation for nonresidents and part-year residents

2006
Attach to Form ND-1

Please type or print in black or blue ink. See separate instructions.

Your name | **Your social security number** - -

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident

If full-year nonresident or part-year resident, enter name of other state ▶

If part-year resident, enter dates of North Dakota residence below:

Month / Day / Year to Month / Day / Year

If joint return, spouse's name | **Spouse's social security number** - -

Residency status: ○ Full-year resident ○ Full-year nonresident ○ Part-year resident

If full-year nonresident or part-year resident, enter name of other state ▶

If part-year resident, enter dates of North Dakota residence below:

Month / Day / Year to Month / Day / Year

Calculation of North Dakota source income

		Column A Total from Federal return		Column B North Dakota portion
1. Wages, salaries, tips, etc. *(line 7 of Form 1040 or 1040A, or line 1 of Form 1040EZ)*	1	, , .	1	, , .
2. Taxable interest and dividend income *(add lines 8a and 9a of Form 1040 or1040A, or amount from line 2 of Form 1040EZ)*	2	, , .	2	, , .
3. Business income or loss *(line 12 of Form 1040)*	3	, , .	3	, , .
4. Ordinary and capital gains and losses *(add lines 13 and 14 of Form 1040, or amount from line 10 of Form 1040A)*	4	, , .	4	, , .
5. IRAs, pensions, and annuities *(add lines 15b and 16b of Form 1040, or lines 11b and 12b of Form 1040A)*	5	, , .	5	, , .
6. Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(line 17 of Form 1040)*	6	, , .	6	, , .
7. Farm income or loss *(line 18 of Form 1040)*	7	, , .	7	, , .
8. Other income *(add lines 10, 11, 19, 20b and 21 of Form 1040, or lines 13 and 14b of Form 1040A, or amount from line 3 of Form 1040EZ)*	8	, , .	8	, , .
9. Add lines 1 through 8	9	, , .	9	, , .
10. Student loan interest *(line 33 of Form 1040, or line 18 of Form 1040A)*	10	, , .	10	, , .
11. Moving expenses *(line 26 of Form 1040)*	11	, , .	11	, , .
12. Self-employed deductions *(add lines 27, 28, and 29 of Form 1040)*	12	, , .	12	, , .
13. IRA deduction *(line 32 of Form 1040 or line 17 Form 1040A)*	13	, , .	13	, , .
14. Other *(add lines 23, 24, 25, 30, 31a, 34, and 35 of Form 1040, or lines 16 and 19 of 1040A)*	14	, , .	14	, , .
15. **U.S. obligation interest** *(from Form ND-1, line 6)* and **SCRA adjustment** *(from Form ND-1, line 14)*	15	, , .		

16. North Dakota source income. Line 9, Column B, less lines 10 through 14, Column B. If less than zero, enter 0 (N1) 16 , , .

17. Line 9, Column A, less lines 10 through 15, Column A. If less than zero, enter 0 (N2) 17 , , .

18. North Dakota income ratio. Divide line 16 by line 17. Round to nearest four decimal places. If line 16 is more than line 17, enter 1.0000. If line 16 is zero, enter 0. 18 .

Calculation of tax on North Dakota source income

19. Enter amount from Form ND-1, page 1, line 16 19 , , .

20. Enter tax for the amount on line 19 from Tax Table on page 18 of Form ND-1 instructions. If you have farm income, see the instructions (N3) 20 , , .

21. Tax on North Dakota source income. Multiply line 20 by ratio on line 18. Enter the amount from this line on Form ND-1, page 1, line 17 21 , , .

For **Privacy Act** information - see inside front cover of Form ND-1 instruction booklet.

www.nd.gov/tax

Who must complete

If you were a full-year nonresident or a part-year resident of North Dakota (ND) during the tax year, you must complete this schedule to calculate your tax. If married filing jointly, this applies if ***either*** spouse was a nonresident of ND for part or all of the tax year.

If you were a full-year resident of Minnesota or Montana, and all of your income is exempt from ND tax under reciprocity, do not complete this schedule. See "Reciprocity" on page 6 of the Form ND-1 instruction booklet.

How to complete

Fill in your name, social security number, and residency status at the top of the schedule. If you were a part-year resident of ND during the tax year, enter the dates you were a resident of North Dakota. If you were a full-year nonresident or part-year resident, enter the name of the other state where you were a resident.

Complete Column A (Total from federal return) first by filling in the total amounts from your federal income tax return. Then complete Column B (North Dakota portion) according to the specific line instructions that follow.

Column B instructions

Complete Column B by filling in the portion of the amount in Column A that is reportable to ND, as explained in the specific line instructions for Column B. ***Do not enter in Column B the portion of ND income that was subtracted on Form ND-1, lines 6 through 14.***

Line 1, Column B

Include wages, salaries, tips, commissions, bonuses, and other compensation received for services performed in ND while a nonresident, and all compensation received while a ND resident. Do not include on line 1, Column B:

- Compensation for work performed in ND while a Minnesota or Montana resident if eligible for exemption under reciprocity.
- Compensation for active duty service in the U.S. armed forces received while a nonresident.
- Compensation received for work performed in ND while a nonresident if it was for performing regular assigned duties in more than one state for a rail, motor, air, or water carrier as provided under federal interstate commerce law.

Line 2, Column B

Include amounts received (or credited to your account) while a ND resident. However, do not include interest from U.S. obligations. Also include your share of ND-source interest and dividends received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 3, Column B

Include net income or loss attributable to the portion of a sole proprietorship operated in ND while a nonresident, and net income or loss from a sole proprietorship (regardless of where its operations are located) while a ND resident.

Do not include net income or loss from a personal or professional service business operated in ND while a Minnesota resident if the income is eligible for exemption under reciprocity.

Line 4, Column B

Include net gains and losses from tangible property in ND received while a nonresident, and net gains and losses from all property (regardless of its location) received while a resident. Also include your share of ND-source net gains and losses received from a pass-through entity (e.g., a partnership) while a nonresident.

Line 5, Column B

Include amounts received while a ND resident.

Line 6, Column B

Include net income and losses from the rental of tangible property in ND received while a nonresident, and net income and losses from the rental of all property (regardless of location) received while a ND resident.

Include royalties and other income from interests in oil, coal, or other mineral property in ND received while a nonresident, and income from all mineral properties (regardless of location) received while a ND resident.

Include your share of ND ordinary income or loss, net rental income, and other income not reported on other lines received from a pass-through entity (e.g., a partnership) while a nonresident, and all similar types of income and losses received from a pass-through entity while a ND resident.

Include your share of ND-source income and losses from an estate or trust received while a nonresident, and all income and losses received from an estate or trust while a ND resident. Do not include interest, dividends, pensions, or annuities received while a nonresident.

Line 7, Column B

Include net income or loss attributable to the portion of a farm operated in ND while a nonresident, and net income or loss from a farm (regardless of its location) while a ND resident.

Line 8, Column B

Include amounts received while a ND resident, and amounts received from ND sources while a nonresident. State and local income tax refunds, alimony, and social security benefits are not income from ND sources for a nonresident.

Part-year resident only—To determine the amount of your taxable social security benefits to include on this line, multiply the total gross social security benefits received while a resident by a percentage equal to the total taxable portion of your social security benefits divided by your total gross social security benefits.

Line 10, Column B

If a part-year resident, include expenses paid while a ND resident. Otherwise, multiply amount in Column A by a ratio equal to ND income divided by total income.

Line 11, Column B

Include moving expenses paid while a ND resident or that were attributable to a move into ND.

Line 12, Column B

Multiply amount in Column A by a ratio equal to ND self-employment income divided by total self-employment income.

Line 13, Column B

Multiply amount in Column A by a ratio equal to ND earned income divided by total earned income.

Line 14, Column B

Multiply a clean fuel vehicle deduction and a health savings account deduction by a ratio equal to ND income divided by total income.

Multiply business expenses of reservists, performing artists, and fee-basis government officials by a ratio equal to ND wages or fees to which expenses relate divided by total wages or fees to which expenses relate.

Include the penalty on early withdrawal only if the related interest income is included on line 2, Column B.

If a part-year resident, include alimony paid while a ND resident. Otherwise, multiply the total alimony paid by a ratio equal to ND income divided by total income.

Multiply an MSA deduction by a ratio equal to ND compensation divided by total compensation from employer sponsoring MSA.

Multiply any other adjustment properly included in the total on line 36 of Form 1040 by a ratio equal to ND income to which adjustment relates divided by total income to which adjustment relates.

Include the portion of the domestic production activities deduction based on ND income.

Include jury duty pay only if the related employer wages are included on line 1, Column B.

Line 19

If you have farm income and you used Schedule J (Form 1040) to calculate your federal tax, see Schedule ND-1FA for an alternative tax calculation.

School district codes

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

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

School District Address		School District	Code No.
Adams	ND	Adams 128	50-128
Alexander	ND	Alexander 2	27-002
Almont	ND	Sims 8	30-008
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
Bisbee	ND	Bisbee-Egeland 2	48-002
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
Calvin	ND	Border Central 14	10-014
Cando	ND	Southern 8	48-008
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
Dodge	ND	Dodge 8	13-008
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	Edinburg 106	50-106
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 22	37-022
Fairmount	ND	Fairmount 18	39-018
Fairview	MT	Yellowstone 14	27-014
Fargo	ND	Fargo 1	09-001
Fessenden	ND	Fessenden-Bowden 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
Golden Valley	ND	Golden Valley 20	29-020
Golva	ND	Lone Tree 6	17-006
Goodrich	ND	Goodrich 16	42-016
Grafton	ND	Grafton 3	50-003
		Nash 51	50-051
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
Hoople	ND	Valley 12	34-012
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 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
Mantador	ND	Mantador 5	39-005
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
McVille	ND	Dakota Prairie 1	32-001
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
		Bell 10	51-010
		Eureka 19	51-019
		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 7	30-007
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
Pettibone	ND	Pettibone-Tuttle 11	22-011
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	N Central 65	02-065
Rolette	ND	Rolette 29	40-029
Rolla	ND	Mt. Pleasant 4	40-004
Roseglen	ND	White Shield 85	28-085
Rugby	ND	Rugby 5	35-005
Sawyer	ND	Sawyer 16	51-016
Scranton	ND	Scranton 33	06-033
Selfridge	ND	Selfridge 8	43-008
Sheldon	ND	Sheldon 2	37-002
Sidney	MT	Earl 18	27-018
		Bowline Butte 19	27-019
Solen	ND	Solen 3	43-003
South Heart	ND	South Heart 9	45-009
Spiritwood	ND	Spiritwood 26	47-026
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	Steele-Dawson 26	22-026
Sterling	ND	Sterling 35	08-035
Strasburg	ND	Strasburg 15	15-015
Surrey	ND	Surrey 41	51-041
Tappen	ND	Tappen 28	22-028
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
Tuttle	ND	Tuttle-Pettibone 20	22-020
Underwood	ND	Underwood 8	28-008
Valley City	ND	Valley City 2	02-002
Velva	ND	Velva 1	25-001
Verona	ND	Verona 11	23-011
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
Wildrose	ND	Wildrose-Alamo 91	53-091
Williston	ND	Williston 1	53-001
		New 8	53-008
Wilton	ND	Montefiore 1	28-001
Wimbledon	ND	Wimbledon-Courtenay 82	02-082
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

2006 Tax Table

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

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 16 of Form ND-1 is $25,325. First, they find the $25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $532. This is the tax amount they must enter on line 17 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 20, instead of Form ND-1, line 17.)

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
25,200	25,250	530	530	530	530
25,250	25,300	531	531	531	531
25,300	25,350	532	532	532	532
25,350	25,400	533	533	533	533

If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		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	4	4	4	4
200	225	4	4	4	4
225	250	5	5	5	5
250	275	6	6	6	6
275	300	6	6	6	6
300	325	7	7	7	7
325	350	7	7	7	7
350	375	8	8	8	8
375	400	8	8	8	8
400	425	9	9	9	9
425	450	9	9	9	9
450	475	10	10	10	10
475	500	10	10	10	10
500	525	11	11	11	11
525	550	11	11	11	11
550	575	12	12	12	12
575	600	12	12	12	12
600	625	13	13	13	13
625	650	13	13	13	13
650	675	14	14	14	14
675	700	14	14	14	14
700	725	15	15	15	15
725	750	15	15	15	15
750	775	16	16	16	16
775	800	17	17	17	17
800	825	17	17	17	17
825	850	18	18	18	18
850	875	18	18	18	18
875	900	19	19	19	19
900	925	19	19	19	19
925	950	20	20	20	20
950	975	20	20	20	20
975	1,000	21	21	21	21
1,000					
1,000	1,025	21	21	21	21
1,025	1,050	22	22	22	22
1,050	1,075	22	22	22	22
1,075	1,100	23	23	23	23
1,100	1,125	23	23	23	23
1,125	1,150	24	24	24	24
1,150	1,175	24	24	24	24
1,175	1,200	25	25	25	25
1,200	1,225	25	25	25	25
1,225	1,250	26	26	26	26
1,250	1,275	27	27	27	27
1,275	1,300	27	27	27	27
1,300	1,325	28	28	28	28

If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
1,325	1,350	28	28	28	28
1,350	1,375	29	29	29	29
1,375	1,400	29	29	29	29
1,400	1,425	30	30	30	30
1,425	1,450	30	30	30	30
1,450	1,475	31	31	31	31
1,475	1,500	31	31	31	31
1,500	1,525	32	32	32	32
1,525	1,550	32	32	32	32
1,550	1,575	33	33	33	33
1,575	1,600	33	33	33	33
1,600	1,625	34	34	34	34
1,625	1,650	34	34	34	34
1,650	1,675	35	35	35	35
1,675	1,700	35	35	35	35
1,700	1,725	36	36	36	36
1,725	1,750	36	36	36	36
1,750	1,775	37	37	37	37
1,775	1,800	38	38	38	38
1,800	1,825	38	38	38	38
1,825	1,850	39	39	39	39
1,850	1,875	39	39	39	39
1,875	1,900	40	40	40	40
1,900	1,925	40	40	40	40
1,925	1,950	41	41	41	41
1,950	1,975	41	41	41	41
1,975	2,000	42	42	42	42
2,000					
2,000	2,025	42	42	42	42
2,025	2,050	43	43	43	43
2,050	2,075	43	43	43	43
2,075	2,100	44	44	44	44
2,100	2,125	44	44	44	44
2,125	2,150	45	45	45	45
2,150	2,175	45	45	45	45
2,175	2,200	46	46	46	46
2,200	2,225	46	46	46	46
2,225	2,250	47	47	47	47
2,250	2,275	48	48	48	48
2,275	2,300	48	48	48	48
2,300	2,325	49	49	49	49
2,325	2,350	49	49	49	49
2,350	2,375	50	50	50	50
2,375	2,400	50	50	50	50
2,400	2,425	51	51	51	51
2,425	2,450	51	51	51	51
2,450	2,475	52	52	52	52
2,475	2,500	52	52	52	52
2,500	2,525	53	53	53	53
2,525	2,550	53	53	53	53
2,550	2,575	54	54	54	54
2,575	2,600	54	54	54	54
2,600	2,625	55	55	55	55
2,625	2,650	55	55	55	55
2,650	2,675	56	56	56	56
2,675	2,700	56	56	56	56

If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
2,700	2,725	57	57	57	57
2,725	2,750	57	57	57	57
2,750	2,775	58	58	58	58
2,775	2,800	59	59	59	59
2,800	2,825	59	59	59	59
2,825	2,850	60	60	60	60
2,850	2,875	60	60	60	60
2,875	2,900	61	61	61	61
2,900	2,925	61	61	61	61
2,925	2,950	62	62	62	62
2,950	2,975	62	62	62	62
2,975	3,000	63	63	63	63
3,000					
3,000	3,050	64	64	64	64
3,050	3,100	65	65	65	65
3,100	3,150	66	66	66	66
3,150	3,200	67	67	67	67
3,200	3,250	68	68	68	68
3,250	3,300	69	69	69	69
3,300	3,350	70	70	70	70
3,350	3,400	71	71	71	71
3,400	3,450	72	72	72	72
3,450	3,500	73	73	73	73
3,500	3,550	74	74	74	74
3,550	3,600	75	75	75	75
3,600	3,650	76	76	76	76
3,650	3,700	77	77	77	77
3,700	3,750	78	78	78	78
3,750	3,800	79	79	79	79
3,800	3,850	80	80	80	80
3,850	3,900	81	81	81	81
3,900	3,950	82	82	82	82
3,950	4,000	83	83	83	83
4,000					
4,000	4,050	85	85	85	85
4,050	4,100	86	86	86	86
4,100	4,150	87	87	87	87
4,150	4,200	88	88	88	88
4,200	4,250	89	89	89	89
4,250	4,300	90	90	90	90
4,300	4,350	91	91	91	91
4,350	4,400	92	92	92	92
4,400	4,450	93	93	93	93
4,450	4,500	94	94	94	94
4,500	4,550	95	95	95	95
4,550	4,600	96	96	96	96
4,600	4,650	97	97	97	97
4,650	4,700	98	98	98	98
4,700	4,750	99	99	99	99
4,750	4,800	100	100	100	100
4,800	4,850	101	101	101	101
4,850	4,900	102	102	102	102
4,900	4,950	103	103	103	103
4,950	5,000	104	104	104	104

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
5,000					
5,000	5,050	106	106	106	106
5,050	5,100	107	107	107	107
5,100	5,150	108	108	108	108
5,150	5,200	109	109	109	109
5,200	5,250	110	110	110	110
5,250	5,300	111	111	111	111
5,300	5,350	112	112	112	112
5,350	5,400	113	113	113	113
5,400	5,450	114	114	114	114
5,450	5,500	115	115	115	115
5,500	5,550	116	116	116	116
5,550	5,600	117	117	117	117
5,600	5,650	118	118	118	118
5,650	5,700	119	119	119	119
5,700	5,750	120	120	120	120
5,750	5,800	121	121	121	121
5,800	5,850	122	122	122	122
5,850	5,900	123	123	123	123
5,900	5,950	124	124	124	124
5,950	6,000	125	125	125	125
6,000					
6,000	6,050	127	127	127	127
6,050	6,100	128	128	128	128
6,100	6,150	129	129	129	129
6,150	6,200	130	130	130	130
6,200	6,250	131	131	131	131
6,250	6,300	132	132	132	132
6,300	6,350	133	133	133	133
6,350	6,400	134	134	134	134
6,400	6,450	135	135	135	135
6,450	6,500	136	136	136	136
6,500	6,550	137	137	137	137
6,550	6,600	138	138	138	138
6,600	6,650	139	139	139	139
6,650	6,700	140	140	140	140
6,700	6,750	141	141	141	141
6,750	6,800	142	142	142	142
6,800	6,850	143	143	143	143
6,850	6,900	144	144	144	144
6,900	6,950	145	145	145	145
6,950	7,000	146	146	146	146
7,000					
7,000	7,050	148	148	148	148
7,050	7,100	149	149	149	149
7,100	7,150	150	150	150	150
7,150	7,200	151	151	151	151
7,200	7,250	152	152	152	152
7,250	7,300	153	153	153	153
7,300	7,350	154	154	154	154
7,350	7,400	155	155	155	155
7,400	7,450	156	156	156	156
7,450	7,500	157	157	157	157
7,500	7,550	158	158	158	158
7,550	7,600	159	159	159	159
7,600	7,650	160	160	160	160
7,650	7,700	161	161	161	161
7,700	7,750	162	162	162	162
7,750	7,800	163	163	163	163
7,800	7,850	164	164	164	164
7,850	7,900	165	165	165	165
7,900	7,950	166	166	166	166
7,950	8,000	167	167	167	167

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
8,000					
8,000	8,050	169	169	169	169
8,050	8,100	170	170	170	170
8,100	8,150	171	171	171	171
8,150	8,200	172	172	172	172
8,200	8,250	173	173	173	173
8,250	8,300	174	174	174	174
8,300	8,350	175	175	175	175
8,350	8,400	176	176	176	176
8,400	8,450	177	177	177	177
8,450	8,500	178	178	178	178
8,500	8,550	179	179	179	179
8,550	8,600	180	180	180	180
8,600	8,650	181	181	181	181
8,650	8,700	182	182	182	182
8,700	8,750	183	183	183	183
8,750	8,800	184	184	184	184
8,800	8,850	185	185	185	185
8,850	8,900	186	186	186	186
8,900	8,950	187	187	187	187
8,950	9,000	188	188	188	188
9,000					
9,000	9,050	190	190	190	190
9,050	9,100	191	191	191	191
9,100	9,150	192	192	192	192
9,150	9,200	193	193	193	193
9,200	9,250	194	194	194	194
9,250	9,300	195	195	195	195
9,300	9,350	196	196	196	196
9,350	9,400	197	197	197	197
9,400	9,450	198	198	198	198
9,450	9,500	199	199	199	199
9,500	9,550	200	200	200	200
9,550	9,600	201	201	201	201
9,600	9,650	202	202	202	202
9,650	9,700	203	203	203	203
9,700	9,750	204	204	204	204
9,750	9,800	205	205	205	205
9,800	9,850	206	206	206	206
9,850	9,900	207	207	207	207
9,900	9,950	208	208	208	208
9,950	10,000	209	209	209	209
10,000					
10,000	10,050	211	211	211	211
10,050	10,100	212	212	212	212
10,100	10,150	213	213	213	213
10,150	10,200	214	214	214	214
10,200	10,250	215	215	215	215
10,250	10,300	216	216	216	216
10,300	10,350	217	217	217	217
10,350	10,400	218	218	218	218
10,400	10,450	219	219	219	219
10,450	10,500	220	220	220	220
10,500	10,550	221	221	221	221
10,550	10,600	222	222	222	222
10,600	10,650	223	223	223	223
10,650	10,700	224	224	224	224
10,700	10,750	225	225	225	225
10,750	10,800	226	226	226	226
10,800	10,850	227	227	227	227
10,850	10,900	228	228	228	228
10,900	10,950	229	229	229	229
10,950	11,000	230	230	230	230

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
11,000					
11,000	11,050	232	232	232	232
11,050	11,100	233	233	233	233
11,100	11,150	234	234	234	234
11,150	11,200	235	235	235	235
11,200	11,250	236	236	236	236
11,250	11,300	237	237	237	237
11,300	11,350	238	238	238	238
11,350	11,400	239	239	239	239
11,400	11,450	240	240	240	240
11,450	11,500	241	241	241	241
11,500	11,550	242	242	242	242
11,550	11,600	243	243	243	243
11,600	11,650	244	244	244	244
11,650	11,700	245	245	245	245
11,700	11,750	246	246	246	246
11,750	11,800	247	247	247	247
11,800	11,850	248	248	248	248
11,850	11,900	249	249	249	249
11,900	11,950	250	250	250	250
11,950	12,000	251	251	251	251
12,000					
12,000	12,050	253	253	253	253
12,050	12,100	254	254	254	254
12,100	12,150	255	255	255	255
12,150	12,200	256	256	256	256
12,200	12,250	257	257	257	257
12,250	12,300	258	258	258	258
12,300	12,350	259	259	259	259
12,350	12,400	260	260	260	260
12,400	12,450	261	261	261	261
12,450	12,500	262	262	262	262
12,500	12,550	263	263	263	263
12,550	12,600	264	264	264	264
12,600	12,650	265	265	265	265
12,650	12,700	266	266	266	266
12,700	12,750	267	267	267	267
12,750	12,800	268	268	268	268
12,800	12,850	269	269	269	269
12,850	12,900	270	270	270	270
12,900	12,950	271	271	271	271
12,950	13,000	272	272	272	272
13,000					
13,000	13,050	274	274	274	274
13,050	13,100	275	275	275	275
13,100	13,150	276	276	276	276
13,150	13,200	277	277	277	277
13,200	13,250	278	278	278	278
13,250	13,300	279	279	279	279
13,300	13,350	280	280	280	280
13,350	13,400	281	281	281	281
13,400	13,450	282	282	282	282
13,450	13,500	283	283	283	283
13,500	13,550	284	284	284	284
13,550	13,600	285	285	285	285
13,600	13,650	286	286	286	286
13,650	13,700	287	287	287	287
13,700	13,750	288	288	288	288
13,750	13,800	289	289	289	289
13,800	13,850	290	290	290	290
13,850	13,900	291	291	291	291
13,900	13,950	292	292	292	292
13,950	14,000	293	293	293	293

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
14,000					
14,000	**14,050**	295	295	295	295
14,050	**14,100**	296	296	296	296
14,100	**14,150**	297	297	297	297
14,150	**14,200**	298	298	298	298
14,200	**14,250**	299	299	299	299
14,250	**14,300**	300	300	300	300
14,300	**14,350**	301	301	301	301
14,350	**14,400**	302	302	302	302
14,400	**14,450**	303	303	303	303
14,450	**14,500**	304	304	304	304
14,500	**14,550**	305	305	305	305
14,550	**14,600**	306	306	306	306
14,600	**14,650**	307	307	307	307
14,650	**14,700**	308	308	308	308
14,700	**14,750**	309	309	309	309
14,750	**14,800**	310	310	310	310
14,800	**14,850**	311	311	311	311
14,850	**14,900**	312	312	312	312
14,900	**14,950**	313	313	313	313
14,950	**15,000**	314	314	314	314
15,000					
15,000	**15,050**	316	316	316	316
15,050	**15,100**	317	317	317	317
15,100	**15,150**	318	318	318	318
15,150	**15,200**	319	319	319	319
15,200	**15,250**	320	320	320	320
15,250	**15,300**	321	321	321	321
15,300	**15,350**	322	322	322	322
15,350	**15,400**	323	323	323	323
15,400	**15,450**	324	324	324	324
15,450	**15,500**	325	325	325	325
15,500	**15,550**	326	326	326	326
15,550	**15,600**	327	327	327	327
15,600	**15,650**	328	328	328	328
15,650	**15,700**	329	329	329	329
15,700	**15,750**	330	330	330	330
15,750	**15,800**	331	331	331	331
15,800	**15,850**	332	332	332	332
15,850	**15,900**	333	333	333	333
15,900	**15,950**	334	334	334	334
15,950	**16,000**	335	335	335	335
16,000					
16,000	**16,050**	337	337	337	337
16,050	**16,100**	338	338	338	338
16,100	**16,150**	339	339	339	339
16,150	**16,200**	340	340	340	340
16,200	**16,250**	341	341	341	341
16,250	**16,300**	342	342	342	342
16,300	**16,350**	343	343	343	343
16,350	**16,400**	344	344	344	344
16,400	**16,450**	345	345	345	345
16,450	**16,500**	346	346	346	346
16,500	**16,550**	347	347	347	347
16,550	**16,600**	348	348	348	348
16,600	**16,650**	349	349	349	349
16,650	**16,700**	350	350	350	350
16,700	**16,750**	351	351	351	351
16,750	**16,800**	352	352	352	352
16,800	**16,850**	353	353	353	353
16,850	**16,900**	354	354	354	354
16,900	**16,950**	355	355	355	355
16,950	**17,000**	356	356	356	356

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
17,000					
17,000	**17,050**	358	358	358	358
17,050	**17,100**	359	359	359	359
17,100	**17,150**	360	360	360	360
17,150	**17,200**	361	361	361	361
17,200	**17,250**	362	362	362	362
17,250	**17,300**	363	363	363	363
17,300	**17,350**	364	364	364	364
17,350	**17,400**	365	365	365	365
17,400	**17,450**	366	366	366	366
17,450	**17,500**	367	367	367	367
17,500	**17,550**	368	368	368	368
17,550	**17,600**	369	369	369	369
17,600	**17,650**	370	370	370	370
17,650	**17,700**	371	371	371	371
17,700	**17,750**	372	372	372	372
17,750	**17,800**	373	373	373	373
17,800	**17,850**	374	374	374	374
17,850	**17,900**	375	375	375	375
17,900	**17,950**	376	376	376	376
17,950	**18,000**	377	377	377	377
18,000					
18,000	**18,050**	379	379	379	379
18,050	**18,100**	380	380	380	380
18,100	**18,150**	381	381	381	381
18,150	**18,200**	382	382	382	382
18,200	**18,250**	383	383	383	383
18,250	**18,300**	384	384	384	384
18,300	**18,350**	385	385	385	385
18,350	**18,400**	386	386	386	386
18,400	**18,450**	387	387	387	387
18,450	**18,500**	388	388	388	388
18,500	**18,550**	389	389	389	389
18,550	**18,600**	390	390	390	390
18,600	**18,650**	391	391	391	391
18,650	**18,700**	392	392	392	392
18,700	**18,750**	393	393	393	393
18,750	**18,800**	394	394	394	394
18,800	**18,850**	395	395	395	395
18,850	**18,900**	396	396	396	396
18,900	**18,950**	397	397	397	397
18,950	**19,000**	398	398	398	398
19,000					
19,000	**19,050**	400	400	400	400
19,050	**19,100**	401	401	401	401
19,100	**19,150**	402	402	402	402
19,150	**19,200**	403	403	403	403
19,200	**19,250**	404	404	404	404
19,250	**19,300**	405	405	405	405
19,300	**19,350**	406	406	406	406
19,350	**19,400**	407	407	407	407
19,400	**19,450**	408	408	408	408
19,450	**19,500**	409	409	409	409
19,500	**19,550**	410	410	410	410
19,550	**19,600**	411	411	411	411
19,600	**19,650**	412	412	412	412
19,650	**19,700**	413	413	413	413
19,700	**19,750**	414	414	414	414
19,750	**19,800**	415	415	415	415
19,800	**19,850**	416	416	416	416
19,850	**19,900**	417	417	417	417
19,900	**19,950**	418	418	418	418
19,950	**20,000**	419	419	419	419

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
20,000					
20,000	**20,050**	421	421	421	421
20,050	**20,100**	422	422	422	422
20,100	**20,150**	423	423	423	423
20,150	**20,200**	424	424	424	424
20,200	**20,250**	425	425	425	425
20,250	**20,300**	426	426	426	426
20,300	**20,350**	427	427	427	427
20,350	**20,400**	428	428	428	428
20,400	**20,450**	429	429	429	429
20,450	**20,500**	430	430	430	430
20,500	**20,550**	431	431	431	431
20,550	**20,600**	432	432	432	432
20,600	**20,650**	433	433	433	433
20,650	**20,700**	434	434	434	434
20,700	**20,750**	435	435	435	435
20,750	**20,800**	436	436	436	436
20,800	**20,850**	437	437	437	437
20,850	**20,900**	438	438	438	438
20,900	**20,950**	439	439	439	439
20,950	**21,000**	440	440	440	440
21,000					
21,000	**21,050**	442	442	442	442
21,050	**21,100**	443	443	443	443
21,100	**21,150**	444	444	444	444
21,150	**21,200**	445	445	445	445
21,200	**21,250**	446	446	446	446
21,250	**21,300**	447	447	447	447
21,300	**21,350**	448	448	448	448
21,350	**21,400**	449	449	449	449
21,400	**21,450**	450	450	450	450
21,450	**21,500**	451	451	451	451
21,500	**21,550**	452	452	452	452
21,550	**21,600**	453	453	453	453
21,600	**21,650**	454	454	454	454
21,650	**21,700**	455	455	455	455
21,700	**21,750**	456	456	456	456
21,750	**21,800**	457	457	457	457
21,800	**21,850**	458	458	458	458
21,850	**21,900**	459	459	459	459
21,900	**21,950**	460	460	460	460
21,950	**22,000**	461	461	461	461
22,000					
22,000	**22,050**	463	463	463	463
22,050	**22,100**	464	464	464	464
22,100	**22,150**	465	465	465	465
22,150	**22,200**	466	466	466	466
22,200	**22,250**	467	467	467	467
22,250	**22,300**	468	468	468	468
22,300	**22,350**	469	469	469	469
22,350	**22,400**	470	470	470	470
22,400	**22,450**	471	471	471	471
22,450	**22,500**	472	472	472	472
22,500	**22,550**	473	473	473	473
22,550	**22,600**	474	474	474	474
22,600	**22,650**	475	475	475	475
22,650	**22,700**	476	476	476	476
22,700	**22,750**	477	477	477	477
22,750	**22,800**	478	478	478	478
22,800	**22,850**	479	479	479	479
22,850	**22,900**	480	480	480	480
22,900	**22,950**	481	481	481	481
22,950	**23,000**	482	482	482	482

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
23,000					
23,000	23,050	484	484	484	484
23,050	23,100	485	485	485	485
23,100	23,150	486	486	486	486
23,150	23,200	487	487	487	487
23,200	23,250	488	488	488	488
23,250	23,300	489	489	489	489
23,300	23,350	490	490	490	490
23,350	23,400	491	491	491	491
23,400	23,450	492	492	492	492
23,450	23,500	493	493	493	493
23,500	23,550	494	494	494	494
23,550	23,600	495	495	495	495
23,600	23,650	496	496	496	496
23,650	23,700	497	497	497	497
23,700	23,750	498	498	498	498
23,750	23,800	499	499	499	499
23,800	23,850	500	500	500	500
23,850	23,900	501	501	501	501
23,900	23,950	502	502	502	502
23,950	24,000	503	503	503	503
24,000					
24,000	24,050	505	505	505	505
24,050	24,100	506	506	506	506
24,100	24,150	507	507	507	507
24,150	24,200	508	508	508	508
24,200	24,250	509	509	509	509
24,250	24,300	510	510	510	510
24,300	24,350	511	511	511	511
24,350	24,400	512	512	512	512
24,400	24,450	513	513	513	513
24,450	24,500	514	514	514	514
24,500	24,550	515	515	515	515
24,550	24,600	516	516	516	516
24,600	24,650	517	517	517	517
24,650	24,700	518	518	518	518
24,700	24,750	519	519	519	519
24,750	24,800	520	520	520	520
24,800	24,850	521	521	521	521
24,850	24,900	522	522	522	522
24,900	24,950	523	523	523	523
24,950	25,000	524	524	524	524
25,000					
25,000	25,050	526	526	526	526
25,050	25,100	527	527	527	527
25,100	25,150	528	528	528	528
25,150	25,200	529	529	529	529
25,200	25,250	530	530	530	530
25,250	25,300	531	531	531	531
25,300	25,350	532	532	532	532
25,350	25,400	533	533	533	533
25,400	25,450	534	534	534	534
25,450	25,500	535	535	535	535
25,500	25,550	536	536	536	536
25,550	25,600	537	537	537	537
25,600	25,650	538	538	539	538
25,650	25,700	539	539	541	539
25,700	25,750	540	540	543	540
25,750	25,800	541	541	544	541
25,800	25,850	542	542	546	542
25,850	25,900	543	543	548	543
25,900	25,950	544	544	550	544
25,950	26,000	545	545	552	545

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
26,000					
26,000	26,050	547	547	554	547
26,050	26,100	548	548	556	548
26,100	26,150	549	549	558	549
26,150	26,200	550	550	560	550
26,200	26,250	551	551	562	551
26,250	26,300	552	552	564	552
26,300	26,350	553	553	566	553
26,350	26,400	554	554	568	554
26,400	26,450	555	555	570	555
26,450	26,500	556	556	572	556
26,500	26,550	557	557	574	557
26,550	26,600	558	558	576	558
26,600	26,650	559	559	578	559
26,650	26,700	560	560	580	560
26,700	26,750	561	561	582	561
26,750	26,800	562	562	584	562
26,800	26,850	563	563	586	563
26,850	26,900	564	564	588	564
26,900	26,950	565	565	590	565
26,950	27,000	566	566	592	566
27,000					
27,000	27,050	568	568	593	568
27,050	27,100	569	569	595	569
27,100	27,150	570	570	597	570
27,150	27,200	571	571	599	571
27,200	27,250	572	572	601	572
27,250	27,300	573	573	603	573
27,300	27,350	574	574	605	574
27,350	27,400	575	575	607	575
27,400	27,450	576	576	609	576
27,450	27,500	577	577	611	577
27,500	27,550	578	578	613	578
27,550	27,600	579	579	615	579
27,600	27,650	580	580	617	580
27,650	27,700	581	581	619	581
27,700	27,750	582	582	621	582
27,750	27,800	583	583	623	583
27,800	27,850	584	584	625	584
27,850	27,900	585	585	627	585
27,900	27,950	586	586	629	586
27,950	28,000	587	587	631	587
28,000					
28,000	28,050	589	589	633	589
28,050	28,100	590	590	635	590
28,100	28,150	591	591	637	591
28,150	28,200	592	592	639	592
28,200	28,250	593	593	641	593
28,250	28,300	594	594	642	594
28,300	28,350	595	595	644	595
28,350	28,400	596	596	646	596
28,400	28,450	597	597	648	597
28,450	28,500	598	598	650	598
28,500	28,550	599	599	652	599
28,550	28,600	600	600	654	600
28,600	28,650	601	601	656	601
28,650	28,700	602	602	658	602
28,700	28,750	603	603	660	603
28,750	28,800	604	604	662	604
28,800	28,850	605	605	664	605
28,850	28,900	606	606	666	606
28,900	28,950	607	607	668	607
28,950	29,000	608	608	670	608

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
29,000					
29,000	29,050	610	610	672	610
29,050	29,100	611	611	674	611
29,100	29,150	612	612	676	612
29,150	29,200	613	613	678	613
29,200	29,250	614	614	680	614
29,250	29,300	615	615	682	615
29,300	29,350	616	616	684	616
29,350	29,400	617	617	686	617
29,400	29,450	618	618	688	618
29,450	29,500	619	619	690	619
29,500	29,550	620	620	691	620
29,550	29,600	621	621	693	621
29,600	29,650	622	622	695	622
29,650	29,700	623	623	697	623
29,700	29,750	624	624	699	624
29,750	29,800	625	625	701	625
29,800	29,850	626	626	703	626
29,850	29,900	627	627	705	627
29,900	29,950	628	628	707	628
29,950	30,000	629	629	709	629
30,000					
30,000	30,050	631	631	711	631
30,050	30,100	632	632	713	632
30,100	30,150	633	633	715	633
30,150	30,200	634	634	717	634
30,200	30,250	635	635	719	635
30,250	30,300	636	636	721	636
30,300	30,350	637	637	723	637
30,350	30,400	638	638	725	638
30,400	30,450	639	639	727	639
30,450	30,500	640	640	729	640
30,500	30,550	641	641	731	641
30,550	30,600	642	642	733	642
30,600	30,650	643	643	735	643
30,650	30,700	645	644	737	644
30,700	30,750	647	645	739	645
30,750	30,800	649	646	740	646
30,800	30,850	651	647	742	647
30,850	30,900	652	648	744	648
30,900	30,950	654	649	746	649
30,950	31,000	656	650	748	650
31,000					
31,000	31,050	658	652	750	652
31,050	31,100	660	653	752	653
31,100	31,150	662	654	754	654
31,150	31,200	664	655	756	655
31,200	31,250	666	656	758	656
31,250	31,300	668	657	760	657
31,300	31,350	670	658	762	658
31,350	31,400	672	659	764	659
31,400	31,450	674	660	766	660
31,450	31,500	676	661	768	661
31,500	31,550	678	662	770	662
31,550	31,600	680	663	772	663
31,600	31,650	682	664	774	664
31,650	31,700	684	665	776	665
31,700	31,750	686	666	778	666
31,750	31,800	688	667	780	667
31,800	31,850	690	668	782	668
31,850	31,900	692	669	784	669
31,900	31,950	694	670	786	670
31,950	32,000	696	671	788	671

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
32,000						**35,000**						**38,000**					
32,000	**32,050**	698	673	789	673	**35,000**	**35,050**	815	736	907	736	**38,000**	**38,050**	933	799	1,025	799
32,050	**32,100**	700	674	791	674	**35,050**	**35,100**	817	737	909	737	**38,050**	**38,100**	935	800	1,027	800
32,100	**32,150**	701	675	793	675	**35,100**	**35,150**	819	738	911	738	**38,100**	**38,150**	937	801	1,029	801
32,150	**32,200**	703	676	795	676	**35,150**	**35,200**	821	739	913	739	**38,150**	**38,200**	939	802	1,031	802
32,200	**32,250**	705	677	797	677	**35,200**	**35,250**	823	740	915	740	**38,200**	**38,250**	941	803	1,033	803
32,250	**32,300**	707	678	799	678	**35,250**	**35,300**	825	741	917	741	**38,250**	**38,300**	943	804	1,034	804
32,300	**32,350**	709	679	801	679	**35,300**	**35,350**	827	742	919	742	**38,300**	**38,350**	945	805	1,036	805
32,350	**32,400**	711	680	803	680	**35,350**	**35,400**	829	743	921	743	**38,350**	**38,400**	946	806	1,038	806
32,400	**32,450**	713	681	805	681	**35,400**	**35,450**	831	744	923	744	**38,400**	**38,450**	948	807	1,040	807
32,450	**32,500**	715	682	807	682	**35,450**	**35,500**	833	745	925	745	**38,450**	**38,500**	950	808	1,042	808
32,500	**32,550**	717	683	809	683	**35,500**	**35,550**	835	746	927	746	**38,500**	**38,550**	952	809	1,044	809
32,550	**32,600**	719	684	811	684	**35,550**	**35,600**	837	747	929	747	**38,550**	**38,600**	954	810	1,046	810
32,600	**32,650**	721	685	813	685	**35,600**	**35,650**	839	748	931	748	**38,600**	**38,650**	956	811	1,048	811
32,650	**32,700**	723	686	815	686	**35,650**	**35,700**	841	749	933	749	**38,650**	**38,700**	958	812	1,050	812
32,700	**32,750**	725	687	817	687	**35,700**	**35,750**	843	750	935	750	**38,700**	**38,750**	960	813	1,052	813
32,750	**32,800**	727	688	819	688	**35,750**	**35,800**	845	751	936	751	**38,750**	**38,800**	962	814	1,054	814
32,800	**32,850**	729	689	821	689	**35,800**	**35,850**	847	752	938	752	**38,800**	**38,850**	964	815	1,056	815
32,850	**32,900**	731	690	823	690	**35,850**	**35,900**	848	753	940	753	**38,850**	**38,900**	966	816	1,058	816
32,900	**32,950**	733	691	825	691	**35,900**	**35,950**	850	754	942	754	**38,900**	**38,950**	968	817	1,060	817
32,950	**33,000**	735	692	827	692	**35,950**	**36,000**	852	755	944	755	**38,950**	**39,000**	970	818	1,062	818
33,000						**36,000**						**39,000**					
33,000	**33,050**	737	694	829	694	**36,000**	**36,050**	854	757	946	757	**39,000**	**39,050**	972	820	1,064	820
33,050	**33,100**	739	695	831	695	**36,050**	**36,100**	856	758	948	758	**39,050**	**39,100**	974	821	1,066	821
33,100	**33,150**	741	696	833	696	**36,100**	**36,150**	858	759	950	759	**39,100**	**39,150**	976	822	1,068	822
33,150	**33,200**	743	697	835	697	**36,150**	**36,200**	860	760	952	760	**39,150**	**39,200**	978	823	1,070	823
33,200	**33,250**	745	698	837	698	**36,200**	**36,250**	862	761	954	761	**39,200**	**39,250**	980	824	1,072	824
33,250	**33,300**	747	699	838	699	**36,250**	**36,300**	864	762	956	762	**39,250**	**39,300**	982	825	1,074	825
33,300	**33,350**	749	700	840	700	**36,300**	**36,350**	866	763	958	763	**39,300**	**39,350**	984	826	1,076	826
33,350	**33,400**	750	701	842	701	**36,350**	**36,400**	868	764	960	764	**39,350**	**39,400**	986	827	1,078	827
33,400	**33,450**	752	702	844	702	**36,400**	**36,450**	870	765	962	765	**39,400**	**39,450**	988	828	1,080	828
33,450	**33,500**	754	703	846	703	**36,450**	**36,500**	872	766	964	766	**39,450**	**39,500**	990	829	1,082	829
33,500	**33,550**	756	704	848	704	**36,500**	**36,550**	874	767	966	767	**39,500**	**39,550**	992	830	1,083	830
33,550	**33,600**	758	705	850	705	**36,550**	**36,600**	876	768	968	768	**39,550**	**39,600**	994	831	1,085	831
33,600	**33,650**	760	706	852	706	**36,600**	**36,650**	878	769	970	769	**39,600**	**39,650**	995	832	1,087	832
33,650	**33,700**	762	707	854	707	**36,650**	**36,700**	880	770	972	770	**39,650**	**39,700**	997	833	1,089	833
33,700	**33,750**	764	708	856	708	**36,700**	**36,750**	882	771	974	771	**39,700**	**39,750**	999	834	1,091	834
33,750	**33,800**	766	709	858	709	**36,750**	**36,800**	884	772	976	772	**39,750**	**39,800**	1,001	835	1,093	835
33,800	**33,850**	768	710	860	710	**36,800**	**36,850**	886	773	978	773	**39,800**	**39,850**	1,003	836	1,095	836
33,850	**33,900**	770	711	862	711	**36,850**	**36,900**	888	774	980	774	**39,850**	**39,900**	1,005	837	1,097	837
33,900	**33,950**	772	712	864	712	**36,900**	**36,950**	890	775	982	775	**39,900**	**39,950**	1,007	838	1,099	838
33,950	**34,000**	774	713	866	713	**36,950**	**37,000**	892	776	984	776	**39,950**	**40,000**	1,009	839	1,101	839
34,000						**37,000**						**40,000**					
34,000	**34,050**	776	715	868	715	**37,000**	**37,050**	894	778	985	778	**40,000**	**40,050**	1,011	841	1,103	841
34,050	**34,100**	778	716	870	716	**37,050**	**37,100**	896	779	987	779	**40,050**	**40,100**	1,013	842	1,105	842
34,100	**34,150**	780	717	872	717	**37,100**	**37,150**	897	780	989	780	**40,100**	**40,150**	1,015	843	1,107	843
34,150	**34,200**	782	718	874	718	**37,150**	**37,200**	899	781	991	781	**40,150**	**40,200**	1,017	844	1,109	844
34,200	**34,250**	784	719	876	719	**37,200**	**37,250**	901	782	993	782	**40,200**	**40,250**	1,019	845	1,111	845
34,250	**34,300**	786	720	878	720	**37,250**	**37,300**	903	783	995	783	**40,250**	**40,300**	1,021	846	1,113	846
34,300	**34,350**	788	721	880	721	**37,300**	**37,350**	905	784	997	784	**40,300**	**40,350**	1,023	847	1,115	847
34,350	**34,400**	790	722	882	722	**37,350**	**37,400**	907	785	999	785	**40,350**	**40,400**	1,025	848	1,117	848
34,400	**34,450**	792	723	884	723	**37,400**	**37,450**	909	786	1,001	786	**40,400**	**40,450**	1,027	849	1,119	849
34,450	**34,500**	794	724	886	724	**37,450**	**37,500**	911	787	1,003	787	**40,450**	**40,500**	1,029	850	1,121	850
34,500	**34,550**	796	725	887	725	**37,500**	**37,550**	913	788	1,005	788	**40,500**	**40,550**	1,031	851	1,123	851
34,550	**34,600**	798	726	889	726	**37,550**	**37,600**	915	789	1,007	789	**40,550**	**40,600**	1,033	852	1,125	852
34,600	**34,650**	799	727	891	727	**37,600**	**37,650**	917	790	1,009	790	**40,600**	**40,650**	1,035	853	1,127	853
34,650	**34,700**	801	728	893	728	**37,650**	**37,700**	919	791	1,011	791	**40,650**	**40,700**	1,037	854	1,129	854
34,700	**34,750**	803	729	895	729	**37,700**	**37,750**	921	792	1,013	792	**40,700**	**40,750**	1,039	855	1,131	855
34,750	**34,800**	805	730	897	730	**37,750**	**37,800**	923	793	1,015	793	**40,750**	**40,800**	1,041	856	1,132	856
34,800	**34,850**	807	731	899	731	**37,800**	**37,850**	925	794	1,017	794	**40,800**	**40,850**	1,043	857	1,134	857
34,850	**34,900**	809	732	901	732	**37,850**	**37,900**	927	795	1,019	795	**40,850**	**40,900**	1,044	858	1,136	858
34,900	**34,950**	811	733	903	733	**37,900**	**37,950**	929	796	1,021	796	**40,900**	**40,950**	1,046	859	1,138	859
34,950	**35,000**	813	734	905	734	**37,950**	**38,000**	931	797	1,023	797	**40,950**	**41,000**	1,048	860	1,140	860

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
41,000					
41,000	**41,050**	1,050	862	1,142	862
41,050	**41,100**	1,052	863	1,144	863
41,100	**41,150**	1,054	864	1,146	865
41,150	**41,200**	1,056	865	1,148	867
41,200	**41,250**	1,058	866	1,150	869
41,250	**41,300**	1,060	867	1,152	871
41,300	**41,350**	1,062	868	1,154	873
41,350	**41,400**	1,064	869	1,156	875
41,400	**41,450**	1,066	870	1,158	877
41,450	**41,500**	1,068	871	1,160	879
41,500	**41,550**	1,070	872	1,162	881
41,550	**41,600**	1,072	873	1,164	883
41,600	**41,650**	1,074	874	1,166	885
41,650	**41,700**	1,076	875	1,168	887
41,700	**41,750**	1,078	876	1,170	889
41,750	**41,800**	1,080	877	1,172	890
41,800	**41,850**	1,082	878	1,174	892
41,850	**41,900**	1,084	879	1,176	894
41,900	**41,950**	1,086	880	1,178	896
41,950	**42,000**	1,088	881	1,180	898
42,000					
42,000	**42,050**	1,090	883	1,181	900
42,050	**42,100**	1,092	884	1,183	902
42,100	**42,150**	1,093	885	1,185	904
42,150	**42,200**	1,095	886	1,187	906
42,200	**42,250**	1,097	887	1,189	908
42,250	**42,300**	1,099	888	1,191	910
42,300	**42,350**	1,101	889	1,193	912
42,350	**42,400**	1,103	890	1,195	914
42,400	**42,450**	1,105	891	1,197	916
42,450	**42,500**	1,107	892	1,199	918
42,500	**42,550**	1,109	893	1,201	920
42,550	**42,600**	1,111	894	1,203	922
42,600	**42,650**	1,113	895	1,205	924
42,650	**42,700**	1,115	896	1,207	926
42,700	**42,750**	1,117	897	1,209	928
42,750	**42,800**	1,119	898	1,211	930
42,800	**42,850**	1,121	899	1,213	932
42,850	**42,900**	1,123	900	1,215	934
42,900	**42,950**	1,125	901	1,217	936
42,950	**43,000**	1,127	902	1,219	938
43,000					
43,000	**43,050**	1,129	904	1,221	939
43,050	**43,100**	1,131	905	1,223	941
43,100	**43,150**	1,133	906	1,225	943
43,150	**43,200**	1,135	907	1,227	945
43,200	**43,250**	1,137	908	1,229	947
43,250	**43,300**	1,139	909	1,230	949
43,300	**43,350**	1,141	910	1,232	951
43,350	**43,400**	1,142	911	1,234	953
43,400	**43,450**	1,144	912	1,236	955
43,450	**43,500**	1,146	913	1,238	957
43,500	**43,550**	1,148	914	1,240	959
43,550	**43,600**	1,150	915	1,242	961
43,600	**43,650**	1,152	916	1,244	963
43,650	**43,700**	1,154	917	1,246	965
43,700	**43,750**	1,156	918	1,248	967
43,750	**43,800**	1,158	919	1,250	969
43,800	**43,850**	1,160	920	1,252	971
43,850	**43,900**	1,162	921	1,254	973
43,900	**43,950**	1,164	922	1,256	975
43,950	**44,000**	1,166	923	1,258	977

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
44,000					
44,000	**44,050**	1,168	925	1,260	979
44,050	**44,100**	1,170	926	1,262	981
44,100	**44,150**	1,172	927	1,264	983
44,150	**44,200**	1,174	928	1,266	985
44,200	**44,250**	1,176	929	1,268	987
44,250	**44,300**	1,178	930	1,270	988
44,300	**44,350**	1,180	931	1,272	990
44,350	**44,400**	1,182	932	1,274	992
44,400	**44,450**	1,184	933	1,276	994
44,450	**44,500**	1,186	934	1,278	996
44,500	**44,550**	1,188	935	1,279	998
44,550	**44,600**	1,190	936	1,281	1,000
44,600	**44,650**	1,191	937	1,283	1,002
44,650	**44,700**	1,193	938	1,285	1,004
44,700	**44,750**	1,195	939	1,287	1,006
44,750	**44,800**	1,197	940	1,289	1,008
44,800	**44,850**	1,199	941	1,291	1,010
44,850	**44,900**	1,201	942	1,293	1,012
44,900	**44,950**	1,203	943	1,295	1,014
44,950	**45,000**	1,205	944	1,297	1,016
45,000					
45,000	**45,050**	1,207	946	1,299	1,018
45,050	**45,100**	1,209	947	1,301	1,020
45,100	**45,150**	1,211	948	1,303	1,022
45,150	**45,200**	1,213	949	1,305	1,024
45,200	**45,250**	1,215	950	1,307	1,026
45,250	**45,300**	1,217	951	1,309	1,028
45,300	**45,350**	1,219	952	1,311	1,030
45,350	**45,400**	1,221	953	1,313	1,032
45,400	**45,450**	1,223	954	1,315	1,034
45,450	**45,500**	1,225	955	1,317	1,036
45,500	**45,550**	1,227	956	1,319	1,037
45,550	**45,600**	1,229	957	1,321	1,039
45,600	**45,650**	1,231	958	1,323	1,041
45,650	**45,700**	1,233	959	1,325	1,043
45,700	**45,750**	1,235	960	1,327	1,045
45,750	**45,800**	1,237	961	1,328	1,047
45,800	**45,850**	1,239	962	1,330	1,049
45,850	**45,900**	1,240	963	1,332	1,051
45,900	**45,950**	1,242	964	1,334	1,053
45,950	**46,000**	1,244	965	1,336	1,055
46,000					
46,000	**46,050**	1,246	967	1,338	1,057
46,050	**46,100**	1,248	968	1,340	1,059
46,100	**46,150**	1,250	969	1,342	1,061
46,150	**46,200**	1,252	970	1,344	1,063
46,200	**46,250**	1,254	971	1,346	1,065
46,250	**46,300**	1,256	972	1,348	1,067
46,300	**46,350**	1,258	973	1,350	1,069
46,350	**46,400**	1,260	974	1,352	1,071
46,400	**46,450**	1,262	975	1,354	1,073
46,450	**46,500**	1,264	976	1,356	1,075
46,500	**46,550**	1,266	977	1,358	1,077
46,550	**46,600**	1,268	978	1,360	1,079
46,600	**46,650**	1,270	979	1,362	1,081
46,650	**46,700**	1,272	980	1,364	1,083
46,700	**46,750**	1,274	981	1,366	1,085
46,750	**46,800**	1,276	982	1,368	1,086
46,800	**46,850**	1,278	983	1,370	1,088
46,850	**46,900**	1,280	984	1,372	1,090
46,900	**46,950**	1,282	985	1,374	1,092
46,950	**47,000**	1,284	986	1,376	1,094

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
47,000					
47,000	**47,050**	1,286	988	1,377	1,096
47,050	**47,100**	1,288	989	1,379	1,098
47,100	**47,150**	1,289	990	1,381	1,100
47,150	**47,200**	1,291	991	1,383	1,102
47,200	**47,250**	1,293	992	1,385	1,104
47,250	**47,300**	1,295	993	1,387	1,106
47,300	**47,350**	1,297	994	1,389	1,108
47,350	**47,400**	1,299	995	1,391	1,110
47,400	**47,450**	1,301	996	1,393	1,112
47,450	**47,500**	1,303	997	1,395	1,114
47,500	**47,550**	1,305	998	1,397	1,116
47,550	**47,600**	1,307	999	1,399	1,118
47,600	**47,650**	1,309	1,000	1,401	1,120
47,650	**47,700**	1,311	1,001	1,403	1,122
47,700	**47,750**	1,313	1,002	1,405	1,124
47,750	**47,800**	1,315	1,003	1,407	1,126
47,800	**47,850**	1,317	1,004	1,409	1,128
47,850	**47,900**	1,319	1,005	1,411	1,130
47,900	**47,950**	1,321	1,006	1,413	1,132
47,950	**48,000**	1,323	1,007	1,415	1,134
48,000					
48,000	**48,050**	1,325	1,009	1,417	1,135
48,050	**48,100**	1,327	1,010	1,419	1,137
48,100	**48,150**	1,329	1,011	1,421	1,139
48,150	**48,200**	1,331	1,012	1,423	1,141
48,200	**48,250**	1,333	1,013	1,425	1,143
48,250	**48,300**	1,335	1,014	1,426	1,145
48,300	**48,350**	1,337	1,015	1,428	1,147
48,350	**48,400**	1,338	1,016	1,430	1,149
48,400	**48,450**	1,340	1,017	1,432	1,151
48,450	**48,500**	1,342	1,018	1,434	1,153
48,500	**48,550**	1,344	1,019	1,436	1,155
48,550	**48,600**	1,346	1,020	1,438	1,157
48,600	**48,650**	1,348	1,021	1,440	1,159
48,650	**48,700**	1,350	1,022	1,442	1,161
48,700	**48,750**	1,352	1,023	1,444	1,163
48,750	**48,800**	1,354	1,024	1,446	1,165
48,800	**48,850**	1,356	1,025	1,448	1,167
48,850	**48,900**	1,358	1,026	1,450	1,169
48,900	**48,950**	1,360	1,027	1,452	1,171
48,950	**49,000**	1,362	1,028	1,454	1,173
49,000					
49,000	**49,050**	1,364	1,030	1,456	1,175
49,050	**49,100**	1,366	1,031	1,458	1,177
49,100	**49,150**	1,368	1,032	1,460	1,179
49,150	**49,200**	1,370	1,033	1,462	1,181
49,200	**49,250**	1,372	1,034	1,464	1,183
49,250	**49,300**	1,374	1,035	1,466	1,184
49,300	**49,350**	1,376	1,036	1,468	1,186
49,350	**49,400**	1,378	1,037	1,470	1,188
49,400	**49,450**	1,380	1,038	1,472	1,190
49,450	**49,500**	1,382	1,039	1,474	1,192
49,500	**49,550**	1,384	1,040	1,475	1,194
49,550	**49,600**	1,386	1,041	1,477	1,196
49,600	**49,650**	1,387	1,042	1,479	1,198
49,650	**49,700**	1,389	1,043	1,481	1,200
49,700	**49,750**	1,391	1,044	1,483	1,202
49,750	**49,800**	1,393	1,045	1,485	1,204
49,800	**49,850**	1,395	1,046	1,487	1,206
49,850	**49,900**	1,397	1,047	1,489	1,208
49,900	**49,950**	1,399	1,048	1,491	1,210
49,950	**50,000**	1,401	1,049	1,493	1,212

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
50,000					
50,000	**50,050**	1,403	1,051	1,495	1,214
50,050	**50,100**	1,405	1,052	1,497	1,216
50,100	**50,150**	1,407	1,053	1,499	1,218
50,150	**50,200**	1,409	1,054	1,501	1,220
50,200	**50,250**	1,411	1,055	1,503	1,222
50,250	**50,300**	1,413	1,056	1,505	1,224
50,300	**50,350**	1,415	1,057	1,507	1,226
50,350	**50,400**	1,417	1,058	1,509	1,228
50,400	**50,450**	1,419	1,059	1,511	1,230
50,450	**50,500**	1,421	1,060	1,513	1,232
50,500	**50,550**	1,423	1,061	1,515	1,233
50,550	**50,600**	1,425	1,062	1,517	1,235
50,600	**50,650**	1,427	1,063	1,519	1,237
50,650	**50,700**	1,429	1,064	1,521	1,239
50,700	**50,750**	1,431	1,065	1,523	1,241
50,750	**50,800**	1,433	1,066	1,524	1,243
50,800	**50,850**	1,435	1,067	1,526	1,245
50,850	**50,900**	1,436	1,068	1,528	1,247
50,900	**50,950**	1,438	1,069	1,530	1,249
50,950	**51,000**	1,440	1,070	1,532	1,251
51,000					
51,000	**51,050**	1,442	1,072	1,534	1,253
51,050	**51,100**	1,444	1,073	1,536	1,255
51,100	**51,150**	1,446	1,074	1,538	1,257
51,150	**51,200**	1,448	1,075	1,540	1,259
51,200	**51,250**	1,450	1,076	1,542	1,261
51,250	**51,300**	1,452	1,078	1,544	1,263
51,300	**51,350**	1,454	1,080	1,546	1,265
51,350	**51,400**	1,456	1,082	1,548	1,267
51,400	**51,450**	1,458	1,084	1,550	1,269
51,450	**51,500**	1,460	1,086	1,552	1,271
51,500	**51,550**	1,462	1,088	1,554	1,273
51,550	**51,600**	1,464	1,090	1,556	1,275
51,600	**51,650**	1,466	1,092	1,558	1,277
51,650	**51,700**	1,468	1,094	1,560	1,279
51,700	**51,750**	1,470	1,096	1,562	1,281
51,750	**51,800**	1,472	1,098	1,564	1,282
51,800	**51,850**	1,474	1,100	1,566	1,284
51,850	**51,900**	1,476	1,102	1,568	1,286
51,900	**51,950**	1,478	1,104	1,570	1,288
51,950	**52,000**	1,480	1,106	1,572	1,290
52,000					
52,000	**52,050**	1,482	1,108	1,573	1,292
52,050	**52,100**	1,484	1,110	1,575	1,294
52,100	**52,150**	1,485	1,111	1,577	1,296
52,150	**52,200**	1,487	1,113	1,579	1,298
52,200	**52,250**	1,489	1,115	1,581	1,300
52,250	**52,300**	1,491	1,117	1,583	1,302
52,300	**52,350**	1,493	1,119	1,585	1,304
52,350	**52,400**	1,495	1,121	1,587	1,306
52,400	**52,450**	1,497	1,123	1,589	1,308
52,450	**52,500**	1,499	1,125	1,591	1,310
52,500	**52,550**	1,501	1,127	1,593	1,312
52,550	**52,600**	1,503	1,129	1,595	1,314
52,600	**52,650**	1,505	1,131	1,597	1,316
52,650	**52,700**	1,507	1,133	1,599	1,318
52,700	**52,750**	1,509	1,135	1,601	1,320
52,750	**52,800**	1,511	1,137	1,603	1,322
52,800	**52,850**	1,513	1,139	1,605	1,324
52,850	**52,900**	1,515	1,141	1,607	1,326
52,900	**52,950**	1,517	1,143	1,609	1,328
52,950	**53,000**	1,519	1,145	1,611	1,330
53,000					
53,000	**53,050**	1,521	1,147	1,613	1,331
53,050	**53,100**	1,523	1,149	1,615	1,333
53,100	**53,150**	1,525	1,151	1,617	1,335
53,150	**53,200**	1,527	1,153	1,619	1,337
53,200	**53,250**	1,529	1,155	1,621	1,339
53,250	**53,300**	1,531	1,157	1,622	1,341
53,300	**53,350**	1,533	1,159	1,624	1,343
53,350	**53,400**	1,534	1,160	1,626	1,345
53,400	**53,450**	1,536	1,162	1,628	1,347
53,450	**53,500**	1,538	1,164	1,630	1,349
53,500	**53,550**	1,540	1,166	1,632	1,351
53,550	**53,600**	1,542	1,168	1,634	1,353
53,600	**53,650**	1,544	1,170	1,636	1,355
53,650	**53,700**	1,546	1,172	1,638	1,357
53,700	**53,750**	1,548	1,174	1,640	1,359
53,750	**53,800**	1,550	1,176	1,642	1,361
53,800	**53,850**	1,552	1,178	1,644	1,363
53,850	**53,900**	1,554	1,180	1,646	1,365
53,900	**53,950**	1,556	1,182	1,648	1,367
53,950	**54,000**	1,558	1,184	1,650	1,369
54,000					
54,000	**54,050**	1,560	1,186	1,652	1,371
54,050	**54,100**	1,562	1,188	1,654	1,373
54,100	**54,150**	1,564	1,190	1,656	1,375
54,150	**54,200**	1,566	1,192	1,658	1,377
54,200	**54,250**	1,568	1,194	1,660	1,379
54,250	**54,300**	1,570	1,196	1,662	1,380
54,300	**54,350**	1,572	1,198	1,664	1,382
54,350	**54,400**	1,574	1,200	1,666	1,384
54,400	**54,450**	1,576	1,202	1,668	1,386
54,450	**54,500**	1,578	1,204	1,670	1,388
54,500	**54,550**	1,580	1,206	1,671	1,390
54,550	**54,600**	1,582	1,208	1,673	1,392
54,600	**54,650**	1,583	1,209	1,675	1,394
54,650	**54,700**	1,585	1,211	1,677	1,396
54,700	**54,750**	1,587	1,213	1,679	1,398
54,750	**54,800**	1,589	1,215	1,681	1,400
54,800	**54,850**	1,591	1,217	1,683	1,402
54,850	**54,900**	1,593	1,219	1,685	1,404
54,900	**54,950**	1,595	1,221	1,687	1,406
54,950	**55,000**	1,597	1,223	1,689	1,408
55,000					
55,000	**55,050**	1,599	1,225	1,691	1,410
55,050	**55,100**	1,601	1,227	1,693	1,412
55,100	**55,150**	1,603	1,229	1,695	1,414
55,150	**55,200**	1,605	1,231	1,697	1,416
55,200	**55,250**	1,607	1,233	1,699	1,418
55,250	**55,300**	1,609	1,235	1,701	1,420
55,300	**55,350**	1,611	1,237	1,703	1,422
55,350	**55,400**	1,613	1,239	1,705	1,424
55,400	**55,450**	1,615	1,241	1,707	1,426
55,450	**55,500**	1,617	1,243	1,709	1,428
55,500	**55,550**	1,619	1,245	1,711	1,429
55,550	**55,600**	1,621	1,247	1,713	1,431
55,600	**55,650**	1,623	1,249	1,715	1,433
55,650	**55,700**	1,625	1,251	1,717	1,435
55,700	**55,750**	1,627	1,253	1,719	1,437
55,750	**55,800**	1,629	1,255	1,720	1,439
55,800	**55,850**	1,631	1,257	1,722	1,441
55,850	**55,900**	1,632	1,258	1,724	1,443
55,900	**55,950**	1,634	1,260	1,726	1,445
55,950	**56,000**	1,636	1,262	1,728	1,447
56,000					
56,000	**56,050**	1,638	1,264	1,730	1,449
56,050	**56,100**	1,640	1,266	1,732	1,451
56,100	**56,150**	1,642	1,268	1,734	1,453
56,150	**56,200**	1,644	1,270	1,736	1,455
56,200	**56,250**	1,646	1,272	1,738	1,457
56,250	**56,300**	1,648	1,274	1,740	1,459
56,300	**56,350**	1,650	1,276	1,742	1,461
56,350	**56,400**	1,652	1,278	1,744	1,463
56,400	**56,450**	1,654	1,280	1,746	1,465
56,450	**56,500**	1,656	1,282	1,748	1,467
56,500	**56,550**	1,658	1,284	1,750	1,469
56,550	**56,600**	1,660	1,286	1,752	1,471
56,600	**56,650**	1,662	1,288	1,754	1,473
56,650	**56,700**	1,664	1,290	1,756	1,475
56,700	**56,750**	1,666	1,292	1,758	1,477
56,750	**56,800**	1,668	1,294	1,760	1,478
56,800	**56,850**	1,670	1,296	1,762	1,480
56,850	**56,900**	1,672	1,298	1,764	1,482
56,900	**56,950**	1,674	1,300	1,766	1,484
56,950	**57,000**	1,676	1,302	1,768	1,486
57,000					
57,000	**57,050**	1,678	1,304	1,769	1,488
57,050	**57,100**	1,680	1,306	1,771	1,490
57,100	**57,150**	1,681	1,307	1,773	1,492
57,150	**57,200**	1,683	1,309	1,775	1,494
57,200	**57,250**	1,685	1,311	1,777	1,496
57,250	**57,300**	1,687	1,313	1,779	1,498
57,300	**57,350**	1,689	1,315	1,781	1,500
57,350	**57,400**	1,691	1,317	1,783	1,502
57,400	**57,450**	1,693	1,319	1,785	1,504
57,450	**57,500**	1,695	1,321	1,787	1,506
57,500	**57,550**	1,697	1,323	1,789	1,508
57,550	**57,600**	1,699	1,325	1,791	1,510
57,600	**57,650**	1,701	1,327	1,793	1,512
57,650	**57,700**	1,703	1,329	1,795	1,514
57,700	**57,750**	1,705	1,331	1,797	1,516
57,750	**57,800**	1,707	1,333	1,799	1,518
57,800	**57,850**	1,709	1,335	1,801	1,520
57,850	**57,900**	1,711	1,337	1,803	1,522
57,900	**57,950**	1,713	1,339	1,805	1,524
57,950	**58,000**	1,715	1,341	1,807	1,526
58,000					
58,000	**58,050**	1,717	1,343	1,809	1,527
58,050	**58,100**	1,719	1,345	1,811	1,529
58,100	**58,150**	1,721	1,347	1,813	1,531
58,150	**58,200**	1,723	1,349	1,815	1,533
58,200	**58,250**	1,725	1,351	1,817	1,535
58,250	**58,300**	1,727	1,353	1,818	1,537
58,300	**58,350**	1,729	1,355	1,820	1,539
58,350	**58,400**	1,730	1,356	1,822	1,541
58,400	**58,450**	1,732	1,358	1,824	1,543
58,450	**58,500**	1,734	1,360	1,826	1,545
58,500	**58,550**	1,736	1,362	1,828	1,547
58,550	**58,600**	1,738	1,364	1,830	1,549
58,600	**58,650**	1,740	1,366	1,832	1,551
58,650	**58,700**	1,742	1,368	1,834	1,553
58,700	**58,750**	1,744	1,370	1,836	1,555
58,750	**58,800**	1,746	1,372	1,838	1,557
58,800	**58,850**	1,748	1,374	1,840	1,559
58,850	**58,900**	1,750	1,376	1,842	1,561
58,900	**58,950**	1,752	1,378	1,844	1,563
58,950	**59,000**	1,754	1,380	1,846	1,565

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
59,000					
59,000	**59,050**	1,756	1,382	1,848	1,567
59,050	**59,100**	1,758	1,384	1,850	1,569
59,100	**59,150**	1,760	1,386	1,852	1,571
59,150	**59,200**	1,762	1,388	1,854	1,573
59,200	**59,250**	1,764	1,390	1,856	1,575
59,250	**59,300**	1,766	1,392	1,858	1,576
59,300	**59,350**	1,768	1,394	1,860	1,578
59,350	**59,400**	1,770	1,396	1,862	1,580
59,400	**59,450**	1,772	1,398	1,864	1,582
59,450	**59,500**	1,774	1,400	1,866	1,584
59,500	**59,550**	1,776	1,402	1,867	1,586
59,550	**59,600**	1,778	1,404	1,869	1,588
59,600	**59,650**	1,779	1,405	1,871	1,590
59,650	**59,700**	1,781	1,407	1,873	1,592
59,700	**59,750**	1,783	1,409	1,875	1,594
59,750	**59,800**	1,785	1,411	1,877	1,596
59,800	**59,850**	1,787	1,413	1,879	1,598
59,850	**59,900**	1,789	1,415	1,881	1,600
59,900	**59,950**	1,791	1,417	1,883	1,602
59,950	**60,000**	1,793	1,419	1,885	1,604
60,000					
60,000	**60,050**	1,795	1,421	1,887	1,606
60,050	**60,100**	1,797	1,423	1,889	1,608
60,100	**60,150**	1,799	1,425	1,891	1,610
60,150	**60,200**	1,801	1,427	1,893	1,612
60,200	**60,250**	1,803	1,429	1,895	1,614
60,250	**60,300**	1,805	1,431	1,897	1,616
60,300	**60,350**	1,807	1,433	1,899	1,618
60,350	**60,400**	1,809	1,435	1,901	1,620
60,400	**60,450**	1,811	1,437	1,903	1,622
60,450	**60,500**	1,813	1,439	1,905	1,624
60,500	**60,550**	1,815	1,441	1,907	1,625
60,550	**60,600**	1,817	1,443	1,909	1,627
60,600	**60,650**	1,819	1,445	1,911	1,629
60,650	**60,700**	1,821	1,447	1,913	1,631
60,700	**60,750**	1,823	1,449	1,915	1,633
60,750	**60,800**	1,825	1,451	1,916	1,635
60,800	**60,850**	1,827	1,453	1,918	1,637
60,850	**60,900**	1,828	1,454	1,920	1,639
60,900	**60,950**	1,830	1,456	1,922	1,641
60,950	**61,000**	1,832	1,458	1,924	1,643
61,000					
61,000	**61,050**	1,834	1,460	1,926	1,645
61,050	**61,100**	1,836	1,462	1,928	1,647
61,100	**61,150**	1,838	1,464	1,930	1,649
61,150	**61,200**	1,840	1,466	1,932	1,651
61,200	**61,250**	1,842	1,468	1,934	1,653
61,250	**61,300**	1,844	1,470	1,936	1,655
61,300	**61,350**	1,846	1,472	1,938	1,657
61,350	**61,400**	1,848	1,474	1,940	1,659
61,400	**61,450**	1,850	1,476	1,942	1,661
61,450	**61,500**	1,852	1,478	1,944	1,663
61,500	**61,550**	1,854	1,480	1,946	1,665
61,550	**61,600**	1,856	1,482	1,948	1,667
61,600	**61,650**	1,858	1,484	1,950	1,669
61,650	**61,700**	1,860	1,486	1,952	1,671
61,700	**61,750**	1,862	1,488	1,954	1,673
61,750	**61,800**	1,864	1,490	1,956	1,674
61,800	**61,850**	1,866	1,492	1,958	1,676
61,850	**61,900**	1,868	1,494	1,960	1,678
61,900	**61,950**	1,870	1,496	1,962	1,680
61,950	**62,000**	1,872	1,498	1,964	1,682

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
62,000					
62,000	**62,050**	1,874	1,500	1,966	1,684
62,050	**62,100**	1,876	1,502	1,968	1,686
62,100	**62,150**	1,877	1,503	1,971	1,688
62,150	**62,200**	1,879	1,505	1,973	1,690
62,200	**62,250**	1,881	1,507	1,975	1,692
62,250	**62,300**	1,883	1,509	1,977	1,694
62,300	**62,350**	1,885	1,511	1,979	1,696
62,350	**62,400**	1,887	1,513	1,981	1,698
62,400	**62,450**	1,889	1,515	1,984	1,700
62,450	**62,500**	1,891	1,517	1,986	1,702
62,500	**62,550**	1,893	1,519	1,988	1,704
62,550	**62,600**	1,895	1,521	1,990	1,706
62,600	**62,650**	1,897	1,523	1,992	1,708
62,650	**62,700**	1,899	1,525	1,994	1,710
62,700	**62,750**	1,901	1,527	1,997	1,712
62,750	**62,800**	1,903	1,529	1,999	1,714
62,800	**62,850**	1,905	1,531	2,001	1,716
62,850	**62,900**	1,907	1,533	2,003	1,718
62,900	**62,950**	1,909	1,535	2,005	1,720
62,950	**63,000**	1,911	1,537	2,007	1,722
63,000					
63,000	**63,050**	1,913	1,539	2,010	1,723
63,050	**63,100**	1,915	1,541	2,012	1,725
63,100	**63,150**	1,917	1,543	2,014	1,727
63,150	**63,200**	1,919	1,545	2,016	1,729
63,200	**63,250**	1,921	1,547	2,018	1,731
63,250	**63,300**	1,923	1,549	2,020	1,733
63,300	**63,350**	1,925	1,551	2,023	1,735
63,350	**63,400**	1,926	1,552	2,025	1,737
63,400	**63,450**	1,928	1,554	2,027	1,739
63,450	**63,500**	1,930	1,556	2,029	1,741
63,500	**63,550**	1,932	1,558	2,031	1,743
63,550	**63,600**	1,934	1,560	2,033	1,745
63,600	**63,650**	1,936	1,562	2,036	1,747
63,650	**63,700**	1,938	1,564	2,038	1,749
63,700	**63,750**	1,940	1,566	2,040	1,751
63,750	**63,800**	1,942	1,568	2,042	1,753
63,800	**63,850**	1,944	1,570	2,044	1,755
63,850	**63,900**	1,946	1,572	2,046	1,757
63,900	**63,950**	1,948	1,574	2,049	1,759
63,950	**64,000**	1,950	1,576	2,051	1,761
64,000					
64,000	**64,050**	1,952	1,578	2,053	1,763
64,050	**64,100**	1,954	1,580	2,055	1,765
64,100	**64,150**	1,956	1,582	2,057	1,767
64,150	**64,200**	1,958	1,584	2,060	1,769
64,200	**64,250**	1,960	1,586	2,062	1,771
64,250	**64,300**	1,962	1,588	2,064	1,772
64,300	**64,350**	1,964	1,590	2,066	1,774
64,350	**64,400**	1,966	1,592	2,068	1,776
64,400	**64,450**	1,968	1,594	2,070	1,778
64,450	**64,500**	1,970	1,596	2,073	1,780
64,500	**64,550**	1,972	1,598	2,075	1,782
64,550	**64,600**	1,974	1,600	2,077	1,784
64,600	**64,650**	1,975	1,601	2,079	1,786
64,650	**64,700**	1,977	1,603	2,081	1,788
64,700	**64,750**	1,979	1,605	2,083	1,790
64,750	**64,800**	1,981	1,607	2,086	1,792
64,800	**64,850**	1,983	1,609	2,088	1,794
64,850	**64,900**	1,985	1,611	2,090	1,796
64,900	**64,950**	1,987	1,613	2,092	1,798
64,950	**65,000**	1,989	1,615	2,094	1,800

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
65,000					
65,000	**65,050**	1,991	1,617	2,096	1,802
65,050	**65,100**	1,993	1,619	2,099	1,804
65,100	**65,150**	1,995	1,621	2,101	1,806
65,150	**65,200**	1,997	1,623	2,103	1,808
65,200	**65,250**	1,999	1,625	2,105	1,810
65,250	**65,300**	2,001	1,627	2,107	1,812
65,300	**65,350**	2,003	1,629	2,109	1,814
65,350	**65,400**	2,005	1,631	2,112	1,816
65,400	**65,450**	2,007	1,633	2,114	1,818
65,450	**65,500**	2,009	1,635	2,116	1,820
65,500	**65,550**	2,011	1,637	2,118	1,821
65,550	**65,600**	2,013	1,639	2,120	1,823
65,600	**65,650**	2,015	1,641	2,122	1,825
65,650	**65,700**	2,017	1,643	2,125	1,827
65,700	**65,750**	2,019	1,645	2,127	1,829
65,750	**65,800**	2,021	1,647	2,129	1,831
65,800	**65,850**	2,023	1,649	2,131	1,833
65,850	**65,900**	2,024	1,650	2,133	1,835
65,900	**65,950**	2,026	1,652	2,135	1,837
65,950	**66,000**	2,028	1,654	2,138	1,839
66,000					
66,000	**66,050**	2,030	1,656	2,140	1,841
66,050	**66,100**	2,032	1,658	2,142	1,843
66,100	**66,150**	2,034	1,660	2,144	1,845
66,150	**66,200**	2,036	1,662	2,146	1,847
66,200	**66,250**	2,038	1,664	2,148	1,849
66,250	**66,300**	2,040	1,666	2,151	1,851
66,300	**66,350**	2,042	1,668	2,153	1,853
66,350	**66,400**	2,044	1,670	2,155	1,855
66,400	**66,450**	2,046	1,672	2,157	1,857
66,450	**66,500**	2,048	1,674	2,159	1,859
66,500	**66,550**	2,050	1,676	2,161	1,861
66,550	**66,600**	2,052	1,678	2,164	1,863
66,600	**66,650**	2,054	1,680	2,166	1,865
66,650	**66,700**	2,056	1,682	2,168	1,867
66,700	**66,750**	2,058	1,684	2,170	1,869
66,750	**66,800**	2,060	1,686	2,172	1,870
66,800	**66,850**	2,062	1,688	2,175	1,872
66,850	**66,900**	2,064	1,690	2,177	1,874
66,900	**66,950**	2,066	1,692	2,179	1,876
66,950	**67,000**	2,068	1,694	2,181	1,878
67,000					
67,000	**67,050**	2,070	1,696	2,183	1,880
67,050	**67,100**	2,072	1,698	2,185	1,882
67,100	**67,150**	2,073	1,699	2,188	1,884
67,150	**67,200**	2,075	1,701	2,190	1,886
67,200	**67,250**	2,077	1,703	2,192	1,888
67,250	**67,300**	2,079	1,705	2,194	1,890
67,300	**67,350**	2,081	1,707	2,196	1,892
67,350	**67,400**	2,083	1,709	2,198	1,894
67,400	**67,450**	2,085	1,711	2,201	1,896
67,450	**67,500**	2,087	1,713	2,203	1,898
67,500	**67,550**	2,089	1,715	2,205	1,900
67,550	**67,600**	2,091	1,717	2,207	1,902
67,600	**67,650**	2,093	1,719	2,209	1,904
67,650	**67,700**	2,095	1,721	2,211	1,906
67,700	**67,750**	2,097	1,723	2,214	1,908
67,750	**67,800**	2,099	1,725	2,216	1,910
67,800	**67,850**	2,101	1,727	2,218	1,912
67,850	**67,900**	2,103	1,729	2,220	1,914
67,900	**67,950**	2,105	1,731	2,222	1,916
67,950	**68,000**	2,107	1,733	2,224	1,918

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
68,000					
68,000	**68,050**	2,109	1,735	2,227	1,919
68,050	**68,100**	2,111	1,737	2,229	1,921
68,100	**68,150**	2,113	1,739	2,231	1,923
68,150	**68,200**	2,115	1,741	2,233	1,925
68,200	**68,250**	2,117	1,743	2,235	1,927
68,250	**68,300**	2,119	1,745	2,237	1,929
68,300	**68,350**	2,121	1,747	2,240	1,931
68,350	**68,400**	2,122	1,748	2,242	1,933
68,400	**68,450**	2,124	1,750	2,244	1,935
68,450	**68,500**	2,126	1,752	2,246	1,937
68,500	**68,550**	2,128	1,754	2,248	1,939
68,550	**68,600**	2,130	1,756	2,250	1,941
68,600	**68,650**	2,132	1,758	2,253	1,943
68,650	**68,700**	2,134	1,760	2,255	1,945
68,700	**68,750**	2,136	1,762	2,257	1,947
68,750	**68,800**	2,138	1,764	2,259	1,949
68,800	**68,850**	2,140	1,766	2,261	1,951
68,850	**68,900**	2,142	1,768	2,263	1,953
68,900	**68,950**	2,144	1,770	2,266	1,955
68,950	**69,000**	2,146	1,772	2,268	1,957
69,000					
69,000	**69,050**	2,148	1,774	2,270	1,959
69,050	**69,100**	2,150	1,776	2,272	1,961
69,100	**69,150**	2,152	1,778	2,274	1,963
69,150	**69,200**	2,154	1,780	2,277	1,965
69,200	**69,250**	2,156	1,782	2,279	1,967
69,250	**69,300**	2,158	1,784	2,281	1,968
69,300	**69,350**	2,160	1,786	2,283	1,970
69,350	**69,400**	2,162	1,788	2,285	1,972
69,400	**69,450**	2,164	1,790	2,287	1,974
69,450	**69,500**	2,166	1,792	2,290	1,976
69,500	**69,550**	2,168	1,794	2,292	1,978
69,550	**69,600**	2,170	1,796	2,294	1,980
69,600	**69,650**	2,171	1,797	2,296	1,982
69,650	**69,700**	2,173	1,799	2,298	1,984
69,700	**69,750**	2,175	1,801	2,300	1,986
69,750	**69,800**	2,177	1,803	2,303	1,988
69,800	**69,850**	2,179	1,805	2,305	1,990
69,850	**69,900**	2,181	1,807	2,307	1,992
69,900	**69,950**	2,183	1,809	2,309	1,994
69,950	**70,000**	2,185	1,811	2,311	1,996
70,000					
70,000	**70,050**	2,187	1,813	2,313	1,998
70,050	**70,100**	2,189	1,815	2,316	2,000
70,100	**70,150**	2,191	1,817	2,318	2,002
70,150	**70,200**	2,193	1,819	2,320	2,004
70,200	**70,250**	2,195	1,821	2,322	2,006
70,250	**70,300**	2,197	1,823	2,324	2,008
70,300	**70,350**	2,199	1,825	2,326	2,010
70,350	**70,400**	2,201	1,827	2,329	2,012
70,400	**70,450**	2,203	1,829	2,331	2,014
70,450	**70,500**	2,205	1,831	2,333	2,016
70,500	**70,550**	2,207	1,833	2,335	2,017
70,550	**70,600**	2,209	1,835	2,337	2,019
70,600	**70,650**	2,211	1,837	2,339	2,021
70,650	**70,700**	2,213	1,839	2,342	2,023
70,700	**70,750**	2,215	1,841	2,344	2,025
70,750	**70,800**	2,217	1,843	2,346	2,027
70,800	**70,850**	2,219	1,845	2,348	2,029
70,850	**70,900**	2,220	1,846	2,350	2,031
70,900	**70,950**	2,222	1,848	2,352	2,033
70,950	**71,000**	2,224	1,850	2,355	2,035

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
71,000					
71,000	**71,050**	2,226	1,852	2,357	2,037
71,050	**71,100**	2,228	1,854	2,359	2,039
71,100	**71,150**	2,230	1,856	2,361	2,041
71,150	**71,200**	2,232	1,858	2,363	2,043
71,200	**71,250**	2,234	1,860	2,365	2,045
71,250	**71,300**	2,236	1,862	2,368	2,047
71,300	**71,350**	2,238	1,864	2,370	2,049
71,350	**71,400**	2,240	1,866	2,372	2,051
71,400	**71,450**	2,242	1,868	2,374	2,053
71,450	**71,500**	2,244	1,870	2,376	2,055
71,500	**71,550**	2,246	1,872	2,378	2,057
71,550	**71,600**	2,248	1,874	2,381	2,059
71,600	**71,650**	2,250	1,876	2,383	2,061
71,650	**71,700**	2,252	1,878	2,385	2,063
71,700	**71,750**	2,254	1,880	2,387	2,065
71,750	**71,800**	2,256	1,882	2,389	2,066
71,800	**71,850**	2,258	1,884	2,392	2,068
71,850	**71,900**	2,260	1,886	2,394	2,070
71,900	**71,950**	2,262	1,888	2,396	2,072
71,950	**72,000**	2,264	1,890	2,398	2,074
72,000					
72,000	**72,050**	2,266	1,892	2,400	2,076
72,050	**72,100**	2,268	1,894	2,402	2,078
72,100	**72,150**	2,269	1,895	2,405	2,080
72,150	**72,200**	2,271	1,897	2,407	2,082
72,200	**72,250**	2,273	1,899	2,409	2,084
72,250	**72,300**	2,275	1,901	2,411	2,086
72,300	**72,350**	2,277	1,903	2,413	2,088
72,350	**72,400**	2,279	1,905	2,415	2,090
72,400	**72,450**	2,281	1,907	2,418	2,092
72,450	**72,500**	2,283	1,909	2,420	2,094
72,500	**72,550**	2,285	1,911	2,422	2,096
72,550	**72,600**	2,287	1,913	2,424	2,098
72,600	**72,650**	2,289	1,915	2,426	2,100
72,650	**72,700**	2,291	1,917	2,428	2,102
72,700	**72,750**	2,293	1,919	2,431	2,104
72,750	**72,800**	2,295	1,921	2,433	2,106
72,800	**72,850**	2,297	1,923	2,435	2,108
72,850	**72,900**	2,299	1,925	2,437	2,110
72,900	**72,950**	2,301	1,927	2,439	2,112
72,950	**73,000**	2,303	1,929	2,441	2,114
73,000					
73,000	**73,050**	2,305	1,931	2,444	2,115
73,050	**73,100**	2,307	1,933	2,446	2,117
73,100	**73,150**	2,309	1,935	2,448	2,119
73,150	**73,200**	2,311	1,937	2,450	2,121
73,200	**73,250**	2,313	1,939	2,452	2,123
73,250	**73,300**	2,315	1,941	2,454	2,125
73,300	**73,350**	2,317	1,943	2,457	2,127
73,350	**73,400**	2,318	1,944	2,459	2,129
73,400	**73,450**	2,320	1,946	2,461	2,131
73,450	**73,500**	2,322	1,948	2,463	2,133
73,500	**73,550**	2,324	1,950	2,465	2,135
73,550	**73,600**	2,326	1,952	2,467	2,137
73,600	**73,650**	2,328	1,954	2,470	2,139
73,650	**73,700**	2,330	1,956	2,472	2,141
73,700	**73,750**	2,332	1,958	2,474	2,143
73,750	**73,800**	2,334	1,960	2,476	2,145
73,800	**73,850**	2,336	1,962	2,478	2,147
73,850	**73,900**	2,338	1,964	2,480	2,149
73,900	**73,950**	2,340	1,966	2,483	2,151
73,950	**74,000**	2,342	1,968	2,485	2,153

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
74,000					
74,000	**74,050**	2,344	1,970	2,487	2,155
74,050	**74,100**	2,346	1,972	2,489	2,157
74,100	**74,150**	2,348	1,974	2,491	2,159
74,150	**74,200**	2,350	1,976	2,494	2,161
74,200	**74,250**	2,352	1,978	2,496	2,163
74,250	**74,300**	2,354	1,980	2,498	2,164
74,300	**74,350**	2,356	1,982	2,500	2,166
74,350	**74,400**	2,358	1,984	2,502	2,168
74,400	**74,450**	2,361	1,986	2,504	2,170
74,450	**74,500**	2,363	1,988	2,507	2,172
74,500	**74,550**	2,365	1,990	2,509	2,174
74,550	**74,600**	2,367	1,992	2,511	2,176
74,600	**74,650**	2,369	1,993	2,513	2,178
74,650	**74,700**	2,371	1,995	2,515	2,180
74,700	**74,750**	2,374	1,997	2,517	2,182
74,750	**74,800**	2,376	1,999	2,520	2,184
74,800	**74,850**	2,378	2,001	2,522	2,186
74,850	**74,900**	2,380	2,003	2,524	2,188
74,900	**74,950**	2,382	2,005	2,526	2,190
74,950	**75,000**	2,384	2,007	2,528	2,192
75,000					
75,000	**75,050**	2,387	2,009	2,530	2,194
75,050	**75,100**	2,389	2,011	2,533	2,196
75,100	**75,150**	2,391	2,013	2,535	2,198
75,150	**75,200**	2,393	2,015	2,537	2,200
75,200	**75,250**	2,395	2,017	2,539	2,202
75,250	**75,300**	2,397	2,019	2,541	2,204
75,300	**75,350**	2,400	2,021	2,543	2,206
75,350	**75,400**	2,402	2,023	2,546	2,208
75,400	**75,450**	2,404	2,025	2,548	2,210
75,450	**75,500**	2,406	2,027	2,550	2,212
75,500	**75,550**	2,408	2,029	2,552	2,213
75,550	**75,600**	2,410	2,031	2,554	2,215
75,600	**75,650**	2,413	2,033	2,556	2,217
75,650	**75,700**	2,415	2,035	2,559	2,219
75,700	**75,750**	2,417	2,037	2,561	2,221
75,750	**75,800**	2,419	2,039	2,563	2,223
75,800	**75,850**	2,421	2,041	2,565	2,225
75,850	**75,900**	2,424	2,042	2,567	2,227
75,900	**75,950**	2,426	2,044	2,569	2,229
75,950	**76,000**	2,428	2,046	2,572	2,231
76,000					
76,000	**76,050**	2,430	2,048	2,574	2,233
76,050	**76,100**	2,432	2,050	2,576	2,235
76,100	**76,150**	2,434	2,052	2,578	2,237
76,150	**76,200**	2,437	2,054	2,580	2,239
76,200	**76,250**	2,439	2,056	2,582	2,241
76,250	**76,300**	2,441	2,058	2,585	2,243
76,300	**76,350**	2,443	2,060	2,587	2,245
76,350	**76,400**	2,445	2,062	2,589	2,247
76,400	**76,450**	2,447	2,064	2,591	2,249
76,450	**76,500**	2,450	2,066	2,593	2,251
76,500	**76,550**	2,452	2,068	2,595	2,253
76,550	**76,600**	2,454	2,070	2,598	2,255
76,600	**76,650**	2,456	2,072	2,600	2,257
76,650	**76,700**	2,458	2,074	2,602	2,259
76,700	**76,750**	2,460	2,076	2,604	2,261
76,750	**76,800**	2,463	2,078	2,606	2,262
76,800	**76,850**	2,465	2,080	2,609	2,264
76,850	**76,900**	2,467	2,082	2,611	2,266
76,900	**76,950**	2,469	2,084	2,613	2,268
76,950	**77,000**	2,471	2,086	2,615	2,270

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
77,000					
77,000	**77,050**	2,473	2,088	2,617	2,272
77,050	**77,100**	2,476	2,090	2,619	2,274
77,100	**77,150**	2,478	2,091	2,622	2,276
77,150	**77,200**	2,480	2,093	2,624	2,278
77,200	**77,250**	2,482	2,095	2,626	2,280
77,250	**77,300**	2,484	2,097	2,628	2,282
77,300	**77,350**	2,486	2,099	2,630	2,284
77,350	**77,400**	2,489	2,101	2,632	2,286
77,400	**77,450**	2,491	2,103	2,635	2,288
77,450	**77,500**	2,493	2,105	2,637	2,290
77,500	**77,550**	2,495	2,107	2,639	2,292
77,550	**77,600**	2,497	2,109	2,641	2,294
77,600	**77,650**	2,499	2,111	2,643	2,296
77,650	**77,700**	2,502	2,113	2,645	2,298
77,700	**77,750**	2,504	2,115	2,648	2,300
77,750	**77,800**	2,506	2,117	2,650	2,302
77,800	**77,850**	2,508	2,119	2,652	2,304
77,850	**77,900**	2,510	2,121	2,654	2,306
77,900	**77,950**	2,512	2,123	2,656	2,308
77,950	**78,000**	2,515	2,125	2,658	2,310
78,000					
78,000	**78,050**	2,517	2,127	2,661	2,311
78,050	**78,100**	2,519	2,129	2,663	2,313
78,100	**78,150**	2,521	2,131	2,665	2,315
78,150	**78,200**	2,523	2,133	2,667	2,317
78,200	**78,250**	2,525	2,135	2,669	2,319
78,250	**78,300**	2,528	2,137	2,671	2,321
78,300	**78,350**	2,530	2,139	2,674	2,323
78,350	**78,400**	2,532	2,140	2,676	2,325
78,400	**78,450**	2,534	2,142	2,678	2,327
78,450	**78,500**	2,536	2,144	2,680	2,329
78,500	**78,550**	2,539	2,146	2,682	2,331
78,550	**78,600**	2,541	2,148	2,684	2,333
78,600	**78,650**	2,543	2,150	2,687	2,335
78,650	**78,700**	2,545	2,152	2,689	2,337
78,700	**78,750**	2,547	2,154	2,691	2,339
78,750	**78,800**	2,549	2,156	2,693	2,341
78,800	**78,850**	2,552	2,158	2,695	2,343
78,850	**78,900**	2,554	2,160	2,697	2,345
78,900	**78,950**	2,556	2,162	2,700	2,347
78,950	**79,000**	2,558	2,164	2,702	2,349
79,000					
79,000	**79,050**	2,560	2,166	2,704	2,351
79,050	**79,100**	2,562	2,168	2,706	2,353
79,100	**79,150**	2,565	2,170	2,708	2,355
79,150	**79,200**	2,567	2,172	2,711	2,357
79,200	**79,250**	2,569	2,174	2,713	2,359
79,250	**79,300**	2,571	2,176	2,715	2,360
79,300	**79,350**	2,573	2,178	2,717	2,362
79,350	**79,400**	2,575	2,180	2,719	2,364
79,400	**79,450**	2,578	2,182	2,721	2,366
79,450	**79,500**	2,580	2,184	2,724	2,368
79,500	**79,550**	2,582	2,186	2,726	2,370
79,550	**79,600**	2,584	2,188	2,728	2,372
79,600	**79,650**	2,586	2,189	2,730	2,374
79,650	**79,700**	2,588	2,191	2,732	2,376
79,700	**79,750**	2,591	2,193	2,734	2,378
79,750	**79,800**	2,593	2,195	2,737	2,380
79,800	**79,850**	2,595	2,197	2,739	2,382
79,850	**79,900**	2,597	2,199	2,741	2,384
79,900	**79,950**	2,599	2,201	2,743	2,386
79,950	**80,000**	2,601	2,203	2,745	2,388

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
80,000					
80,000	**80,050**	2,604	2,205	2,747	2,390
80,050	**80,100**	2,606	2,207	2,750	2,392
80,100	**80,150**	2,608	2,209	2,752	2,394
80,150	**80,200**	2,610	2,211	2,754	2,396
80,200	**80,250**	2,612	2,213	2,756	2,398
80,250	**80,300**	2,614	2,215	2,758	2,400
80,300	**80,350**	2,617	2,217	2,760	2,402
80,350	**80,400**	2,619	2,219	2,763	2,404
80,400	**80,450**	2,621	2,221	2,765	2,406
80,450	**80,500**	2,623	2,223	2,767	2,408
80,500	**80,550**	2,625	2,225	2,769	2,409
80,550	**80,600**	2,627	2,227	2,771	2,411
80,600	**80,650**	2,630	2,229	2,773	2,413
80,650	**80,700**	2,632	2,231	2,776	2,415
80,700	**80,750**	2,634	2,233	2,778	2,417
80,750	**80,800**	2,636	2,235	2,780	2,419
80,800	**80,850**	2,638	2,237	2,782	2,421
80,850	**80,900**	2,641	2,238	2,784	2,423
80,900	**80,950**	2,643	2,240	2,786	2,425
80,950	**81,000**	2,645	2,242	2,789	2,427
81,000					
81,000	**81,050**	2,647	2,244	2,791	2,429
81,050	**81,100**	2,649	2,246	2,793	2,431
81,100	**81,150**	2,651	2,248	2,795	2,433
81,150	**81,200**	2,654	2,250	2,797	2,435
81,200	**81,250**	2,656	2,252	2,799	2,437
81,250	**81,300**	2,658	2,254	2,802	2,439
81,300	**81,350**	2,660	2,256	2,804	2,441
81,350	**81,400**	2,662	2,258	2,806	2,443
81,400	**81,450**	2,664	2,260	2,808	2,445
81,450	**81,500**	2,667	2,262	2,810	2,447
81,500	**81,550**	2,669	2,264	2,812	2,449
81,550	**81,600**	2,671	2,266	2,815	2,451
81,600	**81,650**	2,673	2,268	2,817	2,453
81,650	**81,700**	2,675	2,270	2,819	2,455
81,700	**81,750**	2,677	2,272	2,821	2,457
81,750	**81,800**	2,680	2,274	2,823	2,458
81,800	**81,850**	2,682	2,276	2,826	2,460
81,850	**81,900**	2,684	2,278	2,828	2,462
81,900	**81,950**	2,686	2,280	2,830	2,464
81,950	**82,000**	2,688	2,282	2,832	2,466
82,000					
82,000	**82,050**	2,690	2,284	2,834	2,468
82,050	**82,100**	2,693	2,286	2,836	2,470
82,100	**82,150**	2,695	2,287	2,839	2,472
82,150	**82,200**	2,697	2,289	2,841	2,474
82,200	**82,250**	2,699	2,291	2,843	2,476
82,250	**82,300**	2,701	2,293	2,845	2,478
82,300	**82,350**	2,703	2,295	2,847	2,480
82,350	**82,400**	2,706	2,297	2,849	2,482
82,400	**82,450**	2,708	2,299	2,852	2,484
82,450	**82,500**	2,710	2,301	2,854	2,486
82,500	**82,550**	2,712	2,303	2,856	2,488
82,550	**82,600**	2,714	2,305	2,858	2,490
82,600	**82,650**	2,716	2,307	2,860	2,492
82,650	**82,700**	2,719	2,309	2,862	2,494
82,700	**82,750**	2,721	2,311	2,865	2,496
82,750	**82,800**	2,723	2,313	2,867	2,498
82,800	**82,850**	2,725	2,315	2,869	2,500
82,850	**82,900**	2,727	2,317	2,871	2,502
82,900	**82,950**	2,729	2,319	2,873	2,504
82,950	**83,000**	2,732	2,321	2,875	2,506

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
83,000					
83,000	**83,050**	2,734	2,323	2,878	2,507
83,050	**83,100**	2,736	2,325	2,880	2,509
83,100	**83,150**	2,738	2,327	2,882	2,511
83,150	**83,200**	2,740	2,329	2,884	2,513
83,200	**83,250**	2,742	2,331	2,886	2,515
83,250	**83,300**	2,745	2,333	2,888	2,517
83,300	**83,350**	2,747	2,335	2,891	2,519
83,350	**83,400**	2,749	2,336	2,893	2,521
83,400	**83,450**	2,751	2,338	2,895	2,523
83,450	**83,500**	2,753	2,340	2,897	2,525
83,500	**83,550**	2,756	2,342	2,899	2,527
83,550	**83,600**	2,758	2,344	2,901	2,529
83,600	**83,650**	2,760	2,346	2,904	2,531
83,650	**83,700**	2,762	2,348	2,906	2,533
83,700	**83,750**	2,764	2,350	2,908	2,535
83,750	**83,800**	2,766	2,352	2,910	2,537
83,800	**83,850**	2,769	2,354	2,912	2,539
83,850	**83,900**	2,771	2,356	2,914	2,541
83,900	**83,950**	2,773	2,358	2,917	2,543
83,950	**84,000**	2,775	2,360	2,919	2,545
84,000					
84,000	**84,050**	2,777	2,362	2,921	2,547
84,050	**84,100**	2,779	2,364	2,923	2,549
84,100	**84,150**	2,782	2,366	2,925	2,551
84,150	**84,200**	2,784	2,368	2,928	2,553
84,200	**84,250**	2,786	2,370	2,930	2,555
84,250	**84,300**	2,788	2,372	2,932	2,556
84,300	**84,350**	2,790	2,374	2,934	2,558
84,350	**84,400**	2,792	2,376	2,936	2,560
84,400	**84,450**	2,795	2,378	2,938	2,562
84,450	**84,500**	2,797	2,380	2,941	2,564
84,500	**84,550**	2,799	2,382	2,943	2,566
84,550	**84,600**	2,801	2,384	2,945	2,568
84,600	**84,650**	2,803	2,385	2,947	2,570
84,650	**84,700**	2,805	2,387	2,949	2,572
84,700	**84,750**	2,808	2,389	2,951	2,574
84,750	**84,800**	2,810	2,391	2,954	2,576
84,800	**84,850**	2,812	2,393	2,956	2,578
84,850	**84,900**	2,814	2,395	2,958	2,580
84,900	**84,950**	2,816	2,397	2,960	2,582
84,950	**85,000**	2,818	2,399	2,962	2,584
85,000					
85,000	**85,050**	2,821	2,401	2,964	2,586
85,050	**85,100**	2,823	2,403	2,967	2,588
85,100	**85,150**	2,825	2,405	2,969	2,590
85,150	**85,200**	2,827	2,407	2,971	2,592
85,200	**85,250**	2,829	2,409	2,973	2,594
85,250	**85,300**	2,831	2,411	2,975	2,596
85,300	**85,350**	2,834	2,413	2,977	2,598
85,350	**85,400**	2,836	2,415	2,980	2,600
85,400	**85,450**	2,838	2,417	2,982	2,602
85,450	**85,500**	2,840	2,419	2,984	2,604
85,500	**85,550**	2,842	2,421	2,986	2,605
85,550	**85,600**	2,844	2,423	2,988	2,607
85,600	**85,650**	2,847	2,425	2,990	2,609
85,650	**85,700**	2,849	2,427	2,993	2,611
85,700	**85,750**	2,851	2,429	2,995	2,613
85,750	**85,800**	2,853	2,431	2,997	2,615
85,800	**85,850**	2,855	2,433	2,999	2,617
85,850	**85,900**	2,858	2,434	3,001	2,619
85,900	**85,950**	2,860	2,436	3,003	2,621
85,950	**86,000**	2,862	2,438	3,006	2,623

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
86,000					
86,000	**86,050**	2,864	2,440	3,008	2,625
86,050	**86,100**	2,866	2,442	3,010	2,627
86,100	**86,150**	2,868	2,444	3,012	2,629
86,150	**86,200**	2,871	2,446	3,014	2,631
86,200	**86,250**	2,873	2,448	3,016	2,633
86,250	**86,300**	2,875	2,450	3,019	2,635
86,300	**86,350**	2,877	2,452	3,021	2,637
86,350	**86,400**	2,879	2,454	3,023	2,639
86,400	**86,450**	2,881	2,456	3,025	2,641
86,450	**86,500**	2,884	2,458	3,027	2,643
86,500	**86,550**	2,886	2,460	3,029	2,645
86,550	**86,600**	2,888	2,462	3,032	2,647
86,600	**86,650**	2,890	2,464	3,034	2,649
86,650	**86,700**	2,892	2,466	3,036	2,651
86,700	**86,750**	2,894	2,468	3,038	2,653
86,750	**86,800**	2,897	2,470	3,040	2,654
86,800	**86,850**	2,899	2,472	3,043	2,656
86,850	**86,900**	2,901	2,474	3,045	2,658
86,900	**86,950**	2,903	2,476	3,047	2,660
86,950	**87,000**	2,905	2,478	3,049	2,662
87,000					
87,000	**87,050**	2,907	2,480	3,051	2,664
87,050	**87,100**	2,910	2,482	3,053	2,666
87,100	**87,150**	2,912	2,483	3,056	2,668
87,150	**87,200**	2,914	2,485	3,058	2,670
87,200	**87,250**	2,916	2,487	3,060	2,672
87,250	**87,300**	2,918	2,489	3,062	2,674
87,300	**87,350**	2,920	2,491	3,064	2,676
87,350	**87,400**	2,923	2,493	3,066	2,678
87,400	**87,450**	2,925	2,495	3,069	2,680
87,450	**87,500**	2,927	2,497	3,071	2,682
87,500	**87,550**	2,929	2,499	3,073	2,684
87,550	**87,600**	2,931	2,501	3,075	2,686
87,600	**87,650**	2,933	2,503	3,077	2,688
87,650	**87,700**	2,936	2,505	3,079	2,690
87,700	**87,750**	2,938	2,507	3,082	2,692
87,750	**87,800**	2,940	2,509	3,084	2,694
87,800	**87,850**	2,942	2,511	3,086	2,696
87,850	**87,900**	2,944	2,513	3,088	2,698
87,900	**87,950**	2,946	2,515	3,090	2,700
87,950	**88,000**	2,949	2,517	3,092	2,702
88,000					
88,000	**88,050**	2,951	2,519	3,095	2,703
88,050	**88,100**	2,953	2,521	3,097	2,705
88,100	**88,150**	2,955	2,523	3,099	2,707
88,150	**88,200**	2,957	2,525	3,101	2,709
88,200	**88,250**	2,959	2,527	3,103	2,711
88,250	**88,300**	2,962	2,529	3,105	2,713
88,300	**88,350**	2,964	2,531	3,108	2,715
88,350	**88,400**	2,966	2,532	3,110	2,717
88,400	**88,450**	2,968	2,534	3,112	2,719
88,450	**88,500**	2,970	2,536	3,114	2,721
88,500	**88,550**	2,973	2,538	3,116	2,723
88,550	**88,600**	2,975	2,540	3,118	2,725
88,600	**88,650**	2,977	2,542	3,121	2,727
88,650	**88,700**	2,979	2,544	3,123	2,729
88,700	**88,750**	2,981	2,546	3,125	2,731
88,750	**88,800**	2,983	2,548	3,127	2,733
88,800	**88,850**	2,986	2,550	3,129	2,735
88,850	**88,900**	2,988	2,552	3,131	2,737
88,900	**88,950**	2,990	2,554	3,134	2,739
88,950	**89,000**	2,992	2,556	3,136	2,741

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
89,000					
89,000	**89,050**	2,994	2,558	3,138	2,743
89,050	**89,100**	2,996	2,560	3,140	2,745
89,100	**89,150**	2,999	2,562	3,142	2,747
89,150	**89,200**	3,001	2,564	3,145	2,749
89,200	**89,250**	3,003	2,566	3,147	2,751
89,250	**89,300**	3,005	2,568	3,149	2,752
89,300	**89,350**	3,007	2,570	3,151	2,754
89,350	**89,400**	3,009	2,572	3,153	2,756
89,400	**89,450**	3,012	2,574	3,155	2,758
89,450	**89,500**	3,014	2,576	3,158	2,760
89,500	**89,550**	3,016	2,578	3,160	2,762
89,550	**89,600**	3,018	2,580	3,162	2,764
89,600	**89,650**	3,020	2,581	3,164	2,766
89,650	**89,700**	3,022	2,583	3,166	2,768
89,700	**89,750**	3,025	2,585	3,168	2,770
89,750	**89,800**	3,027	2,587	3,171	2,772
89,800	**89,850**	3,029	2,589	3,173	2,774
89,850	**89,900**	3,031	2,591	3,175	2,776
89,900	**89,950**	3,033	2,593	3,177	2,778
89,950	**90,000**	3,035	2,595	3,179	2,780
90,000					
90,000	**90,050**	3,038	2,597	3,181	2,782
90,050	**90,100**	3,040	2,599	3,184	2,784
90,100	**90,150**	3,042	2,601	3,186	2,786
90,150	**90,200**	3,044	2,603	3,188	2,788
90,200	**90,250**	3,046	2,605	3,190	2,790
90,250	**90,300**	3,048	2,607	3,192	2,792
90,300	**90,350**	3,051	2,609	3,194	2,794
90,350	**90,400**	3,053	2,611	3,197	2,796
90,400	**90,450**	3,055	2,613	3,199	2,798
90,450	**90,500**	3,057	2,615	3,201	2,800
90,500	**90,550**	3,059	2,617	3,203	2,801
90,550	**90,600**	3,061	2,619	3,205	2,803
90,600	**90,650**	3,064	2,621	3,207	2,805
90,650	**90,700**	3,066	2,623	3,210	2,807
90,700	**90,750**	3,068	2,625	3,212	2,809
90,750	**90,800**	3,070	2,627	3,214	2,811
90,800	**90,850**	3,072	2,629	3,216	2,813
90,850	**90,900**	3,075	2,630	3,218	2,815
90,900	**90,950**	3,077	2,632	3,220	2,817
90,950	**91,000**	3,079	2,634	3,223	2,819
91,000					
91,000	**91,050**	3,081	2,636	3,225	2,821
91,050	**91,100**	3,083	2,638	3,227	2,823
91,100	**91,150**	3,085	2,640	3,229	2,825
91,150	**91,200**	3,088	2,642	3,231	2,827
91,200	**91,250**	3,090	2,644	3,233	2,829
91,250	**91,300**	3,092	2,646	3,236	2,831
91,300	**91,350**	3,094	2,648	3,238	2,833
91,350	**91,400**	3,096	2,650	3,240	2,835
91,400	**91,450**	3,098	2,652	3,242	2,837
91,450	**91,500**	3,101	2,654	3,244	2,839
91,500	**91,550**	3,103	2,656	3,246	2,841
91,550	**91,600**	3,105	2,658	3,249	2,843
91,600	**91,650**	3,107	2,660	3,251	2,845
91,650	**91,700**	3,109	2,662	3,253	2,847
91,700	**91,750**	3,111	2,664	3,255	2,849
91,750	**91,800**	3,114	2,666	3,257	2,850
91,800	**91,850**	3,116	2,668	3,260	2,852
91,850	**91,900**	3,118	2,670	3,262	2,854
91,900	**91,950**	3,120	2,672	3,264	2,856
91,950	**92,000**	3,122	2,674	3,266	2,858

If line 16 (ND taxable income) is— At least	But less than	And your filing status is— Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—			
92,000					
92,000	**92,050**	3,124	2,676	3,268	2,860
92,050	**92,100**	3,127	2,678	3,270	2,862
92,100	**92,150**	3,129	2,679	3,273	2,864
92,150	**92,200**	3,131	2,681	3,275	2,866
92,200	**92,250**	3,133	2,683	3,277	2,868
92,250	**92,300**	3,135	2,685	3,279	2,870
92,300	**92,350**	3,137	2,687	3,281	2,872
92,350	**92,400**	3,140	2,689	3,283	2,874
92,400	**92,450**	3,142	2,691	3,286	2,876
92,450	**92,500**	3,144	2,693	3,288	2,878
92,500	**92,550**	3,146	2,695	3,290	2,880
92,550	**92,600**	3,148	2,697	3,292	2,882
92,600	**92,650**	3,150	2,699	3,294	2,884
92,650	**92,700**	3,153	2,701	3,296	2,886
92,700	**92,750**	3,155	2,703	3,299	2,888
92,750	**92,800**	3,157	2,705	3,301	2,890
92,800	**92,850**	3,159	2,707	3,303	2,892
92,850	**92,900**	3,161	2,709	3,305	2,894
92,900	**92,950**	3,163	2,711	3,307	2,896
92,950	**93,000**	3,166	2,713	3,309	2,898
93,000					
93,000	**93,050**	3,168	2,715	3,312	2,899
93,050	**93,100**	3,170	2,717	3,314	2,901
93,100	**93,150**	3,172	2,719	3,316	2,903
93,150	**93,200**	3,174	2,721	3,318	2,905
93,200	**93,250**	3,176	2,723	3,320	2,907
93,250	**93,300**	3,179	2,725	3,322	2,909
93,300	**93,350**	3,181	2,727	3,325	2,911
93,350	**93,400**	3,183	2,728	3,327	2,913
93,400	**93,450**	3,185	2,730	3,329	2,915
93,450	**93,500**	3,187	2,732	3,331	2,917
93,500	**93,550**	3,190	2,734	3,333	2,919
93,550	**93,600**	3,192	2,736	3,335	2,921
93,600	**93,650**	3,194	2,738	3,338	2,923
93,650	**93,700**	3,196	2,740	3,340	2,925
93,700	**93,750**	3,198	2,742	3,342	2,927
93,750	**93,800**	3,200	2,744	3,344	2,929
93,800	**93,850**	3,203	2,746	3,346	2,931
93,850	**93,900**	3,205	2,748	3,348	2,933
93,900	**93,950**	3,207	2,750	3,351	2,935
93,950	**94,000**	3,209	2,752	3,353	2,937
94,000					
94,000	**94,050**	3,211	2,754	3,355	2,939
94,050	**94,100**	3,213	2,756	3,357	2,941
94,100	**94,150**	3,216	2,758	3,359	2,943
94,150	**94,200**	3,218	2,760	3,362	2,945
94,200	**94,250**	3,220	2,762	3,364	2,947
94,250	**94,300**	3,222	2,764	3,366	2,948
94,300	**94,350**	3,224	2,766	3,369	2,950
94,350	**94,400**	3,226	2,768	3,371	2,952
94,400	**94,450**	3,229	2,770	3,374	2,954
94,450	**94,500**	3,231	2,772	3,376	2,956
94,500	**94,550**	3,233	2,774	3,379	2,958
94,550	**94,600**	3,235	2,776	3,381	2,960
94,600	**94,650**	3,237	2,777	3,384	2,962
94,650	**94,700**	3,239	2,779	3,386	2,964
94,700	**94,750**	3,242	2,781	3,389	2,966
94,750	**94,800**	3,244	2,783	3,391	2,968
94,800	**94,850**	3,246	2,785	3,394	2,970
94,850	**94,900**	3,248	2,787	3,396	2,972
94,900	**94,950**	3,250	2,789	3,399	2,974
94,950	**95,000**	3,252	2,791	3,401	2,976

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

2006 Tax Table—*Continued*

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
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**	3,255	2,793	3,404	2,978	**98,000**	**98,050**	3,385	2,911	3,555	3,095
95,050	**95,100**	3,257	2,795	3,407	2,980	**98,050**	**98,100**	3,387	2,913	3,558	3,097
95,100	**95,150**	3,259	2,797	3,409	2,982	**98,100**	**98,150**	3,389	2,915	3,560	3,099
95,150	**95,200**	3,261	2,799	3,412	2,984	**98,150**	**98,200**	3,391	2,917	3,563	3,101
95,200	**95,250**	3,263	2,801	3,414	2,986	**98,200**	**98,250**	3,393	2,919	3,565	3,103
95,250	**95,300**	3,265	2,803	3,417	2,988	**98,250**	**98,300**	3,396	2,921	3,568	3,105
95,300	**95,350**	3,268	2,805	3,419	2,990	**98,300**	**98,350**	3,398	2,923	3,570	3,107
95,350	**95,400**	3,270	2,807	3,422	2,992	**98,350**	**98,400**	3,400	2,924	3,573	3,109
95,400	**95,450**	3,272	2,809	3,424	2,994	**98,400**	**98,450**	3,402	2,926	3,575	3,111
95,450	**95,500**	3,274	2,811	3,427	2,996	**98,450**	**98,500**	3,404	2,928	3,578	3,113
95,500	**95,550**	3,276	2,813	3,429	2,997	**98,500**	**98,550**	3,407	2,930	3,580	3,115
95,550	**95,600**	3,278	2,815	3,432	2,999	**98,550**	**98,600**	3,409	2,932	3,583	3,117
95,600	**95,650**	3,281	2,817	3,434	3,001	**98,600**	**98,650**	3,411	2,934	3,585	3,119
95,650	**95,700**	3,283	2,819	3,437	3,003	**98,650**	**98,700**	3,413	2,936	3,588	3,121
95,700	**95,750**	3,285	2,821	3,439	3,005	**98,700**	**98,750**	3,415	2,938	3,590	3,123
95,750	**95,800**	3,287	2,823	3,442	3,007	**98,750**	**98,800**	3,417	2,940	3,593	3,125
95,800	**95,850**	3,289	2,825	3,444	3,009	**98,800**	**98,850**	3,420	2,942	3,596	3,127
95,850	**95,900**	3,292	2,826	3,447	3,011	**98,850**	**98,900**	3,422	2,944	3,598	3,129
95,900	**95,950**	3,294	2,828	3,449	3,013	**98,900**	**98,950**	3,424	2,946	3,601	3,131
95,950	**96,000**	3,296	2,830	3,452	3,015	**98,950**	**99,000**	3,426	2,948	3,603	3,133
96,000						**99,000**					
96,000	**96,050**	3,298	2,832	3,454	3,017	**99,000**	**99,050**	3,428	2,950	3,606	3,135
96,050	**96,100**	3,300	2,834	3,457	3,019	**99,050**	**99,100**	3,430	2,952	3,608	3,137
96,100	**96,150**	3,302	2,836	3,459	3,021	**99,100**	**99,150**	3,433	2,954	3,611	3,139
96,150	**96,200**	3,305	2,838	3,462	3,023	**99,150**	**99,200**	3,435	2,956	3,613	3,141
96,200	**96,250**	3,307	2,840	3,464	3,025	**99,200**	**99,250**	3,437	2,958	3,616	3,143
96,250	**96,300**	3,309	2,842	3,467	3,027	**99,250**	**99,300**	3,439	2,960	3,618	3,144
96,300	**96,350**	3,311	2,844	3,470	3,029	**99,300**	**99,350**	3,441	2,962	3,621	3,146
96,350	**96,400**	3,313	2,846	3,472	3,031	**99,350**	**99,400**	3,443	2,964	3,623	3,148
96,400	**96,450**	3,315	2,848	3,475	3,033	**99,400**	**99,450**	3,446	2,966	3,626	3,150
96,450	**96,500**	3,318	2,850	3,477	3,035	**99,450**	**99,500**	3,448	2,968	3,628	3,152
96,500	**96,550**	3,320	2,852	3,480	3,037	**99,500**	**99,550**	3,450	2,970	3,631	3,154
96,550	**96,600**	3,322	2,854	3,482	3,039	**99,550**	**99,600**	3,452	2,972	3,633	3,156
96,600	**96,650**	3,324	2,856	3,485	3,041	**99,600**	**99,650**	3,454	2,973	3,636	3,158
96,650	**96,700**	3,326	2,858	3,487	3,043	**99,650**	**99,700**	3,456	2,975	3,638	3,160
96,700	**96,750**	3,328	2,860	3,490	3,045	**99,700**	**99,750**	3,459	2,977	3,641	3,162
96,750	**96,800**	3,331	2,862	3,492	3,046	**99,750**	**99,800**	3,461	2,979	3,643	3,164
96,800	**96,850**	3,333	2,864	3,495	3,048	**99,800**	**99,850**	3,463	2,981	3,646	3,166
96,850	**96,900**	3,335	2,866	3,497	3,050	**99,850**	**99,900**	3,465	2,983	3,648	3,168
96,900	**96,950**	3,337	2,868	3,500	3,052	**99,900**	**99,950**	3,467	2,985	3,651	3,170
96,950	**97,000**	3,339	2,870	3,502	3,054	**99,950**	**100,000**	3,469	2,987	3,653	3,172
97,000											
97,000	**97,050**	3,341	2,872	3,505	3,056						
97,050	**97,100**	3,344	2,874	3,507	3,058						
97,100	**97,150**	3,346	2,875	3,510	3,060						
97,150	**97,200**	3,348	2,877	3,512	3,062						
97,200	**97,250**	3,350	2,879	3,515	3,064						
97,250	**97,300**	3,352	2,881	3,517	3,066						
97,300	**97,350**	3,354	2,883	3,520	3,068						
97,350	**97,400**	3,357	2,885	3,522	3,070						
97,400	**97,450**	3,359	2,887	3,525	3,072						
97,450	**97,500**	3,361	2,889	3,527	3,074						
97,500	**97,550**	3,363	2,891	3,530	3,076						
97,550	**97,600**	3,365	2,893	3,533	3,078						
97,600	**97,650**	3,367	2,895	3,535	3,080						
97,650	**97,700**	3,370	2,897	3,538	3,082						
97,700	**97,750**	3,372	2,899	3,540	3,084						
97,750	**97,800**	3,374	2,901	3,543	3,086						
97,800	**97,850**	3,376	2,903	3,545	3,088						
97,850	**97,900**	3,378	2,905	3,548	3,090						
97,900	**97,950**	3,380	2,907	3,550	3,092						
97,950	**98,000**	3,383	2,909	3,553	3,094						

$100,000 or over — use the Tax Rate Schedules on page 30

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

2006 Form ND-1 Tax Rate Schedules

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

Single

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 30,650		2.1% of North Dakota taxable income		
30,650	74,200	$ 643.65	+	3.92% of amount over	$ 30,650
74,200	154,800	2,350.81	+	4.34% of amount over	74,200
154,800	336,550	5,848.85	+	5.04% of amount over	154,800
336,550		15,009.05	+	5.54% of amount over	336,550

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 51,200		2.1% of North Dakota taxable income		
51,200	123,700	$ 1,075.20	+	3.92% of amount over	$ 51,200
123,700	188,450	3,917.20	+	4.34% of amount over	123,700
188,450	336,550	6,727.35	+	5.04% of amount over	188,450
336,550		14,191.59	+	5.54% of amount over	336,550

Married filing separately

If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 25,600		2.1% of North Dakota taxable income		
25,600	61,850	$ 537.60	+	3.92% of amount over	$ 25,600
61,850	94,225	1,958.60	+	4.34% of amount over	61,850
94,225	168,275	3,363.68	+	5.04% of amount over	94,225
168,275		7,095.80	+	5.54% of amount over	168,275

Head of household

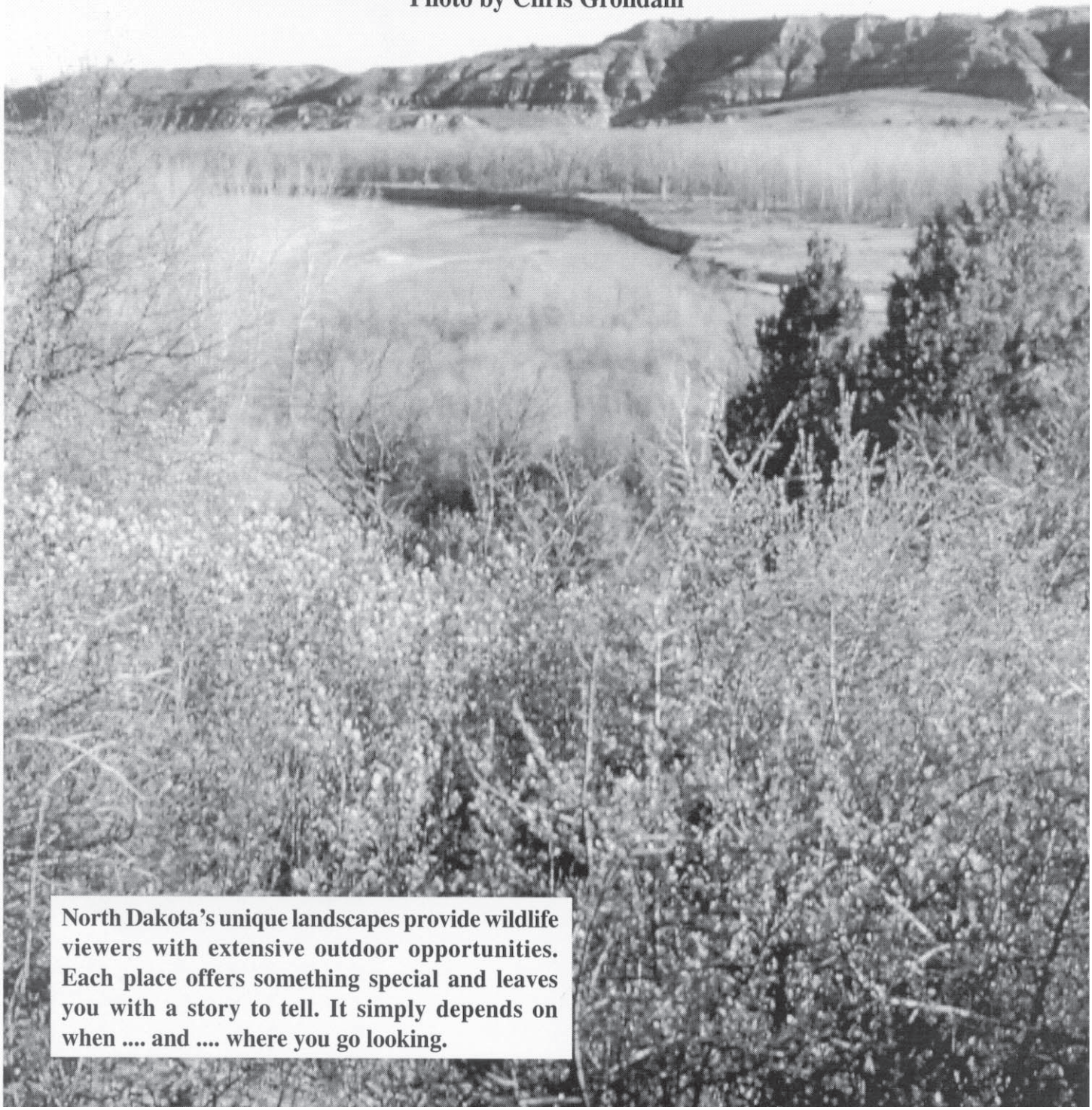
If North Dakota taxable income is: Over	But not over	Your tax is equal to:			
$ 0	$ 41,050		2.1% of North Dakota taxable income		
41,050	106,000	$ 862.05	+	3.92% of amount over	$ 41,050
106,000	171,650	3,408.09	+	4.34% of amount over	106,000
171,650	336,550	6,257.30	+	5.04% of amount over	171,650
336,550		14,568.26	+	5.54% of amount over	336,550

Help Promote and Develop Watchable Wildlife Opportunities in North Dakota

Contribute to the

Watchable Wildlife Fund

Photo by Chris Grondahl



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

Support North Dakota's

Watchable Wildlife Fund

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

Your Contributions Have Helped Fund:

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

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

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

How to assemble your return

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

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

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

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return.
- Sign your return. If filing a joint return, your spouse also must sign.
- Use adequate postage.
- Make a copy of the return for your records.

☛ *Important:*

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

Need help with your federal return?

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

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
  TTY/TDD 1-800-829-4059
  Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.
- **Ordering forms and publications 1-800-829-3676**
  Call this number to order federal tax forms and informational publications.
- **Recorded tax and refund information..... 1-800-829-4477**
  Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

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

Walk-in service

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

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

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

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

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

Need forms or assistance?

Web site

On our web site, **www.nd.gov/tax**, you will find the following services:

- Tax forms and instructions
- Income tax guidelines
- Online checking of your refund
- Answers to frequently asked questions (FAQs)
- Electronic filing information
- Income tax statutes

E-mail

Submit your questions or comments to us at
individualtax@nd.gov

Phone

Call us toll free (within North Dakota) at
1-800-638-2901,
Monday—Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us with your:

Questions at **(701) 328-1032**, or

Form requests at: **(701) 328-3450**

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

Walk in

In the Bismarck—Mandan area, stop in at our main office in Bismarck. We are located at:

Individual Income Tax Section
State Capitol, 16th Floor

Monday—Friday, 8 a.m. to 5 p.m.

Write

Mail your letters to us at:

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

Check the status of your refund

You may check the status of your refund on our web site at **www.nd.gov/tax.** Find and click on the link **Where's My Refund?.**

This will take you to a secure web page where you will find instructions on how to make your inquiry. Have a copy of your return handy because you will be asked for the following information:

- Your social security number
- Your filing status (that is, single, married filing jointly, head of household, etc.)
- The ***exact*** amount of your refund.

A refund on an electronically filed return generally is issued within 5 business days. A refund on a paper return can take up to 6 weeks from the date our office receives the return.

If you do not have access to the Internet, and you did not direct deposit your refund, you may check the status of your refund by calling us at **(701) 328-3450**. If you direct deposited your refund, first contact your bank to see if your refund has been deposited into your account. If you contact us by phone or in writing, 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.

Request a copy of your return or other information

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

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