

North Dakota Corporation Income Tax Rates

Tax Years Prior to 2015

For taxable years beginning on or after January 1, 2013, and prior to January 1, 2015

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 25,000	.....	1.48%	of North Dakota taxable income	
25,000	50,000	.....	\$ 370.00 + 3.73%	of the amount over \$ 25,000	
50,000		.....	1,302.50 + 4.53%	of the amount over 50,000	

***Water's edge election surtax:** A corporation electing to use the water's edge method to apportion its income must pay a surtax of 3.5% of North Dakota taxable income in addition to the regular tax using the above rates.*

For taxable years beginning on or after January 1, 2011, and prior to January 1, 2013

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 25,000	.....	1.68%	of North Dakota taxable income	
25,000	50,000	.....	\$ 420.00 + 4.23%	of the amount over \$ 25,000	
50,000		.....	1,477.50 + 5.15%	of the amount over 50,000	

***Water's edge election surtax:** A corporation electing to use the water's edge method to apportion its income must pay a surtax of 3.5% of North Dakota taxable income in addition to the regular tax using the above rates.*

For taxable years beginning on or after January 1, 2009, and prior to January 1, 2011

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 25,000	.....	2.10%	of North Dakota taxable income	
25,000	50,000	.....	\$ 525.00 + 5.25%	of the amount over \$ 25,000	
50,000		.....	1,837.50 + 6.40%	of the amount over 50,000	

***Water's edge election surtax:** A corporation electing to use the water's edge method to apportion its income must pay a surtax of 3.5% of North Dakota taxable income in addition to the regular tax using the above rates.*

For taxable years beginning on or after January 1, 2007, and prior to January 1, 2009

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 3,000	.....	2.60%	of North Dakota taxable income	
3,000	8,000	.....	\$ 78.00 + 4.10%	of the amount over \$ 3,000	
8,000	20,000	.....	283.00 + 5.60%	of the amount over 8,000	
20,000	30,000	.....	955.00 + 6.40%	of the amount over 20,000	
30,000		.....	1,595.00 + 6.50%	of the amount over 30,000	

***Water's edge election surtax:** A corporation electing to use the water's edge method to apportion its income must pay a surtax of 3.5% of North Dakota taxable income in addition to the regular tax using the above rates.*

For taxable years beginning on or after January 1, 2004, and prior to January 1, 2007

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 3,000	.....	2.60%	of North Dakota taxable income	
3,000	8,000	.....	\$ 78.00 + 4.10%	of the amount over \$ 3,000	
8,000	20,000	.....	283.00 + 5.60%	of the amount over 8,000	
20,000	30,000	.....	955.00 + 6.40%	of the amount over 20,000	
30,000		.....	1,595.00 + 7.00%	of the amount over 30,000	

***Water's edge election surtax:** A corporation electing to use the water's edge method to apportion its income must pay a surtax of 3.5% of North Dakota taxable income in addition to the regular tax using the above rates.*

For taxable years beginning on or after January 1, 1983, and prior to January 1, 2004

North Dakota taxable income	▶ Over	But not over			
\$ 0	\$ 3,000	.....	3.00%	of North Dakota taxable income	
3,000	8,000	.....	\$ 90.00 + 4.50%	of the amount over \$ 3,000	
8,000	20,000	.....	315.00 + 6.00%	of the amount over 8,000	
20,000	30,000	.....	1,035.00 + 7.50%	of the amount over 20,000	
30,000	50,000	.....	1,785.00 + 9.00%	of the amount over 30,000	
50,000		.....	3,585.00 + 10.50%	of the amount over 50,000	

North Dakota Corporation Income Tax Rates

Tax Years Prior to 2015

For taxable years beginning on or after January 1, 1981, and prior to January 1, 1983

North Dakota taxable income	▶	Over	But not over				
\$		0	\$ 3,000	.....	2.00%		of North Dakota taxable income
		3,000	8,000	.....	\$ 60.00 +	3.00%	of the amount over \$ 3,000
		8,000	20,000	.....	210.00 +	4.00%	of the amount over 8,000
		20,000	30,000	.....	690.00 +	5.00%	of the amount over 20,000
		30,000	50,000	.....	1,190.00 +	6.00%	of the amount over 30,000
		50,000		.....	2,390.00 +	7.00%	of the amount over 50,000

For taxable years beginning on or after January 1, 1978, and prior to January 1, 1981

North Dakota taxable income	▶	Over	But not over				
\$		0	\$ 3,000	.....	3.00%		of North Dakota taxable income
		3,000	8,000	.....	\$ 90.00 +	4.00%	of the amount over \$ 3,000
		8,000	15,000	.....	290.00 +	5.00%	of the amount over 8,000
		15,000	25,000	.....	640.00 +	6.00%	of the amount over 15,000
		25,000		.....	1,240.00 +	8.50%	of the amount over 25,000

For taxable years beginning on or after January 1, 1937, and prior to January 1, 1978

North Dakota taxable income	▶	Over	But not over				
\$		0	\$ 3,000	.....	3.00%		of North Dakota taxable income
		3,000	8,000	.....	\$ 90.00 +	4.00%	of the amount over \$ 3,000
		8,000	15,000	.....	290.00 +	5.00%	of the amount over 8,000
		15,000		.....	640.00 +	6.00%	of the amount over 15,000

For taxable years beginning on or after January 1, 1919, and prior to January 1, 1937

3.00% of North Dakota taxable income