

**Purpose of form**

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

**Who must pay estimated tax?**

You must pay estimated North Dakota income tax for the 2015 tax year if all four of the following conditions apply:

1. You are required to pay estimated federal income tax for the 2015 tax year. This condition applies whether or not you actually make the required payment of estimated tax to the Internal Revenue Service.
2. Your net tax liability for the 2014 tax year was equal to or more than \$1,000.
3. You expect to owe (after subtracting your estimated North Dakota income tax withholding) an amount equal to or more than \$1,000 for the 2015 tax year.
4. You expect your estimated North Dakota income tax withholding for the 2015 tax year to be less than the smaller of:
  - a. 90% of your net tax liability for the 2015 tax year.
  - b. 100% of your net tax liability for the 2014 tax year.

*Note: Substitute 66 2/3% if a qualified farmer. See "Farmer" under "Payment amounts and due dates" later in these instructions.*

*Note: If you moved into North Dakota during 2014 and had no income from North Dakota prior to the move, part b does not apply; you must satisfy the 90% threshold in part a.*

**How to determine your estimated tax**

Complete the worksheet on page 2 to determine if you have to pay estimated tax for 2015. For line 1 of the worksheet, estimate your federal taxable income using the 2015 Form 1040-ES, the federal estimated tax form for individuals. For lines 2, 4 and 7 of the worksheet, see the instructions to the 2014 Form ND-1 and 2014 Schedule ND-1TC.

**Married persons filing separate returns.**

If you are married and plan to file separate federal and North Dakota income tax returns for the 2015 tax year, you and your spouse must make separate estimated tax payments based on your separate incomes. Each of you should obtain and complete Form ND-1ES to determine your separate estimated tax payments.

**Payment amounts and due dates**

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

- 1st installment April 15, 2015
- 2nd installment June 15, 2015
- 3rd installment September 15, 2015
- 4th installment January 15, 2016

The above due dates apply if your tax year is a calendar year—January 1 through December 31, 2015. However, if you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 15th day of the 1st month of the following tax year. If any installment due date falls on a Saturday, Sunday, or legal holiday, the installment is not due until the next business day.

**Farmer.** If you qualify as a farmer for federal estimated income tax purposes for the 2015 tax year, you may pay your estimated tax according to the general rules explained above, or you may pay the full amount of your estimated tax due by January 15, 2016.

*Note: Regardless of the option chosen, you have until the regular due date (generally, April 15, 2016) to file your 2015 North Dakota individual income tax return.*

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

**Part-year requirement.** If you are a full-year nonresident or you changed your residence to North Dakota during the 2015 tax year, and you do not receive income from North Dakota sources until after the first installment due date (generally, April 15, 2015), you must pay the required estimated tax in equal payments over the remaining installment due dates following the receipt of income from North Dakota sources.

**How and where to pay**

If paying by check or money order, make the check or money order payable to "ND State Tax Commissioner." Detach and complete the applicable installment's payment voucher. To ensure proper credit to your account, write the last four digits of your social security number and "2015 ND-1ES" on your check or money order. Mail your payment and voucher to:

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

**Electronic payment option.** Instead of paying by check or money order, the payment may be made electronically online through Fidelity National Information Services (FIS), a national electronic payment service. The payment may be made by credit or debit card, or by electronic check. To pay electronically, go to [www.nd.gov/tax/make-payment.html](http://www.nd.gov/tax/make-payment.html).

Fidelity National Information Services (FIS) charges a fee for this service, which varies depending on the payment method used. North Dakota does not receive any part of this fee. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction.

**Important: If paying electronically, do not use the payment vouchers attached to this form.**

**Underpayment or late payment interest**

Interest may be charged if you do not pay enough estimated tax, or if you do not make the payment on time or in the required amount. This applies even if you have a refund on your 2015 North Dakota individual income tax return. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the regular due date of the return (generally, April 15, 2016).

**Need help?**

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

**Privacy Act Notification.** In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-62, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

# 2015 estimated income tax worksheet—individuals

1. Estimated federal taxable income for the 2015 tax year (from worksheet in 2015 Federal Form 1040-ES) ..... 1 \_\_\_\_\_
2. Addition adjustments—see the 2014 Form ND-1 instruction booklet (lines 2 through 4) for addition adjustments ..... 2 \_\_\_\_\_
3. Balance (Add lines 1 and 2) ..... 3 \_\_\_\_\_
4. Subtraction adjustments—see the 2014 Form ND-1 instruction booklet (lines 7 through 16) for subtraction adjustments ... 4 \_\_\_\_\_
5. North Dakota taxable income (Subtract line 4 from line 3) ..... 5 \_\_\_\_\_
6. North Dakota income tax—calculate the tax for the amount on line 5 as follows ..... 6 \_\_\_\_\_
  - If you (and your spouse, if filing jointly) were full-year residents, calculate the tax using the applicable 2015 Tax Rate Schedule below.
  - If you (or your spouse, if filing jointly) was a full-year nonresident or a part-year resident, complete lines 15 through 19 below.
7. Credits—see the 2014 Schedule ND-1TC for allowable credits..... 7 \_\_\_\_\_
8. Net tax liability (Subtract line 7 from line 6) ..... 8 \_\_\_\_\_
9. Estimated North Dakota income tax withholding for the 2015 tax year..... 9 \_\_\_\_\_
10. Balance due (Subtract line 9 from line 8). If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax ..... 10 \_\_\_\_\_
11. Multiply line 8 by 90% (.90) [or 66 2/3% (.6667) if a qualified farmer] ..... 11 \_\_\_\_\_
12. Net tax liability from 2014 Form ND-1, line 25. If you were not required to file a 2014 return, enter 0. If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax ..... 12 \_\_\_\_\_
13. Enter the smaller of line 11 or line 12. However, if you moved into North Dakota during the 2014 tax year and had no income from North Dakota prior to the move, enter the amount from line 11. If line 9 is equal to or greater than the amount on this line, stop here; you do not have to pay estimated tax ..... 13 \_\_\_\_\_
14. Minimum annual payment (Subtract line 9 from line 13). Divide this amount by 4 to determine the amount to pay on each installment due date. See “Payment amounts and due dates” in the instructions on page 1 for the due dates and for exceptions to paying in four installments ..... 14 \_\_\_\_\_

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

15. Calculate the tax for the amount on line 5 using the applicable 2015 Tax Rate Schedule below ..... 15 \_\_\_\_\_
16. Income from North Dakota sources. Enter the portion of your estimated federal adjusted gross income that is reportable to North Dakota (reduced by amount from line 4)..... 16 \_\_\_\_\_
17. Estimated federal adjusted gross income (reduced by U.S. obligation interest)..... 17 \_\_\_\_\_
18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places. If line 16 is more than line 17, enter 1.00) ..... 18 \_\_\_\_\_
19. Multiply line 15 by line 18. Enter this amount on line 6 above..... 19 \_\_\_\_\_

## 2015 Tax Rate Schedules

### Single

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 37,450.....	1.10% of North Dakota taxable income
37,450	90,750...	\$ 411.95 + 2.04% of amount over \$ 37,450
90,750	189,300...	1,499.27 + 2.27% of amount over 90,750
189,300	411,500...	3,736.36 + 2.64% of amount over 189,300
411,500	.....	9,602.44 + 2.90% of amount over 411,500

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

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 62,600.....	1.10% of North Dakota taxable income
62,600	151,200....	\$ 688.60 + 2.04% of amount over \$ 62,600
151,200	230,450....	2,496.04 + 2.27% of amount over 151,200
230,450	411,500....	4,295.02 + 2.64% of amount over 230,450
411,500	.....	9,074.74 + 2.90% of amount over 411,500

### Married filing separately

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 31,300.....	1.10% of North Dakota taxable income
31,300	75,600...	\$ 344.30 + 2.04% of amount over \$ 31,300
75,600	115,225...	1,248.02 + 2.27% of amount over 75,600
115,225	205,750...	2,147.51 + 2.64% of amount over 115,225
205,750	.....	4,537.37 + 2.90% of amount over 205,750

### Head of household

If North Dakota taxable income is:		Your tax is equal to:
Over	But not over	
\$ 0	\$ 50,200.....	1.10% of North Dakota taxable income
50,200	129,600....	\$ 552.20 + 2.04% of amount over \$ 50,200
129,600	209,850....	2,171.96 + 2.27% of amount over 129,600
209,850	411,500....	3,993.64 + 2.64% of amount over 209,850
411,500	.....	9,317.20 + 2.90% of amount over 411,500

**Call**

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

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

**E-mail**

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

**Web site**

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

**Write**

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

**Walk-in assistance**

Stop in to see us in person at our main office in Bismarck. You will find us in the—

Individual Income Tax Section  
State Capitol, 16th Floor  
Monday through Friday (except holidays)  
8:00 a.m. to 5:00 p.m.

**Record of estimated tax payments for 2015 tax year**

<i>Installment number</i>	<i>Payment due date</i> <sup>1</sup>	<i>Date paid</i>	<i>Check or money order number</i>	<i>Amount paid</i>	<i>Amount, if any, applied from 2014 return</i> <sup>2</sup>	<i>Total amount paid</i>
1	April 15, 2015					
2	June 15, 2015					
3	Sept. 15, 2015					
4	Jan. 15, 2016					
Total estimated tax paid for 2015 .....						

<sup>1</sup> In the case of (1) a fiscal year filer, (2) a farmer, or (3) an individual whose estimated tax requirement does not begin until after April 15, 2015, see instructions for applicable due dates.

<sup>2</sup> If you attached a statement to your 2014 North Dakota return electing to apply part or all of your 2014 overpayment to a quarter other than the first quarter of 2015, enter the overpayment on the applicable quarter's line.

**ND-1ES**

**Form ND-1ES Estimated Tax Payment Voucher - Individuals**

North Dakota Office of State Tax Commissioner  
28709



**2015**  
**4th Installment**  
Due January 15, 2016

**DO NOT use this voucher if paying electronically**

Name (first, middle initial and last)	Your social security number
If joint estimate, spouse's name (first, middle initial and last)	Spouse's social security number
Mailing address	<b>Amount of payment</b>
City, state and ZIP code	For Tax Department use only

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number(s) and "2015 ND-1ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58506-5622

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# ND-1ES

## Form ND-1ES Estimated Tax Payment Voucher - Individuals

North Dakota Office of State Tax Commissioner  
28709



2015  
1st Installment  
Due April 15, 2015

**DO NOT use this voucher if paying electronically**

Name (first, middle initial and last)	Your social security number
If joint estimate, spouse's name (first, middle initial and last)	Spouse's social security number
Mailing address	Amount of payment
City, state and ZIP code	For Tax Department use only

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number(s) and "2015 ND-1ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58506-5622

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# ND-1ES

## Form ND-1ES Estimated Tax Payment Voucher - Individuals

North Dakota Office of State Tax Commissioner  
28709



2015  
2nd Installment  
Due June 15, 2015

**DO NOT use this voucher if paying electronically**

Name (first, middle initial and last)	Your social security number
If joint estimate, spouse's name (first, middle initial and last)	Spouse's social security number
Mailing address	Amount of payment
City, state and ZIP code	For Tax Department use only

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number(s) and "2015 ND-1ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58506-5622

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# ND-1ES

## Form ND-1ES Estimated Tax Payment Voucher - Individuals

North Dakota Office of State Tax Commissioner  
28709



2015  
3rd Installment  
Due September 15, 2015

**DO NOT use this voucher if paying electronically**

Name (first, middle initial and last)	Your social security number
If joint estimate, spouse's name (first, middle initial and last)	Spouse's social security number
Mailing address	Amount of payment
City, state and ZIP code	For Tax Department use only

- Make check or money order payable to "ND State Tax Commissioner."
- Write last four digits of social security number(s) and "2015 ND-1ES" on check or money order.
- Mail to: Office of State Tax Commissioner, PO Box 5622, Bismarck, ND 58506-5622

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