



North Dakota Office of State Tax Commissioner

2009 Individual Income Tax

Cory Fong, Tax Commissioner



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

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



Form ND-EZ Form ND-1

Dear Taxpayer,

2009 was a year of significant changes to the individual income tax. The most meaningful change is the reduction in income tax rates, which will provide \$45 million in tax relief per year. This is a broad-based form of tax relief that all individuals will benefit from on their 2009 North Dakota returns.

Another major change was North Dakota's return to one income tax system for individuals with the repeal of Form ND-2, the optional method. Starting with the 2009 return, all individuals will use either Form ND-1 or one of its two new shorter, simplified versions—either Form ND-EZ or the Individual Income Tax Webfile option. Form ND-EZ is for resident filers who choose to file on paper and have no adjustments, credits, or estimated tax payments. Individual Income Tax Webfile is a shortened version of Form ND-EZ that allows resident filers with even simpler tax situations to file directly from our Web site for free.

Rounding out this year's changes are a number of new tax credits and a new deduction for qualified dividends. See pages 2 and 3 of this booklet for more information on all of these changes.

Did you know that over 220,000 of your fellow taxpayers are electronically filing their North Dakota returns? If you still haven't tried it, I invite you to join the ever-growing ranks of filers using this proven method of filing. See page 1 for all of your available electronic filing options.

Please let us know what you think we are doing well, and what we can do to improve our service to you. You'll find contact information on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner



See instructions to Form ND-EZ, line 9, or Form ND-1, line 38.

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



This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

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Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our web site at www.nd.gov/tax

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

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

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. 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) 328-1246 or e-mailing salestax@nd.gov.

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 Tax Compliance Section at (701) 328-1246.

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

Your electronic options *for fast results!*

*If you haven't tried E-file yet, you are encouraged to give it a try.
Join the over 220,000 North Dakota taxpayers now using E-file to file their
North Dakota returns.*

Federal / State E-file Program



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

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

1. Ask your tax preparer

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

2. Off-the-shelf software

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

3. Internet on-line service

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

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

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

NEW for 2009!

New web filing option for eligible resident individuals—and it's free!



A new web filing option, called **Individual Income Tax Webfile**, is available to eligible residents of North Dakota at no cost to them. With a computer and Internet access, eligible individuals can electronically file their North Dakota income tax return directly from our Web site. To find out if you are eligible to use this new electronic filing option, go to our Web site at www.nd.gov/tax.

Choose direct deposit for a faster refund

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

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



**Note: Direct deposit is not available to individuals who use the new Individual Income Tax Webfile option.*

Changes affecting you and your income tax

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

Lower income tax rates for individuals

The income tax rates for individuals have been reduced, starting with the 2009 tax year. The new tax rates—ranging from 1.84% to 4.86%—are reflected in the tax table and tax rate schedules contained in this booklet. All of the new rates and their corresponding taxable income brackets for each filing status can be seen on page 32 of this booklet.

New filing options for individuals

Form ND-2 repealed

Form ND-2, the optional method of filing for individuals, has been discontinued. The law governing this method of filing was repealed. The deductions and tax credits that were available to individuals only if they filed Form ND-2 were also repealed. Starting with the 2009 return, all individuals will file either Form ND-1 or one of its two new shorter versions—see **New “EZ” short form** and **New web filing option** below.

New “EZ” short form

Form ND-EZ is a new form that has been created for full-year residents of North Dakota who have simple returns and choose to file on paper. This new “EZ” form is a true short form because it is a shorter version of the Form ND-1. Form ND-EZ may be used by full-year residents who:

- have no North Dakota addition or subtraction adjustments,
- have no North Dakota tax credits,
- have no North Dakota estimated tax payments (and are not required to make them), and
- are not calculating their tax using the North Dakota 3-year income averaging method for farm income.

Because there are no addition or subtraction adjustments on Form ND-EZ, the North Dakota taxable income of individuals eligible to use it will be the same as their federal taxable income. The tax is calculated using the same tax rates that apply to Form ND-1 filers.

New web filing option

For 2009, a new North Dakota web filing option will be available to eligible individuals at no cost to them. Called “Individual Income Tax Webfile,” it provides another electronic filing option to individuals not currently e-filing their North Dakota returns. Using a computer with Internet access, eligible individuals can electronically file their North Dakota returns directly from the North Dakota Tax Department’s web site. This new Webfile option can be used by individuals who:

- are full-year residents of North Dakota,
- use the filing status “single” or “married filing jointly,”
- filed a North Dakota return for the previous year,
- do not have any type of income other than wages, unemployment compensation, or interest (*interest cannot exceed \$1,500*),
- do not have any “adjustments to income” on Form 1040, lines 23 through 36, or on Form 1040A, lines 16 through 20,
- claimed the standard deduction on their federal income tax return,
- do not have any North Dakota addition or subtraction adjustments,
- do not have any North Dakota tax credits (except withholding),
- did not pay (nor are required to pay) North Dakota estimated tax, and
- do not calculate their tax using North Dakota’s 3-year income averaging method for farm income.

For complete information on the Individual Income Tax Webfile option, go to www.nd.gov/tax.

New tax credits for 2009

New credit for long-term care “partnership plan” insurance

A new income tax credit is available to a North Dakota resident individual or spouse who is insured by a long-term care “partnership plan” insurance policy. The credit equals the premiums paid during the tax year, up to a maximum credit of \$250 for each insured spouse.

A “partnership plan” policy is a special type of long-term care insurance policy that:

- meets specific consumer protection and federal income tax law requirements,
- is recognized by North Dakota for Medicaid benefit purposes, and
- provides the proper inflation protection based on the insured individual’s age at time of purchase.

An insurance company is required to provide a notice to the insured individual certifying the policy as a “partnership policy” at time of issuance. For complete details, see the instructions to line 16 of the 2009 Schedule ND-1TC.

Geothermal energy device credit on Form ND-1

Starting with the 2009 tax year, the income tax credit for installing a geothermal energy device is allowed to individuals who use Form ND-1, **but only for a geothermal energy device installed on or after January 1, 2009**. This credit is not allowed for an otherwise qualifying geothermal energy device that was installed before January 1, 2009. For all of the eligibility requirements and how to calculate the credit, see the instructions to line 14 of the 2009 Schedule ND-1TC.

New credit under ND renaissance zone program

A new income tax credit is available to a property owner who is required to make changes in utility services or building structure solely because of changes

Changes affecting you and your income tax (continued)

directly resulting from another taxpayer's qualifying renovation project in a North Dakota renaissance zone. The property owner must apply to and be approved for this credit by the local zone authority. The credit is equal to the necessary costs incurred to make the required changes. For more information about this new credit and other changes affecting the North Dakota renaissance zone tax incentives, see the instructions to the 2009 Schedule RZ.

New credit for employers of active duty employees

A new income tax credit is available to an employer who continues to pay part or all of the compensation of an employee in the National Guard or a reserve component of the U.S. armed forces who is mobilized for federal active duty under Title 10 of the U.S. Code. To qualify, the employee must be a North Dakota resident. The credit is equal to 25% of the lesser of:

1. the compensation the employer continues to pay to the eligible employee while mobilized, or
2. the eligible employee's "reduction in compensation." This is the amount by which the military pay is less than the compensation (including defined contribution plan contributions) the employer would have paid had there been no mobilization.

The credit may not exceed \$1,000 for each eligible employee. For complete details, see the instructions to the 2009 Schedule ME, a new supplemental schedule.

New deduction for "qualified dividends"

A new deduction in calculating North Dakota taxable income is available to an individual who receives dividend income. An individual may deduct 30 percent of dividend income that meets *both* of the following requirements:

- The dividends are "qualified dividends," as defined for federal income tax purposes. In general, these are dividends from a domestic corporation or a qualified foreign corporation that are eligible to be taxed at the lower net long-term capital gain tax rates for federal income tax purposes; *and*
- The dividends are taxable by North Dakota.

For a full-year resident of North Dakota, all qualified dividends reported on line 9b of either Form 1040A or Form 1040 are eligible for this deduction.

For a full-year nonresident or part-year resident of North Dakota, only that portion of the qualified dividends reported on the federal return that are reportable to North Dakota are eligible for this deduction.

See line 15 of the 2009 Form ND-1.

Reduction in maximum marriage penalty credit

The maximum amount of the marriage penalty credit for the 2009 tax year decreased from \$305 to \$280. This decrease is attributable to the reduction in the individual income tax rates for the 2009 tax year. This and other changes to the marriage penalty credit have been included in the calculation worksheet for 2009 on page 14 of this booklet.

"Retroactive" property tax credit

A new income tax credit is available to individuals who were ineligible for the property tax relief credit on North Dakota agricultural property on their 2007 or 2008 North Dakota income tax return. This includes:

- Individuals whose primary residence was in North Dakota but were ineligible because title to the North Dakota agricultural property was in the name of a partnership, S corporation, or limited liability company.
- Individuals whose primary residence was *not* in North Dakota. These individuals were not eligible regardless of whether the title was in their name or in the name of a partnership, S corporation, or limited liability company.

This new credit is only allowed for the 2009 tax year (*with a 4-year unused credit carryover*). The credit is based on the same 2006 and 2007 real estate taxes that were the basis for the property tax relief credit allowed on the 2007 and 2008 North Dakota returns. The credit may be up to \$1,000 for each property tax year, for a maximum credit of \$2,000. For complete information, see the instructions to the 2009 Schedule ND-1RPT, a new supplemental schedule to Form ND-1.

It's important WHERE you're counted...

It benefits
North Dakota!

North Dakota Snowbirds

In March 2010, Census forms will be mailed to all addresses nationwide. For PO and rural box numbers, they'll be hand-delivered. The Post Office will not forward Census forms. North Dakota snowbirds will receive Census forms at both their North Dakota and snowbird addresses.

To be counted as a North Dakota resident, you must complete the Census form delivered to your North Dakota address.

If you didn't receive a Census form at your North Dakota address, get one from a Census Assistance Center or the Census Bureau.

United States
Census
2010

IT'S IN OUR HANDS

General information for all filers

New for 2009!

- A new short and easy form, Form ND-EZ, is available to full-year residents who have no adjustments or tax credits, do not pay estimated tax, and do not income average.
- This booklet contains both the new Form ND-EZ and Form ND-1. See “Which form to use” on page 6 to find out which one fits your filing needs.

Steps to completing your return

Step Action

- | | | | |
|--------------------------|---|---|-----------------------|
| <input type="checkbox"/> | 1 | Determine if you have to file a return..... | see page 4 |
| <input type="checkbox"/> | 2 | Complete your federal return | see page 7 |
| <input type="checkbox"/> | 3 | Determine which form to use | see page 6 |
| | | <i>Have you considered e-filing your return?.....</i> | <i>see page 1</i> |
| <input type="checkbox"/> | 4 | Go to the applicable instructions— | |
| | | If using Form ND-EZ | see page 9 |
| | | If using Form ND-1 | see page 11 |
| <input type="checkbox"/> | 5 | Assemble your completed return | see inside back cover |
| <input type="checkbox"/> | 6 | Read Before you file | see page 10 or 16 |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2010— | |
| | | Where to file..... | see page 7 |
| | | Need an extension? | see page 7 |

on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

Residents in U.S. armed forces—If you were a resident of North Dakota serving in the U.S. armed forces in 2009 and you are required to file a 2009 federal individual income tax return, you must file a 2009 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2009.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2009 tax year, you must file a 2009 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2009 federal individual income tax return; and
- You derived gross income from North Dakota sources during the 2009 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

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

Nonresidents in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2009 and your only gross income from North Dakota sources was your military compensation, you are not subject to North Dakota income tax. You do not

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2009 tax year and you are required to file a 2009 federal individual income tax return, you must file a 2009 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or you have other income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule—see **Statutory 7-month rule** on this page.

Definition of resident—In these instructions, the term “resident” refers to an individual who is a legal resident of

North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained

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 were a Minnesota resident in 2009, 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; and
- 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 were a nonresident alien of the United States and you received gross income from

North Dakota sources during 2009, you must file a 2009 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 2009 tax year, you must file a 2009 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2009 federal individual income tax return; and
- 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.

Native Americans

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

- You are enrolled as a member of a federally-recognized Indian tribe;
- You lived on **any** Indian reservation in North Dakota; and
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

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

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.*

Which form to use

New for 2009!—2009 legislation made the following changes affecting the forms individuals use to file their 2009 North Dakota return:

- A new form, Form ND-EZ, is available to eligible full-year residents who have no adjustments or tax credits.
- Form ND-2, the optional method of filing for individuals, has been discontinued. The law providing for this form and the deductions and credits unique to it was repealed. All individuals will use either the new Form ND-EZ or Form ND-1 for 2009.

Determining which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2009 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use.

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.

Which form to use—Form ND-EZ or Form ND-1?

Use **Form ND-EZ** ... if **ALL** six statements below are **TRUE**; or,

Use **Form ND-1** ... if **ANY** of the six statements is **FALSE**.

	True	False
1. You (and your spouse, if filing a joint return) were residents of North Dakota for <i>all</i> of 2009	<input type="checkbox"/>	<input type="checkbox"/>
2. You do not have any North Dakota addition adjustments (*Form ND-1, lines 2-4)	<input type="checkbox"/>	<input type="checkbox"/>
3. You do not have any North Dakota subtraction adjustments (*Form ND-1, lines 7-16)	<input type="checkbox"/>	<input type="checkbox"/>
4. You are not claiming any North Dakota tax credits (*Form ND-1, lines 21-25)	<input type="checkbox"/>	<input type="checkbox"/>
5. You did not pay, and were not required to pay, North Dakota estimated tax for 2009	<input type="checkbox"/>	<input type="checkbox"/>
6. You are not going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax	<input type="checkbox"/>	<input type="checkbox"/>

* The references show where to find more information.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (up to line D), as instructed.
2. Fill in the circle for "MN/MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, on the line next to the circle.
3. Leave line D and lines 1 through 27 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 28, 30, 31, and 34.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete Form NDW-R and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with 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 2009 North Dakota individual income tax return on or before April 15, 2010. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, North Dakota 58506-5621

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply

for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" on Form ND-EZ or Form ND-1, whichever applies.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed 2009 Form ND-1EXT on or before April 15, 2010. Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2009 Form ND-1EXT payment.

Penalty and interest

If you obtain an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you file your return by its due date (including extensions), but you do not pay all of the tax due on it by the return's due date (including extensions), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return by its due date (including extensions), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the tax due for each month (or fraction of a month) the return remains delinquent, not to exceed 25% of the tax due.

In addition to any penalty, interest must be paid at the rate of 1% per month (or fraction of a month), except for the month in which the tax was due, on any tax due that remains unpaid after the return's due date (including extensions).

Federal income tax return

Certain information from your 2009 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2009 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

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

Changing your return

If you need to change your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** on page 8.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback,

an overstatement of tax of over 25%, or an IRS audit. For these and other time periods that may apply, see North Dakota Century Code § 57-38-40 or contact the Office of State Tax Commissioner.

Penalty and interest apply to additional tax due on an amended return.

Change to federal return

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

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For 2009, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the applicable circle next to "Amended" in the top right-hand corner of the return.
4. Complete the amended return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the "Total payments" line, enter the net tax liability shown on your original return or previously filed amended return.

7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2010)

You must pay estimated North Dakota income tax for the 2010 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2010.
2. Your net tax liability for 2009 is \$500 or more. (*If you are not required to file a North Dakota return for 2009, you do not have to pay estimated tax for 2010.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in tax for 2010.
4. You expect your North Dakota income tax withholding for 2010 to be less than the smaller of the following:
 - (a) 90% of your 2010 net tax liability.
 - (b) 100% of your 2009 net tax liability. If you moved into North Dakota during 2009 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 2010 tax year must be paid by April 15, June 15, and September 15, 2010, and January 15, 2011.

If you are required to pay estimated tax for 2010, obtain the 2010 Form ND-1ES, Estimated income tax—individuals.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return 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).

Fill in the circle for "Deceased" next to the deceased taxpayer's name on Form ND-EZ or Form ND-1, whichever applies.

2009 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6 of this booklet.
- The instructions on pages 9 and 10 of this booklet apply to Form ND-EZ.
- Be sure to have a copy of your completed 2009 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-EZ.

Instructions for top of Form ND-EZ

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2009 tax year, fill in the circle for “Deceased” next to the taxpayer’s name.

Social security numbers

Enter your social security number (and your spouse’s social security number, if married filing jointly) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2009 Form 1040EZ, 1040A, or 1040.

Item B - School district code

Select the code number from the list of school district codes on page 19.

Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2

Federal, state, county, or city government service	3
Public or private education	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services	10
Military service	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Extension

Fill in the circle next to “Extension” only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

Instructions for lines 1-9 of Form ND-EZ

Line 1 - Federal taxable income

For purposes of Form ND-EZ, your North Dakota taxable income is the same as your federal taxable income.

Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2009 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld from a 2008 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2009 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota.

Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.

Line 5 - Voluntary contribution of overpayment

If you have an overpayment on line 4, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to the fund. A contribution will reduce your refund.

Line 6 - Direct deposit of refund

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on page 10 for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Sample check for direct deposit (line 6)

Mr. and Mrs. Taxpayer 9999 Main Ave. Anytown, ND 99999		9999
Pay to Order of _____		15-0000/0000
Your Bank Anytown, ND USA 99999		Dollars
Memo _____		
: 123456789	12345678912345678	• 9999
Routing number (Item a)	Account number (Item b)	Do not include the check number as part of the account number.

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Check your bank statement or ask your financial institution if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your financial institution does not accept the direct deposit, a paper check will be issued.
- **NEW!** Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 8 - Voluntary contribution

If you have a tax due on line 7, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 9 - Balance due

The balance due must be paid in full with your return. Make your check or money order payable to the “ND State Tax Commissioner.”

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

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

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

Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2009 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on

the status of your return’s processing, and to respond to notices that you receive. (Note: The Tax Department will only send notices directly to you.)

This authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area (and not to any firm). It only applies to your 2009 return and automatically expires on the due date (excluding extensions) for filing the 2010 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- Write social security number on return?** We use this number to identify your return.
- Check your math?** One of the most common errors made.
- Sign your return?** An unsigned return is incomplete and will be sent back to you.
- Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Include copy of federal return?** Your return is incomplete without it and will be sent back to you.
- Use the right address?** Use the preprinted envelope or see page 7 for address.
- Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.

2009 Form ND-1 instructions

Before you begin . . .

- The instructions on pages 11 through 16 of this booklet apply to Form ND-1.
- Be sure to have a copy of your completed 2009 federal income tax return—Form 1040, 1040A, or 1040EZ—at hand. You will need information from it to complete Form ND-1.

Nonresident of North Dakota for part or all of the 2009 tax year

If you were a nonresident of North Dakota for part or all of the 2009 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. This schedule is included in this booklet. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

If you are filing your federal income tax return on a fiscal year basis, enter in the spaces provided the ending date of your fiscal tax year as shown on your federal return.

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2009 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

Social security numbers

Enter your social security number (and your spouse's social security number, if married filing jointly) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2009 Form 1040EZ, 1040A, or 1040.

Item B - School district code

Select the code number from the list of school district codes on page 19.

Item C - Income source code

Select from the following list the code number corresponding to the area from which you derived the majority of your income for the tax year.

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

Military service 11

Retirement
(Pensions, annuities, IRAs, etc.) . . . 12

Amended return

If you are filing this return to change a return you previously filed for the 2009 tax year, fill in the circle next to:

- General if you are changing the return for any reason except a federal net operating loss carryback.
- Federal NOL if you are changing the return because of a federal net operating loss carryback.

See **Changing your return** on page 7 for more information.

Extension

Fill in the circle next to "Extension" only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2009 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

MN/MT reciprocity

Fill in the circle next to "MN/MT Reciprocity" only if you are a Minnesota or Montana resident who is filing this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Instructions for lines 1-39 of Form ND-1

Line 1 - Federal taxable income

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

Line 2 - Lump sum distribution

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

Line 3 - Loss from financial institution

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

Line 4 - Planned gift or endowment credit adjustment

If you claimed the planned gift tax credit on Schedule PG in a tax year prior to 2009, or are going to claim it on your 2009 return, you must enter on this line the amount of the contribution on which the tax credit was based, but only to the extent that you deducted it in calculating your federal taxable income for 2009. This adjustment also must be made for a charitable contribution deduction passed through to you by a passthrough entity on which the entity calculated the North Dakota endowment fund tax credit, limited to the portion of the contribution deducted on your federal income tax return.

Line 7 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement.

Line 8 - Net long-term capital gain exclusion

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

Complete the worksheet on page 13 to calculate the amount to enter on this line.

Line 9 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on **any** Indian reservation in North Dakota for all of 2009, enter on this line income you derived from sources on **any** Indian reservation in North Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2009, but you did not reside on an Indian reservation for part or all of 2009, do not enter income earned or received while living off the reservation.

Line 10 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 11 - Income from financial institution

Enter on this line the amount of North Dakota income from a partnership, S corporation, or other passthrough entity subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To N.D.C.C. ch. 57-35.3*.

Line 12 - National Guard or reserve member exclusion

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

Line 13 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for the tax year, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration.

If you were a part-year resident of North Dakota for the tax year, only the compensation received for this service while a nonresident of North Dakota may be entered on this line.

If you were a full-year resident of North Dakota for 2009, do not make an entry on this line. **Attach a copy of the Form W-2 showing the military pay.**

Line 14 - College SAVE contribution deduction

If you made a contribution in 2009 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the total contributions made during the year, up to a maximum deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify for the deduction.

NEW for 2009!**Line 15 - Qualified dividend exclusion**

You may exclude 30 percent of dividend income that meets *both* of the following:

- The dividends are “qualified dividends” for federal income tax purposes. These are dividends that are taxed at the lower federal tax rate that applies to a net long-term capital gain; and
- The dividends are reportable to North Dakota.

Full-year resident— Multiply all of your “qualified dividends” from Form 1040, line 9b, or Form 1040A, line 9b, by 30 percent, and enter the result.

Full-year nonresident or part-year resident— Multiply the portion of your “qualified dividends” from Form 1040, line 9b, or Form 1040A, line 9b, *that are reportable to North Dakota* by 30 percent and enter the result. *Note: Only include dividends that are reportable on Schedule ND-1NR, line 2, column B.*

Line 16 - Other subtractions

If you have any of the following, obtain and complete Schedule ND-1SA:

- Renaissance zone income exemption
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor deduction
- Employee workforce recruitment exclusion

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

Line 20 - Calculation of tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

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

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2009, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

Line 21 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

Worksheet for calculating net long-term capital gain exclusion

(for line 8 of Form ND-1)

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

1. Enter amount from 2009 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed..... **1** _____
2. Enter amount from 2009 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed..... **2** _____
3. Enter the smaller of line 1 or line 2..... **3** _____
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss)..... **4a** _____
 - b. North Dakota net long-term capital gain (loss)..... **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0-..... **4c** _____
 - d. Enter the smaller of line 4b or line 4c..... **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d..... **5** _____
6. Multiply line 5 by 30% (.30). Enter this amount on Form ND-1, line 8..... **6** _____

Line 22 - Marriage penalty credit

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse;
- Your joint taxable income on line 19 of Form ND-1 is more than \$56,812;
- Both you and your spouse have qualified income. See “What’s included in qualified income?” below; **and**
- The qualified income of the spouse with the lower qualified income is more than \$32,212.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the **Marriage Penalty Credit Worksheet** on this page to calculate the credit amount, if any, allowed to you.

What’s included in qualified income?

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ;
- Net self-employment income reported on line 3 of Schedule SE (Form 1040), reduced by the self-employment tax deduction reported on line 6 (short schedule) or line 13 (long schedule) of Schedule SE; and
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.**

Line 23 - Unused 2007 or 2008 residential and agricultural property tax credit

Enter any remaining unused residential and agricultural property tax credit that you elected to carryforward from your 2007 or 2008 Form ND-1, line 24b, or Form ND-2, Tax Computation Schedule, line 6b.

Marriage Penalty Credit Worksheet

Complete this worksheet to determine the amount to enter on Form ND-1, line 22.

1. Is your filing status Married filing jointly ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19	1 <input type="text"/>
2. Is the amount on line 1 more than \$56,812 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 3.	
3. a. Enter your qualified income.....	3a <input type="text"/>
b. Enter your spouse’s qualified income.....	3b <input type="text"/>
4. Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5. Is the amount on line 4 more than \$32,212 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 6	5 <input type="text" value="9,350.00"/>
6. Subtract line 5 from line 4	6 <input type="text"/>
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 <input type="text"/>
8. Subtract line 6 from line 1	8 <input type="text"/>
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 <input type="text"/>
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 <input type="text"/>
11. Add lines 7 and 9.....	11 <input type="text"/>
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	12 <input type="text"/>
13. Maximum credit	13 <input type="text" value="280.00"/>
14. Enter smaller of line 12 or line 13.....	14 <input type="text"/>
▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.	
▶ If you completed Schedule ND-1NR, complete lines 15 and 16.	
15. Enter ratio from Schedule ND-1NR, line 18.....	15 <input type="text"/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

Important: DO NOT make an entry on this line if you elected on your 2007 or 2008 return to receive a Property Tax Relief Certificate for the amount of your unused residential and agricultural property income tax credit.

Line 24 - Unused 2007 or 2008 commercial property tax credit

Enter any remaining unused commercial property tax credit from your 2007 or 2008 Schedule PT, Section 2, line 10.

Line 25 - Other credits

If you have any of the tax credits below, obtain and complete Schedule ND-1TC. For information about each credit, see the instructions to Schedule ND-1TC.

- Family member care credit
- Renaissance zone credit
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit
- Biodiesel fuel supplier (wholesaler) credit
- Biodiesel fuel seller (retailer) credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit
- Angel fund investment credit
- Endowment fund credit from passthrough entity
- Workforce recruitment credit
- **NEW!** Retroactive property tax credit
- **NEW!** Long-term care “partnership plan” insurance credit
- **NEW!** Geothermal energy device credit
- **NEW!** Credit for wages paid to a mobilized employee

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

Line 28 - Withholding

Enter the North Dakota income tax withholding shown on a 2009 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2008 North Dakota Schedule K-1 if the tax year of the partnership, S corporation, estate, or trust shown on the Schedule K-1 is a fiscal year ending in your 2009 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Sample check for direct deposit (line 34)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of _____	\$ _____	
Dollars		
Your Bank		
Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	• 9999
Routing number (Item a)	Account number (Item b)	Do not include the check number as part of the account number.

Line 32 - Application of overpayment to 2010

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2010 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Line 33 - Voluntary contribution of overpayment

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

Line 34 - Direct deposit of refund

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

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, ask your financial institution for the correct routing number to use.

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. If depositing into a checking account, see the sample check on this page for where to find this number. If depositing into a savings account without a check writing feature, check your bank statement or ask your financial institution for the correct account number to use.

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or 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.
- **NEW!** Due to changes in the electronic banking rules, the Office of State Tax Commissioner will not allow a direct deposit to or through a foreign financial institution. In this case, a paper check will be issued.

Line 36 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return.

See **Penalty and interest** on page 7 for how to calculate penalty and interest. Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

Line 37 - Voluntary contribution

If you have a tax due on line 35, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00 to a fund. A contribution will increase your balance due.

Line 38 - Balance due

The balance due (which includes the amount, if any, from line 39) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

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

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

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

Line 39 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2009, 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 2009 Form ND-1UT.

Signatures

Sign and date your return. If you are filing a joint return, both spouses must sign.

Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2009 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing, and to respond to notices that you received. (*Note: The Tax Department will only send notices directly to you.*)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). It only applies to your 2009 return and automatically expires on the due date (excluding extensions) for filing the 2010 return. It also does not allow your preparer to receive your refund check, to bind you in any way, or to otherwise represent you before the Tax Department.

Before you file, did you—

- Write your social security number on return?** We use this number to identify your return.
- Check your math?** One of the most common errors made.
- Sign your return?** An unsigned return is incomplete and will be sent back to you.
- Include all Form W-2s?** Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Include copy of federal return?** Your return is incomplete without it and will be sent back to you.
- Use the right address?** Use the preprinted envelope or see page 7 for address.
- Use the correct postage?** Avoid mailing problems and possible late filing charges by using the correct postage.

Missing a signature or copy of federal return? Your return will be sent back to you, which may result in late filing and payment charges if you resubmit it after the due date.



The *Trees for North Dakota* Income Tax Check-Off **Stand Up for Trees (S↑4T)**

North Dakota's tree and forest resources face many challenges every year. Factors like tornadoes, wildfires, insects and diseases, community sprawl, agricultural pressures and even old age have harmful affects on trees. Fortunately, there is a way to "stand up for trees" (**S↑4T**) and help care for, protect and preserve them for present and future generations to enjoy.

Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Each of us has the ability to play an important role in the overall health and well-being of our forest resources. Please consider making a donation to the **Trees for North Dakota Trust Fund** and joining the very special people who **S↑4T**.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2009 North Dakota Individual Income Tax Return.

Form ND-EZ: Refund return (Line 5)/Tax due (Line 8)

Form ND-1: Refund return (Line 33)/Tax due (Line 37)

The Trust Funds are awarded to communities through "Family Forest" grants to purchase and plant trees on public property across the state. The tree plantings must involve families and they help strengthen the tradition of annual tree planting.

**Larry A. Kotchman, State Forester
NORTH DAKOTA FOREST SERVICE
307 First Street East
Bottineau ND 58318-1100**

Telephone: (701) 228-5422
www.nd.gov/forest
forest@nd.gov

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

*To contribute, see information on your North Dakota Tax Form
and check off for Watchable Wildlife*

Your contributions have helped fund projects including:

- *Conservation education projects to Schools and Communities*
- *Species of concern habitat projects*
- *Grants to civic organizations for wildlife projects*
- *Watchable Wildlife recruitment and education programs*

For more information contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501-5095
Web: gf.nd.gov
Email: ndgf@nd.gov



School district codes

For **Item B** at the top of Form ND-EZ or Form ND-1, enter the applicable school district code number—

- ▶ If a **full- or part-year resident** using the table below, find the 5-digit code number for the school district in which you resided for most of 2009. If married filing jointly, this applies if either or both spouses are full- or part-year residents.
- ▶ If a **full-year nonresident** use **54-000**. If married filing jointly, this applies only if both spouses were full-year nonresidents.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.
Adams ND	Adams 128	50-128	Grand Forks ND	Grand Forks 1	18-001	New Rockford ND	New Rockford	
Alexander ND	Alexander 2	27-002		Air Force Base 140	18-140		-Sheyenne 2	14-002
Almont ND	Sims 8	30-008	Grenora ND	Grenora 99	53-099	New Salem ND	New Salem-	
Amidon ND	Central Elem. 32	44-032	Gwinner ND	N Sargent 3	41-003		Almont 49	30-049
Anamoose ND	Anamoose 14	25-014	Hague ND	Bakker 10	15-010	New Town ND	New Town 1	31-001
Ashley ND	Ashley 9	26-009	Halliday ND	Halliday 19	13-019	Newburg ND	Newburg-United 54	05-054
Baldwin ND	Baldwin 29	08-029		Twin Buttes 37	13-037	Northwood ND	Northwood 129	18-129
Beach ND	Beach 3	17-003	Hankinson ND	Hankinson 8	39-008	Oakes ND	Oakes 41	11-041
Belcourt ND	Belcourt 7	40-007	Harvey ND	Harvey 38	52-038	Oberon ND	Oberon 16	03-016
Belfield ND	Belfield 13	45-013	Hatton ND	Hatton 7	49-007	Page ND	Page 80	09-080
Berthold ND	Lewis and Clark 161	51-161	Hazelton ND	Haz-Mof-Brad 6	15-006	Park River ND	Park River 78	50-078
Beulah ND	Beulah 27	29-027	Hazen ND	Hazen 3	29-003	Parshall ND	Parshall 3	31-003
Binford ND	Midkota 7	20-007	Hebron ND	Hebron 13	30-013	Pembina ND	North Border 100	34-100
Bismarck ND	Bismarck 1	08-001	Hettinger ND	Hettinger 13	01-013	Petersburg ND	Dakota Prairie 1	32-001
	Naughton 25	08-025	Hillsboro ND	Hillsboro 9	49-009	Pingree ND	Pingree-Buchanan 10	47-010
	Apple Creek 39	08-039	Hoople ND	Valley 12	34-012	Powers Lake ND	Powers Lake 27	07-027
	Manning 45	08-045	Hope ND	Hope 10	46-010	Ray ND	Nesson 2	53-002
Bottineau ND	Bottineau 1	05-001	Hunter ND	Northern Cass 97	09-097	Richardton ND	Richardton-Taylor 34	45-034
Bowbells ND	Bowbells 14	07-014	Hurdsfield ND	Pleasant Valley 35	52-035	Robinson ND	Robinson 14	22-014
Bowman ND	Bowman Co 1	06-001	Inkster ND	Midway 128	18-128	Rock Lake ND	N Central 28	48-028
Buxton ND	Central Valley 3	49-003	Jamestown ND	Jamestown 1	47-001	Rogers ND	Barnes Co. North 7	02-007
Cando ND	North Star 10	48-010	Kenmare ND	Kenmare 28	51-028	Rolette ND	Rolette 29	40-029
Carrington ND	Carrington 49	16-049	Kensal ND	Kensal 19	47-019	Rolla ND	Mt. Pleasant 4	40-004
Carson ND	Roosevelt 18	19-018	Killdeer ND	Killdeer 16	13-016	Rugby ND	Rugby 5	35-005
Cartwright ND	Horse Creek 32	27-032	Kindred ND	Kindred 2	09-002	Sawyer ND	Sawyer 16	51-016
Casselton ND	Central Cass 17	09-017	Kulm ND	Kulm 7	23-007	Scranton ND	Scranton 33	06-033
Cavalier ND	Cavalier 6	34-006	Lakota ND	Lakota 66	32-066	Selfridge ND	Selfridge 8	43-008
Center ND	Center-Stanton 1	33-001	LaMoure ND	LaMoure 8	23-008	Sidney MT	Earl 18	27-018
Colfax ND	Centerland 44	39-044	Langdon ND	Langdon Area 23	10-023	Solen ND	Solen 3	43-003
Cooperstown ND	Griggs County		Larimore ND	Larimore 44	18-044	South Heart ND	South Heart 9	45-009
	Central 18	20-018	Leeds ND	Leeds 6	03-006	St. Anthony ND	Little Heart 4	30-004
Crosby ND	Divide County 1	12-001	Lidgerwood ND	Lidgerwood 28	39-028	St. John ND	St. John 3	40-003
Des Lacs ND	United 7	51-007	Lignite ND	Burke Central 36	07-036	St. Thomas ND	St. Thomas 43	34-043
Devils Lake ND	Devils Lake 1	36-001	Linton ND	Linton 36	15-036	Stanley ND	Stanley 2	31-002
Dickinson ND	Dickinson 1	45-001	Lisbon ND	Lisbon 19	37-019	Starkweather ND	Starkweather 44	36-044
Drake ND	Drake 57	25-057	Maddock ND	Maddock 9	03-009	Steele ND	Kidder Co. 1	22-001
Drayton ND	Drayton 19	34-019	Mandan ND	Mandan 1	30-001	Sterling ND	Sterling 35	08-035
Dunseith ND	Dunseith 1	40-001		Sweet Briar 17	30-017	Strasburg ND	Strasburg 15	15-015
Edgeley ND	Edgeley 3	23-003	Mandaree ND	Mandaree 36	27-036	Surrey ND	Surrey 41	51-041
Edinburg ND	Edinburg 106	50-106	Manvel ND	Manvel 125	18-125	Thompson ND	Thompson 61	18-061
Edmore ND	Edmore 2	36-002	Mapleton ND	Mapleton 7	09-007	Tioga ND	Tioga 15	53-015
Elgin ND	Elgin-New Leipzig 49	19-049	Marion ND	Litchville-Marion 46	02-046	Tower City ND	Maple Valley 4	09-004
Ellendale ND	Ellendale 40	11-040	Marmarth ND	Marmarth 12	44-012	Towner ND	TGU 60	25-060
Emerado ND	Emerado 127	18-127	Max ND	Max 50	28-050	Trenton ND	Eight Mile 6	53-006
Enderlin ND	Enderlin Area 24	37-024	Mayville ND	May-Port CG 14	49-014	Turtle Lake ND	Turtle Lake-	
Fairmount ND	Fairmount 18	39-018	McClusky ND	McClusky 19	42-019		Mercer 72	28-072
Fairview MT	Yellowstone 14	27-014	Medina ND	Medina 3	47-003	Underwood ND	Underwood 8	28-008
Fargo ND	Fargo 1	09-001	Medora ND	Billings Co. 1	04-001	Valley City ND	Valley City 2	02-002
Fessenden ND	Fessenden-Bowdon 25	52-025	Menoken ND	Menoken 33	08-033	Velva ND	Velva 1	25-001
Finley ND	Finley-Sharon 19	46-019	Milnor ND	Milnor 2	41-002	Wahpeton ND	Wahpeton 37	39-037
Flasher ND	Flasher 39	30-039	Minnewaukan ND	Minnewaukan 5	03-005	Warwick ND	Warwick 29	03-029
Fordville ND	Fordville-Lankin 5	50-005	Minot ND	Minot 1	51-001	Washburn ND	Washburn 4	28-004
Forman ND	Sargent Central 6	41-006		Nedrose 4	51-004	Watford City ND	McKenzie Co 1	27-001
Ft. Ransom ND	Ft. Ransom 6	37-006		Eureka 19	51-019	West Fargo ND	West Fargo 6	09-006
Ft. Totten ND	Ft. Totten 30	03-030		S Prairie 70	51-070	Westhope ND	Westhope 17	05-017
Ft. Yates ND	Ft. Yates 4	43-004		Air Force Base 160	51-160	White Shield ND	White Shield 85	28-085
Gackle ND	Gackle-Streeter 56	24-056	Minto ND	Minto 20	50-020	Williston ND	Williston 1	53-001
Garrison ND	Garrison 51	28-051	Mohall ND	Mohall-Lansford			New 8	53-008
Glen Ullin ND	Glen Ullin 48	30-048		-Sherwood 1	38-001	Wilton ND	Montefiore 1	28-001
Glenburn ND	Glenburn 26	38-026	Montpelier ND	Montpelier 14	47-014	Wing ND	Wing 28	08-028
Golva ND	Lone Tree 6	17-006	Mott ND	Mott-Regent 1	21-001	Wishek ND	Wishek 19	26-019
Goodrich ND	Goodrich 16	42-016	Munich ND	Munich 19	10-019	Wolford ND	Wolford 1	35-001
Grafton ND	Grafton 3	50-003	Napoleon ND	Napoleon 2	24-002	Wyndmere ND	Wyndmere 42	39-042
			New England ND	New England 9	21-009	Zealand ND	Zealand 4	26-004

2009 Tax Table

Example. Mr. and Mrs. Brown are full-year residents of North Dakota and are filing a joint return. Their North Dakota taxable income is \$49,935. First, they find \$49,900-\$49,950 in the ND taxable income column. Next, they find the "Married filing jointly" filing status column and read down the column. The amount shown where the ND taxable income line and the filing status column meet is \$919. This is their tax.

Note: If Mr. or Mrs. Brown (or both) were part-year residents or full-year nonresidents of North Dakota, they would enter the \$919 on Schedule ND-1NR, line 20, and complete the remainder of that schedule to calculate their tax.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
49,800	49,850	1,171	917	1,260	986
49,850	49,900	1,173	918	1,262	988
49,900	49,950	1,174	919	1,263	989
49,950	50,000	1,176	920	1,265	991

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—							
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household				
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—							
0	5	0	0	0	0	1,325	1,350	25	25	25	25	2,700	2,725	50	50	50	50				
5	15	0	0	0	0	1,350	1,375	25	25	25	25	2,725	2,750	50	50	50	50				
15	25	0	0	0	0	1,375	1,400	26	26	26	26	2,750	2,775	51	51	51	51				
25	50	1	1	1	1	1,400	1,425	26	26	26	26	2,775	2,800	51	51	51	51				
50	75	1	1	1	1	1,425	1,450	26	26	26	26	2,800	2,825	52	52	52	52				
75	100	2	2	2	2	1,450	1,475	27	27	27	27	2,825	2,850	52	52	52	52				
100	125	2	2	2	2	1,475	1,500	27	27	27	27	2,850	2,875	53	53	53	53				
125	150	3	3	3	3	1,500	1,525	28	28	28	28	2,875	2,900	53	53	53	53				
150	175	3	3	3	3	1,525	1,550	28	28	28	28	2,900	2,925	54	54	54	54				
175	200	3	3	3	3	1,550	1,575	29	29	29	29	2,925	2,950	54	54	54	54				
200	225	4	4	4	4	1,575	1,600	29	29	29	29	2,950	2,975	55	55	55	55				
225	250	4	4	4	4	1,600	1,625	30	30	30	30	2,975	3,000	55	55	55	55				
250	275	5	5	5	5	1,625	1,650	30	30	30	30	3,000									
275	300	5	5	5	5	1,650	1,675	31	31	31	31										
300	325	6	6	6	6	1,675	1,700	31	31	31	31										
325	350	6	6	6	6	1,700	1,725	32	32	32	32	3,000	3,050	56	56	56	56				
350	375	7	7	7	7	1,725	1,750	32	32	32	32	3,050	3,100	57	57	57	57				
375	400	7	7	7	7	1,750	1,775	32	32	32	32	3,100	3,150	58	58	58	58				
400	425	8	8	8	8	1,775	1,800	33	33	33	33	3,150	3,200	58	58	58	58				
425	450	8	8	8	8	1,800	1,825	33	33	33	33	3,200	3,250	59	59	59	59				
450	475	9	9	9	9	1,825	1,850	34	34	34	34	3,250	3,300	60	60	60	60				
475	500	9	9	9	9	1,850	1,875	34	34	34	34	3,300	3,350	61	61	61	61				
500	525	9	9	9	9	1,875	1,900	35	35	35	35	3,350	3,400	62	62	62	62				
525	550	10	10	10	10	1,900	1,925	35	35	35	35	3,400	3,450	63	63	63	63				
550	575	10	10	10	10	1,925	1,950	36	36	36	36	3,450	3,500	64	64	64	64				
575	600	11	11	11	11	1,950	1,975	36	36	36	36	3,500	3,550	65	65	65	65				
600	625	11	11	11	11	1,975	2,000	37	37	37	37	3,550	3,600	66	66	66	66				
625	650	12	12	12	12	2,000						3,600	3,650	67	67	67	67				
650	675	12	12	12	12	2,000	2,025	37	37	37	37	3,650	3,700	68	68	68	68				
675	700	13	13	13	13	2,025	2,050	37	37	37	37	3,700	3,750	69	69	69	69				
700	725	13	13	13	13	2,050	2,075	38	38	38	38	3,750	3,800	69	69	69	69				
725	750	14	14	14	14	2,075	2,100	38	38	38	38	3,800	3,850	70	70	70	70				
750	775	14	14	14	14	2,100	2,125	39	39	39	39	3,850	3,900	71	71	71	71				
775	800	14	14	14	14	2,125	2,150	39	39	39	39	3,900	3,950	72	72	72	72				
800	825	15	15	15	15	2,150	2,175	40	40	40	40	3,950	4,000	73	73	73	73				
825	850	15	15	15	15	2,175	2,200	40	40	40	40	4,000									
850	875	16	16	16	16	2,200	2,225	41	41	41	41	4,000	4,050	74	74	74	74				
875	900	16	16	16	16	2,225	2,250	41	41	41	41	4,050	4,100	75	75	75	75				
900	925	17	17	17	17	2,250	2,275	42	42	42	42	4,100	4,150	76	76	76	76				
925	950	17	17	17	17	2,275	2,300	42	42	42	42	4,150	4,200	77	77	77	77				
950	975	18	18	18	18	2,300	2,325	43	43	43	43	4,200	4,250	78	78	78	78				
975	1,000	18	18	18	18	2,325	2,350	43	43	43	43	4,250	4,300	79	79	79	79				
1,000						2,350	2,375	43	43	43	43	4,300	4,350	80	80	80	80				
1,000	1,025	19	19	19	19	2,375	2,400	44	44	44	44	4,350	4,400	81	81	81	81				
1,025	1,050	19	19	19	19	2,400	2,425	44	44	44	44	4,400	4,450	81	81	81	81				
1,050	1,075	20	20	20	20	2,425	2,450	45	45	45	45	4,450	4,500	82	82	82	82				
1,075	1,100	20	20	20	20	2,450	2,475	45	45	45	45	4,500	4,550	83	83	83	83				
1,100	1,125	20	20	20	20	2,475	2,500	46	46	46	46	4,550	4,600	84	84	84	84				
1,125	1,150	21	21	21	21	2,500	2,525	46	46	46	46	4,600	4,650	85	85	85	85				
1,150	1,175	21	21	21	21	2,525	2,550	47	47	47	47	4,650	4,700	86	86	86	86				
1,175	1,200	22	22	22	22	2,550	2,575	47	47	47	47	4,700	4,750	87	87	87	87				
1,200	1,225	22	22	22	22	2,575	2,600	48	48	48	48	4,750	4,800	88	88	88	88				
1,225	1,250	23	23	23	23	2,600	2,625	48	48	48	48	4,800	4,850	89	89	89	89				
1,250	1,275	23	23	23	23	2,625	2,650	49	49	49	49	4,850	4,900	90	90	90	90				
1,275	1,300	24	24	24	24	2,650	2,675	49	49	49	49	4,900	4,950	91	91	91	91				
1,300	1,325	24	24	24	24	2,675	2,700	49	49	49	49	4,950	5,000	92	92	92	92				

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

2009 Tax Table—Continued

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

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

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
14,000						17,000						20,000					
14,000	14,050	258	258	258	258	17,000	17,050	313	313	313	313	20,000	20,050	368	368	368	368
14,050	14,100	259	259	259	259	17,050	17,100	314	314	314	314	20,050	20,100	369	369	369	369
14,100	14,150	260	260	260	260	17,100	17,150	315	315	315	315	20,100	20,150	370	370	370	370
14,150	14,200	261	261	261	261	17,150	17,200	316	316	316	316	20,150	20,200	371	371	371	371
14,200	14,250	262	262	262	262	17,200	17,250	317	317	317	317	20,200	20,250	372	372	372	372
14,250	14,300	263	263	263	263	17,250	17,300	318	318	318	318	20,250	20,300	373	373	373	373
14,300	14,350	264	264	264	264	17,300	17,350	319	319	319	319	20,300	20,350	374	374	374	374
14,350	14,400	265	265	265	265	17,350	17,400	320	320	320	320	20,350	20,400	375	375	375	375
14,400	14,450	265	265	265	265	17,400	17,450	321	321	321	321	20,400	20,450	376	376	376	376
14,450	14,500	266	266	266	266	17,450	17,500	322	322	322	322	20,450	20,500	377	377	377	377
14,500	14,550	267	267	267	267	17,500	17,550	322	322	322	322	20,500	20,550	378	378	378	378
14,550	14,600	268	268	268	268	17,550	17,600	323	323	323	323	20,550	20,600	379	379	379	379
14,600	14,650	269	269	269	269	17,600	17,650	324	324	324	324	20,600	20,650	380	380	380	380
14,650	14,700	270	270	270	270	17,650	17,700	325	325	325	325	20,650	20,700	380	380	380	380
14,700	14,750	271	271	271	271	17,700	17,750	326	326	326	326	20,700	20,750	381	381	381	381
14,750	14,800	272	272	272	272	17,750	17,800	327	327	327	327	20,750	20,800	382	382	382	382
14,800	14,850	273	273	273	273	17,800	17,850	328	328	328	328	20,800	20,850	383	383	383	383
14,850	14,900	274	274	274	274	17,850	17,900	329	329	329	329	20,850	20,900	384	384	384	384
14,900	14,950	275	275	275	275	17,900	17,950	330	330	330	330	20,900	20,950	385	385	385	385
14,950	15,000	276	276	276	276	17,950	18,000	331	331	331	331	20,950	21,000	386	386	386	386
15,000						18,000						21,000					
15,000	15,050	276	276	276	276	18,000	18,050	332	332	332	332	21,000	21,050	387	387	387	387
15,050	15,100	277	277	277	277	18,050	18,100	333	333	333	333	21,050	21,100	388	388	388	388
15,100	15,150	278	278	278	278	18,100	18,150	334	334	334	334	21,100	21,150	389	389	389	389
15,150	15,200	279	279	279	279	18,150	18,200	334	334	334	334	21,150	21,200	390	390	390	390
15,200	15,250	280	280	280	280	18,200	18,250	335	335	335	335	21,200	21,250	391	391	391	391
15,250	15,300	281	281	281	281	18,250	18,300	336	336	336	336	21,250	21,300	391	391	391	391
15,300	15,350	282	282	282	282	18,300	18,350	337	337	337	337	21,300	21,350	392	392	392	392
15,350	15,400	283	283	283	283	18,350	18,400	338	338	338	338	21,350	21,400	393	393	393	393
15,400	15,450	284	284	284	284	18,400	18,450	339	339	339	339	21,400	21,450	394	394	394	394
15,450	15,500	285	285	285	285	18,450	18,500	340	340	340	340	21,450	21,500	395	395	395	395
15,500	15,550	286	286	286	286	18,500	18,550	341	341	341	341	21,500	21,550	396	396	396	396
15,550	15,600	287	287	287	287	18,550	18,600	342	342	342	342	21,550	21,600	397	397	397	397
15,600	15,650	288	288	288	288	18,600	18,650	343	343	343	343	21,600	21,650	398	398	398	398
15,650	15,700	288	288	288	288	18,650	18,700	344	344	344	344	21,650	21,700	399	399	399	399
15,700	15,750	289	289	289	289	18,700	18,750	345	345	345	345	21,700	21,750	400	400	400	400
15,750	15,800	290	290	290	290	18,750	18,800	345	345	345	345	21,750	21,800	401	401	401	401
15,800	15,850	291	291	291	291	18,800	18,850	346	346	346	346	21,800	21,850	402	402	402	402
15,850	15,900	292	292	292	292	18,850	18,900	347	347	347	347	21,850	21,900	403	403	403	403
15,900	15,950	293	293	293	293	18,900	18,950	348	348	348	348	21,900	21,950	403	403	403	403
15,950	16,000	294	294	294	294	18,950	19,000	349	349	349	349	21,950	22,000	404	404	404	404
16,000						19,000						22,000					
16,000	16,050	295	295	295	295	19,000	19,050	350	350	350	350	22,000	22,050	405	405	405	405
16,050	16,100	296	296	296	296	19,050	19,100	351	351	351	351	22,050	22,100	406	406	406	406
16,100	16,150	297	297	297	297	19,100	19,150	352	352	352	352	22,100	22,150	407	407	407	407
16,150	16,200	298	298	298	298	19,150	19,200	353	353	353	353	22,150	22,200	408	408	408	408
16,200	16,250	299	299	299	299	19,200	19,250	354	354	354	354	22,200	22,250	409	409	409	409
16,250	16,300	299	299	299	299	19,250	19,300	355	355	355	355	22,250	22,300	410	410	410	410
16,300	16,350	300	300	300	300	19,300	19,350	356	356	356	356	22,300	22,350	411	411	411	411
16,350	16,400	301	301	301	301	19,350	19,400	357	357	357	357	22,350	22,400	412	412	412	412
16,400	16,450	302	302	302	302	19,400	19,450	357	357	357	357	22,400	22,450	413	413	413	413
16,450	16,500	303	303	303	303	19,450	19,500	358	358	358	358	22,450	22,500	414	414	414	414
16,500	16,550	304	304	304	304	19,500	19,550	359	359	359	359	22,500	22,550	414	414	414	414
16,550	16,600	305	305	305	305	19,550	19,600	360	360	360	360	22,550	22,600	415	415	415	415
16,600	16,650	306	306	306	306	19,600	19,650	361	361	361	361	22,600	22,650	416	416	416	416
16,650	16,700	307	307	307	307	19,650	19,700	362	362	362	362	22,650	22,700	417	417	417	417
16,700	16,750	308	308	308	308	19,700	19,750	363	363	363	363	22,700	22,750	418	418	418	418
16,750	16,800	309	309	309	309	19,750	19,800	364	364	364	364	22,750	22,800	419	419	419	419
16,800	16,850	310	310	310	310	19,800	19,850	365	365	365	365	22,800	22,850	420	420	420	420
16,850	16,900	311	311	311	311	19,850	19,900	366	366	366	366	22,850	22,900	421	421	421	421
16,900	16,950	311	311	311	311	19,900	19,950	367	367	367	367	22,900	22,950	422	422	422	422
16,950	17,000	312	312	312	312	19,950	20,000	368	368	368	368	22,950	23,000	423	423	423	423

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

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—					
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household		
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—					
23,000		26,000				29,000		23,000		26,000				29,000					
23,000	23,050	424	424	424	424	26,000	26,050	479	479	479	479	29,000	29,050	534	534	544	534		
23,050	23,100	425	425	425	425	26,050	26,100	480	480	480	480	29,050	29,100	535	535	546	535		
23,100	23,150	426	426	426	426	26,100	26,150	481	481	481	481	29,100	29,150	536	536	548	536		
23,150	23,200	426	426	426	426	26,150	26,200	482	482	482	482	29,150	29,200	537	537	550	537		
23,200	23,250	427	427	427	427	26,200	26,250	483	483	483	483	29,200	29,250	538	538	551	538		
23,250	23,300	428	428	428	428	26,250	26,300	483	483	483	483	29,250	29,300	539	539	553	539		
23,300	23,350	429	429	429	429	26,300	26,350	484	484	484	484	29,300	29,350	540	540	555	540		
23,350	23,400	430	430	430	430	26,350	26,400	485	485	485	485	29,350	29,400	541	541	557	541		
23,400	23,450	431	431	431	431	26,400	26,450	486	486	486	486	29,400	29,450	541	541	558	541		
23,450	23,500	432	432	432	432	26,450	26,500	487	487	487	487	29,450	29,500	542	542	560	542		
23,500	23,550	433	433	433	433	26,500	26,550	488	488	488	488	29,500	29,550	543	543	562	543		
23,550	23,600	434	434	434	434	26,550	26,600	489	489	489	489	29,550	29,600	544	544	563	544		
23,600	23,650	435	435	435	435	26,600	26,650	490	490	490	490	29,600	29,650	545	545	565	545		
23,650	23,700	436	436	436	436	26,650	26,700	491	491	491	491	29,650	29,700	546	546	567	546		
23,700	23,750	437	437	437	437	26,700	26,750	492	492	492	492	29,700	29,750	547	547	569	547		
23,750	23,800	437	437	437	437	26,750	26,800	493	493	493	493	29,750	29,800	548	548	570	548		
23,800	23,850	438	438	438	438	26,800	26,850	494	494	494	494	29,800	29,850	549	549	572	549		
23,850	23,900	439	439	439	439	26,850	26,900	495	495	495	495	29,850	29,900	550	550	574	550		
23,900	23,950	440	440	440	440	26,900	26,950	495	495	495	495	29,900	29,950	551	551	575	551		
23,950	24,000	441	441	441	441	26,950	27,000	496	496	496	496	29,950	30,000	552	552	577	552		
24,000		27,000				30,000		24,000		27,000				30,000					
24,000	24,050	442	442	442	442	27,000	27,050	497	497	497	497	30,000	30,050	552	552	579	552		
24,050	24,100	443	443	443	443	27,050	27,100	498	498	498	498	30,050	30,100	553	553	581	553		
24,100	24,150	444	444	444	444	27,100	27,150	499	499	499	499	30,100	30,150	554	554	582	554		
24,150	24,200	445	445	445	445	27,150	27,200	500	500	500	500	30,150	30,200	555	555	584	555		
24,200	24,250	446	446	446	446	27,200	27,250	501	501	501	501	30,200	30,250	556	556	586	556		
24,250	24,300	447	447	447	447	27,250	27,300	502	502	502	502	30,250	30,300	557	557	587	557		
24,300	24,350	448	448	448	448	27,300	27,350	503	503	503	503	30,300	30,350	558	558	589	558		
24,350	24,400	449	449	449	449	27,350	27,400	504	504	504	504	30,350	30,400	559	559	591	559		
24,400	24,450	449	449	449	449	27,400	27,450	505	505	505	505	30,400	30,450	560	560	593	560		
24,450	24,500	450	450	450	450	27,450	27,500	506	506	506	506	30,450	30,500	561	561	594	561		
24,500	24,550	451	451	451	451	27,500	27,550	506	506	506	506	30,500	30,550	562	562	596	562		
24,550	24,600	452	452	452	452	27,550	27,600	507	507	507	507	30,550	30,600	563	563	598	563		
24,600	24,650	453	453	453	453	27,600	27,650	508	508	508	508	30,600	30,650	564	564	600	564		
24,650	24,700	454	454	454	454	27,650	27,700	509	509	509	509	30,650	30,700	564	564	601	564		
24,700	24,750	455	455	455	455	27,700	27,750	510	510	510	510	30,700	30,750	565	565	603	565		
24,750	24,800	456	456	456	456	27,750	27,800	511	511	511	511	30,750	30,800	566	566	605	566		
24,800	24,850	457	457	457	457	27,800	27,850	512	512	512	512	30,800	30,850	567	567	606	567		
24,850	24,900	458	458	458	458	27,850	27,900	513	513	513	513	30,850	30,900	568	568	608	568		
24,900	24,950	459	459	459	459	27,900	27,950	514	514	514	514	30,900	30,950	569	569	610	569		
24,950	25,000	460	460	460	460	27,950	28,000	515	515	515	515	30,950	31,000	570	570	612	570		
25,000		28,000				31,000		25,000		28,000				31,000					
25,000	25,050	460	460	460	460	28,000	28,050	516	516	516	516	31,000	31,050	571	571	613	571		
25,050	25,100	461	461	461	461	28,050	28,100	517	517	517	517	31,050	31,100	572	572	615	572		
25,100	25,150	462	462	462	462	28,100	28,150	518	518	518	518	31,100	31,150	573	573	617	573		
25,150	25,200	463	463	463	463	28,150	28,200	518	518	518	518	31,150	31,200	574	574	618	574		
25,200	25,250	464	464	464	464	28,200	28,250	519	519	519	519	31,200	31,250	575	575	620	575		
25,250	25,300	465	465	465	465	28,250	28,300	520	520	520	520	31,250	31,300	575	575	622	575		
25,300	25,350	466	466	466	466	28,300	28,350	521	521	521	521	31,300	31,350	576	576	624	576		
25,350	25,400	467	467	467	467	28,350	28,400	522	522	522	522	31,350	31,400	577	577	625	577		
25,400	25,450	468	468	468	468	28,400	28,450	523	523	524	523	31,400	31,450	578	578	627	578		
25,450	25,500	469	469	469	469	28,450	28,500	524	524	526	524	31,450	31,500	579	579	629	579		
25,500	25,550	470	470	470	470	28,500	28,550	525	525	527	525	31,500	31,550	580	580	630	580		
25,550	25,600	471	471	471	471	28,550	28,600	526	526	529	526	31,550	31,600	581	581	632	581		
25,600	25,650	472	472	472	472	28,600	28,650	527	527	531	527	31,600	31,650	582	582	634	582		
25,650	25,700	472	472	472	472	28,650	28,700	528	528	532	528	31,650	31,700	583	583	636	583		
25,700	25,750	473	473	473	473	28,700	28,750	529	529	534	529	31,700	31,750	584	584	637	584		
25,750	25,800	474	474	474	474	28,750	28,800	529	529	536	529	31,750	31,800	585	585	639	585		
25,800	25,850	475	475	475	475	28,800	28,850	530	530	538	530	31,800	31,850	586	586	641	586		
25,850	25,900	476	476	476	476	28,850	28,900	531	531	539	531	31,850	31,900	587	587	643	587		
25,900	25,950	477	477	477	477	28,900	28,950	532	532	541	532	31,900	31,950	587	587	644	587		
25,950	26,000	478	478	478	478	28,950	29,000	533	533	543	533	31,950	32,000	588	588	646	588		

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

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	589	589	648	589	35,000	35,050	662	644	751	644	38,000	38,050	765	700	854	700
32,050	32,100	590	590	649	590	35,050	35,100	663	645	753	645	38,050	38,100	767	701	856	701
32,100	32,150	591	591	651	591	35,100	35,150	665	646	754	646	38,100	38,150	768	702	858	702
32,150	32,200	592	592	653	592	35,150	35,200	667	647	756	647	38,150	38,200	770	702	859	702
32,200	32,250	593	593	655	593	35,200	35,250	669	648	758	648	38,200	38,250	772	703	861	703
32,250	32,300	594	594	656	594	35,250	35,300	670	649	759	649	38,250	38,300	773	704	863	704
32,300	32,350	595	595	658	595	35,300	35,350	672	650	761	650	38,300	38,350	775	705	864	705
32,350	32,400	596	596	660	596	35,350	35,400	674	651	763	651	38,350	38,400	777	706	866	706
32,400	32,450	597	597	661	597	35,400	35,450	675	652	765	652	38,400	38,450	779	707	868	707
32,450	32,500	598	598	663	598	35,450	35,500	677	653	766	653	38,450	38,500	780	708	870	708
32,500	32,550	598	598	665	598	35,500	35,550	679	654	768	654	38,500	38,550	782	709	871	709
32,550	32,600	599	599	667	599	35,550	35,600	681	655	770	655	38,550	38,600	784	710	873	710
32,600	32,650	600	600	668	600	35,600	35,650	682	656	772	656	38,600	38,650	786	711	875	711
32,650	32,700	601	601	670	601	35,650	35,700	684	656	773	656	38,650	38,700	787	712	876	712
32,700	32,750	602	602	672	602	35,700	35,750	686	657	775	657	38,700	38,750	789	713	878	713
32,750	32,800	603	603	673	603	35,750	35,800	687	658	777	658	38,750	38,800	791	713	880	713
32,800	32,850	604	604	675	604	35,800	35,850	689	659	778	659	38,800	38,850	792	714	882	714
32,850	32,900	605	605	677	605	35,850	35,900	691	660	780	660	38,850	38,900	794	715	883	715
32,900	32,950	606	606	679	606	35,900	35,950	693	661	782	661	38,900	38,950	796	716	885	716
32,950	33,000	607	607	680	607	35,950	36,000	694	662	784	662	38,950	39,000	798	717	887	717
33,000						36,000						39,000					
33,000	33,050	608	608	682	608	36,000	36,050	696	663	785	663	39,000	39,050	799	718	888	718
33,050	33,100	609	609	684	609	36,050	36,100	698	664	787	664	39,050	39,100	801	719	890	719
33,100	33,150	610	610	686	610	36,100	36,150	700	665	789	665	39,100	39,150	803	720	892	720
33,150	33,200	610	610	687	610	36,150	36,200	701	666	790	666	39,150	39,200	804	721	894	721
33,200	33,250	611	611	689	611	36,200	36,250	703	667	792	667	39,200	39,250	806	722	895	722
33,250	33,300	612	612	691	612	36,250	36,300	705	667	794	667	39,250	39,300	808	723	897	723
33,300	33,350	613	613	692	613	36,300	36,350	706	668	796	668	39,300	39,350	810	724	899	724
33,350	33,400	614	614	694	614	36,350	36,400	708	669	797	669	39,350	39,400	811	725	901	725
33,400	33,450	615	615	696	615	36,400	36,450	710	670	799	670	39,400	39,450	813	725	902	725
33,450	33,500	616	616	698	616	36,450	36,500	712	671	801	671	39,450	39,500	815	726	904	726
33,500	33,550	617	617	699	617	36,500	36,550	713	672	802	672	39,500	39,550	816	727	906	727
33,550	33,600	618	618	701	618	36,550	36,600	715	673	804	673	39,550	39,600	818	728	907	728
33,600	33,650	619	619	703	619	36,600	36,650	717	674	806	674	39,600	39,650	820	729	909	729
33,650	33,700	620	620	704	620	36,650	36,700	718	675	808	675	39,650	39,700	822	730	911	730
33,700	33,750	621	621	706	621	36,700	36,750	720	676	809	676	39,700	39,750	823	731	913	731
33,750	33,800	621	621	708	621	36,750	36,800	722	677	811	677	39,750	39,800	825	732	914	732
33,800	33,850	622	622	710	622	36,800	36,850	724	678	813	678	39,800	39,850	827	733	916	733
33,850	33,900	623	623	711	623	36,850	36,900	725	679	815	679	39,850	39,900	829	734	918	734
33,900	33,950	624	624	713	624	36,900	36,950	727	679	816	679	39,900	39,950	830	735	919	735
33,950	34,000	626	625	715	625	36,950	37,000	729	680	818	680	39,950	40,000	832	736	921	736
34,000						37,000						40,000					
34,000	34,050	627	626	716	626	37,000	37,050	730	681	820	681	40,000	40,050	834	736	923	736
34,050	34,100	629	627	718	627	37,050	37,100	732	682	821	682	40,050	40,100	835	737	925	737
34,100	34,150	631	628	720	628	37,100	37,150	734	683	823	683	40,100	40,150	837	738	926	738
34,150	34,200	632	629	722	629	37,150	37,200	736	684	825	684	40,150	40,200	839	739	928	739
34,200	34,250	634	630	723	630	37,200	37,250	737	685	827	685	40,200	40,250	841	740	930	740
34,250	34,300	636	631	725	631	37,250	37,300	739	686	828	686	40,250	40,300	842	741	931	741
34,300	34,350	638	632	727	632	37,300	37,350	741	687	830	687	40,300	40,350	844	742	933	742
34,350	34,400	639	633	729	633	37,350	37,400	743	688	832	688	40,350	40,400	846	743	935	743
34,400	34,450	641	633	730	633	37,400	37,450	744	689	833	689	40,400	40,450	847	744	937	744
34,450	34,500	643	634	732	634	37,450	37,500	746	690	835	690	40,450	40,500	849	745	938	745
34,500	34,550	644	635	734	635	37,500	37,550	748	690	837	690	40,500	40,550	851	746	940	746
34,550	34,600	646	636	735	636	37,550	37,600	749	691	839	691	40,550	40,600	853	747	942	747
34,600	34,650	648	637	737	637	37,600	37,650	751	692	840	692	40,600	40,650	854	748	944	748
34,650	34,700	650	638	739	638	37,650	37,700	753	693	842	693	40,650	40,700	856	748	945	748
34,700	34,750	651	639	741	639	37,700	37,750	755	694	844	694	40,700	40,750	858	749	947	749
34,750	34,800	653	640	742	640	37,750	37,800	756	695	845	695	40,750	40,800	859	750	949	750
34,800	34,850	655	641	744	641	37,800	37,850	758	696	847	696	40,800	40,850	861	751	950	751
34,850	34,900	657	642	746	642	37,850	37,900	760	697	849	697	40,850	40,900	863	752	952	752
34,900	34,950	658	643	747	643	37,900	37,950	761	698	851	698	40,900	40,950	865	753	954	753
34,950	35,000	660	644	749	644	37,950	38,000	763	699	852	699	40,950	41,000	866	754	956	754

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

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—					
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household		
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—					
41,000		44,000				47,000		42,000				45,000				48,000			
41,000	41,050	868	755	957	755	44,000	44,050	971	810	1,060	810	47,000	47,050	1,074	865	1,164	890		
41,050	41,100	870	756	959	756	44,050	44,100	973	811	1,062	811	47,050	47,100	1,076	866	1,165	891		
41,100	41,150	872	757	961	757	44,100	44,150	975	812	1,064	812	47,100	47,150	1,078	867	1,167	893		
41,150	41,200	873	758	962	758	44,150	44,200	976	813	1,066	813	47,150	47,200	1,080	868	1,169	895		
41,200	41,250	875	759	964	759	44,200	44,250	978	814	1,067	814	47,200	47,250	1,081	869	1,171	897		
41,250	41,300	877	759	966	759	44,250	44,300	980	815	1,069	815	47,250	47,300	1,083	870	1,172	898		
41,300	41,350	878	760	968	760	44,300	44,350	982	816	1,071	816	47,300	47,350	1,085	871	1,174	900		
41,350	41,400	880	761	969	761	44,350	44,400	983	817	1,073	817	47,350	47,400	1,087	872	1,176	902		
41,400	41,450	882	762	971	762	44,400	44,450	985	817	1,074	817	47,400	47,450	1,088	873	1,177	903		
41,450	41,500	884	763	973	763	44,450	44,500	987	818	1,076	818	47,450	47,500	1,090	874	1,179	905		
41,500	41,550	885	764	974	764	44,500	44,550	988	819	1,078	819	47,500	47,550	1,092	874	1,181	907		
41,550	41,600	887	765	976	765	44,550	44,600	990	820	1,079	820	47,550	47,600	1,093	875	1,183	909		
41,600	41,650	889	766	978	766	44,600	44,650	992	821	1,081	821	47,600	47,650	1,095	876	1,184	910		
41,650	41,700	890	767	980	767	44,650	44,700	994	822	1,083	822	47,650	47,700	1,097	877	1,186	912		
41,700	41,750	892	768	981	768	44,700	44,750	995	823	1,085	823	47,700	47,750	1,099	878	1,188	914		
41,750	41,800	894	769	983	769	44,750	44,800	997	824	1,086	824	47,750	47,800	1,100	879	1,189	915		
41,800	41,850	896	770	985	770	44,800	44,850	999	825	1,088	825	47,800	47,850	1,102	880	1,191	917		
41,850	41,900	897	771	987	771	44,850	44,900	1,001	826	1,090	826	47,850	47,900	1,104	881	1,193	919		
41,900	41,950	899	771	988	771	44,900	44,950	1,002	827	1,091	827	47,900	47,950	1,105	882	1,195	921		
41,950	42,000	901	772	990	772	44,950	45,000	1,004	828	1,093	828	47,950	48,000	1,107	883	1,196	922		
42,000		45,000				48,000		43,000				46,000				49,000			
42,000	42,050	902	773	992	773	45,000	45,050	1,006	828	1,095	828	48,000	48,050	1,109	884	1,198	924		
42,050	42,100	904	774	993	774	45,050	45,100	1,007	829	1,097	829	48,050	48,100	1,111	885	1,200	926		
42,100	42,150	906	775	995	775	45,100	45,150	1,009	830	1,098	830	48,100	48,150	1,112	886	1,202	928		
42,150	42,200	908	776	997	776	45,150	45,200	1,011	831	1,100	831	48,150	48,200	1,114	886	1,203	929		
42,200	42,250	909	777	999	777	45,200	45,250	1,013	832	1,102	832	48,200	48,250	1,116	887	1,205	931		
42,250	42,300	911	778	1,000	778	45,250	45,300	1,014	833	1,103	833	48,250	48,300	1,117	888	1,207	933		
42,300	42,350	913	779	1,002	779	45,300	45,350	1,016	834	1,105	834	48,300	48,350	1,119	889	1,208	934		
42,350	42,400	915	780	1,004	780	45,350	45,400	1,018	835	1,107	835	48,350	48,400	1,121	890	1,210	936		
42,400	42,450	916	781	1,005	781	45,400	45,450	1,019	836	1,109	836	48,400	48,450	1,123	891	1,212	938		
42,450	42,500	918	782	1,007	782	45,450	45,500	1,021	837	1,110	837	48,450	48,500	1,124	892	1,214	940		
42,500	42,550	920	782	1,009	782	45,500	45,550	1,023	838	1,112	838	48,500	48,550	1,126	893	1,215	941		
42,550	42,600	921	783	1,011	783	45,550	45,600	1,025	839	1,114	840	48,550	48,600	1,128	894	1,217	943		
42,600	42,650	923	784	1,012	784	45,600	45,650	1,026	840	1,116	842	48,600	48,650	1,130	895	1,219	945		
42,650	42,700	925	785	1,014	785	45,650	45,700	1,028	840	1,117	843	48,650	48,700	1,131	896	1,220	946		
42,700	42,750	927	786	1,016	786	45,700	45,750	1,030	841	1,119	845	48,700	48,750	1,133	897	1,222	948		
42,750	42,800	928	787	1,017	787	45,750	45,800	1,031	842	1,121	847	48,750	48,800	1,135	897	1,224	950		
42,800	42,850	930	788	1,019	788	45,800	45,850	1,033	843	1,122	848	48,800	48,850	1,136	898	1,226	952		
42,850	42,900	932	789	1,021	789	45,850	45,900	1,035	844	1,124	850	48,850	48,900	1,138	899	1,227	953		
42,900	42,950	933	790	1,023	790	45,900	45,950	1,037	845	1,126	852	48,900	48,950	1,140	900	1,229	955		
42,950	43,000	935	791	1,024	791	45,950	46,000	1,038	846	1,128	854	48,950	49,000	1,142	901	1,231	957		
43,000		46,000				49,000		44,000				47,000				50,000			
43,000	43,050	937	792	1,026	792	46,000	46,050	1,040	847	1,129	855	49,000	49,050	1,143	902	1,232	958		
43,050	43,100	939	793	1,028	793	46,050	46,100	1,042	848	1,131	857	49,050	49,100	1,145	903	1,234	960		
43,100	43,150	940	794	1,030	794	46,100	46,150	1,044	849	1,133	859	49,100	49,150	1,147	904	1,236	962		
43,150	43,200	942	794	1,031	794	46,150	46,200	1,045	850	1,134	860	49,150	49,200	1,148	905	1,238	964		
43,200	43,250	944	795	1,033	795	46,200	46,250	1,047	851	1,136	862	49,200	49,250	1,150	906	1,239	965		
43,250	43,300	945	796	1,035	796	46,250	46,300	1,049	851	1,138	864	49,250	49,300	1,152	907	1,241	967		
43,300	43,350	947	797	1,036	797	46,300	46,350	1,050	852	1,140	866	49,300	49,350	1,154	908	1,243	969		
43,350	43,400	949	798	1,038	798	46,350	46,400	1,052	853	1,141	867	49,350	49,400	1,155	909	1,245	971		
43,400	43,450	951	799	1,040	799	46,400	46,450	1,054	854	1,143	869	49,400	49,450	1,157	909	1,246	972		
43,450	43,500	952	800	1,042	800	46,450	46,500	1,056	855	1,145	871	49,450	49,500	1,159	910	1,248	974		
43,500	43,550	954	801	1,043	801	46,500	46,550	1,057	856	1,146	872	49,500	49,550	1,160	911	1,250	976		
43,550	43,600	956	802	1,045	802	46,550	46,600	1,059	857	1,148	874	49,550	49,600	1,162	912	1,251	977		
43,600	43,650	958	803	1,047	803	46,600	46,650	1,061	858	1,150	876	49,600	49,650	1,164	913	1,253	979		
43,650	43,700	959	804	1,048	804	46,650	46,700	1,062	859	1,152	878	49,650	49,700	1,166	914	1,255	981		
43,700	43,750	961	805	1,050	805	46,700	46,750	1,064	860	1,153	879	49,700	49,750	1,167	915	1,257	983		
43,750	43,800	963	805	1,052	805	46,750	46,800	1,066	861	1,155	881	49,750	49,800	1,169	916	1,258	984		
43,800	43,850	964	806	1,054	806	46,800	46,850	1,068	862	1,157	883	49,800	49,850	1,171	917	1,260	986		
43,850	43,900	966	807	1,055	807	46,850	46,900	1,069	863	1,159	885	49,850	49,900	1,173	918	1,262	988		
43,900	43,950	968	808	1,057	808	46,900	46,950	1,071	863	1,160	886	49,900	49,950	1,174	919	1,263	989		
43,950	44,000	970	809	1,059	809	46,950	47,000	1,073	864	1,162	888	49,950	50,000	1,176	920	1,265	991		

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

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
50,000						53,000						56,000					
50,000	50,050	1,178	920	1,267	993	53,000	53,050	1,281	976	1,370	1,096	56,000	56,050	1,384	1,031	1,473	1,199
50,050	50,100	1,179	921	1,269	995	53,050	53,100	1,283	977	1,372	1,098	56,050	56,100	1,386	1,032	1,475	1,201
50,100	50,150	1,181	922	1,270	996	53,100	53,150	1,284	978	1,374	1,100	56,100	56,150	1,388	1,033	1,477	1,203
50,150	50,200	1,183	923	1,272	998	53,150	53,200	1,286	978	1,375	1,101	56,150	56,200	1,389	1,034	1,478	1,204
50,200	50,250	1,185	924	1,274	1,000	53,200	53,250	1,288	979	1,377	1,103	56,200	56,250	1,391	1,035	1,480	1,206
50,250	50,300	1,186	925	1,275	1,001	53,250	53,300	1,289	980	1,379	1,105	56,250	56,300	1,393	1,035	1,482	1,208
50,300	50,350	1,188	926	1,277	1,003	53,300	53,350	1,291	981	1,380	1,106	56,300	56,350	1,394	1,036	1,484	1,210
50,350	50,400	1,190	927	1,279	1,005	53,350	53,400	1,293	982	1,382	1,108	56,350	56,400	1,396	1,037	1,485	1,211
50,400	50,450	1,191	928	1,281	1,007	53,400	53,450	1,295	983	1,384	1,110	56,400	56,450	1,398	1,038	1,487	1,213
50,450	50,500	1,193	929	1,282	1,008	53,450	53,500	1,296	984	1,386	1,112	56,450	56,500	1,400	1,039	1,489	1,215
50,500	50,550	1,195	930	1,284	1,010	53,500	53,550	1,298	985	1,387	1,113	56,500	56,550	1,401	1,040	1,490	1,216
50,550	50,600	1,197	931	1,286	1,012	53,550	53,600	1,300	986	1,389	1,115	56,550	56,600	1,403	1,041	1,492	1,218
50,600	50,650	1,198	932	1,288	1,014	53,600	53,650	1,302	987	1,391	1,117	56,600	56,650	1,405	1,042	1,494	1,220
50,650	50,700	1,200	932	1,289	1,015	53,650	53,700	1,303	988	1,392	1,118	56,650	56,700	1,406	1,043	1,496	1,222
50,700	50,750	1,202	933	1,291	1,017	53,700	53,750	1,305	989	1,394	1,120	56,700	56,750	1,408	1,044	1,497	1,223
50,750	50,800	1,203	934	1,293	1,019	53,750	53,800	1,307	989	1,396	1,122	56,750	56,800	1,410	1,045	1,499	1,225
50,800	50,850	1,205	935	1,294	1,020	53,800	53,850	1,308	990	1,398	1,124	56,800	56,850	1,412	1,047	1,501	1,227
50,850	50,900	1,207	936	1,296	1,022	53,850	53,900	1,310	991	1,399	1,125	56,850	56,900	1,413	1,049	1,503	1,229
50,900	50,950	1,209	937	1,298	1,024	53,900	53,950	1,312	992	1,401	1,127	56,900	56,950	1,415	1,050	1,504	1,230
50,950	51,000	1,210	938	1,300	1,026	53,950	54,000	1,314	993	1,403	1,129	56,950	57,000	1,417	1,052	1,506	1,232
51,000						54,000						57,000					
51,000	51,050	1,212	939	1,301	1,027	54,000	54,050	1,315	994	1,404	1,130	57,000	57,050	1,418	1,054	1,508	1,234
51,050	51,100	1,214	940	1,303	1,029	54,050	54,100	1,317	995	1,406	1,132	57,050	57,100	1,420	1,055	1,509	1,235
51,100	51,150	1,216	941	1,305	1,031	54,100	54,150	1,319	996	1,408	1,134	57,100	57,150	1,422	1,057	1,511	1,237
51,150	51,200	1,217	942	1,306	1,032	54,150	54,200	1,320	997	1,410	1,136	57,150	57,200	1,424	1,059	1,513	1,239
51,200	51,250	1,219	943	1,308	1,034	54,200	54,250	1,322	998	1,411	1,137	57,200	57,250	1,425	1,061	1,515	1,241
51,250	51,300	1,221	943	1,310	1,036	54,250	54,300	1,324	999	1,413	1,139	57,250	57,300	1,427	1,062	1,516	1,242
51,300	51,350	1,222	944	1,312	1,038	54,300	54,350	1,326	1,000	1,415	1,141	57,300	57,350	1,429	1,064	1,518	1,244
51,350	51,400	1,224	945	1,313	1,039	54,350	54,400	1,327	1,001	1,417	1,143	57,350	57,400	1,431	1,066	1,520	1,246
51,400	51,450	1,226	946	1,315	1,041	54,400	54,450	1,329	1,001	1,418	1,144	57,400	57,450	1,432	1,067	1,521	1,247
51,450	51,500	1,228	947	1,317	1,043	54,450	54,500	1,331	1,002	1,420	1,146	57,450	57,500	1,434	1,069	1,523	1,249
51,500	51,550	1,229	948	1,318	1,044	54,500	54,550	1,332	1,003	1,422	1,148	57,500	57,550	1,436	1,071	1,525	1,251
51,550	51,600	1,231	949	1,320	1,046	54,550	54,600	1,334	1,004	1,423	1,149	57,550	57,600	1,437	1,073	1,527	1,253
51,600	51,650	1,233	950	1,322	1,048	54,600	54,650	1,336	1,005	1,425	1,151	57,600	57,650	1,439	1,074	1,528	1,254
51,650	51,700	1,234	951	1,324	1,050	54,650	54,700	1,338	1,006	1,427	1,153	57,650	57,700	1,441	1,076	1,530	1,256
51,700	51,750	1,236	952	1,325	1,051	54,700	54,750	1,339	1,007	1,429	1,155	57,700	57,750	1,443	1,078	1,532	1,258
51,750	51,800	1,238	953	1,327	1,053	54,750	54,800	1,341	1,008	1,430	1,156	57,750	57,800	1,444	1,079	1,533	1,259
51,800	51,850	1,240	954	1,329	1,055	54,800	54,850	1,343	1,009	1,432	1,158	57,800	57,850	1,446	1,081	1,535	1,261
51,850	51,900	1,241	955	1,331	1,057	54,850	54,900	1,345	1,010	1,434	1,160	57,850	57,900	1,448	1,083	1,537	1,263
51,900	51,950	1,243	955	1,332	1,058	54,900	54,950	1,346	1,011	1,435	1,161	57,900	57,950	1,449	1,085	1,539	1,265
51,950	52,000	1,245	956	1,334	1,060	54,950	55,000	1,348	1,012	1,437	1,163	57,950	58,000	1,451	1,086	1,540	1,266
52,000						55,000						58,000					
52,000	52,050	1,246	957	1,336	1,062	55,000	55,050	1,350	1,012	1,439	1,165	58,000	58,050	1,453	1,088	1,542	1,268
52,050	52,100	1,248	958	1,337	1,063	55,050	55,100	1,351	1,013	1,441	1,167	58,050	58,100	1,455	1,090	1,544	1,270
52,100	52,150	1,250	959	1,339	1,065	55,100	55,150	1,353	1,014	1,442	1,168	58,100	58,150	1,456	1,092	1,546	1,272
52,150	52,200	1,252	960	1,341	1,067	55,150	55,200	1,355	1,015	1,444	1,170	58,150	58,200	1,458	1,093	1,547	1,273
52,200	52,250	1,253	961	1,343	1,069	55,200	55,250	1,357	1,016	1,446	1,172	58,200	58,250	1,460	1,095	1,549	1,275
52,250	52,300	1,255	962	1,344	1,070	55,250	55,300	1,358	1,017	1,447	1,173	58,250	58,300	1,461	1,097	1,551	1,277
52,300	52,350	1,257	963	1,346	1,072	55,300	55,350	1,360	1,018	1,449	1,175	58,300	58,350	1,463	1,098	1,552	1,278
52,350	52,400	1,259	964	1,348	1,074	55,350	55,400	1,362	1,019	1,451	1,177	58,350	58,400	1,465	1,100	1,554	1,280
52,400	52,450	1,260	965	1,349	1,075	55,400	55,450	1,363	1,020	1,453	1,179	58,400	58,450	1,467	1,102	1,556	1,282
52,450	52,500	1,262	966	1,351	1,077	55,450	55,500	1,365	1,021	1,454	1,180	58,450	58,500	1,468	1,104	1,558	1,284
52,500	52,550	1,264	966	1,353	1,079	55,500	55,550	1,367	1,022	1,456	1,182	58,500	58,550	1,470	1,105	1,559	1,285
52,550	52,600	1,265	967	1,355	1,081	55,550	55,600	1,369	1,023	1,458	1,184	58,550	58,600	1,472	1,107	1,561	1,287
52,600	52,650	1,267	968	1,356	1,082	55,600	55,650	1,370	1,024	1,460	1,186	58,600	58,650	1,474	1,109	1,563	1,289
52,650	52,700	1,269	969	1,358	1,084	55,650	55,700	1,372	1,024	1,461	1,187	58,650	58,700	1,475	1,110	1,564	1,290
52,700	52,750	1,271	970	1,360	1,086	55,700	55,750	1,374	1,025	1,463	1,189	58,700	58,750	1,477	1,112	1,566	1,292
52,750	52,800	1,272	971	1,361	1,087	55,750	55,800	1,375	1,026	1,465	1,191	58,750	58,800	1,479	1,114	1,568	1,294
52,800	52,850	1,274	972	1,363	1,089	55,800	55,850	1,377	1,027	1,466	1,192	58,800	58,850	1,480	1,116	1,570	1,296
52,850	52,900	1,276	973	1,365	1,091	55,850	55,900	1,379	1,028	1,468	1,194	58,850	58,900	1,482	1,117	1,571	1,297
52,900	52,950	1,277	974	1,367	1,093	55,900	55,950	1,381	1,029	1,470	1,196	58,900	58,950	1,484	1,119	1,573	1,299
52,950	53,000	1,279	975	1,368	1,094	55,950	56,000	1,382	1,030	1,472	1,198	58,950	59,000	1,486	1,121	1,575	1,301

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	1,487	1,122	1,576	1,302	62,000	62,050	1,590	1,226	1,680	1,406	65,000	65,050	1,694	1,329	1,783	1,509
59,050	59,100	1,489	1,124	1,578	1,304	62,050	62,100	1,592	1,227	1,681	1,407	65,050	65,100	1,695	1,331	1,785	1,511
59,100	59,150	1,491	1,126	1,580	1,306	62,100	62,150	1,594	1,229	1,683	1,409	65,100	65,150	1,697	1,332	1,786	1,512
59,150	59,200	1,492	1,128	1,582	1,308	62,150	62,200	1,596	1,231	1,685	1,411	65,150	65,200	1,699	1,334	1,788	1,514
59,200	59,250	1,494	1,129	1,583	1,309	62,200	62,250	1,597	1,233	1,687	1,413	65,200	65,250	1,701	1,336	1,790	1,516
59,250	59,300	1,496	1,131	1,585	1,311	62,250	62,300	1,599	1,234	1,688	1,414	65,250	65,300	1,702	1,337	1,791	1,517
59,300	59,350	1,498	1,133	1,587	1,313	62,300	62,350	1,601	1,236	1,690	1,416	65,300	65,350	1,704	1,339	1,793	1,519
59,350	59,400	1,499	1,135	1,589	1,315	62,350	62,400	1,603	1,238	1,692	1,418	65,350	65,400	1,706	1,341	1,795	1,521
59,400	59,450	1,501	1,136	1,590	1,316	62,400	62,450	1,604	1,239	1,693	1,419	65,400	65,450	1,707	1,343	1,797	1,523
59,450	59,500	1,503	1,138	1,592	1,318	62,450	62,500	1,606	1,241	1,695	1,421	65,450	65,500	1,709	1,344	1,798	1,524
59,500	59,550	1,504	1,140	1,594	1,320	62,500	62,550	1,608	1,243	1,697	1,423	65,500	65,550	1,711	1,346	1,800	1,526
59,550	59,600	1,506	1,141	1,595	1,321	62,550	62,600	1,609	1,245	1,699	1,425	65,550	65,600	1,713	1,348	1,802	1,528
59,600	59,650	1,508	1,143	1,597	1,323	62,600	62,650	1,611	1,246	1,700	1,426	65,600	65,650	1,714	1,350	1,804	1,530
59,650	59,700	1,510	1,145	1,599	1,325	62,650	62,700	1,613	1,248	1,702	1,428	65,650	65,700	1,716	1,351	1,805	1,531
59,700	59,750	1,511	1,147	1,601	1,327	62,700	62,750	1,615	1,250	1,704	1,430	65,700	65,750	1,718	1,353	1,807	1,533
59,750	59,800	1,513	1,148	1,602	1,328	62,750	62,800	1,616	1,251	1,705	1,431	65,750	65,800	1,719	1,355	1,809	1,535
59,800	59,850	1,515	1,150	1,604	1,330	62,800	62,850	1,618	1,253	1,707	1,433	65,800	65,850	1,721	1,356	1,810	1,536
59,850	59,900	1,517	1,152	1,606	1,332	62,850	62,900	1,620	1,255	1,709	1,435	65,850	65,900	1,723	1,358	1,812	1,538
59,900	59,950	1,518	1,153	1,607	1,333	62,900	62,950	1,621	1,257	1,711	1,437	65,900	65,950	1,725	1,360	1,814	1,540
59,950	60,000	1,520	1,155	1,609	1,335	62,950	63,000	1,623	1,258	1,712	1,438	65,950	66,000	1,726	1,362	1,816	1,542
60,000						63,000						66,000					
60,000	60,050	1,522	1,157	1,611	1,337	63,000	63,050	1,625	1,260	1,714	1,440	66,000	66,050	1,728	1,363	1,817	1,543
60,050	60,100	1,523	1,159	1,613	1,339	63,050	63,100	1,627	1,262	1,716	1,442	66,050	66,100	1,730	1,365	1,819	1,545
60,100	60,150	1,525	1,160	1,614	1,340	63,100	63,150	1,628	1,264	1,718	1,444	66,100	66,150	1,732	1,367	1,821	1,547
60,150	60,200	1,527	1,162	1,616	1,342	63,150	63,200	1,630	1,265	1,719	1,445	66,150	66,200	1,733	1,368	1,822	1,548
60,200	60,250	1,529	1,164	1,618	1,344	63,200	63,250	1,632	1,267	1,721	1,447	66,200	66,250	1,735	1,370	1,824	1,550
60,250	60,300	1,530	1,165	1,619	1,345	63,250	63,300	1,633	1,269	1,723	1,449	66,250	66,300	1,737	1,372	1,826	1,552
60,300	60,350	1,532	1,167	1,621	1,347	63,300	63,350	1,635	1,270	1,724	1,450	66,300	66,350	1,738	1,374	1,828	1,554
60,350	60,400	1,534	1,169	1,623	1,349	63,350	63,400	1,637	1,272	1,726	1,452	66,350	66,400	1,740	1,375	1,829	1,555
60,400	60,450	1,535	1,171	1,625	1,351	63,400	63,450	1,639	1,274	1,728	1,454	66,400	66,450	1,742	1,377	1,831	1,557
60,450	60,500	1,537	1,172	1,626	1,352	63,450	63,500	1,640	1,276	1,730	1,456	66,450	66,500	1,744	1,379	1,833	1,559
60,500	60,550	1,539	1,174	1,628	1,354	63,500	63,550	1,642	1,277	1,731	1,457	66,500	66,550	1,745	1,380	1,834	1,560
60,550	60,600	1,541	1,176	1,630	1,356	63,550	63,600	1,644	1,279	1,733	1,459	66,550	66,600	1,747	1,382	1,836	1,562
60,600	60,650	1,542	1,178	1,632	1,358	63,600	63,650	1,646	1,281	1,735	1,461	66,600	66,650	1,749	1,384	1,838	1,564
60,650	60,700	1,544	1,179	1,633	1,359	63,650	63,700	1,647	1,282	1,736	1,462	66,650	66,700	1,750	1,386	1,840	1,566
60,700	60,750	1,546	1,181	1,635	1,361	63,700	63,750	1,649	1,284	1,738	1,464	66,700	66,750	1,752	1,387	1,841	1,567
60,750	60,800	1,547	1,183	1,637	1,363	63,750	63,800	1,651	1,286	1,740	1,466	66,750	66,800	1,754	1,389	1,843	1,569
60,800	60,850	1,549	1,184	1,638	1,364	63,800	63,850	1,652	1,288	1,742	1,468	66,800	66,850	1,756	1,391	1,845	1,571
60,850	60,900	1,551	1,186	1,640	1,366	63,850	63,900	1,654	1,289	1,743	1,469	66,850	66,900	1,757	1,393	1,847	1,573
60,900	60,950	1,553	1,188	1,642	1,368	63,900	63,950	1,656	1,291	1,745	1,471	66,900	66,950	1,759	1,394	1,848	1,574
60,950	61,000	1,554	1,190	1,644	1,370	63,950	64,000	1,658	1,293	1,747	1,473	66,950	67,000	1,761	1,396	1,850	1,576
61,000						64,000						67,000					
61,000	61,050	1,556	1,191	1,645	1,371	64,000	64,050	1,659	1,294	1,748	1,474	67,000	67,050	1,762	1,398	1,852	1,578
61,050	61,100	1,558	1,193	1,647	1,373	64,050	64,100	1,661	1,296	1,750	1,476	67,050	67,100	1,764	1,399	1,853	1,579
61,100	61,150	1,560	1,195	1,649	1,375	64,100	64,150	1,663	1,298	1,752	1,478	67,100	67,150	1,766	1,401	1,855	1,581
61,150	61,200	1,561	1,196	1,650	1,376	64,150	64,200	1,664	1,300	1,754	1,480	67,150	67,200	1,768	1,403	1,857	1,583
61,200	61,250	1,563	1,198	1,652	1,378	64,200	64,250	1,666	1,301	1,755	1,481	67,200	67,250	1,769	1,405	1,859	1,585
61,250	61,300	1,565	1,200	1,654	1,380	64,250	64,300	1,668	1,303	1,757	1,483	67,250	67,300	1,771	1,406	1,860	1,586
61,300	61,350	1,566	1,202	1,656	1,382	64,300	64,350	1,670	1,305	1,759	1,485	67,300	67,350	1,773	1,408	1,862	1,588
61,350	61,400	1,568	1,203	1,657	1,383	64,350	64,400	1,671	1,307	1,761	1,487	67,350	67,400	1,775	1,410	1,864	1,590
61,400	61,450	1,570	1,205	1,659	1,385	64,400	64,450	1,673	1,308	1,762	1,488	67,400	67,450	1,776	1,411	1,865	1,591
61,450	61,500	1,572	1,207	1,661	1,387	64,450	64,500	1,675	1,310	1,764	1,490	67,450	67,500	1,778	1,413	1,867	1,593
61,500	61,550	1,573	1,208	1,662	1,388	64,500	64,550	1,676	1,312	1,766	1,492	67,500	67,550	1,780	1,415	1,869	1,595
61,550	61,600	1,575	1,210	1,664	1,390	64,550	64,600	1,678	1,313	1,767	1,493	67,550	67,600	1,781	1,417	1,871	1,597
61,600	61,650	1,577	1,212	1,666	1,392	64,600	64,650	1,680	1,315	1,769	1,495	67,600	67,650	1,783	1,418	1,872	1,598
61,650	61,700	1,578	1,214	1,668	1,394	64,650	64,700	1,682	1,317	1,771	1,497	67,650	67,700	1,785	1,420	1,874	1,600
61,700	61,750	1,580	1,215	1,669	1,395	64,700	64,750	1,683	1,319	1,773	1,499	67,700	67,750	1,787	1,422	1,876	1,602
61,750	61,800	1,582	1,217	1,671	1,397	64,750	64,800	1,685	1,320	1,774	1,500	67,750	67,800	1,788	1,423	1,877	1,603
61,800	61,850	1,584	1,219	1,673	1,399	64,800	64,850	1,687	1,322	1,776	1,502	67,800	67,850	1,790	1,425	1,879	1,605
61,850	61,900	1,585	1,221	1,675	1,401	64,850	64,900	1,689	1,324	1,778	1,504	67,850	67,900	1,792	1,427	1,881	1,607
61,900	61,950	1,587	1,222	1,676	1,402	64,900	64,950	1,690	1,325	1,779	1,505	67,900	67,950	1,793	1,429	1,883	1,609
61,950	62,000	1,589	1,224	1,678													

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
68,000						71,000						74,000					
68,000	68,050	1,797	1,432	1,886	1,612	71,000	71,050	1,900	1,535	1,999	1,715	74,000	74,050	2,003	1,638	2,113	1,818
68,050	68,100	1,799	1,434	1,888	1,614	71,050	71,100	1,902	1,537	2,000	1,717	74,050	74,100	2,005	1,640	2,115	1,820
68,100	68,150	1,800	1,436	1,890	1,616	71,100	71,150	1,904	1,539	2,002	1,719	74,100	74,150	2,007	1,642	2,117	1,822
68,150	68,200	1,802	1,437	1,891	1,617	71,150	71,200	1,905	1,540	2,004	1,720	74,150	74,200	2,008	1,644	2,119	1,824
68,200	68,250	1,804	1,439	1,893	1,619	71,200	71,250	1,907	1,542	2,006	1,722	74,200	74,250	2,010	1,645	2,120	1,825
68,250	68,300	1,805	1,441	1,895	1,621	71,250	71,300	1,909	1,544	2,008	1,724	74,250	74,300	2,012	1,647	2,122	1,827
68,300	68,350	1,807	1,442	1,896	1,622	71,300	71,350	1,910	1,546	2,010	1,726	74,300	74,350	2,014	1,649	2,124	1,829
68,350	68,400	1,809	1,444	1,898	1,624	71,350	71,400	1,912	1,547	2,012	1,727	74,350	74,400	2,015	1,651	2,126	1,831
68,400	68,450	1,811	1,446	1,900	1,626	71,400	71,450	1,914	1,549	2,014	1,729	74,400	74,450	2,017	1,652	2,128	1,832
68,450	68,500	1,812	1,448	1,902	1,628	71,450	71,500	1,916	1,551	2,016	1,731	74,450	74,500	2,019	1,654	2,130	1,834
68,500	68,550	1,814	1,449	1,903	1,629	71,500	71,550	1,917	1,552	2,018	1,732	74,500	74,550	2,020	1,656	2,132	1,836
68,550	68,600	1,816	1,451	1,905	1,631	71,550	71,600	1,919	1,554	2,019	1,734	74,550	74,600	2,022	1,657	2,134	1,837
68,600	68,650	1,818	1,453	1,907	1,633	71,600	71,650	1,921	1,556	2,021	1,736	74,600	74,650	2,024	1,659	2,136	1,839
68,650	68,700	1,819	1,454	1,909	1,634	71,650	71,700	1,922	1,558	2,023	1,738	74,650	74,700	2,026	1,661	2,138	1,841
68,700	68,750	1,821	1,456	1,911	1,636	71,700	71,750	1,924	1,559	2,025	1,739	74,700	74,750	2,027	1,663	2,139	1,843
68,750	68,800	1,823	1,458	1,913	1,638	71,750	71,800	1,926	1,561	2,027	1,741	74,750	74,800	2,029	1,664	2,141	1,844
68,800	68,850	1,824	1,460	1,915	1,640	71,800	71,850	1,928	1,563	2,029	1,743	74,800	74,850	2,031	1,666	2,143	1,846
68,850	68,900	1,826	1,461	1,917	1,641	71,850	71,900	1,929	1,565	2,031	1,745	74,850	74,900	2,033	1,668	2,145	1,848
68,900	68,950	1,828	1,463	1,919	1,643	71,900	71,950	1,931	1,566	2,033	1,746	74,900	74,950	2,034	1,669	2,147	1,849
68,950	69,000	1,830	1,465	1,920	1,645	71,950	72,000	1,933	1,568	2,035	1,748	74,950	75,000	2,036	1,671	2,149	1,851
69,000						72,000						75,000					
69,000	69,050	1,831	1,466	1,922	1,646	72,000	72,050	1,934	1,570	2,037	1,750	75,000	75,050	2,038	1,673	2,151	1,853
69,050	69,100	1,833	1,468	1,924	1,648	72,050	72,100	1,936	1,571	2,039	1,751	75,050	75,100	2,039	1,675	2,153	1,855
69,100	69,150	1,835	1,470	1,926	1,650	72,100	72,150	1,938	1,573	2,040	1,753	75,100	75,150	2,041	1,676	2,155	1,856
69,150	69,200	1,836	1,472	1,928	1,652	72,150	72,200	1,940	1,575	2,042	1,755	75,150	75,200	2,043	1,678	2,157	1,858
69,200	69,250	1,838	1,473	1,930	1,653	72,200	72,250	1,941	1,577	2,044	1,757	75,200	75,250	2,045	1,680	2,159	1,860
69,250	69,300	1,840	1,475	1,932	1,655	72,250	72,300	1,943	1,578	2,046	1,758	75,250	75,300	2,046	1,681	2,160	1,861
69,300	69,350	1,842	1,477	1,934	1,657	72,300	72,350	1,945	1,580	2,048	1,760	75,300	75,350	2,048	1,683	2,162	1,863
69,350	69,400	1,843	1,479	1,936	1,659	72,350	72,400	1,947	1,582	2,050	1,762	75,350	75,400	2,050	1,685	2,164	1,865
69,400	69,450	1,845	1,480	1,938	1,660	72,400	72,450	1,948	1,583	2,052	1,763	75,400	75,450	2,051	1,687	2,166	1,867
69,450	69,500	1,847	1,482	1,939	1,662	72,450	72,500	1,950	1,585	2,054	1,765	75,450	75,500	2,053	1,688	2,168	1,868
69,500	69,550	1,848	1,484	1,941	1,664	72,500	72,550	1,952	1,587	2,056	1,767	75,500	75,550	2,055	1,690	2,170	1,870
69,550	69,600	1,850	1,485	1,943	1,665	72,550	72,600	1,953	1,589	2,058	1,769	75,550	75,600	2,057	1,692	2,172	1,872
69,600	69,650	1,852	1,487	1,945	1,667	72,600	72,650	1,955	1,590	2,059	1,770	75,600	75,650	2,058	1,694	2,174	1,874
69,650	69,700	1,854	1,489	1,947	1,669	72,650	72,700	1,957	1,592	2,061	1,772	75,650	75,700	2,060	1,695	2,176	1,875
69,700	69,750	1,855	1,491	1,949	1,671	72,700	72,750	1,959	1,594	2,063	1,774	75,700	75,750	2,062	1,697	2,178	1,877
69,750	69,800	1,857	1,492	1,951	1,672	72,750	72,800	1,960	1,595	2,065	1,775	75,750	75,800	2,063	1,699	2,179	1,879
69,800	69,850	1,859	1,494	1,953	1,674	72,800	72,850	1,962	1,597	2,067	1,777	75,800	75,850	2,065	1,700	2,181	1,880
69,850	69,900	1,861	1,496	1,955	1,676	72,850	72,900	1,964	1,599	2,069	1,779	75,850	75,900	2,067	1,702	2,183	1,882
69,900	69,950	1,862	1,497	1,957	1,677	72,900	72,950	1,965	1,601	2,071	1,781	75,900	75,950	2,069	1,704	2,185	1,884
69,950	70,000	1,864	1,499	1,959	1,679	72,950	73,000	1,967	1,602	2,073	1,782	75,950	76,000	2,070	1,706	2,187	1,886
70,000						73,000						76,000					
70,000	70,050	1,866	1,501	1,960	1,681	73,000	73,050	1,969	1,604	2,075	1,784	76,000	76,050	2,072	1,707	2,189	1,887
70,050	70,100	1,867	1,503	1,962	1,683	73,050	73,100	1,971	1,606	2,077	1,786	76,050	76,100	2,074	1,709	2,191	1,889
70,100	70,150	1,869	1,504	1,964	1,684	73,100	73,150	1,972	1,608	2,079	1,788	76,100	76,150	2,076	1,711	2,193	1,891
70,150	70,200	1,871	1,506	1,966	1,686	73,150	73,200	1,974	1,609	2,080	1,789	76,150	76,200	2,077	1,712	2,195	1,892
70,200	70,250	1,873	1,508	1,968	1,688	73,200	73,250	1,976	1,611	2,082	1,791	76,200	76,250	2,079	1,714	2,197	1,894
70,250	70,300	1,874	1,509	1,970	1,689	73,250	73,300	1,977	1,613	2,084	1,793	76,250	76,300	2,081	1,716	2,199	1,896
70,300	70,350	1,876	1,511	1,972	1,691	73,300	73,350	1,979	1,614	2,086	1,794	76,300	76,350	2,082	1,718	2,200	1,898
70,350	70,400	1,878	1,513	1,974	1,693	73,350	73,400	1,981	1,616	2,088	1,796	76,350	76,400	2,084	1,719	2,202	1,899
70,400	70,450	1,879	1,515	1,976	1,695	73,400	73,450	1,983	1,618	2,090	1,798	76,400	76,450	2,086	1,721	2,204	1,901
70,450	70,500	1,881	1,516	1,978	1,696	73,450	73,500	1,984	1,620	2,092	1,800	76,450	76,500	2,088	1,723	2,206	1,903
70,500	70,550	1,883	1,518	1,979	1,698	73,500	73,550	1,986	1,621	2,094	1,801	76,500	76,550	2,089	1,724	2,208	1,904
70,550	70,600	1,885	1,520	1,981	1,700	73,550	73,600	1,988	1,623	2,096	1,803	76,550	76,600	2,091	1,726	2,210	1,906
70,600	70,650	1,886	1,522	1,983	1,702	73,600	73,650	1,990	1,625	2,098	1,805	76,600	76,650	2,093	1,728	2,212	1,908
70,650	70,700	1,888	1,523	1,985	1,703	73,650	73,700	1,991	1,626	2,099	1,806	76,650	76,700	2,094	1,730	2,214	1,910
70,700	70,750	1,890	1,525	1,987	1,705	73,700	73,750	1,993	1,628	2,101	1,808	76,700	76,750	2,096	1,731	2,216	1,911
70,750	70,800	1,891	1,527	1,989	1,707	73,750	73,800	1,995	1,630	2,103	1,810	76,750	76,800	2,098	1,733	2,218	1,913
70,800	70,850	1,893	1,528	1,991	1,708	73,800	73,850	1,996	1,632	2,105	1,812	76,800	76,850	2,100	1,735	2,219	1,915
70,850	70,900	1,895	1,530	1,993	1,710	73,850	73,900	1,998	1,633	2,107	1,813	76,850	76,900	2,101	1,737	2,221	1,917
70,900	70,950	1,897	1,532	1,995	1,712	73,900	73,950	2,000	1,635	2,109	1,815	76,900	76,950	2,103	1,738	2,223	1,918
70,950	71,000	1,898	1,														

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	2,106	1,742	2,227	1,922	80,000	80,050	2,210	1,845	2,341	2,025	83,000	83,050	2,316	1,948	2,456	2,128
77,050	77,100	2,108	1,743	2,229	1,923	80,050	80,100	2,211	1,847	2,343	2,027	83,050	83,100	2,318	1,950	2,458	2,130
77,100	77,150	2,110	1,745	2,231	1,925	80,100	80,150	2,213	1,848	2,345	2,028	83,100	83,150	2,320	1,952	2,460	2,132
77,150	77,200	2,112	1,747	2,233	1,927	80,150	80,200	2,215	1,850	2,347	2,030	83,150	83,200	2,321	1,953	2,461	2,133
77,200	77,250	2,113	1,749	2,235	1,929	80,200	80,250	2,217	1,852	2,349	2,032	83,200	83,250	2,323	1,955	2,463	2,135
77,250	77,300	2,115	1,750	2,237	1,930	80,250	80,300	2,218	1,853	2,351	2,033	83,250	83,300	2,325	1,957	2,465	2,137
77,300	77,350	2,117	1,752	2,239	1,932	80,300	80,350	2,220	1,855	2,353	2,035	83,300	83,350	2,327	1,958	2,467	2,138
77,350	77,400	2,119	1,754	2,240	1,934	80,350	80,400	2,222	1,857	2,355	2,037	83,350	83,400	2,329	1,960	2,469	2,140
77,400	77,450	2,120	1,755	2,242	1,935	80,400	80,450	2,223	1,859	2,357	2,039	83,400	83,450	2,331	1,962	2,471	2,142
77,450	77,500	2,122	1,757	2,244	1,937	80,450	80,500	2,225	1,860	2,359	2,040	83,450	83,500	2,333	1,964	2,473	2,144
77,500	77,550	2,124	1,759	2,246	1,939	80,500	80,550	2,227	1,862	2,360	2,042	83,500	83,550	2,335	1,965	2,475	2,145
77,550	77,600	2,125	1,761	2,248	1,941	80,550	80,600	2,229	1,864	2,362	2,044	83,550	83,600	2,337	1,967	2,477	2,147
77,600	77,650	2,127	1,762	2,250	1,942	80,600	80,650	2,230	1,866	2,364	2,046	83,600	83,650	2,339	1,969	2,479	2,149
77,650	77,700	2,129	1,764	2,252	1,944	80,650	80,700	2,232	1,867	2,366	2,047	83,650	83,700	2,340	1,970	2,480	2,150
77,700	77,750	2,131	1,766	2,254	1,946	80,700	80,750	2,234	1,869	2,368	2,049	83,700	83,750	2,342	1,972	2,482	2,152
77,750	77,800	2,132	1,767	2,256	1,947	80,750	80,800	2,235	1,871	2,370	2,051	83,750	83,800	2,344	1,974	2,484	2,154
77,800	77,850	2,134	1,769	2,258	1,949	80,800	80,850	2,237	1,872	2,372	2,052	83,800	83,850	2,346	1,976	2,486	2,156
77,850	77,900	2,136	1,771	2,259	1,951	80,850	80,900	2,239	1,874	2,374	2,054	83,850	83,900	2,348	1,977	2,488	2,157
77,900	77,950	2,137	1,773	2,261	1,953	80,900	80,950	2,241	1,876	2,376	2,056	83,900	83,950	2,350	1,979	2,490	2,159
77,950	78,000	2,139	1,774	2,263	1,954	80,950	81,000	2,242	1,878	2,378	2,058	83,950	84,000	2,352	1,981	2,492	2,161
78,000						81,000						84,000					
78,000	78,050	2,141	1,776	2,265	1,956	81,000	81,050	2,244	1,879	2,380	2,059	84,000	84,050	2,354	1,982	2,494	2,162
78,050	78,100	2,143	1,778	2,267	1,958	81,050	81,100	2,246	1,881	2,381	2,061	84,050	84,100	2,356	1,984	2,496	2,164
78,100	78,150	2,144	1,780	2,269	1,960	81,100	81,150	2,248	1,883	2,383	2,063	84,100	84,150	2,358	1,986	2,498	2,166
78,150	78,200	2,146	1,781	2,271	1,961	81,150	81,200	2,249	1,884	2,385	2,064	84,150	84,200	2,360	1,988	2,500	2,168
78,200	78,250	2,148	1,783	2,273	1,963	81,200	81,250	2,251	1,886	2,387	2,066	84,200	84,250	2,361	1,989	2,501	2,169
78,250	78,300	2,149	1,785	2,275	1,965	81,250	81,300	2,253	1,888	2,389	2,068	84,250	84,300	2,363	1,991	2,503	2,171
78,300	78,350	2,151	1,786	2,277	1,966	81,300	81,350	2,254	1,890	2,391	2,070	84,300	84,350	2,365	1,993	2,505	2,173
78,350	78,400	2,153	1,788	2,279	1,968	81,350	81,400	2,256	1,891	2,393	2,071	84,350	84,400	2,367	1,995	2,507	2,175
78,400	78,450	2,155	1,790	2,280	1,970	81,400	81,450	2,258	1,893	2,395	2,073	84,400	84,450	2,369	1,996	2,509	2,176
78,450	78,500	2,156	1,792	2,282	1,972	81,450	81,500	2,260	1,895	2,397	2,075	84,450	84,500	2,371	1,998	2,511	2,178
78,500	78,550	2,158	1,793	2,284	1,973	81,500	81,550	2,261	1,896	2,399	2,076	84,500	84,550	2,373	2,000	2,513	2,180
78,550	78,600	2,160	1,795	2,286	1,975	81,550	81,600	2,263	1,898	2,400	2,078	84,550	84,600	2,375	2,001	2,515	2,181
78,600	78,650	2,162	1,797	2,288	1,977	81,600	81,650	2,265	1,900	2,402	2,080	84,600	84,650	2,377	2,003	2,517	2,183
78,650	78,700	2,163	1,798	2,290	1,978	81,650	81,700	2,266	1,902	2,404	2,082	84,650	84,700	2,379	2,005	2,519	2,185
78,700	78,750	2,165	1,800	2,292	1,980	81,700	81,750	2,268	1,903	2,406	2,083	84,700	84,750	2,380	2,007	2,520	2,187
78,750	78,800	2,167	1,802	2,294	1,982	81,750	81,800	2,270	1,905	2,408	2,085	84,750	84,800	2,382	2,008	2,522	2,188
78,800	78,850	2,168	1,804	2,296	1,984	81,800	81,850	2,272	1,907	2,410	2,087	84,800	84,850	2,384	2,010	2,524	2,190
78,850	78,900	2,170	1,805	2,298	1,985	81,850	81,900	2,273	1,909	2,412	2,089	84,850	84,900	2,386	2,012	2,526	2,192
78,900	78,950	2,172	1,807	2,300	1,987	81,900	81,950	2,275	1,910	2,414	2,090	84,900	84,950	2,388	2,013	2,528	2,193
78,950	79,000	2,174	1,809	2,301	1,989	81,950	82,000	2,277	1,912	2,416	2,092	84,950	85,000	2,390	2,015	2,530	2,195
79,000						82,000						85,000					
79,000	79,050	2,175	1,810	2,303	1,990	82,000	82,050	2,278	1,914	2,418	2,094	85,000	85,050	2,392	2,017	2,532	2,197
79,050	79,100	2,177	1,812	2,305	1,992	82,050	82,100	2,280	1,915	2,420	2,095	85,050	85,100	2,394	2,019	2,534	2,199
79,100	79,150	2,179	1,814	2,307	1,994	82,100	82,150	2,282	1,917	2,421	2,097	85,100	85,150	2,396	2,020	2,536	2,200
79,150	79,200	2,180	1,816	2,309	1,996	82,150	82,200	2,284	1,919	2,423	2,099	85,150	85,200	2,398	2,022	2,538	2,202
79,200	79,250	2,182	1,817	2,311	1,997	82,200	82,250	2,285	1,921	2,425	2,101	85,200	85,250	2,400	2,024	2,540	2,204
79,250	79,300	2,184	1,819	2,313	1,999	82,250	82,300	2,287	1,922	2,427	2,102	85,250	85,300	2,401	2,025	2,541	2,205
79,300	79,350	2,186	1,821	2,315	2,001	82,300	82,350	2,289	1,924	2,429	2,104	85,300	85,350	2,403	2,027	2,543	2,207
79,350	79,400	2,187	1,823	2,317	2,003	82,350	82,400	2,291	1,926	2,431	2,106	85,350	85,400	2,405	2,029	2,545	2,209
79,400	79,450	2,189	1,824	2,319	2,004	82,400	82,450	2,293	1,927	2,433	2,107	85,400	85,450	2,407	2,031	2,547	2,211
79,450	79,500	2,191	1,826	2,320	2,006	82,450	82,500	2,295	1,929	2,435	2,109	85,450	85,500	2,409	2,032	2,549	2,212
79,500	79,550	2,192	1,828	2,322	2,008	82,500	82,550	2,297	1,931	2,437	2,111	85,500	85,550	2,411	2,034	2,551	2,214
79,550	79,600	2,194	1,829	2,324	2,009	82,550	82,600	2,299	1,933	2,439	2,113	85,550	85,600	2,413	2,036	2,553	2,216
79,600	79,650	2,196	1,831	2,326	2,011	82,600	82,650	2,300	1,934	2,440	2,114	85,600	85,650	2,415	2,038	2,555	2,218
79,650	79,700	2,198	1,833	2,328	2,013	82,650	82,700	2,302	1,936	2,442	2,116	85,650	85,700	2,417	2,039	2,557	2,219
79,700	79,750	2,199	1,835	2,330	2,015	82,700	82,750	2,304	1,938	2,444	2,118	85,700	85,750	2,419	2,041	2,559	2,221
79,750	79,800	2,201	1,836	2,332	2,016	82,750	82,800	2,306	1,939	2,446	2,119	85,750	85,800	2,421	2,043	2,560	2,223
79,800	79,850	2,203	1,838	2,334	2,018	82,800	82,850	2,308	1,941	2,448	2,121	85,800	85,850	2,422	2,044	2,562	2,224
79,850	79,900	2,205	1,840	2,336	2,020	82,850	82,900	2,310	1,943	2,450	2,123	85,850	85,900	2,424	2,046	2,564	2,226
79,900	79,950	2,206	1,841	2,338	2,021	82,900	82,950	2,312	1,945	2,452	2,125	85,900	85,950	2,426	2,048	2,566	2,228
79,950	80,000	2,208	1,843	2,340	2,023	82,950	83,000	2									

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
86,000						89,000						92,000					
86,000	86,050	2,430	2,051	2,570	2,231	89,000	89,050	2,544	2,154	2,684	2,334	92,000	92,050	2,659	2,258	2,799	2,438
86,050	86,100	2,432	2,053	2,572	2,233	89,050	89,100	2,546	2,156	2,686	2,336	92,050	92,100	2,661	2,259	2,801	2,439
86,100	86,150	2,434	2,055	2,574	2,235	89,100	89,150	2,548	2,158	2,688	2,338	92,100	92,150	2,662	2,261	2,802	2,441
86,150	86,200	2,436	2,056	2,576	2,236	89,150	89,200	2,550	2,160	2,690	2,340	92,150	92,200	2,664	2,263	2,804	2,443
86,200	86,250	2,438	2,058	2,578	2,238	89,200	89,250	2,552	2,161	2,692	2,341	92,200	92,250	2,666	2,265	2,806	2,445
86,250	86,300	2,440	2,060	2,580	2,240	89,250	89,300	2,554	2,163	2,694	2,343	92,250	92,300	2,668	2,266	2,808	2,446
86,300	86,350	2,441	2,062	2,581	2,242	89,300	89,350	2,556	2,165	2,696	2,345	92,300	92,350	2,670	2,268	2,810	2,448
86,350	86,400	2,443	2,063	2,583	2,243	89,350	89,400	2,558	2,167	2,698	2,347	92,350	92,400	2,672	2,270	2,812	2,450
86,400	86,450	2,445	2,065	2,585	2,245	89,400	89,450	2,560	2,168	2,700	2,348	92,400	92,450	2,674	2,271	2,814	2,451
86,450	86,500	2,447	2,067	2,587	2,247	89,450	89,500	2,561	2,170	2,701	2,350	92,450	92,500	2,676	2,273	2,816	2,453
86,500	86,550	2,449	2,068	2,589	2,248	89,500	89,550	2,563	2,172	2,703	2,352	92,500	92,550	2,678	2,275	2,818	2,455
86,550	86,600	2,451	2,070	2,591	2,250	89,550	89,600	2,565	2,173	2,705	2,353	92,550	92,600	2,680	2,277	2,820	2,457
86,600	86,650	2,453	2,072	2,593	2,252	89,600	89,650	2,567	2,175	2,707	2,355	92,600	92,650	2,681	2,278	2,821	2,458
86,650	86,700	2,455	2,074	2,595	2,254	89,650	89,700	2,569	2,177	2,709	2,357	92,650	92,700	2,683	2,280	2,823	2,460
86,700	86,750	2,457	2,075	2,597	2,255	89,700	89,750	2,571	2,179	2,711	2,359	92,700	92,750	2,685	2,282	2,825	2,462
86,750	86,800	2,459	2,077	2,599	2,257	89,750	89,800	2,573	2,180	2,713	2,360	92,750	92,800	2,687	2,283	2,827	2,463
86,800	86,850	2,461	2,079	2,600	2,259	89,800	89,850	2,575	2,182	2,715	2,362	92,800	92,850	2,689	2,285	2,829	2,465
86,850	86,900	2,462	2,081	2,602	2,261	89,850	89,900	2,577	2,184	2,717	2,364	92,850	92,900	2,691	2,287	2,831	2,467
86,900	86,950	2,464	2,082	2,604	2,262	89,900	89,950	2,579	2,185	2,719	2,365	92,900	92,950	2,693	2,289	2,833	2,469
86,950	87,000	2,466	2,084	2,606	2,264	89,950	90,000	2,581	2,187	2,721	2,367	92,950	93,000	2,695	2,290	2,835	2,470
87,000						90,000						93,000					
87,000	87,050	2,468	2,086	2,608	2,266	90,000	90,050	2,582	2,189	2,722	2,369	93,000	93,050	2,697	2,292	2,837	2,472
87,050	87,100	2,470	2,087	2,610	2,267	90,050	90,100	2,584	2,191	2,724	2,371	93,050	93,100	2,699	2,294	2,839	2,474
87,100	87,150	2,472	2,089	2,612	2,269	90,100	90,150	2,586	2,192	2,726	2,372	93,100	93,150	2,701	2,296	2,841	2,476
87,150	87,200	2,474	2,091	2,614	2,271	90,150	90,200	2,588	2,194	2,728	2,374	93,150	93,200	2,702	2,297	2,842	2,477
87,200	87,250	2,476	2,093	2,616	2,273	90,200	90,250	2,590	2,196	2,730	2,376	93,200	93,250	2,704	2,299	2,844	2,479
87,250	87,300	2,478	2,094	2,618	2,274	90,250	90,300	2,592	2,197	2,732	2,377	93,250	93,300	2,706	2,301	2,846	2,481
87,300	87,350	2,480	2,096	2,620	2,276	90,300	90,350	2,594	2,199	2,734	2,379	93,300	93,350	2,708	2,302	2,848	2,482
87,350	87,400	2,481	2,098	2,621	2,278	90,350	90,400	2,596	2,201	2,736	2,381	93,350	93,400	2,710	2,304	2,850	2,484
87,400	87,450	2,483	2,099	2,623	2,279	90,400	90,450	2,598	2,203	2,738	2,383	93,400	93,450	2,712	2,306	2,852	2,486
87,450	87,500	2,485	2,101	2,625	2,281	90,450	90,500	2,600	2,204	2,740	2,384	93,450	93,500	2,714	2,308	2,854	2,488
87,500	87,550	2,487	2,103	2,627	2,283	90,500	90,550	2,601	2,206	2,741	2,386	93,500	93,550	2,716	2,309	2,856	2,489
87,550	87,600	2,489	2,105	2,629	2,285	90,550	90,600	2,603	2,208	2,743	2,388	93,550	93,600	2,718	2,311	2,858	2,491
87,600	87,650	2,491	2,106	2,631	2,286	90,600	90,650	2,605	2,210	2,745	2,390	93,600	93,650	2,720	2,313	2,860	2,493
87,650	87,700	2,493	2,108	2,633	2,288	90,650	90,700	2,607	2,211	2,747	2,391	93,650	93,700	2,721	2,314	2,861	2,494
87,700	87,750	2,495	2,110	2,635	2,290	90,700	90,750	2,609	2,213	2,749	2,393	93,700	93,750	2,723	2,316	2,863	2,496
87,750	87,800	2,497	2,111	2,637	2,291	90,750	90,800	2,611	2,215	2,751	2,395	93,750	93,800	2,725	2,318	2,865	2,498
87,800	87,850	2,499	2,113	2,639	2,293	90,800	90,850	2,613	2,216	2,753	2,396	93,800	93,850	2,727	2,320	2,867	2,500
87,850	87,900	2,501	2,115	2,640	2,295	90,850	90,900	2,615	2,218	2,755	2,398	93,850	93,900	2,729	2,321	2,869	2,501
87,900	87,950	2,502	2,117	2,642	2,297	90,900	90,950	2,617	2,220	2,757	2,400	93,900	93,950	2,731	2,323	2,871	2,503
87,950	88,000	2,504	2,118	2,644	2,298	90,950	91,000	2,619	2,222	2,759	2,402	93,950	94,000	2,733	2,325	2,873	2,505
88,000						91,000						94,000					
88,000	88,050	2,506	2,120	2,646	2,300	91,000	91,050	2,621	2,223	2,761	2,403	94,000	94,050	2,735	2,326	2,875	2,506
88,050	88,100	2,508	2,122	2,648	2,302	91,050	91,100	2,622	2,225	2,762	2,405	94,050	94,100	2,737	2,328	2,877	2,508
88,100	88,150	2,510	2,124	2,650	2,304	91,100	91,150	2,624	2,227	2,764	2,407	94,100	94,150	2,739	2,330	2,879	2,510
88,150	88,200	2,512	2,125	2,652	2,305	91,150	91,200	2,626	2,228	2,766	2,408	94,150	94,200	2,741	2,332	2,881	2,512
88,200	88,250	2,514	2,127	2,654	2,307	91,200	91,250	2,628	2,230	2,768	2,410	94,200	94,250	2,742	2,333	2,882	2,513
88,250	88,300	2,516	2,129	2,656	2,309	91,250	91,300	2,630	2,232	2,770	2,412	94,250	94,300	2,744	2,335	2,884	2,515
88,300	88,350	2,518	2,130	2,658	2,310	91,300	91,350	2,632	2,234	2,772	2,414	94,300	94,350	2,746	2,337	2,886	2,517
88,350	88,400	2,520	2,132	2,660	2,312	91,350	91,400	2,634	2,235	2,774	2,415	94,350	94,400	2,748	2,339	2,888	2,519
88,400	88,450	2,521	2,134	2,661	2,314	91,400	91,450	2,636	2,237	2,776	2,417	94,400	94,450	2,750	2,340	2,890	2,520
88,450	88,500	2,523	2,136	2,663	2,316	91,450	91,500	2,638	2,239	2,778	2,419	94,450	94,500	2,752	2,342	2,892	2,522
88,500	88,550	2,525	2,137	2,665	2,317	91,500	91,550	2,640	2,240	2,780	2,420	94,500	94,550	2,754	2,344	2,894	2,524
88,550	88,600	2,527	2,139	2,667	2,319	91,550	91,600	2,641	2,242	2,781	2,422	94,550	94,600	2,756	2,345	2,896	2,525
88,600	88,650	2,529	2,141	2,669	2,321	91,600	91,650	2,643	2,244	2,783	2,424	94,600	94,650	2,758	2,347	2,898	2,527
88,650	88,700	2,531	2,142	2,671	2,322	91,650	91,700	2,645	2,246	2,785	2,426	94,650	94,700	2,760	2,349	2,900	2,529
88,700	88,750	2,533	2,144	2,673	2,324	91,700	91,750	2,647	2,247	2,787	2,427	94,700	94,750	2,761	2,351	2,901	2,531
88,750	88,800	2,535	2,146	2,675	2,326	91,750	91,800	2,649	2,249	2,789	2,429	94,750	94,800	2,763	2,352	2,903	2,532
88,800	88,850	2,537	2,148	2,677	2,328	91,800	91,850	2,651	2,251	2,791	2,431	94,800	94,850	2,765	2,354	2,905	2,534
88,850	88,900	2,539	2,149	2,679	2,329	91,850	91,900	2,653	2,253	2,793	2,433	94,850	94,900	2,767	2,356	2,907	2,536
88,900	88,950	2,541	2,151	2,681	2,331	91,900	91,950	2,655	2,254	2,795	2,434	94,900	94,950	2,769	2,357	2,909	2,537
88,950	89,000	2,542	2,153	2,682	2,333	91,950	92,000	2,657	2,256	2,797	2,436	94,950	95,000	2,771	2,359	2,911	2,539

2009 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	2,773	2,361	2,913	2,541	98,000	98,050	2,887	2,464	3,027	2,644
95,050	95,100	2,775	2,363	2,915	2,543	98,050	98,100	2,889	2,466	3,029	2,646
95,100	95,150	2,777	2,364	2,917	2,544	98,100	98,150	2,891	2,468	3,031	2,648
95,150	95,200	2,779	2,366	2,919	2,546	98,150	98,200	2,893	2,469	3,033	2,649
95,200	95,250	2,781	2,368	2,921	2,548	98,200	98,250	2,895	2,471	3,035	2,651
95,250	95,300	2,782	2,369	2,922	2,549	98,250	98,300	2,897	2,473	3,037	2,653
95,300	95,350	2,784	2,371	2,924	2,551	98,300	98,350	2,899	2,474	3,039	2,654
95,350	95,400	2,786	2,373	2,926	2,553	98,350	98,400	2,901	2,476	3,041	2,656
95,400	95,450	2,788	2,375	2,928	2,555	98,400	98,450	2,902	2,478	3,042	2,658
95,450	95,500	2,790	2,376	2,930	2,556	98,450	98,500	2,904	2,480	3,044	2,660
95,500	95,550	2,792	2,378	2,932	2,558	98,500	98,550	2,906	2,481	3,046	2,661
95,550	95,600	2,794	2,380	2,934	2,560	98,550	98,600	2,908	2,483	3,048	2,663
95,600	95,650	2,796	2,382	2,936	2,562	98,600	98,650	2,910	2,485	3,050	2,665
95,650	95,700	2,798	2,383	2,938	2,563	98,650	98,700	2,912	2,486	3,052	2,666
95,700	95,750	2,800	2,385	2,940	2,565	98,700	98,750	2,914	2,488	3,054	2,668
95,750	95,800	2,802	2,387	2,941	2,567	98,750	98,800	2,916	2,490	3,056	2,670
95,800	95,850	2,803	2,388	2,943	2,568	98,800	98,850	2,918	2,492	3,058	2,672
95,850	95,900	2,805	2,390	2,945	2,570	98,850	98,900	2,920	2,493	3,060	2,673
95,900	95,950	2,807	2,392	2,947	2,572	98,900	98,950	2,922	2,495	3,062	2,675
95,950	96,000	2,809	2,394	2,949	2,574	98,950	99,000	2,923	2,497	3,063	2,677
96,000						99,000					
96,000	96,050	2,811	2,395	2,951	2,575	99,000	99,050	2,925	2,498	3,065	2,678
96,050	96,100	2,813	2,397	2,953	2,577	99,050	99,100	2,927	2,500	3,067	2,680
96,100	96,150	2,815	2,399	2,955	2,579	99,100	99,150	2,929	2,502	3,069	2,682
96,150	96,200	2,817	2,400	2,957	2,580	99,150	99,200	2,931	2,504	3,071	2,684
96,200	96,250	2,819	2,402	2,959	2,582	99,200	99,250	2,933	2,505	3,073	2,685
96,250	96,300	2,821	2,404	2,961	2,584	99,250	99,300	2,935	2,507	3,075	2,687
96,300	96,350	2,822	2,406	2,962	2,586	99,300	99,350	2,937	2,509	3,077	2,689
96,350	96,400	2,824	2,407	2,964	2,587	99,350	99,400	2,939	2,511	3,079	2,691
96,400	96,450	2,826	2,409	2,966	2,589	99,400	99,450	2,941	2,512	3,081	2,692
96,450	96,500	2,828	2,411	2,968	2,591	99,450	99,500	2,942	2,514	3,082	2,694
96,500	96,550	2,830	2,412	2,970	2,592	99,500	99,550	2,944	2,516	3,084	2,696
96,550	96,600	2,832	2,414	2,972	2,594	99,550	99,600	2,946	2,517	3,086	2,697
96,600	96,650	2,834	2,416	2,974	2,596	99,600	99,650	2,948	2,519	3,088	2,699
96,650	96,700	2,836	2,418	2,976	2,598	99,650	99,700	2,950	2,521	3,090	2,701
96,700	96,750	2,838	2,419	2,978	2,599	99,700	99,750	2,952	2,523	3,092	2,703
96,750	96,800	2,840	2,421	2,980	2,601	99,750	99,800	2,954	2,524	3,094	2,704
96,800	96,850	2,842	2,423	2,981	2,603	99,800	99,850	2,956	2,526	3,096	2,706
96,850	96,900	2,843	2,425	2,983	2,605	99,850	99,900	2,958	2,528	3,098	2,708
96,900	96,950	2,845	2,426	2,985	2,606	99,900	99,950	2,960	2,529	3,100	2,709
96,950	97,000	2,847	2,428	2,987	2,608	99,950	100,000	2,962	2,531	3,102	2,711
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	2,849	2,430	2,989	2,610						
97,050	97,100	2,851	2,431	2,991	2,611						
97,100	97,150	2,853	2,433	2,993	2,613						
97,150	97,200	2,855	2,435	2,995	2,615						
97,200	97,250	2,857	2,437	2,997	2,617						
97,250	97,300	2,859	2,438	2,999	2,618						
97,300	97,350	2,861	2,440	3,001	2,620						
97,350	97,400	2,862	2,442	3,002	2,622						
97,400	97,450	2,864	2,443	3,004	2,623						
97,450	97,500	2,866	2,445	3,006	2,625						
97,500	97,550	2,868	2,447	3,008	2,627						
97,550	97,600	2,870	2,449	3,010	2,629						
97,600	97,650	2,872	2,450	3,012	2,630						
97,650	97,700	2,874	2,452	3,014	2,632						
97,700	97,750	2,876	2,454	3,016	2,634						
97,750	97,800	2,878	2,455	3,018	2,635						
97,800	97,850	2,880	2,457	3,020	2,637						
97,850	97,900	2,882	2,459	3,021	2,639						
97,900	97,950	2,883	2,461	3,023	2,641						
97,950	98,000	2,885	2,462	3,025	2,642						

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

2009 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:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 33,950.....		1.84%	of North Dakota taxable income
33,950	82,250.....	\$ 624.68	+	3.44% of amount over \$ 33,950
82,250	171,550.....	2,286.20	+	3.81% of amount over 82,250
171,550	372,950.....	5,688.53	+	4.42% of amount over 171,550
372,950.....		14,590.41	+	4.86% of amount over 372,950

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 56,750.....		1.84%	of North Dakota taxable income
56,750	137,050.....	\$ 1,044.20	+	3.44% of amount over \$ 56,750
137,050	208,850.....	3,806.52	+	3.81% of amount over 137,050
208,850	372,950.....	6,542.10	+	4.42% of amount over 208,850
372,950.....		13,795.32	+	4.86% of amount over 372,950

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 28,375.....		1.84%	of North Dakota taxable income
28,375	68,525.....	\$ 522.10	+	3.44% of amount over \$ 28,375
68,525	104,425.....	1,903.26	+	3.81% of amount over 68,525
104,425	186,475.....	3,271.05	+	4.42% of amount over 104,425
186,475.....		6,897.66	+	4.86% of amount over 186,475

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 45,500.....		1.84%	of North Dakota taxable income
45,500	117,450.....	\$ 837.20	+	3.44% of amount over \$ 45,500
117,450	190,200.....	3,312.28	+	3.81% of amount over 117,450
190,200	372,950.....	6,084.06	+	4.42% of amount over 190,200
372,950.....		14,161.61	+	4.86% of amount over 372,950

How to assemble your North Dakota return

If filing **Form ND-EZ**, assemble your documents in the following order:

1. Form ND-EZ
2. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld
3. Copy of federal income tax return

If filing **Form ND-1**, assemble your documents in the following order:

- | | |
|--|--|
| 1. Form ND-1 | 9. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld |
| 2. Schedule ND-1NR | |
| 3. Schedule ND-1FA | |
| 4. Schedule ND-1CR | |
| 5. Schedule ND-1SA | 10. Copy of federal income tax return |
| 6. Schedule ND-1TC | |
| 7. Schedule ND-1RPT | 11. Supporting schedules required in instructions |
| 8. All other required North Dakota schedules and forms | |

All filers—

- Staple documents together at top center (or leave loose in envelope)
- If balance due, enclose check or money order made payable to:
ND State Tax Commissioner
- Sign your return
- Enclose copy of federal return
- Use enclosed preprinted envelope
- Use adequate postage
- Make a copy of return for your records

Important

If your return is unsigned, or is missing a copy of your federal return, it is incomplete and will be sent back to you.

This could result in late filing or payment charges if it is refiled after the due date.

Need help with your federal return?

The following information is provided for your convenience. If you have a specific federal income tax question, please direct it to the Internal Revenue Service, as provided below.

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
TTY/TDD 1-800-829-4059

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

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

Walk-in service

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

Bismarck (*closed 11 a.m. - 12 noon*)

Kirkwood Bank & Trust Building
2911 N 14th Street (3rd Floor)
(*next to Space Aliens restaurant*)

Fargo

Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)

Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)

305 17th Avenue SW
(*behind Hollywood Video store*)

Do you need any forms?

Download and print the forms you need from our web site at—
www.nd.gov/tax

Or use this form to order any forms you need. Check the box for each form that you want. You will receive two copies of each item you order.

- Form ND-1**, Individual income tax form (Long form)
- Form ND-EZ**, Individual income tax form (Short form)
- Schedule ND-1CR**, Calculation of credit for income tax paid to another state
- Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care credit
- Schedule ND-1PG**, Planned gift credit
- Schedule ND-1RPT**, Retroactive property tax credit
- Schedule RPT-C**, Continuation schedules for retroactive property tax credit
- Schedule RZ**, Renaissance Zone Act exemptions and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Form ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2010 Form ND-1ES**, Estimated income tax—individuals [Use for 2010 tax year estimated tax]
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2009 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Name

Address

City

State

ZIP code

Need assistance?

Web site—Go to our Web site at www.nd.gov/tax

E-mail—Send your questions to individualtax@nd.gov

Phone

Call us toll free (within North Dakota) at **1-877-328-7088**, Monday-Friday, 8 a.m. to 5 p.m.

In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **(701) 328-1247**

Form requests: **(701) 328-1243**

If speech or hearing impaired, call Relay North Dakota at—
1-800-366-6888 (and ask for 1-877-328-7088)

Mail—Mail your letter to:

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

Fax—Fax us at **1-701-328-1942**

Check the status of your refund

You can check the status of your refund on our Web site. Be sure to have a copy of your return at hand. Go to our web site at www.nd.gov/tax and click on **Where's My Refund?**.

Or send an e-mail to taxpayerservices@nd.gov or call **(701) 328-1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. If you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return)
- Your social security number (and spouse's social security number, if joint return)
- Tax year for which return was filed
- Your filing status from your return
- The *exact* amount of your refund

A refund on an electronically filed return generally is issued within 7 business days, and a refund on a paper return can take up to 6 weeks to process.

Request a copy of your return

A fillable form is available on our Web site that you may use to request a copy of your return. Go to www.nd.gov/tax and click on **Individual Income**. In the drop-down menu, click **Forms**. Then click on **Copy Request Form**.

You may also submit a written request (by mail or fax) containing the following:

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