

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	3,000	3,050	56	56	56	56
300	325	6	6	6	6	1,675	1,700	31	31	31	31	3,050	3,100	57	57	57	57
325	350	6	6	6	6	1,700	1,725	32	32	32	32	3,100	3,150	58	58	58	58
350	375	7	7	7	7	1,725	1,750	32	32	32	32	3,150	3,200	58	58	58	58
375	400	7	7	7	7	1,750	1,775	32	32	32	32	3,200	3,250	59	59	59	59
400	425	8	8	8	8	1,775	1,800	33	33	33	33	3,250	3,300	60	60	60	60
425	450	8	8	8	8	1,800	1,825	33	33	33	33	3,300	3,350	61	61	61	61
450	475	9	9	9	9	1,825	1,850	34	34	34	34	3,350	3,400	62	62	62	62
475	500	9	9	9	9	1,850	1,875	34	34	34	34	3,400	3,450	63	63	63	63
500	525	9	9	9	9	1,875	1,900	35	35	35	35	3,450	3,500	64	64	64	64
525	550	10	10	10	10	1,900	1,925	35	35	35	35	3,500	3,550	65	65	65	65
550	575	10	10	10	10	1,925	1,950	36	36	36	36	3,550	3,600	66	66	66	66
575	600	11	11	11	11	1,950	1,975	36	36	36	36	3,600	3,650	67	67	67	67
600	625	11	11	11	11	1,975	2,000	37	37	37	37	3,650	3,700	68	68	68	68
625	650	12	12	12	12	2,000						3,700	3,750	69	69	69	69
650	675	12	12	12	12	2,000	2,025	37	37	37	37	3,750	3,800	69	69	69	69
675	700	13	13	13	13	2,025	2,050	37	37	37	37	3,800	3,850	70	70	70	70
700	725	13	13	13	13	2,050	2,075	38	38	38	38	3,850	3,900	71	71	71	71
725	750	14	14	14	14	2,075	2,100	38	38	38	38	3,900	3,950	72	72	72	72
750	775	14	14	14	14	2,100	2,125	39	39	39	39	3,950	4,000	73	73	73	73
775	800	14	14	14	14	2,125	2,150	39	39	39	39	4,000					
800	825	15	15	15	15	2,150	2,175	40	40	40	40	4,000	4,050	74	74	74	74
825	850	15	15	15	15	2,175	2,200	40	40	40	40	4,050	4,100	75	75	75	75
850	875	16	16	16	16	2,200	2,225	41	41	41	41	4,100	4,150	76	76	76	76
875	900	16	16	16	16	2,225	2,250	41	41	41	41	4,150	4,200	77	77	77	77
900	925	17	17	17	17	2,250	2,275	42	42	42	42	4,200	4,250	78	78	78	78
925	950	17	17	17	17	2,275	2,300	42	42	42	42	4,250	4,300	79	79	79	79
950	975	18	18	18	18	2,300	2,325	43	43	43	43	4,300	4,350	80	80	80	80
975	1,000	18	18	18	18	2,325	2,350	43	43	43	43	4,350	4,400	81	81	81	81
1,000						2,350	2,375	43	43	43	43	4,400	4,450	81	81	81	81
1,000	1,025	19	19	19	19	2,375	2,400	44	44	44	44	4,450	4,500	82	82	82	82
1,025	1,050	19	19	19	19	2,400	2,425	44	44	44	44	4,500	4,550	83	83	83	83
1,050	1,075	20	20	20	20	2,425	2,450	45	45	45	45	4,550	4,600	84	84	84	84
1,075	1,100	20	20	20	20	2,450	2,475	45	45	45	45	4,600	4,650	85	85	85	85
1,100	1,125	20	20	20	20	2,475	2,500	46	46	46	46	4,650	4,700	86	86	86	86
1,125	1,150	21	21	21	21	2,500	2,525	46	46	46	46	4,700	4,750	87	87	87	87
1,150	1,175	21	21	21	21	2,525	2,550	47	47	47	47	4,750	4,800	88	88	88	88
1,175	1,200	22	22	22	22	2,550	2,575	47	47	47	47	4,800	4,850	89	89	89	89
1,200	1,225	22	22	22	22	2,575	2,600	48	48	48	48	4,850	4,900	90	90	90	90
1,225	1,250	23	23	23	23	2,600	2,625	48	48	48	48	4,900	4,950	91	91	91	91
1,250	1,275	23	23	23	23	2,625	2,650	49	49	49	49	4,950	5,000	92	92	92	92
1,275	1,300	24	24	24	24	2,650	2,675	49	49	49	49						
1,300	1,325	24	24	24	24	2,675	2,700	49	49	49	49						

*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—			
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: 0 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