



North Dakota Office of State Tax Commissioner

2010 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,

For over a decade the Tax Department has been offering electronic filing for individual income tax returns. Over the years, the e-file options have grown, providing taxpayers with a selection of companies affiliated with IRS E-file and the Free File Alliance, which consist of software companies that have agreed to offer free e-filing to taxpayers who meet certain criteria.

With the different e-file companies – Free File and IRS E-File – the Tax Department was concerned that there would be a number of taxpayers who might be overwhelmed with all of the e-file offers. So, we created a new online interactive tool for taxpayers to use to help them identify if they were eligible for a Free File company, and to guide them to an e-file service that will work best for them. This tool was very successful and during this past filing season well over 241,000 North Dakota individual income taxpayers chose to e-file!

Inside this booklet you will find the paper forms and instructions you need to file your 2010 North Dakota individual income taxes. Before you choose to file a paper return, I hope you will consider filing electronically this year. Nearly 70 percent of taxpayers have found e-file to be a well-established, safe and efficient method of filing their tax return.

As you go through the booklet, you will notice that there is little change in the 2010 North Dakota individual income tax return and instructions from the prior year. Any notable changes are identified as “NEW!” on the forms and in the instructions. For a summary of the changes and other developments that may affect you, please see page 2.

If you have any questions, need assistance, or simply want more information about e-file, visit our web site at www.nd.gov/tax or contact our office. You’ll find contact information on the back of this booklet.

Sincerely,

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!

Most city and county local tax ordinances contain a local sales tax maximum, which varies among the local tax jurisdictions. If you pay local sales tax in excess of the jurisdiction's maximum amount, you may apply to the Office of State Tax Commissioner to obtain a refund of the excess local sales tax paid. For example, if you purchase \$4,000 of furniture in a city having a 1% sales tax and a local sales tax maximum of \$25, the retailer will collect \$200 in state sales tax (\$4,000 x 5%) and \$40 in local sales tax (\$4,000 x 1%) at the time of purchase. You may apply to the Office of State Tax Commissioner to obtain a refund of \$15, which is the excess of the \$40 local sales tax paid over the \$25 local sales tax maximum. You can obtain the application form, **Claim For Refund of City or County Sales and Use Tax Transmittal**, from our web site at www.nd.gov/tax, or you may call us at 701.328.1246 or e-mail us at salestax@nd.gov.

Do you owe use tax?

If you purchased goods from a source outside North Dakota that you use or consume in North Dakota on which you did not pay North Dakota sales tax, you may have to pay state and local sales taxes to North Dakota. Technically, what you have to pay is called a "use tax." The use tax applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased the goods in person at an out-of-state location, or by mail, phone, or over the Internet.

If you purchased the goods in another state and did not pay any sales tax to that state, you must pay the full use tax to North Dakota. However, if you did pay the other state's sales tax but paid less than what you would have paid in North Dakota, you must pay use tax to North Dakota equal to the difference. If you purchased the goods in another country, you must pay the full use tax to North Dakota regardless of whether you paid any tax to that country on the purchase.

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our web site at www.nd.gov/tax, or you may call us 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 **241,000** 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 contact 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.

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.



Changes affecting you and your income tax

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

Change to instructions for “partnership plan” long-term care insurance credit

If you claim the “partnership plan” long-term care insurance income tax credit on the 2010 Schedule ND-1TC, line 16, the instructions on what you must attach to your return to support the credit have changed.

At the time you purchase a “partnership plan” long-term care insurance policy, the insurance company is required to provide you with a statement that certifies the policy is a “partnership plan” policy.

If you file your 2010 Form ND-1 on paper, you must attach copies of the (1) certification statement from the insurance company and (2) the first page of the policy which identifies the insurance company and the name or names of the insured. If you electronically file your return, however, you do not have to submit these documents to the Office of State Tax Commissioner, but you must be able to provide them upon request.

Federal exemption for civilian spouses of U.S. armed forces servicemembers

Federal legislation called the Military Spouses Residency Relief Act changed federal law to extend two state income tax relief provisions to a civilian spouse of a U.S. armed forces servicemember. If a civilian spouse’s sole reason for living and working in a state other than his or her state of legal residence is to live wherever the servicemember is stationed, federal law now provides that (1) the civilian spouse’s state of legal residence does not automatically change when moving from one state to another state and (2) the civilian spouse’s compensation is subject to state income tax only in his or her state of legal residence.

Resident civilian spouse—A civilian spouse who is a legal resident of North Dakota is subject to North Dakota income tax on all of his or her income regardless of where it is earned or has its source. Therefore, even if a North Dakota civilian spouse’s compensation is exempt from another state’s income tax because of the Military Spouses Residency Relief Act, the compensation earned in the other state is still subject to North Dakota income tax.

Nonresident civilian spouse—A civilian spouse who claims legal residence in a state other than North Dakota is generally subject to North Dakota income tax on all income earned or having its source in North Dakota. However, because of the Military Spouses Residency Relief Act, a nonresident civilian spouse’s compensation for work performed in North Dakota is exempt from North Dakota income tax if he or she meets all of the following conditions:

- The civilian spouse and the servicemember maintain their legal residence in a state other than North Dakota. (This condition is met even if each spouse has a different state of legal residence.)
- The servicemember’s permanent duty station is in North Dakota.
- The civilian spouse is residing and working in North Dakota only because he or she wants to live with the servicemember.

Actions or events that alter any of the above eligibility conditions may make the nonresident civilian spouse ineligible for the exemption of compensation from North Dakota income tax. This would include a change in the servicemember’s permanent duty station, changing legal residence to North Dakota, a divorce, and death of the servicemember.

If a nonresident civilian spouse is eligible for the exemption but the civilian spouse’s employer withheld North Dakota income tax from his or her North Dakota wages, the civilian spouse may apply for a refund of the withheld tax by filing a North Dakota individual income tax return.

For more detailed information on the Military Spouses Residency Relief Act and its effect on your North Dakota income tax obligation, go to our web site at www.nd.gov/tax.

Retroactive property tax relief income tax credit

Schedule ND-1RPT, Retroactive Property Tax Credit For Individuals, has been discontinued for the 2010 tax year. This was a one-time income tax credit only allowed for the 2009 tax year. However, if you qualified for this credit on your 2009 Form ND-1 and were unable to use all of the credit because it exceeded your 2009 income tax liability, you may carry over the unused credit from your 2009 return and claim it on your 2010 Form ND-1—see the 2010 Schedule ND-1TC, line 17.

Authorizing others to access your confidential tax information

Except where North Dakota income tax law specifically provides for an exception, the Office of State Tax Commissioner (Tax Department) must protect the confidentiality of the information contained in any return or report that you are required to file with the Tax Department. This protection goes so far as to prohibit the Tax Department from disclosing whether or not you have filed a required return or report. You, of course, may access your own confidential information upon appropriate verification of your identity.

Changes affecting you and your income tax (continued)

If you rely on a third party, such as an accountant, attorney, or family member, to handle your income tax affairs, there may be times when the third party needs to access your confidential information on file with the Tax Department. Unless you plan on requesting the information yourself and giving it to the third party, the Tax Department may not provide any confidential information to your third party representative without your written authorization.

You can authorize the Tax Department to disclose your confidential information to your third party representative by completing Form 500, Authorization To Disclose Tax Information And Designation of Representative. Either you or your third party representative may present the completed Form 500 to the Tax Department. The form allows you to limit the type of information that the Tax Department may disclose to your third party representative.

Form 500 can be obtained from the Tax Department's web site at www.nd.gov/tax and clicking the link **Miscellaneous Tax Forms and Publications** on the menu at the left-hand side of the page.

General information for all filers

- A 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 use income averaging for farm income.
- This booklet contains both the 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, 2011— | |
| | | 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 2010 and you are required to file a 2010 federal individual income tax return, you must file a 2010 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2010.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are subject to North Dakota income tax and must file a 2010 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2010 tax year and (2) you are required to file a 2010 federal individual income tax return. This applies regardless of your military spouse’s state of residence, where you resided, or the source of your income.

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2010 tax year and you are required to file a 2010 federal individual income tax return, you must file a 2010 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

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2010 tax year, you must file a 2010 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2010 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2010 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 page 4.

Nonresidents in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2010, you do not have to file a North Dakota income tax return unless (1) you have gross income from North Dakota sources other than your military compensation or (2) you are married and filing a joint federal income tax return with your spouse who is required to file a North Dakota income tax return.

Civilian spouse of U.S. armed forces member—If you are a civilian spouse of a U.S. armed forces servicemember, you are not subject to North Dakota income tax and do not have to file a 2010 North Dakota individual income tax return if (1) both you and your spouse were full-year nonresidents of North Dakota, (2) your military spouse's permanent duty station was in North Dakota, (3) your only gross income from North Dakota sources was wages for work performed in North Dakota, and (4) you resided in North

Dakota only because you wanted to live with your military spouse. If you meet all of these conditions and your employer withheld North Dakota income tax from your wages, you must file a return to obtain a refund of the withheld taxes.

Minnesota or Montana resident—If you were a full-year resident of Minnesota for the 2010 tax year, you do not have to file a 2010 North Dakota individual income tax return if **both** of the following apply:

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

If you were a full-year resident of Montana for the 2010 tax year, you do not have to file a 2010 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 2010, you must file a 2010 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 gross income 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 2010 tax year, you must file a 2010 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2010 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

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

Gross income from North Dakota sources (for nonresidents only)

In the case of a nonresident, “gross income from North Dakota sources” includes the following:

- 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 trade or business carried on in North Dakota, whether as a sole proprietorship, partnership, or S corporation.
- 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 that is eligible for exemption from state income tax under federal military and interstate commerce laws.

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

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.
- 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*.

Which form to use

This booklet contains Form ND-EZ and Form ND-1. If you are required to file a 2010 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.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them,

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

Use **Form ND-EZ** ...if **ALL** seven statements below are **TRUE**; or,
Use **Form ND-1**if **ANY** of the seven statements are **FALSE**.

Note: If you are filing a joint return with your spouse, check "True" only if the statement is true for both you and your spouse.

	True	False
1. You were a resident of North Dakota for all of 2010	<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 income tax for 2010	<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"/>
7. You are not making an extension payment on Form ND-1EXT	<input type="checkbox"/>	<input type="checkbox"/>

* The references show where to find more information.

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 the applicable state 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 2010 North Dakota individual income tax return on or before April 15, 2011. 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 2010 Form ND-1EXT on or before April 15, 2011. 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 2010 Form ND-1EXT payment.

If you prepay your tax using Form ND-1EXT, you must file Form ND-1 and claim the payment on page 2, line 29; you may not file Form ND-EZ.

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 2010 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2010 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 tax years after 2008, 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 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. If the net tax liability has not been fully paid at the time the amended return is filed, only enter the amount of tax that has been paid.
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 2011)

You must pay estimated North Dakota income tax for the 2011 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2011.
2. Your North Dakota net tax liability for 2010 is \$500 or more. (*If you are not required to file a North Dakota return for 2010, you do not have to pay estimated tax for 2011.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in North Dakota income tax for 2011.
4. You expect your North Dakota income tax withholding for 2011 to be less than the smaller of the following:
 - (a) 90% of your 2011 North Dakota net tax liability.
 - (b) 100% of your 2010 North Dakota net tax liability. If you moved into North Dakota during 2010 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 2011 tax year must be paid by April 15, June 15, and September 15, 2011, and January 15, 2012.

If you are required to pay estimated tax for 2011, obtain the 2011 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 also must 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 a surviving spouse experiences any problem with depositing or cashing a refund 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.

2010 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 2010 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 2010 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 2010 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 2010 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2009 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 2010 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
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.

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.
- Due to 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 2010 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 2010 return and automatically expires on the due date (excluding extensions) for filing the 2011 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?** This is 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 a copy of your 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.

2010 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 2010 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 2010 tax year

If you were a nonresident of North Dakota for part or all of the 2010 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR (*in this booklet*) to calculate the amount of your tax. 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 2010 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 2010 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 2010 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 NOLif 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 2010 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 or Schedule ND-1PG in a tax year prior to 2010, or are going to claim it on your 2010 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 2010. 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 2010, 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 2010, but you did not reside on an Indian reservation for part or all of 2010, 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 2010, 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 2010 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.

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.
- The dividends are reportable to North Dakota.

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

Full-year nonresident or part-year resident— Multiply the portion of your “qualified dividends” from line 9b of Form 1040A or Form 1040 *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 2010, 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 2010 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed..... **1** _____
2. Enter amount from 2010 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 \$56,912;
- Both you and your spouse have qualified income. See “What’s included in qualified income?” below.
- The qualified income of the spouse with the lower qualified income is more than \$32,312.

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 Schedule SE (Form 1040), line 3, reduced by the self-employment tax deduction reported on Form 1040, line 27.
- 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 \$56,912 ?	
	<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 \$32,312 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 6	5 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	13 280.00
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!** Carryover of unused 2009 retroactive property tax credit
- Long-term care “partnership plan” insurance credit
- Geothermal energy device credit
- 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 2010 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2009 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 2010 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 (Line 34, Item a)	Account number (Line 34, Item b)	Do not include the check number as part of the account number.

Line 32 - Application of overpayment to 2011

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2011 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 review 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.
- 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 2010, 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 2010 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 2010 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 2010 return and automatically expires on the due date (excluding extensions) for filing the 2011 return. It 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?** This is 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 a copy of your 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.

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





The *Trees for North Dakota* Income Tax Check-Off

The Threat: Emerald ash borer (EAB) is a highly invasive, exotic insect that attacks and kills all species of ash trees. It is as close as St. Paul, Minnesota. If

EAB becomes established here, the economic and environmental impacts will be overwhelming. There are an estimated 78 million ash trees within North Dakota's forests and woodlands. Ash is the most common tree planted in communities, reaching 60% of the tree population in some towns. Ash also represents a large percentage of the state's 55,000 miles of field and farmstead windbreaks. Costs of removing, disposing and replacing trees lost to EAB, coupled with the economic benefits associated with trees lost, such as reduced energy costs and ecosystem services, the insect's impact could far exceed \$1 billion dollars!



How You Can Help: Each of us has the ability to play an important role in the overall health and well-being of our forest resources by making a donation to the **Trees for North Dakota Trust Fund**. The "Community Family Forest" grant program, funded by private donations to the **Trees for North Dakota Trust Fund**, helps communities diversify their forest resources by planting a variety of trees adapted to North Dakota's climate. Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Please consider a donation today.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2010 North Dakota Individual Income Tax Return (see below):

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

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

"Community Family Forest" grants are awarded to purchase and plant trees on public property across the state. The grants help strengthen the tradition of annual tree planting.

Larry A. Kotchman, State Forester
NORTH DAKOTA FOREST SERVICE
 307 – 1st Street East
 Bottineau ND 58318-1100

Telephone: (701) 228-5422
www.ndsu.edu/ndfs
forest@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 2010. 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 Salem ND	New Salem- Almont 49	30-049
Alexander ND	Alexander 2	27-002	Grenora ND	Grenora 99	53-099	New Town ND	New Town 1	31-001
Amidon ND	Central Elem. 32	44-032	Gwinner ND	N Sargent 3	41-003	Newburg ND	Newburg-United 54	05-054
Anamoose ND	Anamoose 14	25-014	Hague ND	Bakker 10	15-010	Northwood ND	Northwood 129	18-129
Ashley ND	Ashley 9	26-009	Halliday ND	Halliday 19	13-019	Oakes ND	Oakes 41	11-041
Baldwin ND	Baldwin 29	08-029		Twin Buttes 37	13-037	Oberon ND	Oberon 16	03-016
Beach ND	Beach 3	17-003	Hankinson ND	Hankinson 8	39-008	Page ND	Page 80	09-080
Belcourt ND	Belcourt 7	40-007	Harvey ND	Harvey 38	52-038	Park River ND	Park River 78	50-078
Belfield ND	Belfield 13	45-013	Hatton ND	Hatton 7	49-007	Parshall ND	Parshall 3	31-003
Berthold ND	Lewis and Clark 161	51-161	Hazelton ND	Haz-Mof-Brad 6	15-006	Pembina ND	North Border 100	34-100
Beulah ND	Beulah 27	29-027	Hazen ND	Hazen 3	29-003	Petersburg ND	Dakota Prairie 1	32-001
Binford ND	Midkota 7	20-007	Hebron ND	Hebron 13	30-013	Pingree ND	Pingree-Buchanan 10	47-010
Bismarck ND	Bismarck 1	08-001	Hettinger ND	Hettinger 13	01-013	Powers Lake ND	Powers Lake 27	07-027
	Naighton 25	08-025	Hillsboro ND	Hillsboro 9	49-009	Ray ND	Nesson 2	53-002
	Apple Creek 39	08-039	Hope ND	Hope 10	46-010	Richardton ND	Richardton-Taylor 34	45-034
	Manning 45	08-045	Hunter ND	Northern Cass 97	09-097	Robinson ND	Robinson 14	22-014
Bottineau ND	Bottineau 1	05-001	Hurdsfield ND	Pleasant Valley 35	52-035	Rock Lake ND	N Central 28	48-028
Bowbells ND	Bowbells 14	07-014	Inkster ND	Midway 128	18-128	Rogers ND	Barnes Co. North 7	02-007
Bowman ND	Bowman Co 1	06-001	Jamestown ND	Jamestown 1	47-001	Rolette ND	Rolette 29	40-029
Buxton ND	Central Valley 3	49-003	Kenmare ND	Kenmare 28	51-028	Rolla ND	Mt. Pleasant 4	40-004
Cando ND	North Star 10	48-010	Kensal ND	Kensal 19	47-019	Rugby ND	Rugby 5	35-005
Carrington ND	Carrington 49	16-049	Killdeer ND	Killdeer 16	13-016	Sawyer ND	Sawyer 16	51-016
Carson ND	Roosevelt 18	19-018	Kindred ND	Kindred 2	09-002	Scranton ND	Scranton 33	06-033
Cartwright ND	Horse Creek 32	27-032	Kulm ND	Kulm 7	23-007	Selfridge ND	Selfridge 8	43-008
Casselton ND	Central Cass 17	09-017	Lakota ND	Lakota 66	32-066	Sidney MT	Earl 18	27-018
Cavalier ND	Cavalier 6	34-006	LaMoure ND	LaMoure 8	23-008	Solen ND	Solen 3	43-003
Center ND	Center-Stanton 1	33-001	Langdon ND	Langdon Area 23	10-023	South Heart ND	South Heart 9	45-009
Colfax ND	Richland 44	39-044	Larimore ND	Larimore 44	18-044	St. Anthony ND	Little Heart 4	30-004
Cooperstown ND	Griggs County Central 18	20-018	Leeds ND	Leeds 6	03-006	St. John ND	St. John 3	40-003
Crosby ND	Divide County 1	12-001	Lidgerwood ND	Lidgerwood 28	39-028	St. Thomas ND	St. Thomas 43	34-043
Des Lacs ND	United 7	51-007	Lignite ND	Burke Central 36	07-036	Stanley ND	Stanley 2	31-002
Devils Lake ND	Devils Lake 1	36-001	Linton ND	Linton 36	15-036	Starkweather ND	Starkweather 44	36-044
Dickinson ND	Dickinson 1	45-001	Lisbon ND	Lisbon 19	37-019	Steele ND	Kidder Co. 1	22-001
Drake ND	Drake 57	25-057	Maddock ND	Maddock 9	03-009	Sterling ND	Sterling 35	08-035
Drayton ND	Drayton 19	34-019	Mandan ND	Mandan 1	30-001	Strasburg ND	Strasburg 15	15-015
Dunseith ND	Dunseith 1	40-001		Sweet Briar 17	30-017	Surrey ND	Surrey 41	51-041
Edgeley ND	Edgeley 3	23-003	Mandaree ND	Mandaree 36	27-036	Thompson ND	Thompson 61	18-061
Edinburg ND	Valley-Edinburg 118	34-118	Manvel ND	Manvel 125	18-125	Tioga ND	Tioga 15	53-015
Edmore ND	Edmore 2	36-002	Mapleton ND	Mapleton 7	09-007	Tower City ND	Maple Valley 4	09-004
Elgin ND	Elgin-New Leipzig 49	19-049	Marion ND	Litchville-Marion 46	02-046	Towner ND	TGU 60	25-060
Ellendale ND	Ellendale 40	11-040	Marmarth ND	Marmarth 12	44-012	Trenton ND	Eight Mile 6	53-006
Emerado ND	Emerado 127	18-127	Max ND	Max 50	28-050	Turtle Lake ND	Turtle Lake- Mercer 72	28-072
Enderlin ND	Enderlin Area 24	37-024	Mayville ND	May-Port CG 14	49-014	Underwood ND	Underwood 8	28-008
Fairmount ND	Fairmount 18	39-018	McClusky ND	McClusky 19	42-019	Valley City ND	Valley City 2	02-002
Fairview MT	Yellowstone 14	27-014	Medina ND	Medina 3	47-003	Velva ND	Velva 1	25-001
Fargo ND	Fargo 1	09-001	Medora ND	Billings Co. 1	04-001	Wahpeton ND	Wahpeton 37	39-037
Fessenden ND	Fessenden-Bowdon 25	52-025	Menoken ND	Menoken 33	08-033	Warwick ND	Warwick 29	03-029
Finley ND	Finley-Sharon 19	46-019	Milnor ND	Milnor 2	41-002	Washburn ND	Washburn 4	28-004
Flasher ND	Flasher 39	30-039	Minnewaukan ND	Minnewaukan 5	03-005	Watford City ND	McKenzie Co 1	27-001
Fordville ND	Fordville-Lankin 5	50-005	Minot ND	Minot 1	51-001	West Fargo ND	West Fargo 6	09-006
Forman ND	Sargent Central 6	41-006		Nedrose 4	51-004	Westhope ND	Westhope 17	05-017
Ft. Ransom ND	Ft. Ransom 6	37-006		S Prairie 70	51-070	White Shield ND	White Shield 85	28-085
Ft. Totten ND	Ft. Totten 30	03-030		Air Force Base 160	51-160	Williston ND	Williston 1	53-001
Ft. Yates ND	Ft. Yates 4	43-004	Minto ND	Minto 20	50-020		New 8	53-008
Gackle ND	Gackle-Streeter 56	24-056	Mohall ND	Mohall-Lansford -Sherwood 1	38-001	Wilton ND	Wilton 1	28-001
Garrison ND	Garrison 51	28-051	Montpelier ND	Montpelier 14	47-014	Wing ND	Wing 28	08-028
Glen Ullin ND	Glen Ullin 48	30-048	Mott ND	Mott-Regent 1	21-001	Wishek ND	Wishek 19	26-019
Glenburn ND	Glenburn 26	38-026	Munich ND	Munich 19	10-019	Wolford ND	Wolford 1	35-001
Golva ND	Lone Tree 6	17-006	Napoleon ND	Napoleon 2	24-002	Wyndmere ND	Wyndmere 42	39-042
Goodrich ND	Goodrich 16	42-016	New England ND	New England 9	21-009	Zealand ND	Zealand 4	26-004
Grafton ND	Grafton 3	50-003	New Rockford ND	New Rockford -Sheyenne 2	14-002			

2010 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	1,170	917	1,259	985
49,850	49,900	1,172	918	1,261	987
49,900	49,950	1,173	919	1,263	989
49,950	50,000	1,175	920	1,264	990

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	3,000											
5	15	0	0	0	0	1,350	1,375	25	25	25	25	2,725	2,750	50	50	50	50	3,000	3,050	56	56	56	56	3,050	3,100	57	57	57	57
15	25	0	0	0	0	1,375	1,400	26	26	26	26	2,750	2,775	51	51	51	51	3,100	3,150	58	58	58	58	3,150	3,200	58	58	58	58
25	50	1	1	1	1	1,400	1,425	26	26	26	26	2,775	2,800	51	51	51	51	3,200	3,250	59	59	59	59	3,250	3,300	60	60	60	60
50	75	1	1	1	1	1,425	1,450	26	26	26	26	2,800	2,825	52	52	52	52	3,300	3,350	61	61	61	61	3,350	3,400	62	62	62	62
75	100	2	2	2	2	1,450	1,475	27	27	27	27	2,825	2,850	52	52	52	52	3,400	3,450	63	63	63	63	3,450	3,500	64	64	64	64
100	125	2	2	2	2	1,475	1,500	27	27	27	27	2,850	2,875	53	53	53	53	3,500	3,550	65	65	65	65	3,550	3,600	66	66	66	66
125	150	3	3	3	3	1,500	1,525	28	28	28	28	2,875	2,900	53	53	53	53	3,600	3,650	67	67	67	67	3,650	3,700	68	68	68	68
150	175	3	3	3	3	1,525	1,550	28	28	28	28	2,900	2,925	54	54	54	54	3,700	3,750	69	69	69	69	3,750	3,800	69	69	69	69
175	200	3	3	3	3	1,550	1,575	29	29	29	29	2,925	2,950	54	54	54	54	3,800	3,850	70	70	70	70	3,850	3,900	71	71	71	71
200	225	4	4	4	4	1,575	1,600	29	29	29	29	2,950	2,975	55	55	55	55	3,900	3,950	72	72	72	72	3,950	4,000	73	73	73	73
225	250	4	4	4	4	1,600	1,625	30	30	30	30	2,975	3,000	55	55	55	55	4,000				4,000	4,050	74	74	74	74		
250	275	5	5	5	5	1,625	1,650	30	30	30	30	3,000				4,050	4,100	75	75	75	75	4,100	4,150	76	76	76	76		
275	300	5	5	5	5	1,650	1,675	31	31	31	31	3,000	3,050	56	56	56	56	4,150	4,200	77	77	77	77	4,200	4,250	78	78	78	78
300	325	6	6	6	6	1,675	1,700	31	31	31	31	3,050	3,100	57	57	57	57	4,250	4,300	79	79	79	79	4,300	4,350	80	80	80	80
325	350	6	6	6	6	1,700	1,725	32	32	32	32	3,100	3,150	58	58	58	58	4,350	4,400	81	81	81	81	4,400	4,450	81	81	81	81
350	375	7	7	7	7	1,725	1,750	32	32	32	32	3,150	3,200	58	58	58	58	4,450	4,500	82	82	82	82	4,500	4,550	83	83	83	83
375	400	7	7	7	7	1,750	1,775	32	32	32	32	3,200	3,250	59	59	59	59	4,550	4,600	84	84	84	84	4,600	4,650	85	85	85	85
400	425	8	8	8	8	1,775	1,800	33	33	33	33	3,250	3,300	60	60	60	60	4,650	4,700	86	86	86	86	4,700	4,750	87	87	87	87
425	450	8	8	8	8	1,800	1,825	33	33	33	33	3,300	3,350	61	61	61	61	4,750	4,800	88	88	88	88	4,800	4,850	89	89	89	89
450	475	9	9	9	9	1,825	1,850	34	34	34	34	3,350	3,400	62	62	62	62	4,850	4,900	90	90	90	90	4,900	4,950	91	91	91	91
475	500	9	9	9	9	1,850	1,875	34	34	34	34	3,400	3,450	63	63	63	63	4,950	5,000	92	92	92	92	4,950	5,000	92	92	92	92
500	525	9	9	9	9	1,875	1,900	35	35	35	35	3,450	3,500	64	64	64	64	4,000				4,000	4,050	74	74	74	74		
525	550	10	10	10	10	1,900	1,925	35	35	35	35	3,500	3,550	65	65	65	65	4,050	4,100	75	75	75	75	4,100	4,150	76	76	76	76
550	575	10	10	10	10	1,925	1,950	36	36	36	36	3,550	3,600	66	66	66	66	4,150	4,200	77	77	77	77	4,200	4,250	78	78	78	78
575	600	11	11	11	11	1,950	1,975	36	36	36	36	3,600	3,650	67	67	67	67	4,250	4,300	79	79	79	79	4,300	4,350	80	80	80	80
600	625	11	11	11	11	1,975	2,000	37	37	37	37	3,650	3,700	68	68	68	68	4,350	4,400	81	81	81	81	4,400	4,450	81	81	81	81
625	650	12	12	12	12	2,000				37	37	37	37	3,700	3,750	69	69	69	69	4,450	4,500	82	82	82	82				
650	675	12	12	12	12	2,000	2,025	37	37	37	37	3,750	3,800	69	69	69	69	4,500	4,550	83	83	83	83	4,550	4,600	84	84	84	84
675	700	13	13	13	13	2,025	2,050	37	37	37	37	3,800	3,850	70	70	70	70	4,600	4,650	85	85	85	85	4,650	4,700	86	86	86	86
700	725	13	13	13	13	2,050	2,075	38	38	38	38	3,850	3,900	71	71	71	71	4,700	4,750	87	87	87	87	4,750	4,800	88	88	88	88
725	750	14	14	14	14	2,075	2,100	38	38	38	38	3,900	3,950	72	72	72	72	4,800	4,850	89	89	89	89	4,850	4,900	90	90	90	90
750	775	14	14	14	14	2,100	2,125	39	39	39	39	3,950	4,000	73	73	73	73	4,900	4,950	91	91	91	91	4,950	5,000	92	92	92	92
775	800	14	14	14	14	2,125	2,150	39	39	39	39	4,000				4,000	4,050	74	74	74	74	4,050	4,100	75	75	75	75		
800	825	15	15	15	15	2,150	2,175	40	40	40	40	4,050	4,100	75	75	75	75	4,100	4,150	76	76	76	76	4,150	4,200	77	77	77	77
825	850	15	15	15	15	2,175	2,200	40	40	40	40	4,150	4,200	77	77	77	77	4,200	4,250	78	78	78	78	4,250	4,300	79	79	79	79
850	875	16	16	16	16	2,200	2,225	41	41	41	41	4,200	4,250	78	78	78	78	4,300	4,350	80	80	80	80	4,350	4,400	81	81	81	81
875	900	16	16	16	16	2,225	2,250	41	41	41	41	4,250	4,300	79	79	79	79	4,400	4,450	81	81	81	81	4,450	4,500	82	82	82	82
900	925	17	17	17	17	2,250	2,275	42	42	42	42	4,300	4,350	80	80	80	80	4,500	4,550	83	83	83	83	4,550	4,600	84	84	84	84
925	950	17	17	17	17	2,275	2,300	42	42	42	42	4,350	4,400	81	81	81	81	4,600	4,650	85	85	85	85	4,650	4,700	86	86	86	86
950	975	18	18	18	18	2,300	2,325	43	43	43	43	4,400	4,450	82	82	82	82	4,700	4,750	87	87	87	87	4,750	4,800	88	88	88	88
975	1,000	18	18	18	18	2,325	2,350	43	43	43	43	4,450	4,500	83	83	83	83	4,800	4,850	89	89	89	89	4,850	4,900	90	90	90	90
1,000		1,000				2,000		2,000				3,000		3,000															
1,000	1,025	19	19	19	19	2,350	2,375	43	43	43	43	4,500	4,550	83	83	83	83	4,900	4,950	91	91	91	91	4,950	5,000	92	92	92	92
1,025	1,050	19	19	19	19	2,375	2,400	44	44	44	44	4,550	4,600	84	84	84	84	4,950	5,000	92	92	92	92	4,950	5,000	92	92	92	92
1,050	1,075	20	20	20	20	2,400	2,425	44	44	44	44	4,600	4,650	85	85	85	85	4,950	5,000	92	92	92	92	4,950	5,000	92	92	92	92
1,075	1,100	20	20	20	20	2,425	2,450	45	45	45	45	4,650	4,700	86	86	86	86	4,950	5,000	92	92	92	92	4,950	5,000	92	92		

2010 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—				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.

2010 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—				Your tax is—				Your tax is—							
14,000		17,000				20,000				21,000							
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				22,000							
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				23,000							
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.

2010 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—			
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	545	535
23,100	23,150	426	426	426	426	26,100	26,150	481	481	481	481	29,100	29,150	536	536	547	536
23,150	23,200	426	426	426	426	26,150	26,200	482	482	482	482	29,150	29,200	537	537	549	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	552	539
23,300	23,350	429	429	429	429	26,300	26,350	484	484	484	484	29,300	29,350	540	540	554	540
23,350	23,400	430	430	430	430	26,350	26,400	485	485	485	485	29,350	29,400	541	541	556	541
23,400	23,450	431	431	431	431	26,400	26,450	486	486	486	486	29,400	29,450	541	541	557	541
23,450	23,500	432	432	432	432	26,450	26,500	487	487	487	487	29,450	29,500	542	542	559	542
23,500	23,550	433	433	433	433	26,500	26,550	488	488	488	488	29,500	29,550	543	543	561	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	564	545
23,650	23,700	436	436	436	436	26,650	26,700	491	491	491	491	29,650	29,700	546	546	566	546
23,700	23,750	437	437	437	437	26,700	26,750	492	492	492	492	29,700	29,750	547	547	568	547
23,750	23,800	437	437	437	437	26,750	26,800	493	493	493	493	29,750	29,800	548	548	569	548
23,800	23,850	438	438	438	438	26,800	26,850	494	494	494	494	29,800	29,850	549	549	571	549
23,850	23,900	439	439	439	439	26,850	26,900	495	495	495	495	29,850	29,900	550	550	573	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	576	552
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	578	552
24,050	24,100	443	443	443	443	27,050	27,100	498	498	498	498	30,050	30,100	553	553	580	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	583	555
24,200	24,250	446	446	446	446	27,200	27,250	501	501	501	501	30,200	30,250	556	556	585	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	588	558
24,350	24,400	449	449	449	449	27,350	27,400	504	504	504	504	30,350	30,400	559	559	590	559
24,400	24,450	449	449	449	449	27,400	27,450	505	505	505	505	30,400	30,450	560	560	592	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	595	562
24,550	24,600	452	452	452	452	27,550	27,600	507	507	507	507	30,550	30,600	563	563	597	563
24,600	24,650	453	453	453	453	27,600	27,650	508	508	508	508	30,600	30,650	564	564	599	564
24,650	24,700	454	454	454	454	27,650	27,700	509	509	509	509	30,650	30,700	564	564	600	564
24,700	24,750	455	455	455	455	27,700	27,750	510	510	510	510	30,700	30,750	565	565	602	565
24,750	24,800	456	456	456	456	27,750	27,800	511	511	511	511	30,750	30,800	566	566	604	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	607	568
24,900	24,950	459	459	459	459	27,900	27,950	514	514	514	514	30,900	30,950	569	569	609	569
24,950	25,000	460	460	460	460	27,950	28,000	515	515	515	515	30,950	31,000	570	570	611	570
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	612	571
25,050	25,100	461	461	461	461	28,050	28,100	517	517	517	517	31,050	31,100	572	572	614	572
25,100	25,150	462	462	462	462	28,100	28,150	518	518	518	518	31,100	31,150	573	573	616	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	619	575
25,250	25,300	465	465	465	465	28,250	28,300	520	520	520	520	31,250	31,300	575	575	621	575
25,300	25,350	466	466	466	466	28,300	28,350	521	521	521	521	31,300	31,350	576	576	623	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	523	523	31,400	31,450	578	578	626	578
25,450	25,500	469	469	469	469	28,450	28,500	524	524	525	524	31,450	31,500	579	579	628	579
25,500	25,550	470	470	470	470	28,500	28,550	525	525	526	525	31,500	31,550	580	580	630	580
25,550	25,600	471	471	471	471	28,550	28,600	526	526	528	526	31,550	31,600	581	581	631	581
25,600	25,650	472	472	472	472	28,600	28,650	527	527	530	527	31,600	31,650	582	582	633	582
25,650	25,700	472	472	472	472	28,650	28,700	528	528	532	528	31,650	31,700	583	583	635	583
25,700	25,750	473	473	473	473	28,700	28,750	529	529	533	529	31,700	31,750	584	584	637	584
25,750	25,800	474	474	474	474	28,750	28,800	529	529	535	529	31,750	31,800	585	585	638	585
25,800	25,850	475	475	475	475	28,800	28,850	530	530	537	530	31,800	31,850	586	586	640	586
25,850	25,900	476	476	476	476	28,850	28,900	531	531	539	531	31,850	31,900	587	587	642	587
25,900	25,950	477	477	477	477	28,900	28,950	532	532	540	532	31,900	31,950	587	587	643	587
25,950	26,000	478	478	478	478	28,950	29,000	533	533	542	533	31,950	32,000	588	588	645	588

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

2010 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—			
32,000						35,000						38,000					
32,000	32,050	589	589	647	589	35,000	35,050	661	644	750	644	38,000	38,050	764	700	853	700
32,050	32,100	590	590	649	590	35,050	35,100	663	645	752	645	38,050	38,100	766	701	855	701
32,100	32,150	591	591	650	591	35,100	35,150	664	646	754	646	38,100	38,150	768	702	857	702
32,150	32,200	592	592	652	592	35,150	35,200	666	647	755	647	38,150	38,200	769	702	858	702
32,200	32,250	593	593	654	593	35,200	35,250	668	648	757	648	38,200	38,250	771	703	860	703
32,250	32,300	594	594	655	594	35,250	35,300	669	649	759	649	38,250	38,300	773	704	862	704
32,300	32,350	595	595	657	595	35,300	35,350	671	650	760	650	38,300	38,350	774	705	864	705
32,350	32,400	596	596	659	596	35,350	35,400	673	651	762	651	38,350	38,400	776	706	865	706
32,400	32,450	597	597	661	597	35,400	35,450	675	652	764	652	38,400	38,450	778	707	867	707
32,450	32,500	598	598	662	598	35,450	35,500	676	653	766	653	38,450	38,500	780	708	869	708
32,500	32,550	598	598	664	598	35,500	35,550	678	654	767	654	38,500	38,550	781	709	870	709
32,550	32,600	599	599	666	599	35,550	35,600	680	655	769	655	38,550	38,600	783	710	872	710
32,600	32,650	600	600	668	600	35,600	35,650	682	656	771	656	38,600	38,650	785	711	874	711
32,650	32,700	601	601	669	601	35,650	35,700	683	656	772	656	38,650	38,700	786	712	876	712
32,700	32,750	602	602	671	602	35,700	35,750	685	657	774	657	38,700	38,750	788	713	877	713
32,750	32,800	603	603	673	603	35,750	35,800	687	658	776	658	38,750	38,800	790	713	879	713
32,800	32,850	604	604	674	604	35,800	35,850	688	659	778	659	38,800	38,850	792	714	881	714
32,850	32,900	605	605	676	605	35,850	35,900	690	660	779	660	38,850	38,900	793	715	883	715
32,900	32,950	606	606	678	606	35,900	35,950	692	661	781	661	38,900	38,950	795	716	884	716
32,950	33,000	607	607	680	607	35,950	36,000	694	662	783	662	38,950	39,000	797	717	886	717
33,000						36,000						39,000					
33,000	33,050	608	608	681	608	36,000	36,050	695	663	784	663	39,000	39,050	798	718	888	718
33,050	33,100	609	609	683	609	36,050	36,100	697	664	786	664	39,050	39,100	800	719	889	719
33,100	33,150	610	610	685	610	36,100	36,150	699	665	788	665	39,100	39,150	802	720	891	720
33,150	33,200	610	610	686	610	36,150	36,200	700	666	790	666	39,150	39,200	804	721	893	721
33,200	33,250	611	611	688	611	36,200	36,250	702	667	791	667	39,200	39,250	805	722	895	722
33,250	33,300	612	612	690	612	36,250	36,300	704	667	793	667	39,250	39,300	807	723	896	723
33,300	33,350	613	613	692	613	36,300	36,350	706	668	795	668	39,300	39,350	809	724	898	724
33,350	33,400	614	614	693	614	36,350	36,400	707	669	797	669	39,350	39,400	811	725	900	725
33,400	33,450	615	615	695	615	36,400	36,450	709	670	798	670	39,400	39,450	812	725	901	725
33,450	33,500	616	616	697	616	36,450	36,500	711	671	800	671	39,450	39,500	814	726	903	726
33,500	33,550	617	617	698	617	36,500	36,550	712	672	802	672	39,500	39,550	816	727	905	727
33,550	33,600	618	618	700	618	36,550	36,600	714	673	803	673	39,550	39,600	817	728	907	728
33,600	33,650	619	619	702	619	36,600	36,650	716	674	805	674	39,600	39,650	819	729	908	729
33,650	33,700	620	620	704	620	36,650	36,700	718	675	807	675	39,650	39,700	821	730	910	730
33,700	33,750	621	621	705	621	36,700	36,750	719	676	809	676	39,700	39,750	823	731	912	731
33,750	33,800	621	621	707	621	36,750	36,800	721	677	810	677	39,750	39,800	824	732	913	732
33,800	33,850	622	622	709	622	36,800	36,850	723	678	812	678	39,800	39,850	826	733	915	733
33,850	33,900	623	623	711	623	36,850	36,900	725	679	814	679	39,850	39,900	828	734	917	734
33,900	33,950	624	624	712	624	36,900	36,950	726	679	815	679	39,900	39,950	829	735	919	735
33,950	34,000	625	625	714	625	36,950	37,000	728	680	817	680	39,950	40,000	831	736	920	736
34,000						37,000						40,000					
34,000	34,050	626	626	716	626	37,000	37,050	730	681	819	681	40,000	40,050	833	736	922	736
34,050	34,100	628	627	717	627	37,050	37,100	731	682	821	682	40,050	40,100	835	737	924	737
34,100	34,150	630	628	719	628	37,100	37,150	733	683	822	683	40,100	40,150	836	738	926	738
34,150	34,200	632	629	721	629	37,150	37,200	735	684	824	684	40,150	40,200	838	739	927	739
34,200	34,250	633	630	723	630	37,200	37,250	737	685	826	685	40,200	40,250	840	740	929	740
34,250	34,300	635	631	724	631	37,250	37,300	738	686	827	686	40,250	40,300	841	741	931	741
34,300	34,350	637	632	726	632	37,300	37,350	740	687	829	687	40,300	40,350	843	742	932	742
34,350	34,400	639	633	728	633	37,350	37,400	742	688	831	688	40,350	40,400	845	743	934	743
34,400	34,450	640	633	729	633	37,400	37,450	743	689	833	689	40,400	40,450	847	744	936	744
34,450	34,500	642	634	731	634	37,450	37,500	745	690	834	690	40,450	40,500	848	745	938	745
34,500	34,550	644	635	733	635	37,500	37,550	747	690	836	690	40,500	40,550	850	746	939	746
34,550	34,600	645	636	735	636	37,550	37,600	749	691	838	691	40,550	40,600	852	747	941	747
34,600	34,650	647	637	736	637	37,600	37,650	750	692	840	692	40,600	40,650	854	748	943	748
34,650	34,700	649	638	738	638	37,650	37,700	752	693	841	693	40,650	40,700	855	748	944	748
34,700	34,750	651	639	740	639	37,700	37,750	754	694	843	694	40,700	40,750	857	749	946	749
34,750	34,800	652	640	741	640	37,750	37,800	755	695	845	695	40,750	40,800	859	750	948	750
34,800	34,850	654	641	743	641	37,800	37,850	757	696	846	696	40,800	40,850	860	751	950	751
34,850	34,900	656	642	745	642	37,850	37,900	759	697	848	697	40,850	40,900	862	752	951	752
34,900	34,950	657	643	747	643	37,900	37,950	761	698	850	698	40,900	40,950	864	753	953	753
34,950	35,000	659	644	748	644	37,950	38,000	762	699	852	699	40,950	41,000	866	754	955	754

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

2010 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—			
41,000						44,000						47,000					
41,000	41,050	867	755	956	755	44,000	44,050	970	810	1,060	810	47,000	47,050	1,074	865	1,163	889
41,050	41,100	869	756	958	756	44,050	44,100	972	811	1,061	811	47,050	47,100	1,075	866	1,165	891
41,100	41,150	871	757	960	757	44,100	44,150	974	812	1,063	812	47,100	47,150	1,077	867	1,166	892
41,150	41,200	872	758	962	758	44,150	44,200	976	813	1,065	813	47,150	47,200	1,079	868	1,168	894
41,200	41,250	874	759	963	759	44,200	44,250	977	814	1,067	814	47,200	47,250	1,081	869	1,170	896
41,250	41,300	876	759	965	759	44,250	44,300	979	815	1,068	815	47,250	47,300	1,082	870	1,171	897
41,300	41,350	878	760	967	760	44,300	44,350	981	816	1,070	816	47,300	47,350	1,084	871	1,173	899
41,350	41,400	879	761	969	761	44,350	44,400	983	817	1,072	817	47,350	47,400	1,086	872	1,175	901
41,400	41,450	881	762	970	762	44,400	44,450	984	817	1,073	817	47,400	47,450	1,087	873	1,177	903
41,450	41,500	883	763	972	763	44,450	44,500	986	818	1,075	818	47,450	47,500	1,089	874	1,178	904
41,500	41,550	884	764	974	764	44,500	44,550	988	819	1,077	819	47,500	47,550	1,091	874	1,180	906
41,550	41,600	886	765	975	765	44,550	44,600	989	820	1,079	820	47,550	47,600	1,093	875	1,182	908
41,600	41,650	888	766	977	766	44,600	44,650	991	821	1,080	821	47,600	47,650	1,094	876	1,184	910
41,650	41,700	890	767	979	767	44,650	44,700	993	822	1,082	822	47,650	47,700	1,096	877	1,185	911
41,700	41,750	891	768	981	768	44,700	44,750	995	823	1,084	823	47,700	47,750	1,098	878	1,187	913
41,750	41,800	893	769	982	769	44,750	44,800	996	824	1,085	824	47,750	47,800	1,099	879	1,189	915
41,800	41,850	895	770	984	770	44,800	44,850	998	825	1,087	825	47,800	47,850	1,101	880	1,190	916
41,850	41,900	897	771	986	771	44,850	44,900	1,000	826	1,089	826	47,850	47,900	1,103	881	1,192	918
41,900	41,950	898	771	987	771	44,900	44,950	1,001	827	1,091	827	47,900	47,950	1,105	882	1,194	920
41,950	42,000	900	772	989	772	44,950	45,000	1,003	828	1,092	828	47,950	48,000	1,106	883	1,196	922
42,000						45,000						48,000					
42,000	42,050	902	773	991	773	45,000	45,050	1,005	828	1,094	828	48,000	48,050	1,108	884	1,197	923
42,050	42,100	903	774	993	774	45,050	45,100	1,007	829	1,096	829	48,050	48,100	1,110	885	1,199	925
42,100	42,150	905	775	994	775	45,100	45,150	1,008	830	1,098	830	48,100	48,150	1,112	886	1,201	927
42,150	42,200	907	776	996	776	45,150	45,200	1,010	831	1,099	831	48,150	48,200	1,113	886	1,202	928
42,200	42,250	909	777	998	777	45,200	45,250	1,012	832	1,101	832	48,200	48,250	1,115	887	1,204	930
42,250	42,300	910	778	999	778	45,250	45,300	1,013	833	1,103	833	48,250	48,300	1,117	888	1,206	932
42,300	42,350	912	779	1,001	779	45,300	45,350	1,015	834	1,104	834	48,300	48,350	1,118	889	1,208	934
42,350	42,400	914	780	1,003	780	45,350	45,400	1,017	835	1,106	835	48,350	48,400	1,120	890	1,209	935
42,400	42,450	915	781	1,005	781	45,400	45,450	1,019	836	1,108	836	48,400	48,450	1,122	891	1,211	937
42,450	42,500	917	782	1,006	782	45,450	45,500	1,020	837	1,110	837	48,450	48,500	1,124	892	1,213	939
42,500	42,550	919	782	1,008	782	45,500	45,550	1,022	838	1,111	838	48,500	48,550	1,125	893	1,214	940
42,550	42,600	921	783	1,010	783	45,550	45,600	1,024	839	1,113	839	48,550	48,600	1,127	894	1,216	942
42,600	42,650	922	784	1,012	784	45,600	45,650	1,026	840	1,115	841	48,600	48,650	1,129	895	1,218	944
42,650	42,700	924	785	1,013	785	45,650	45,700	1,027	840	1,116	842	48,650	48,700	1,130	896	1,220	946
42,700	42,750	926	786	1,015	786	45,700	45,750	1,029	841	1,118	844	48,700	48,750	1,132	897	1,221	947
42,750	42,800	927	787	1,017	787	45,750	45,800	1,031	842	1,120	846	48,750	48,800	1,134	897	1,223	949
42,800	42,850	929	788	1,018	788	45,800	45,850	1,032	843	1,122	848	48,800	48,850	1,136	898	1,225	951
42,850	42,900	931	789	1,020	789	45,850	45,900	1,034	844	1,123	849	48,850	48,900	1,137	899	1,227	953
42,900	42,950	933	790	1,022	790	45,900	45,950	1,036	845	1,125	851	48,900	48,950	1,139	900	1,228	954
42,950	43,000	934	791	1,024	791	45,950	46,000	1,038	846	1,127	853	48,950	49,000	1,141	901	1,230	956
43,000						46,000						49,000					
43,000	43,050	936	792	1,025	792	46,000	46,050	1,039	847	1,128	854	49,000	49,050	1,142	902	1,232	958
43,050	43,100	938	793	1,027	793	46,050	46,100	1,041	848	1,130	856	49,050	49,100	1,144	903	1,233	959
43,100	43,150	940	794	1,029	794	46,100	46,150	1,043	849	1,132	858	49,100	49,150	1,146	904	1,235	961
43,150	43,200	941	794	1,030	794	46,150	46,200	1,044	850	1,134	860	49,150	49,200	1,148	905	1,237	963
43,200	43,250	943	795	1,032	795	46,200	46,250	1,046	851	1,135	861	49,200	49,250	1,149	906	1,239	965
43,250	43,300	945	796	1,034	796	46,250	46,300	1,048	851	1,137	863	49,250	49,300	1,151	907	1,240	966
43,300	43,350	946	797	1,036	797	46,300	46,350	1,050	852	1,139	865	49,300	49,350	1,153	908	1,242	968
43,350	43,400	948	798	1,037	798	46,350	46,400	1,051	853	1,141	867	49,350	49,400	1,155	909	1,244	970
43,400	43,450	950	799	1,039	799	46,400	46,450	1,053	854	1,142	868	49,400	49,450	1,156	909	1,245	971
43,450	43,500	952	800	1,041	800	46,450	46,500	1,055	855	1,144	870	49,450	49,500	1,158	910	1,247	973
43,500	43,550	953	801	1,042	801	46,500	46,550	1,056	856	1,146	872	49,500	49,550	1,160	911	1,249	975
43,550	43,600	955	802	1,044	802	46,550	46,600	1,058	857	1,147	873	49,550	49,600	1,161	912	1,251	977
43,600	43,650	957	803	1,046	803	46,600	46,650	1,060	858	1,149	875	49,600	49,650	1,163	913	1,252	978
43,650	43,700	958	804	1,048	804	46,650	46,700	1,062	859	1,151	877	49,650	49,700	1,165	914	1,254	980
43,700	43,750	960	805	1,049	805	46,700	46,750	1,063	860	1,153	879	49,700	49,750	1,167	915	1,256	982
43,750	43,800	962	805	1,051	805	46,750	46,800	1,065	861	1,154	880	49,750	49,800	1,168	916	1,257	983
43,800	43,850	964	806	1,053	806	46,800	46,850	1,067	862	1,156	882	49,800	49,850	1,170	917	1,259	985
43,850	43,900	965	807	1,055	807	46,850	46,900	1,069	863	1,158	884	49,850	49,900	1,172	918	1,261	987
43,900	43,950	967	808	1,056	808	46,900	46,950	1,070	863	1,159	885	49,900	49,950	1,173	919	1,263	989
43,950	44,000	969	809	1,058	809	46,950	47,000	1,072	864	1,161	887	49,950	50,000	1,175	920	1,264	990

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

2010 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	1,177	920	1,266	992	53,000	53,050	1,280	976	1,369	1,095	56,000	56,050	1,383	1,031	1,472	1,198
50,050	50,100	1,179	921	1,268	994	53,050	53,100	1,282	977	1,371	1,097	56,050	56,100	1,385	1,032	1,474	1,200
50,100	50,150	1,180	922	1,270	996	53,100	53,150	1,284	978	1,373	1,099	56,100	56,150	1,387	1,033	1,476	1,202
50,150	50,200	1,182	923	1,271	997	53,150	53,200	1,285	978	1,374	1,100	56,150	56,200	1,388	1,034	1,478	1,204
50,200	50,250	1,184	924	1,273	999	53,200	53,250	1,287	979	1,376	1,102	56,200	56,250	1,390	1,035	1,479	1,205
50,250	50,300	1,185	925	1,275	1,001	53,250	53,300	1,289	980	1,378	1,104	56,250	56,300	1,392	1,035	1,481	1,207
50,300	50,350	1,187	926	1,276	1,002	53,300	53,350	1,290	981	1,380	1,106	56,300	56,350	1,394	1,036	1,483	1,209
50,350	50,400	1,189	927	1,278	1,004	53,350	53,400	1,292	982	1,381	1,107	56,350	56,400	1,395	1,037	1,485	1,211
50,400	50,450	1,191	928	1,280	1,006	53,400	53,450	1,294	983	1,383	1,109	56,400	56,450	1,397	1,038	1,486	1,212
50,450	50,500	1,192	929	1,282	1,008	53,450	53,500	1,296	984	1,385	1,111	56,450	56,500	1,399	1,039	1,488	1,214
50,500	50,550	1,194	930	1,283	1,009	53,500	53,550	1,297	985	1,386	1,112	56,500	56,550	1,400	1,040	1,490	1,216
50,550	50,600	1,196	931	1,285	1,011	53,550	53,600	1,299	986	1,388	1,114	56,550	56,600	1,402	1,041	1,491	1,217
50,600	50,650	1,198	932	1,287	1,013	53,600	53,650	1,301	987	1,390	1,116	56,600	56,650	1,404	1,042	1,493	1,219
50,650	50,700	1,199	932	1,288	1,014	53,650	53,700	1,302	988	1,392	1,118	56,650	56,700	1,406	1,043	1,495	1,221
50,700	50,750	1,201	933	1,290	1,016	53,700	53,750	1,304	989	1,393	1,119	56,700	56,750	1,407	1,044	1,497	1,223
50,750	50,800	1,203	934	1,292	1,018	53,750	53,800	1,306	989	1,395	1,121	56,750	56,800	1,409	1,045	1,498	1,224
50,800	50,850	1,204	935	1,294	1,020	53,800	53,850	1,308	990	1,397	1,123	56,800	56,850	1,411	1,046	1,500	1,226
50,850	50,900	1,206	936	1,295	1,021	53,850	53,900	1,309	991	1,399	1,125	56,850	56,900	1,413	1,047	1,502	1,228
50,900	50,950	1,208	937	1,297	1,023	53,900	53,950	1,311	992	1,400	1,126	56,900	56,950	1,414	1,049	1,503	1,229
50,950	51,000	1,210	938	1,299	1,025	53,950	54,000	1,313	993	1,402	1,128	56,950	57,000	1,416	1,050	1,505	1,231
51,000						54,000						57,000					
51,000	51,050	1,211	939	1,300	1,026	54,000	54,050	1,314	994	1,404	1,130	57,000	57,050	1,418	1,052	1,507	1,233
51,050	51,100	1,213	940	1,302	1,028	54,050	54,100	1,316	995	1,405	1,131	57,050	57,100	1,419	1,054	1,509	1,235
51,100	51,150	1,215	941	1,304	1,030	54,100	54,150	1,318	996	1,407	1,133	57,100	57,150	1,421	1,056	1,510	1,236
51,150	51,200	1,216	942	1,306	1,032	54,150	54,200	1,320	997	1,409	1,135	57,150	57,200	1,423	1,057	1,512	1,238
51,200	51,250	1,218	943	1,307	1,033	54,200	54,250	1,321	998	1,411	1,137	57,200	57,250	1,425	1,059	1,514	1,240
51,250	51,300	1,220	943	1,309	1,035	54,250	54,300	1,323	999	1,412	1,138	57,250	57,300	1,426	1,061	1,515	1,241
51,300	51,350	1,222	944	1,311	1,037	54,300	54,350	1,325	1,000	1,414	1,140	57,300	57,350	1,428	1,062	1,517	1,243
51,350	51,400	1,223	945	1,313	1,039	54,350	54,400	1,327	1,001	1,416	1,142	57,350	57,400	1,430	1,064	1,519	1,245
51,400	51,450	1,225	946	1,314	1,040	54,400	54,450	1,328	1,001	1,417	1,143	57,400	57,450	1,431	1,066	1,521	1,247
51,450	51,500	1,227	947	1,316	1,042	54,450	54,500	1,330	1,002	1,419	1,145	57,450	57,500	1,433	1,068	1,522	1,248
51,500	51,550	1,228	948	1,318	1,044	54,500	54,550	1,332	1,003	1,421	1,147	57,500	57,550	1,435	1,069	1,524	1,250
51,550	51,600	1,230	949	1,319	1,045	54,550	54,600	1,333	1,004	1,423	1,149	57,550	57,600	1,437	1,071	1,526	1,252
51,600	51,650	1,232	950	1,321	1,047	54,600	54,650	1,335	1,005	1,424	1,150	57,600	57,650	1,438	1,073	1,528	1,254
51,650	51,700	1,234	951	1,323	1,049	54,650	54,700	1,337	1,006	1,426	1,152	57,650	57,700	1,440	1,074	1,529	1,255
51,700	51,750	1,235	952	1,325	1,051	54,700	54,750	1,339	1,007	1,428	1,154	57,700	57,750	1,442	1,076	1,531	1,257
51,750	51,800	1,237	953	1,326	1,052	54,750	54,800	1,340	1,008	1,429	1,155	57,750	57,800	1,443	1,078	1,533	1,259
51,800	51,850	1,239	954	1,328	1,054	54,800	54,850	1,342	1,009	1,431	1,157	57,800	57,850	1,445	1,080	1,534	1,260
51,850	51,900	1,241	955	1,330	1,056	54,850	54,900	1,344	1,010	1,433	1,159	57,850	57,900	1,447	1,081	1,536	1,262
51,900	51,950	1,242	955	1,331	1,057	54,900	54,950	1,345	1,011	1,435	1,161	57,900	57,950	1,449	1,083	1,538	1,264
51,950	52,000	1,244	956	1,333	1,059	54,950	55,000	1,347	1,012	1,436	1,162	57,950	58,000	1,450	1,085	1,540	1,266
52,000						55,000						58,000					
52,000	52,050	1,246	957	1,335	1,061	55,000	55,050	1,349	1,012	1,438	1,164	58,000	58,050	1,452	1,086	1,541	1,267
52,050	52,100	1,247	958	1,337	1,063	55,050	55,100	1,351	1,013	1,440	1,166	58,050	58,100	1,454	1,088	1,543	1,269
52,100	52,150	1,249	959	1,338	1,064	55,100	55,150	1,352	1,014	1,442	1,168	58,100	58,150	1,456	1,090	1,545	1,271
52,150	52,200	1,251	960	1,340	1,066	55,150	55,200	1,354	1,015	1,443	1,169	58,150	58,200	1,457	1,092	1,546	1,272
52,200	52,250	1,253	961	1,342	1,068	55,200	55,250	1,356	1,016	1,445	1,171	58,200	58,250	1,459	1,093	1,548	1,274
52,250	52,300	1,254	962	1,343	1,069	55,250	55,300	1,357	1,017	1,447	1,173	58,250	58,300	1,461	1,095	1,550	1,276
52,300	52,350	1,256	963	1,345	1,071	55,300	55,350	1,359	1,018	1,448	1,174	58,300	58,350	1,462	1,097	1,552	1,278
52,350	52,400	1,258	964	1,347	1,073	55,350	55,400	1,361	1,019	1,450	1,176	58,350	58,400	1,464	1,099	1,553	1,279
52,400	52,450	1,259	965	1,349	1,075	55,400	55,450	1,363	1,020	1,452	1,178	58,400	58,450	1,466	1,100	1,555	1,281
52,450	52,500	1,261	966	1,350	1,076	55,450	55,500	1,364	1,021	1,454	1,180	58,450	58,500	1,468	1,102	1,557	1,283
52,500	52,550	1,263	966	1,352	1,078	55,500	55,550	1,366	1,022	1,455	1,181	58,500	58,550	1,469	1,104	1,558	1,284
52,550	52,600	1,265	967	1,354	1,080	55,550	55,600	1,368	1,023	1,457	1,183	58,550	58,600	1,471	1,105	1,560	1,286
52,600	52,650	1,266	968	1,356	1,082	55,600	55,650	1,370	1,024	1,459	1,185	58,600	58,650	1,473	1,107	1,562	1,288
52,650	52,700	1,268	969	1,357	1,083	55,650	55,700	1,371	1,024	1,460	1,186	58,650	58,700	1,474	1,109	1,564	1,290
52,700	52,750	1,270	970	1,359	1,085	55,700	55,750	1,373	1,025	1,462	1,188	58,700	58,750	1,476	1,111	1,565	1,291
52,750	52,800	1,271	971	1,361	1,087	55,750	55,800	1,375	1,026	1,464	1,190	58,750	58,800	1,478	1,112	1,567	1,293
52,800	52,850	1,273	972	1,362	1,088	55,800	55,850	1,376	1,027	1,466	1,192	58,800	58,850	1,480	1,114	1,569	1,295
52,850	52,900	1,275	973	1,364	1,090	55,850	55,900	1,378	1,028	1,467	1,193	58,850	58,900	1,481	1,116	1,571	1,297
52,900	52,950	1,277	974	1,366	1,092	55,900	55,950	1,380	1,029	1,469	1,195	58,900	58,950	1,483	1,117	1,572	1,298
52,950	53,000	1,278	975	1,368	1,094	55,950	56,000	1,382	1,030	1,471	1,197	58,950	59,000	1,485	1,119	1,574	1,300

2010 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—			
59,000						62,000						65,000					
59,000	59,050	1,486	1,121	1,576	1,302	62,000	62,050	1,590	1,224	1,679	1,405	65,000	65,050	1,693	1,327	1,782	1,508
59,050	59,100	1,488	1,123	1,577	1,303	62,050	62,100	1,591	1,226	1,681	1,407	65,050	65,100	1,695	1,329	1,784	1,510
59,100	59,150	1,490	1,124	1,579	1,305	62,100	62,150	1,593	1,228	1,682	1,408	65,100	65,150	1,696	1,331	1,786	1,512
59,150	59,200	1,492	1,126	1,581	1,307	62,150	62,200	1,595	1,229	1,684	1,410	65,150	65,200	1,698	1,332	1,787	1,513
59,200	59,250	1,493	1,128	1,583	1,309	62,200	62,250	1,597	1,231	1,686	1,412	65,200	65,250	1,700	1,334	1,789	1,515
59,250	59,300	1,495	1,129	1,584	1,310	62,250	62,300	1,598	1,233	1,687	1,413	65,250	65,300	1,701	1,336	1,791	1,517
59,300	59,350	1,497	1,131	1,586	1,312	62,300	62,350	1,600	1,234	1,689	1,415	65,300	65,350	1,703	1,338	1,792	1,518
59,350	59,400	1,499	1,133	1,588	1,314	62,350	62,400	1,602	1,236	1,691	1,417	65,350	65,400	1,705	1,339	1,794	1,520
59,400	59,450	1,500	1,135	1,589	1,315	62,400	62,450	1,603	1,238	1,693	1,419	65,400	65,450	1,707	1,341	1,796	1,522
59,450	59,500	1,502	1,136	1,591	1,317	62,450	62,500	1,605	1,240	1,694	1,420	65,450	65,500	1,708	1,343	1,798	1,524
59,500	59,550	1,504	1,138	1,593	1,319	62,500	62,550	1,607	1,241	1,696	1,422	65,500	65,550	1,710	1,344	1,799	1,525
59,550	59,600	1,505	1,140	1,595	1,321	62,550	62,600	1,609	1,243	1,698	1,424	65,550	65,600	1,712	1,346	1,801	1,527
59,600	59,650	1,507	1,142	1,596	1,322	62,600	62,650	1,610	1,245	1,700	1,426	65,600	65,650	1,714	1,348	1,803	1,529
59,650	59,700	1,509	1,143	1,598	1,324	62,650	62,700	1,612	1,246	1,701	1,427	65,650	65,700	1,715	1,350	1,804	1,530
59,700	59,750	1,511	1,145	1,600	1,326	62,700	62,750	1,614	1,248	1,703	1,429	65,700	65,750	1,717	1,351	1,806	1,532
59,750	59,800	1,512	1,147	1,601	1,327	62,750	62,800	1,615	1,250	1,705	1,431	65,750	65,800	1,719	1,353	1,808	1,534
59,800	59,850	1,514	1,148	1,603	1,329	62,800	62,850	1,617	1,252	1,706	1,432	65,800	65,850	1,720	1,355	1,810	1,536
59,850	59,900	1,516	1,150	1,605	1,331	62,850	62,900	1,619	1,253	1,708	1,434	65,850	65,900	1,722	1,357	1,811	1,537
59,900	59,950	1,517	1,152	1,607	1,333	62,900	62,950	1,621	1,255	1,710	1,436	65,900	65,950	1,724	1,358	1,813	1,539
59,950	60,000	1,519	1,154	1,608	1,334	62,950	63,000	1,622	1,257	1,712	1,438	65,950	66,000	1,726	1,360	1,815	1,541
60,000						63,000						66,000					
60,000	60,050	1,521	1,155	1,610	1,336	63,000	63,050	1,624	1,258	1,713	1,439	66,000	66,050	1,727	1,362	1,816	1,542
60,050	60,100	1,523	1,157	1,612	1,338	63,050	63,100	1,626	1,260	1,715	1,441	66,050	66,100	1,729	1,363	1,818	1,544
60,100	60,150	1,524	1,159	1,614	1,340	63,100	63,150	1,628	1,262	1,717	1,443	66,100	66,150	1,731	1,365	1,820	1,546
60,150	60,200	1,526	1,160	1,615	1,341	63,150	63,200	1,629	1,264	1,718	1,444	66,150	66,200	1,732	1,367	1,822	1,548
60,200	60,250	1,528	1,162	1,617	1,343	63,200	63,250	1,631	1,265	1,720	1,446	66,200	66,250	1,734	1,369	1,823	1,549
60,250	60,300	1,529	1,164	1,619	1,345	63,250	63,300	1,633	1,267	1,722	1,448	66,250	66,300	1,736	1,370	1,825	1,551
60,300	60,350	1,531	1,166	1,620	1,346	63,300	63,350	1,634	1,269	1,724	1,450	66,300	66,350	1,738	1,372	1,827	1,553
60,350	60,400	1,533	1,167	1,622	1,348	63,350	63,400	1,636	1,271	1,725	1,451	66,350	66,400	1,739	1,374	1,829	1,555
60,400	60,450	1,535	1,169	1,624	1,350	63,400	63,450	1,638	1,272	1,727	1,453	66,400	66,450	1,741	1,375	1,830	1,556
60,450	60,500	1,536	1,171	1,626	1,352	63,450	63,500	1,640	1,274	1,729	1,455	66,450	66,500	1,743	1,377	1,832	1,558
60,500	60,550	1,538	1,172	1,627	1,353	63,500	63,550	1,641	1,276	1,730	1,456	66,500	66,550	1,744	1,379	1,834	1,560
60,550	60,600	1,540	1,174	1,629	1,355	63,550	63,600	1,643	1,277	1,732	1,458	66,550	66,600	1,746	1,381	1,835	1,561
60,600	60,650	1,542	1,176	1,631	1,357	63,600	63,650	1,645	1,279	1,734	1,460	66,600	66,650	1,748	1,382	1,837	1,563
60,650	60,700	1,543	1,178	1,632	1,358	63,650	63,700	1,646	1,281	1,736	1,462	66,650	66,700	1,750	1,384	1,839	1,565
60,700	60,750	1,545	1,179	1,634	1,360	63,700	63,750	1,648	1,283	1,737	1,463	66,700	66,750	1,751	1,386	1,841	1,567
60,750	60,800	1,547	1,181	1,636	1,362	63,750	63,800	1,650	1,284	1,739	1,465	66,750	66,800	1,753	1,387	1,842	1,568
60,800	60,850	1,548	1,183	1,638	1,364	63,800	63,850	1,652	1,286	1,741	1,467	66,800	66,850	1,755	1,389	1,844	1,570
60,850	60,900	1,550	1,185	1,639	1,365	63,850	63,900	1,653	1,288	1,743	1,469	66,850	66,900	1,757	1,391	1,846	1,572
60,900	60,950	1,552	1,186	1,641	1,367	63,900	63,950	1,655	1,289	1,744	1,470	66,900	66,950	1,758	1,393	1,847	1,573
60,950	61,000	1,554	1,188	1,643	1,369	63,950	64,000	1,657	1,291	1,746	1,472	66,950	67,000	1,760	1,394	1,849	1,575
61,000						64,000						67,000					
61,000	61,050	1,555	1,190	1,644	1,370	64,000	64,050	1,658	1,293	1,748	1,474	67,000	67,050	1,762	1,396	1,851	1,577
61,050	61,100	1,557	1,191	1,646	1,372	64,050	64,100	1,660	1,295	1,749	1,475	67,050	67,100	1,763	1,398	1,853	1,579
61,100	61,150	1,559	1,193	1,648	1,374	64,100	64,150	1,662	1,296	1,751	1,477	67,100	67,150	1,765	1,400	1,854	1,580
61,150	61,200	1,560	1,195	1,650	1,376	64,150	64,200	1,664	1,298	1,753	1,479	67,150	67,200	1,767	1,401	1,856	1,582
61,200	61,250	1,562	1,197	1,651	1,377	64,200	64,250	1,665	1,300	1,755	1,481	67,200	67,250	1,769	1,403	1,858	1,584
61,250	61,300	1,564	1,198	1,653	1,379	64,250	64,300	1,667	1,301	1,756	1,482	67,250	67,300	1,770	1,405	1,859	1,585
61,300	61,350	1,566	1,200	1,655	1,381	64,300	64,350	1,669	1,303	1,758	1,484	67,300	67,350	1,772	1,406	1,861	1,587
61,350	61,400	1,567	1,202	1,657	1,383	64,350	64,400	1,671	1,305	1,760	1,486	67,350	67,400	1,774	1,408	1,863	1,589
61,400	61,450	1,569	1,203	1,658	1,384	64,400	64,450	1,672	1,307	1,761	1,487	67,400	67,450	1,775	1,410	1,865	1,591
61,450	61,500	1,571	1,205	1,660	1,386	64,450	64,500	1,674	1,308	1,763	1,489	67,450	67,500	1,777	1,412	1,866	1,592
61,500	61,550	1,572	1,207	1,662	1,388	64,500	64,550	1,676	1,310	1,765	1,491	67,500	67,550	1,779	1,413	1,868	1,594
61,550	61,600	1,574	1,209	1,663	1,389	64,550	64,600	1,677	1,312	1,767	1,493	67,550	67,600	1,781	1,415	1,870	1,596
61,600	61,650	1,576	1,210	1,665	1,391	64,600	64,650	1,679	1,314	1,768	1,494	67,600	67,650	1,782	1,417	1,872	1,598
61,650	61,700	1,578	1,212	1,667	1,393	64,650	64,700	1,681	1,315	1,770	1,496	67,650	67,700	1,784	1,418	1,873	1,599
61,700	61,750	1,579	1,214	1,669	1,395	64,700	64,750	1,683	1,317	1,772	1,498	67,700	67,750	1,786	1,420	1,875	1,601
61,750	61,800	1,581	1,215	1,670	1,396	64,750	64,800	1,684	1,319	1,773	1,499	67,750	67,800	1,787	1,422	1,877	1,603
61,800	61,850	1,583	1,217	1,672	1,398	64,800	64,850	1,686	1,320	1,775	1,501	67,800	67,850	1,789	1,424	1,878	1,604
61,850	61,900	1,585	1,219	1,674	1,400	64,850	64,900	1,688	1,322	1,777	1,503	67,850	67,900	1,791	1,425	1,880	1,606
61,900	61,950	1,586	1,221	1,675	1,401	64,900	64,950	1,689	1,324	1,779	1,505	67,900	67,950	1,793	1,427	1,882	1,608
61,950	62,000	1,588	1,222	1,677	1,403	64,950	65,000	1									

2010 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	1,796	1,430	1,885	1,611	71,000	71,050	1,899	1,534	1,997	1,714	74,000	74,050	2,002	1,637	2,112	1,818
68,050	68,100	1,798	1,432	1,887	1,613	71,050	71,100	1,901	1,535	1,999	1,716	74,050	74,100	2,004	1,639	2,113	1,819
68,100	68,150	1,800	1,434	1,889	1,615	71,100	71,150	1,903	1,537	2,001	1,718	74,100	74,150	2,006	1,640	2,115	1,821
68,150	68,200	1,801	1,436	1,890	1,616	71,150	71,200	1,904	1,539	2,003	1,720	74,150	74,200	2,008	1,642	2,117	1,823
68,200	68,250	1,803	1,437	1,892	1,618	71,200	71,250	1,906	1,541	2,005	1,721	74,200	74,250	2,009	1,644	2,119	1,825
68,250	68,300	1,805	1,439	1,894	1,620	71,250	71,300	1,908	1,542	2,007	1,723	74,250	74,300	2,011	1,645	2,121	1,826
68,300	68,350	1,806	1,441	1,896	1,622	71,300	71,350	1,910	1,544	2,009	1,725	74,300	74,350	2,013	1,647	2,123	1,828
68,350	68,400	1,808	1,443	1,897	1,623	71,350	71,400	1,911	1,546	2,011	1,727	74,350	74,400	2,015	1,649	2,125	1,830
68,400	68,450	1,810	1,444	1,899	1,625	71,400	71,450	1,913	1,547	2,012	1,728	74,400	74,450	2,016	1,651	2,127	1,831
68,450	68,500	1,812	1,446	1,901	1,627	71,450	71,500	1,915	1,549	2,014	1,730	74,450	74,500	2,018	1,652	2,129	1,833
68,500	68,550	1,813	1,448	1,902	1,628	71,500	71,550	1,916	1,551	2,016	1,732	74,500	74,550	2,020	1,654	2,131	1,835
68,550	68,600	1,815	1,449	1,904	1,630	71,550	71,600	1,918	1,553	2,018	1,733	74,550	74,600	2,021	1,656	2,133	1,837
68,600	68,650	1,817	1,451	1,906	1,632	71,600	71,650	1,920	1,554	2,020	1,735	74,600	74,650	2,023	1,658	2,134	1,838
68,650	68,700	1,818	1,453	1,908	1,634	71,650	71,700	1,922	1,556	2,022	1,737	74,650	74,700	2,025	1,659	2,136	1,840
68,700	68,750	1,820	1,455	1,910	1,635	71,700	71,750	1,923	1,558	2,024	1,739	74,700	74,750	2,027	1,661	2,138	1,842
68,750	68,800	1,822	1,456	1,912	1,637	71,750	71,800	1,925	1,559	2,026	1,740	74,750	74,800	2,028	1,663	2,140	1,843
68,800	68,850	1,824	1,458	1,913	1,639	71,800	71,850	1,927	1,561	2,028	1,742	74,800	74,850	2,030	1,664	2,142	1,845
68,850	68,900	1,825	1,460	1,915	1,641	71,850	71,900	1,929	1,563	2,030	1,744	74,850	74,900	2,032	1,666	2,144	1,847
68,900	68,950	1,827	1,461	1,917	1,642	71,900	71,950	1,930	1,565	2,032	1,745	74,900	74,950	2,033	1,668	2,146	1,849
68,950	69,000	1,829	1,463	1,919	1,644	71,950	72,000	1,932	1,566	2,033	1,747	74,950	75,000	2,035	1,670	2,148	1,850
69,000						72,000						75,000					
69,000	69,050	1,830	1,465	1,921	1,646	72,000	72,050	1,934	1,568	2,035	1,749	75,000	75,050	2,037	1,671	2,150	1,852
69,050	69,100	1,832	1,467	1,923	1,647	72,050	72,100	1,935	1,570	2,037	1,751	75,050	75,100	2,039	1,673	2,152	1,854
69,100	69,150	1,834	1,468	1,925	1,649	72,100	72,150	1,937	1,572	2,039	1,752	75,100	75,150	2,040	1,675	2,153	1,856
69,150	69,200	1,836	1,470	1,927	1,651	72,150	72,200	1,939	1,573	2,041	1,754	75,150	75,200	2,042	1,676	2,155	1,857
69,200	69,250	1,837	1,472	1,929	1,653	72,200	72,250	1,941	1,575	2,043	1,756	75,200	75,250	2,044	1,678	2,157	1,859
69,250	69,300	1,839	1,473	1,931	1,654	72,250	72,300	1,942	1,577	2,045	1,757	75,250	75,300	2,045	1,680	2,159	1,861
69,300	69,350	1,841	1,475	1,932	1,656	72,300	72,350	1,944	1,578	2,047	1,759	75,300	75,350	2,047	1,682	2,161	1,862
69,350	69,400	1,843	1,477	1,934	1,658	72,350	72,400	1,946	1,580	2,049	1,761	75,350	75,400	2,049	1,683	2,163	1,864
69,400	69,450	1,844	1,479	1,936	1,659	72,400	72,450	1,947	1,582	2,051	1,763	75,400	75,450	2,051	1,685	2,165	1,866
69,450	69,500	1,846	1,480	1,938	1,661	72,450	72,500	1,949	1,584	2,052	1,764	75,450	75,500	2,052	1,687	2,167	1,868
69,500	69,550	1,848	1,482	1,940	1,663	72,500	72,550	1,951	1,585	2,054	1,766	75,500	75,550	2,054	1,688	2,169	1,869
69,550	69,600	1,849	1,484	1,942	1,665	72,550	72,600	1,953	1,587	2,056	1,768	75,550	75,600	2,056	1,690	2,171	1,871
69,600	69,650	1,851	1,486	1,944	1,666	72,600	72,650	1,954	1,589	2,058	1,770	75,600	75,650	2,058	1,692	2,173	1,873
69,650	69,700	1,853	1,487	1,946	1,668	72,650	72,700	1,956	1,590	2,060	1,771	75,650	75,700	2,059	1,694	2,174	1,874
69,700	69,750	1,855	1,489	1,948	1,670	72,700	72,750	1,958	1,592	2,062	1,773	75,700	75,750	2,061	1,695	2,176	1,876
69,750	69,800	1,856	1,491	1,950	1,671	72,750	72,800	1,959	1,594	2,064	1,775	75,750	75,800	2,063	1,697	2,178	1,878
69,800	69,850	1,858	1,492	1,952	1,673	72,800	72,850	1,961	1,596	2,066	1,776	75,800	75,850	2,064	1,699	2,180	1,880
69,850	69,900	1,860	1,494	1,953	1,675	72,850	72,900	1,963	1,597	2,068	1,778	75,850	75,900	2,066	1,701	2,182	1,881
69,900	69,950	1,861	1,496	1,955	1,677	72,900	72,950	1,965	1,599	2,070	1,780	75,900	75,950	2,068	1,702	2,184	1,883
69,950	70,000	1,863	1,498	1,957	1,678	72,950	73,000	1,966	1,601	2,072	1,782	75,950	76,000	2,070	1,704	2,186	1,885
70,000						73,000						76,000					
70,000	70,050	1,865	1,499	1,959	1,680	73,000	73,050	1,968	1,602	2,073	1,783	76,000	76,050	2,071	1,706	2,188	1,886
70,050	70,100	1,867	1,501	1,961	1,682	73,050	73,100	1,970	1,604	2,075	1,785	76,050	76,100	2,073	1,707	2,190	1,888
70,100	70,150	1,868	1,503	1,963	1,684	73,100	73,150	1,972	1,606	2,077	1,787	76,100	76,150	2,075	1,709	2,192	1,890
70,150	70,200	1,870	1,504	1,965	1,685	73,150	73,200	1,973	1,608	2,079	1,788	76,150	76,200	2,076	1,711	2,193	1,892
70,200	70,250	1,872	1,506	1,967	1,687	73,200	73,250	1,975	1,609	2,081	1,790	76,200	76,250	2,078	1,713	2,195	1,893
70,250	70,300	1,873	1,508	1,969	1,689	73,250	73,300	1,977	1,611	2,083	1,792	76,250	76,300	2,080	1,714	2,197	1,895
70,300	70,350	1,875	1,510	1,971	1,690	73,300	73,350	1,978	1,613	2,085	1,794	76,300	76,350	2,082	1,716	2,199	1,897
70,350	70,400	1,877	1,511	1,972	1,692	73,350	73,400	1,980	1,615	2,087	1,795	76,350	76,400	2,083	1,718	2,201	1,899
70,400	70,450	1,879	1,513	1,974	1,694	73,400	73,450	1,982	1,616	2,089	1,797	76,400	76,450	2,085	1,719	2,203	1,900
70,450	70,500	1,880	1,515	1,976	1,696	73,450	73,500	1,984	1,618	2,091	1,799	76,450	76,500	2,087	1,721	2,205	1,902
70,500	70,550	1,882	1,516	1,978	1,697	73,500	73,550	1,985	1,620	2,092	1,800	76,500	76,550	2,088	1,723	2,207	1,904
70,550	70,600	1,884	1,518	1,980	1,699	73,550	73,600	1,987	1,621	2,094	1,802	76,550	76,600	2,090	1,725	2,209	1,905
70,600	70,650	1,886	1,520	1,982	1,701	73,600	73,650	1,989	1,623	2,096	1,804	76,600	76,650	2,092	1,726	2,211	1,907
70,650	70,700	1,887	1,522	1,984	1,702	73,650	73,700	1,990	1,625	2,098	1,806	76,650	76,700	2,094	1,728	2,213	1,909
70,700	70,750	1,889	1,523	1,986	1,704	73,700	73,750	1,992	1,627	2,100	1,807	76,700	76,750	2,095	1,730	2,214	1,911
70,750	70,800	1,891	1,525	1,988	1,706	73,750	73,800	1,994	1,628	2,102	1,809	76,750	76,800	2,097	1,731	2,216	1,912
70,800	70,850	1,892	1,527	1,990	1,708	73,800	73,850	1,996	1,630	2,104	1,811	76,800	76,850	2,099	1,733	2,218	1,914
70,850	70,900	1,894	1,529	1,992	1,709	73,850	73,900	1,997	1,632	2,106	1,813	76,850	76,900	2,101	1,735	2,220	1,916
70,900	70,950	1,896	1,530	1,993	1,711	73,900	73,950	1,999	1,633	2,108	1,814	76,900	76,950	2,102	1,737	2,222	1,917
70,950	71,000	1,898	1,														

2010 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	1,740	2,226	1,921	80,000	80,050	2,209	1,843	2,340	2,024	83,000	83,050	2,314	1,946	2,454	2,127
77,050	77,100	2,107	1,742	2,228	1,923	80,050	80,100	2,211	1,845	2,342	2,026	83,050	83,100	2,316	1,948	2,456	2,129
77,100	77,150	2,109	1,744	2,230	1,924	80,100	80,150	2,212	1,847	2,344	2,028	83,100	83,150	2,318	1,950	2,458	2,131
77,150	77,200	2,111	1,745	2,232	1,926	80,150	80,200	2,214	1,848	2,346	2,029	83,150	83,200	2,320	1,952	2,460	2,132
77,200	77,250	2,113	1,747	2,233	1,928	80,200	80,250	2,216	1,850	2,348	2,031	83,200	83,250	2,322	1,953	2,462	2,134
77,250	77,300	2,114	1,749	2,235	1,929	80,250	80,300	2,217	1,852	2,350	2,033	83,250	83,300	2,324	1,955	2,464	2,136
77,300	77,350	2,116	1,750	2,237	1,931	80,300	80,350	2,219	1,854	2,352	2,034	83,300	83,350	2,326	1,957	2,466	2,138
77,350	77,400	2,118	1,752	2,239	1,933	80,350	80,400	2,221	1,855	2,353	2,036	83,350	83,400	2,328	1,959	2,468	2,139
77,400	77,450	2,119	1,754	2,241	1,935	80,400	80,450	2,223	1,857	2,355	2,038	83,400	83,450	2,330	1,960	2,470	2,141
77,450	77,500	2,121	1,756	2,243	1,936	80,450	80,500	2,224	1,859	2,357	2,040	83,450	83,500	2,332	1,962	2,472	2,143
77,500	77,550	2,123	1,757	2,245	1,938	80,500	80,550	2,226	1,860	2,359	2,041	83,500	83,550	2,333	1,964	2,473	2,144
77,550	77,600	2,125	1,759	2,247	1,940	80,550	80,600	2,228	1,862	2,361	2,043	83,550	83,600	2,335	1,965	2,475	2,146
77,600	77,650	2,126	1,761	2,249	1,942	80,600	80,650	2,230	1,864	2,363	2,045	83,600	83,650	2,337	1,967	2,477	2,148
77,650	77,700	2,128	1,762	2,251	1,943	80,650	80,700	2,231	1,866	2,365	2,046	83,650	83,700	2,339	1,969	2,479	2,150
77,700	77,750	2,130	1,764	2,253	1,945	80,700	80,750	2,233	1,867	2,367	2,048	83,700	83,750	2,341	1,971	2,481	2,151
77,750	77,800	2,131	1,766	2,254	1,947	80,750	80,800	2,235	1,869	2,369	2,050	83,750	83,800	2,343	1,972	2,483	2,153
77,800	77,850	2,133	1,768	2,256	1,948	80,800	80,850	2,236	1,871	2,371	2,052	83,800	83,850	2,345	1,974	2,485	2,155
77,850	77,900	2,135	1,769	2,258	1,950	80,850	80,900	2,238	1,873	2,373	2,053	83,850	83,900	2,347	1,976	2,487	2,157
77,900	77,950	2,137	1,771	2,260	1,952	80,900	80,950	2,240	1,874	2,374	2,055	83,900	83,950	2,349	1,977	2,489	2,158
77,950	78,000	2,138	1,773	2,262	1,954	80,950	81,000	2,242	1,876	2,376	2,057	83,950	84,000	2,351	1,979	2,491	2,160
78,000						81,000						84,000					
78,000	78,050	2,140	1,774	2,264	1,955	81,000	81,050	2,243	1,878	2,378	2,058	84,000	84,050	2,352	1,981	2,493	2,162
78,050	78,100	2,142	1,776	2,266	1,957	81,050	81,100	2,245	1,879	2,380	2,060	84,050	84,100	2,354	1,983	2,494	2,163
78,100	78,150	2,144	1,778	2,268	1,959	81,100	81,150	2,247	1,881	2,382	2,062	84,100	84,150	2,356	1,984	2,496	2,165
78,150	78,200	2,145	1,780	2,270	1,960	81,150	81,200	2,248	1,883	2,384	2,064	84,150	84,200	2,358	1,986	2,498	2,167
78,200	78,250	2,147	1,781	2,272	1,962	81,200	81,250	2,250	1,885	2,386	2,065	84,200	84,250	2,360	1,988	2,500	2,169
78,250	78,300	2,149	1,783	2,273	1,964	81,250	81,300	2,252	1,886	2,388	2,067	84,250	84,300	2,362	1,989	2,502	2,170
78,300	78,350	2,150	1,785	2,275	1,966	81,300	81,350	2,254	1,888	2,390	2,069	84,300	84,350	2,364	1,991	2,504	2,172
78,350	78,400	2,152	1,787	2,277	1,967	81,350	81,400	2,255	1,890	2,392	2,071	84,350	84,400	2,366	1,993	2,506	2,174
78,400	78,450	2,154	1,788	2,279	1,969	81,400	81,450	2,257	1,891	2,393	2,072	84,400	84,450	2,368	1,995	2,508	2,175
78,450	78,500	2,156	1,790	2,281	1,971	81,450	81,500	2,259	1,893	2,395	2,074	84,450	84,500	2,370	1,996	2,510	2,177
78,500	78,550	2,157	1,792	2,283	1,972	81,500	81,550	2,260	1,895	2,397	2,076	84,500	84,550	2,372	1,998	2,512	2,179
78,550	78,600	2,159	1,793	2,285	1,974	81,550	81,600	2,262	1,897	2,399	2,077	84,550	84,600	2,373	2,000	2,514	2,181
78,600	78,650	2,161	1,795	2,287	1,976	81,600	81,650	2,264	1,898	2,401	2,079	84,600	84,650	2,375	2,002	2,515	2,182
78,650	78,700	2,162	1,797	2,289	1,978	81,650	81,700	2,266	1,900	2,403	2,081	84,650	84,700	2,377	2,003	2,517	2,184
78,700	78,750	2,164	1,799	2,291	1,979	81,700	81,750	2,267	1,902	2,405	2,083	84,700	84,750	2,379	2,005	2,519	2,186
78,750	78,800	2,166	1,800	2,293	1,981	81,750	81,800	2,269	1,903	2,407	2,084	84,750	84,800	2,381	2,007	2,521	2,187
78,800	78,850	2,168	1,802	2,294	1,983	81,800	81,850	2,271	1,905	2,409	2,086	84,800	84,850	2,383	2,008	2,523	2,189
78,850	78,900	2,169	1,804	2,296	1,985	81,850	81,900	2,273	1,907	2,411	2,088	84,850	84,900	2,385	2,010	2,525	2,191
78,900	78,950	2,171	1,805	2,298	1,986	81,900	81,950	2,274	1,909	2,413	2,089	84,900	84,950	2,387	2,012	2,527	2,193
78,950	79,000	2,173	1,807	2,300	1,988	81,950	82,000	2,276	1,910	2,414	2,091	84,950	85,000	2,389	2,014	2,529	2,194
79,000						82,000						85,000					
79,000	79,050	2,174	1,809	2,302	1,990	82,000	82,050	2,278	1,912	2,416	2,093	85,000	85,050	2,391	2,015	2,531	2,196
79,050	79,100	2,176	1,811	2,304	1,991	82,050	82,100	2,279	1,914	2,418	2,095	85,050	85,100	2,392	2,017	2,533	2,198
79,100	79,150	2,178	1,812	2,306	1,993	82,100	82,150	2,281	1,916	2,420	2,096	85,100	85,150	2,394	2,019	2,534	2,200
79,150	79,200	2,180	1,814	2,308	1,995	82,150	82,200	2,283	1,917	2,422	2,098	85,150	85,200	2,396	2,020	2,536	2,201
79,200	79,250	2,181	1,816	2,310	1,997	82,200	82,250	2,285	1,919	2,424	2,100	85,200	85,250	2,398	2,022	2,538	2,203
79,250	79,300	2,183	1,817	2,312	1,998	82,250	82,300	2,286	1,921	2,426	2,101	85,250	85,300	2,400	2,024	2,540	2,205
79,300	79,350	2,185	1,819	2,313	2,000	82,300	82,350	2,288	1,922	2,428	2,103	85,300	85,350	2,402	2,026	2,542	2,206
79,350	79,400	2,187	1,821	2,315	2,002	82,350	82,400	2,290	1,924	2,430	2,105	85,350	85,400	2,404	2,027	2,544	2,208
79,400	79,450	2,188	1,823	2,317	2,003	82,400	82,450	2,292	1,926	2,432	2,107	85,400	85,450	2,406	2,029	2,546	2,210
79,450	79,500	2,190	1,824	2,319	2,005	82,450	82,500	2,293	1,928	2,433	2,108	85,450	85,500	2,408	2,031	2,548	2,212
79,500	79,550	2,192	1,826	2,321	2,007	82,500	82,550	2,295	1,929	2,435	2,110	85,500	85,550	2,410	2,032	2,550	2,213
79,550	79,600	2,193	1,828	2,323	2,009	82,550	82,600	2,297	1,931	2,437	2,112	85,550	85,600	2,412	2,034	2,552	2,215
79,600	79,650	2,195	1,830	2,325	2,010	82,600	82,650	2,299	1,933	2,439	2,114	85,600	85,650	2,413	2,036	2,554	2,217
79,650	79,700	2,197	1,831	2,327	2,012	82,650	82,700	2,301	1,934	2,441	2,115	85,650	85,700	2,415	2,038	2,555	2,218
79,700	79,750	2,199	1,833	2,329	2,014	82,700	82,750	2,303	1,936	2,443	2,117	85,700	85,750	2,417	2,039	2,557	2,220
79,750	79,800	2,200	1,835	2,331	2,015	82,750	82,800	2,305	1,938	2,445	2,119	85,750	85,800	2,419	2,041	2,559	2,222
79,800	79,850	2,202	1,836	2,333	2,017	82,800	82,850	2,307	1,940	2,447	2,120	85,800	85,850	2,421	2,043	2,561	2,224
79,850	79,900	2,204	1,838	2,334	2,019	82,850	82,900	2,309	1,941	2,449	2,122	85,850	85,900	2,423	2,045	2,563	2,225
79,900	79,950	2,205	1,840	2,336	2,021	82,900	82,950	2,311	1,943	2,451	2,124	85,900	85,950	2,425	2,046	2,565	2,227
79,950	80,000	2,207	1,842	2,338	2,022	82,950	83,000	2									

2010 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—			
86,000						89,000						92,000					
86,000	86,050	2,429	2,050	2,569	2,230	89,000	89,050	2,543	2,153	2,683	2,334	92,000	92,050	2,657	2,256	2,797	2,437
86,050	86,100	2,431	2,051	2,571	2,232	89,050	89,100	2,545	2,155	2,685	2,335	92,050	92,100	2,659	2,258	2,799	2,439
86,100	86,150	2,432	2,053	2,573	2,234	89,100	89,150	2,547	2,156	2,687	2,337	92,100	92,150	2,661	2,260	2,801	2,440
86,150	86,200	2,434	2,055	2,574	2,236	89,150	89,200	2,549	2,158	2,689	2,339	92,150	92,200	2,663	2,261	2,803	2,442
86,200	86,250	2,436	2,057	2,576	2,237	89,200	89,250	2,551	2,160	2,691	2,341	92,200	92,250	2,665	2,263	2,805	2,444
86,250	86,300	2,438	2,058	2,578	2,239	89,250	89,300	2,552	2,161	2,693	2,342	92,250	92,300	2,667	2,265	2,807	2,445
86,300	86,350	2,440	2,060	2,580	2,241	89,300	89,350	2,554	2,163	2,694	2,344	92,300	92,350	2,669	2,266	2,809	2,447
86,350	86,400	2,442	2,062	2,582	2,243	89,350	89,400	2,556	2,165	2,696	2,346	92,350	92,400	2,671	2,268	2,811	2,449
86,400	86,450	2,444	2,063	2,584	2,244	89,400	89,450	2,558	2,167	2,698	2,347	92,400	92,450	2,673	2,270	2,813	2,451
86,450	86,500	2,446	2,065	2,586	2,246	89,450	89,500	2,560	2,168	2,700	2,349	92,450	92,500	2,674	2,272	2,814	2,452
86,500	86,550	2,448	2,067	2,588	2,248	89,500	89,550	2,562	2,170	2,702	2,351	92,500	92,550	2,676	2,273	2,816	2,454
86,550	86,600	2,450	2,069	2,590	2,249	89,550	89,600	2,564	2,172	2,704	2,353	92,550	92,600	2,678	2,275	2,818	2,456
86,600	86,650	2,452	2,070	2,592	2,251	89,600	89,650	2,566	2,174	2,706	2,354	92,600	92,650	2,680	2,277	2,820	2,458
86,650	86,700	2,453	2,072	2,594	2,253	89,650	89,700	2,568	2,175	2,708	2,356	92,650	92,700	2,682	2,278	2,822	2,459
86,700	86,750	2,455	2,074	2,595	2,255	89,700	89,750	2,570	2,177	2,710	2,358	92,700	92,750	2,684	2,280	2,824	2,461
86,750	86,800	2,457	2,075	2,597	2,256	89,750	89,800	2,572	2,179	2,712	2,359	92,750	92,800	2,686	2,282	2,826	2,463
86,800	86,850	2,459	2,077	2,599	2,258	89,800	89,850	2,573	2,180	2,714	2,361	92,800	92,850	2,688	2,284	2,828	2,464
86,850	86,900	2,461	2,079	2,601	2,260	89,850	89,900	2,575	2,182	2,715	2,363	92,850	92,900	2,690	2,285	2,830	2,466
86,900	86,950	2,463	2,081	2,603	2,261	89,900	89,950	2,577	2,184	2,717	2,365	92,900	92,950	2,692	2,287	2,832	2,468
86,950	87,000	2,465	2,082	2,605	2,263	89,950	90,000	2,579	2,186	2,719	2,366	92,950	93,000	2,693	2,289	2,834	2,470
87,000						90,000						93,000					
87,000	87,050	2,467	2,084	2,607	2,265	90,000	90,050	2,581	2,187	2,721	2,368	93,000	93,050	2,695	2,290	2,835	2,471
87,050	87,100	2,469	2,086	2,609	2,267	90,050	90,100	2,583	2,189	2,723	2,370	93,050	93,100	2,697	2,292	2,837	2,473
87,100	87,150	2,471	2,088	2,611	2,268	90,100	90,150	2,585	2,191	2,725	2,372	93,100	93,150	2,699	2,294	2,839	2,475
87,150	87,200	2,472	2,089	2,613	2,270	90,150	90,200	2,587	2,192	2,727	2,373	93,150	93,200	2,701	2,296	2,841	2,476
87,200	87,250	2,474	2,091	2,614	2,272	90,200	90,250	2,589	2,194	2,729	2,375	93,200	93,250	2,703	2,297	2,843	2,478
87,250	87,300	2,476	2,093	2,616	2,273	90,250	90,300	2,591	2,196	2,731	2,377	93,250	93,300	2,705	2,299	2,845	2,480
87,300	87,350	2,478	2,094	2,618	2,275	90,300	90,350	2,593	2,198	2,733	2,378	93,300	93,350	2,707	2,301	2,847	2,482
87,350	87,400	2,480	2,096	2,620	2,277	90,350	90,400	2,594	2,199	2,734	2,380	93,350	93,400	2,709	2,303	2,849	2,483
87,400	87,450	2,482	2,098	2,622	2,279	90,400	90,450	2,596	2,201	2,736	2,382	93,400	93,450	2,711	2,304	2,851	2,485
87,450	87,500	2,484	2,100	2,624	2,280	90,450	90,500	2,598	2,203	2,738	2,384	93,450	93,500	2,713	2,306	2,853	2,487
87,500	87,550	2,486	2,101	2,626	2,282	90,500	90,550	2,600	2,204	2,740	2,385	93,500	93,550	2,714	2,308	2,854	2,488
87,550	87,600	2,488	2,103	2,628	2,284	90,550	90,600	2,602	2,206	2,742	2,387	93,550	93,600	2,716	2,309	2,856	2,490
87,600	87,650	2,490	2,105	2,630	2,286	90,600	90,650	2,604	2,208	2,744	2,389	93,600	93,650	2,718	2,311	2,858	2,492
87,650	87,700	2,492	2,106	2,632	2,287	90,650	90,700	2,606	2,210	2,746	2,390	93,650	93,700	2,720	2,313	2,860	2,494
87,700	87,750	2,493	2,108	2,634	2,289	90,700	90,750	2,608	2,211	2,748	2,392	93,700	93,750	2,722	2,315	2,862	2,495
87,750	87,800	2,495	2,110	2,635	2,291	90,750	90,800	2,610	2,213	2,750	2,394	93,750	93,800	2,724	2,316	2,864	2,497
87,800	87,850	2,497	2,112	2,637	2,292	90,800	90,850	2,612	2,215	2,752	2,396	93,800	93,850	2,726	2,318	2,866	2,499
87,850	87,900	2,499	2,113	2,639	2,294	90,850	90,900	2,613	2,217	2,754	2,397	93,850	93,900	2,728	2,320	2,868	2,501
87,900	87,950	2,501	2,115	2,641	2,296	90,900	90,950	2,615	2,218	2,755	2,399	93,900	93,950	2,730	2,321	2,870	2,502
87,950	88,000	2,503	2,117	2,643	2,298	90,950	91,000	2,617	2,220	2,757	2,401	93,950	94,000	2,732	2,323	2,872	2,504
88,000						91,000						94,000					
88,000	88,050	2,505	2,118	2,645	2,299	91,000	91,050	2,619	2,222	2,759	2,402	94,000	94,050	2,733	2,325	2,874	2,506
88,050	88,100	2,507	2,120	2,647	2,301	91,050	91,100	2,621	2,223	2,761	2,404	94,050	94,100	2,735	2,327	2,875	2,507
88,100	88,150	2,509	2,122	2,649	2,303	91,100	91,150	2,623	2,225	2,763	2,406	94,100	94,150	2,737	2,328	2,877	2,509
88,150	88,200	2,511	2,124	2,651	2,304	91,150	91,200	2,625	2,227	2,765	2,408	94,150	94,200	2,739	2,330	2,879	2,511
88,200	88,250	2,512	2,125	2,653	2,306	91,200	91,250	2,627	2,229	2,767	2,409	94,200	94,250	2,741	2,332	2,881	2,513
88,250	88,300	2,514	2,127	2,654	2,308	91,250	91,300	2,629	2,230	2,769	2,411	94,250	94,300	2,743	2,333	2,883	2,514
88,300	88,350	2,516	2,129	2,656	2,310	91,300	91,350	2,631	2,232	2,771	2,413	94,300	94,350	2,745	2,335	2,885	2,516
88,350	88,400	2,518	2,131	2,658	2,311	91,350	91,400	2,633	2,234	2,773	2,415	94,350	94,400	2,747	2,337	2,887	2,518
88,400	88,450	2,520	2,132	2,660	2,313	91,400	91,450	2,634	2,235	2,774	2,416	94,400	94,450	2,749	2,339	2,889	2,519
88,450	88,500	2,522	2,134	2,662	2,315	91,450	91,500	2,636	2,237	2,776	2,418	94,450	94,500	2,751	2,340	2,891	2,521
88,500	88,550	2,524	2,136	2,664	2,316	91,500	91,550	2,638	2,239	2,778	2,420	94,500	94,550	2,753	2,342	2,893	2,523
88,550	88,600	2,526	2,137	2,666	2,318	91,550	91,600	2,640	2,241	2,780	2,421	94,550	94,600	2,754	2,344	2,895	2,525
88,600	88,650	2,528	2,139	2,668	2,320	91,600	91,650	2,642	2,242	2,782	2,423	94,600	94,650	2,756	2,346	2,896	2,526
88,650	88,700	2,530	2,141	2,670	2,322	91,650	91,700	2,644	2,244	2,784	2,425	94,650	94,700	2,758	2,347	2,898	2,528
88,700	88,750	2,532	2,143	2,672	2,323	91,700	91,750	2,646	2,246	2,786	2,427	94,700	94,750	2,760	2,349	2,900	2,530
88,750	88,800	2,533	2,144	2,674	2,325	91,750	91,800	2,648	2,247	2,788	2,428	94,750	94,800	2,762	2,351	2,902	2,531
88,800	88,850	2,535	2,146	2,675	2,327	91,800	91,850	2,650	2,249	2,790	2,430	94,800	94,850	2,764	2,352	2,904	2,533
88,850	88,900	2,537	2,148	2,677	2,329	91,850	91,900	2,652	2,251	2,792	2,432	94,850	94,900	2,766	2,354	2,906	2,535
88,900	88,950	2,539	2,149	2,679	2,330	91,900	91,950	2,653	2,253	2,794	2,433	94,900	94,950	2,768	2,356	2,908	2,537
88,950	89,000	2,541	2,151	2,681	2,332	91,950	92,000	2,6									

2010 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	2,772	2,359	2,912	2,540	98,000	98,050	2,886	2,462	3,026	2,643
95,050	95,100	2,773	2,361	2,914	2,542	98,050	98,100	2,888	2,464	3,028	2,645
95,100	95,150	2,775	2,363	2,915	2,544	98,100	98,150	2,890	2,466	3,030	2,647
95,150	95,200	2,777	2,364	2,917	2,545	98,150	98,200	2,892	2,468	3,032	2,648
95,200	95,250	2,779	2,366	2,919	2,547	98,200	98,250	2,893	2,469	3,034	2,650
95,250	95,300	2,781	2,368	2,921	2,549	98,250	98,300	2,895	2,471	3,035	2,652
95,300	95,350	2,783	2,370	2,923	2,550	98,300	98,350	2,897	2,473	3,037	2,654
95,350	95,400	2,785	2,371	2,925	2,552	98,350	98,400	2,899	2,475	3,039	2,655
95,400	95,450	2,787	2,373	2,927	2,554	98,400	98,450	2,901	2,476	3,041	2,657
95,450	95,500	2,789	2,375	2,929	2,556	98,450	98,500	2,903	2,478	3,043	2,659
95,500	95,550	2,791	2,376	2,931	2,557	98,500	98,550	2,905	2,480	3,045	2,660
95,550	95,600	2,793	2,378	2,933	2,559	98,550	98,600	2,907	2,481	3,047	2,662
95,600	95,650	2,794	2,380	2,935	2,561	98,600	98,650	2,909	2,483	3,049	2,664
95,650	95,700	2,796	2,382	2,936	2,562	98,650	98,700	2,911	2,485	3,051	2,666
95,700	95,750	2,798	2,383	2,938	2,564	98,700	98,750	2,913	2,487	3,053	2,667
95,750	95,800	2,800	2,385	2,940	2,566	98,750	98,800	2,914	2,488	3,055	2,669
95,800	95,850	2,802	2,387	2,942	2,568	98,800	98,850	2,916	2,490	3,056	2,671
95,850	95,900	2,804	2,389	2,944	2,569	98,850	98,900	2,918	2,492	3,058	2,673
95,900	95,950	2,806	2,390	2,946	2,571	98,900	98,950	2,920	2,493	3,060	2,674
95,950	96,000	2,808	2,392	2,948	2,573	98,950	99,000	2,922	2,495	3,062	2,676
96,000						99,000					
96,000	96,050	2,810	2,394	2,950	2,574	99,000	99,050	2,924	2,497	3,064	2,678
96,050	96,100	2,812	2,395	2,952	2,576	99,050	99,100	2,926	2,499	3,066	2,679
96,100	96,150	2,813	2,397	2,954	2,578	99,100	99,150	2,928	2,500	3,068	2,681
96,150	96,200	2,815	2,399	2,955	2,580	99,150	99,200	2,930	2,502	3,070	2,683
96,200	96,250	2,817	2,401	2,957	2,581	99,200	99,250	2,932	2,504	3,072	2,685
96,250	96,300	2,819	2,402	2,959	2,583	99,250	99,300	2,933	2,505	3,074	2,686
96,300	96,350	2,821	2,404	2,961	2,585	99,300	99,350	2,935	2,507	3,075	2,688
96,350	96,400	2,823	2,406	2,963	2,587	99,350	99,400	2,937	2,509	3,077	2,690
96,400	96,450	2,825	2,407	2,965	2,588	99,400	99,450	2,939	2,511	3,079	2,691
96,450	96,500	2,827	2,409	2,967	2,590	99,450	99,500	2,941	2,512	3,081	2,693
96,500	96,550	2,829	2,411	2,969	2,592	99,500	99,550	2,943	2,514	3,083	2,695
96,550	96,600	2,831	2,413	2,971	2,593	99,550	99,600	2,945	2,516	3,085	2,697
96,600	96,650	2,833	2,414	2,973	2,595	99,600	99,650	2,947	2,518	3,087	2,698
96,650	96,700	2,834	2,416	2,975	2,597	99,650	99,700	2,949	2,519	3,089	2,700
96,700	96,750	2,836	2,418	2,976	2,599	99,700	99,750	2,951	2,521	3,091	2,702
96,750	96,800	2,838	2,419	2,978	2,600	99,750	99,800	2,953	2,523	3,093	2,703
96,800	96,850	2,840	2,421	2,980	2,602	99,800	99,850	2,954	2,524	3,095	2,705
96,850	96,900	2,842	2,423	2,982	2,604	99,850	99,900	2,956	2,526	3,096	2,707
96,900	96,950	2,844	2,425	2,984	2,605	99,900	99,950	2,958	2,528	3,098	2,709
96,950	97,000	2,846	2,426	2,986	2,607	99,950	100,000	2,960	2,530	3,100	2,710
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	2,848	2,428	2,988	2,609						
97,050	97,100	2,850	2,430	2,990	2,611						
97,100	97,150	2,852	2,432	2,992	2,612						
97,150	97,200	2,853	2,433	2,994	2,614						
97,200	97,250	2,855	2,435	2,995	2,616						
97,250	97,300	2,857	2,437	2,997	2,617						
97,300	97,350	2,859	2,438	2,999	2,619						
97,350	97,400	2,861	2,440	3,001	2,621						
97,400	97,450	2,863	2,442	3,003	2,623						
97,450	97,500	2,865	2,444	3,005	2,624						
97,500	97,550	2,867	2,445	3,007	2,626						
97,550	97,600	2,869	2,447	3,009	2,628						
97,600	97,650	2,871	2,449	3,011	2,630						
97,650	97,700	2,873	2,450	3,013	2,631						
97,700	97,750	2,874	2,452	3,015	2,633						
97,750	97,800	2,876	2,454	3,016	2,635						
97,800	97,850	2,878	2,456	3,018	2,636						
97,850	97,900	2,880	2,457	3,020	2,638						
97,900	97,950	2,882	2,459	3,022	2,640						
97,950	98,000	2,884	2,461	3,024	2,642						

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

2010 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	\$ 34,000.....		1.84%	of North Dakota taxable income
34,000	82,400.....	\$ 625.60	+	3.44% of amount over \$ 34,000
82,400	171,850.....	2,290.56	+	3.81% of amount over 82,400
171,850	373,650.....	5,698.61	+	4.42% of amount over 171,850
373,650.....		14,618.17	+	4.86% of amount over 373,650

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 56,850.....		1.84%	of North Dakota taxable income
56,850	137,300.....	\$ 1,046.04	+	3.44% of amount over \$ 56,850
137,300	209,250.....	3,813.52	+	3.81% of amount over 137,300
209,250	373,650.....	6,554.82	+	4.42% of amount over 209,250
373,650.....		13,821.30	+	4.86% of amount over 373,650

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 28,425.....		1.84%	of North Dakota taxable income
28,425	68,650.....	\$ 523.02	+	3.44% of amount over \$ 28,425
68,650	104,625.....	1,906.76	+	3.81% of amount over 68,650
104,625	186,825.....	3,277.41	+	4.42% of amount over 104,625
186,825.....		6,910.65	+	4.86% of amount over 186,825

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 45,550.....		1.84%	of North Dakota taxable income
45,550	117,650.....	\$ 838.12	+	3.44% of amount over \$ 45,550
117,650	190,550.....	3,318.36	+	3.81% of amount over 117,650
190,550	373,650.....	6,095.85	+	4.42% of amount over 190,550
373,650.....		14,188.87	+	4.86% of amount over 373,650

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 | 8. All Form W-2s, and any Form 1099 and North Dakota Schedule K-1 showing North Dakota income tax withheld |
| 2. Schedule ND-1NR | 9. Copy of federal income tax return |
| 3. Schedule ND-1FA | 10. Supporting schedules required in instructions |
| 4. Schedule ND-1CR | |
| 5. Schedule ND-1SA | |
| 6. Schedule ND-1TC | |
| 7. 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 (residents only)
- 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 RZ**, Renaissance Zone Act income exemptions and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Schedule 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
- 2011 Form ND-1ES**, Estimated income tax—individuals [Use for 2011 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: 2010 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