



# North Dakota 2011 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,

North Dakota's strong economy allowed for another reduction in income tax rates for individuals in the last two legislative sessions. Starting with their 2011 returns, individuals will benefit from an across-the-board 17.9 percent reduction in their tax rates, which amounts to \$60 million in income tax relief each year. Combined with the tax rate reduction passed two years ago in 2009, individuals have received a 30.2 percent reduction in their income tax rates since 2008.

Other legislation affecting individuals was also passed, including three new income tax credits and a new deduction protecting joint filers from any future decrease in their federal standard deduction. For more information on these legislative changes, see page 2 of this booklet.

The number of individuals electronically filing their North Dakota income tax returns has grown to over 286,000. *This is about 75 percent of all individual income tax filers!* I invite you to join the majority of filers who are benefiting from this proven method of filing. See page 1 of this booklet for all of your electronic filing options. To help you sort through the available electronic filing options and determine the best one for you, we provide an online interactive tool on our web site at [www.nd.gov/tax](http://www.nd.gov/tax). This tool also helps you determine if you are eligible to electronically file your return for free.

Please let us know what you think we are doing well, and what we can do to improve our service to you. If you have any questions or need assistance in preparing your North Dakota income tax return, or have other state tax-related questions, you are encouraged to 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](http://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](http://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](http://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](http://www.nd.gov/tax), or you may call us at 701.328.1246 or e-mail us at [salestax@nd.gov](mailto: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](http://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 majority of 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](http://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](http://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

### Lower income tax rates for individuals

The income tax rates for individuals were reduced starting with the 2011 tax year. The new tax rates—ranging from 1.51% to 3.99%—are reflected in the tax table and tax rate schedules contained in this booklet. The new rates and their corresponding taxable income brackets for each filing status can be seen on page 32 of this booklet.

### New qualified endowment fund credit

A new income tax credit is allowed to an individual who makes one or more charitable contributions totaling at least \$5,000 to a qualified endowment fund. The credit is equal to 40 percent of the total contributions made during the year, up to a maximum credit of \$10,000 (\$20,000, if married filing jointly). A qualified endowment fund means a permanent, irrevocable fund established for a specific religious, educational, or other charitable purpose that is held by a qualified nonprofit organization. A qualified nonprofit organization means a tax-exempt charitable organization under federal income tax law that is incorporated or established under North Dakota law and has a physical location in North Dakota. If the entire credit cannot be used in the tax year in which the contribution is made, the unused portion may be carried over and used on subsequent years' returns for up to three tax years. North Dakota taxable income must be increased by the amount of the contribution upon which the credit is computed to the extent the contribution reduced federal taxable income. The credit is calculated on Schedule ND-1QEF, a new supplemental schedule to Form ND-1. For more information, see the instructions to Schedule ND-1QEC.

### New housing incentive fund credit

For the 2011 and 2012 tax years only, a new income tax credit is allowed to a taxpayer for contributing monies to a new housing incentive fund administered by the North Dakota Housing Finance Agency. The credit is equal to the amount contributed to the fund. Upon receipt of a contribution, the North Dakota Housing Finance Agency will issue a credit certificate to the taxpayer showing the amount of the allowable credit. If the entire credit allowed for the tax year cannot be used, the unused portion may be carried over and used on subsequent years' returns for up to ten tax years. North Dakota taxable income must be increased by the amount of the contribution upon which the credit is computed to the extent the contribution reduced federal taxable income. For more information, see the instructions to Schedule ND-1TC. Note: This summary reflects the legislation as amended by the November 2011 Special Session of the Legislature.

### New automation and robotic equipment credit

*Note—This credit does not take effect until the 2013 tax year.*

For the 2013 through 2015 tax years only, a new income tax credit is allowed to a taxpayer for purchasing new or used automation and robotic equipment for the purpose of automating a manufacturing process. To qualify, a taxpayer must be certified as a primary sector business by the North Dakota Commerce Department, and the equipment purchased must be approved as qualifying equipment by the Commerce Department. The credit is equal to 20 percent of the purchase cost of the approved equipment. The credit is allowed in the tax year in which the purchase is made. If the entire credit cannot be used in the tax year in which the purchase is made, the unused

portion may be carried over and used on subsequent years' returns for up to five tax years. The total credits allowed for all approved equipment purchases by all taxpayers is limited to \$2 million per calendar year. For more information, see N.D.C.C. § 57-38-01.33.

### Change to renaissance zone tax incentives

Under the North Dakota Renaissance Zone Program, one of the tax incentives available is a five-year business income exclusion for purchasing, rehabilitating, leasing, or making leasehold improvements to real estate used in a business. In lieu of the business income exclusion, an eligible individual may elect to take a \$2,000 income tax credit in each of the five years. For tax years prior to 2011, the election had to be made on the zone project application form that the individual submitted to the local zone authority. For 2011 and subsequent tax years, the law was changed to provide that the election must be made on the individual's timely filed original North Dakota income tax return. This election is only available to an individual who spends at least \$75,000 to purchase a business, expand a business, or make leasehold improvements to real estate used in a business owned by the individual. In addition, the business must be located in a city with a population no greater than 2,500 people.

### Clarification of Native American exemption

Federal law generally prohibits states from taxing the income of a Native American who is an enrolled member of a federally-recognized Indian tribe, lives on the Indian reservation where enrolled, and derives his or her income from sources on the Indian reservation where enrolled. In 2007, a provision was added to North Dakota income tax law that expanded the federal exemption by allowing it to apply if the Native

## Changes affecting you and your income tax (continued)

American lives on or derives income from sources on any Indian reservation located in North Dakota, not just the reservation where enrolled. North Dakota income tax law was changed again in 2011 to clarify that, if an Indian reservation overlaps the border between North Dakota and a neighboring state, the exemption applies even if a Native American lives on or derives income from sources on the portion of the reservation located in the neighboring state. *(Note: The Standing Rock and Lake Traverse Indian Reservations straddle the border between North Dakota and South Dakota.)*

### Reduction in maximum marriage penalty credit

The maximum amount of the marriage penalty credit for the 2011 tax year decreased from \$280 to \$234. This decrease is attributable to the reduction in the individual income tax rates for the 2011 tax year. This and other changes to the marriage penalty credit have been included in the calculation worksheet for 2011 on page 14 of this booklet.

### (Potential) new deduction for joint filers

Under current federal income tax law, the amount of the basic standard deduction for married persons filing jointly is double the amount of the basic standard deduction amount for single persons (other than surviving spouses or heads of household). North Dakota tax law was changed to provide that, if the federal

basic standard deduction amount for married persons filing jointly should ever decrease to less than double the federal basic standard deduction amount for single filers in any tax year, married persons filing jointly will be allowed a deduction equal to the amount of the decrease. Assuming no change in federal tax law that would reduce the amount of the basic standard deduction for married persons filing jointly for the 2011 or 2012 tax year, the 2013 tax year is the earliest this new state deduction could apply.

### Changes to angel fund tax credit law

Significant changes were made to the law governing the angel fund investment tax credit, which is allowed for making an investment in a North Dakota certified angel fund. For tax years beginning on or after January 1, 2011, the following changes apply:

- The credit is allowed to a partnership, S corporation, or other passthrough entity that makes a qualifying investment, in which case the credit is calculated at the passthrough entity level and passed through to the entity's owners based on their respective ownership interests in the entity.
- The carryover period for an unused tax credit is extended from four to seven tax years.

- An angel fund must report each investment it receives to the North Dakota Office of State Tax Commissioner using a form prescribed by the tax commissioner. The form must be filed within thirty days after receipt of the investment. An angel fund must provide a completed copy of the form to the investor.
- A taxpayer may claim no more than \$150,000 in credits over the taxpayer's lifetime. Married individuals are considered one taxpayer for this purpose. This limit applies to the sum of the credits earned for investments the taxpayer makes directly to an angel fund plus any credits the taxpayer receives as an owner of a passthrough entity that made an investment in an angel fund. This limitation does not apply to any credits a taxpayer acquires from another taxpayer by purchase, assignment, or transfer—see the next bulleted item.
- For the 2011 and 2012 tax years only, a taxpayer may make an irrevocable election to sell, assign, or otherwise transfer an angel fund tax credit to another taxpayer. Only tax credits based on investments made by the taxpayer in an angel fund that is certified for the first time on or after August 1, 2011, are eligible. This election is not allowed for credits a taxpayer receives as an owner of a passthrough entity that made an investment in an angel fund. A taxpayer may transfer no more than \$100,000 of credits over the taxpayer's lifetime. There are other conditions and reporting requirements that must be satisfied to make this election—see N.D.C.C. § 57-38-01.26 or contact the Office of State Tax Commissioner.

## 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 “ <b>Before you file</b> ” .....                 | see page 10 or 16     |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2012—         |                       |
|                          |   | 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 2011 and you are required to file a 2011 federal individual income tax return, you must file a 2011 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2011.

**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 2011 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2011 tax year and (2) you are required to file a 2011 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 2011 tax year and you are required to file a 2011 federal individual income tax return, you must file a 2011 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 2011 tax year, you must file a 2011 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2011 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2011 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 if 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 2011, 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 2011 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 2011 tax year, you do not have to file a 2011 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 2011 tax year, you do not have to file a 2011 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 2011, you must file a 2011 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 2011 tax year, you must file a 2011 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2011 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 2011 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 <b>all</b> of 2011.....	<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 2011.....	<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, complete Form ND-1 as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), 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](http://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

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## When and where to file

If you are filing on a calendar year basis, you must file your 2011 North Dakota individual income tax return on or before April 15, 2012. 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

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## 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.

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### 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.

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### 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.

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### 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.

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### 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 2011 Form ND-1EXT on or before April 15, 2012. 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 2011 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.

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## 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 (or extended due date), but you do not pay all of the tax due on it by the return's due date (or extended due date), 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 (or extended due date), 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 (or extended due date).

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## Federal income tax return

Certain information from your 2011 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2011 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.

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## 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 2012)

You must pay estimated North Dakota income tax for the 2012 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2012.
2. Your North Dakota net tax liability for 2011 is \$500 or more. (*If you are not required to file a North Dakota return for 2011, you do not have to pay estimated tax for 2012.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in North Dakota income tax for 2012.
4. You expect your North Dakota income tax withholding for 2012 to be less than the smaller of the following:
  - (a) 90% of your 2012 North Dakota net tax liability. **Note:** *Substitute 66 2/3% if a qualified farmer—see instructions for 2012 Form ND-1ES*

- (b) 100% of your 2011 North Dakota net tax liability. If you moved into North Dakota during 2011 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 2012 tax year must be paid by April 15, June 15, and September 15, 2012, and January 15, 2013.

If you are required to pay estimated tax for 2012, obtain the 2012 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.

# 2011 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 2011 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 2011 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 2011 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 2011 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2010 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 2011 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

### Line 5 - Voluntary contribution of overpayment

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

### Line 6 - Direct deposit of refund

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

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

## Sample check for direct deposit (line 6)

Mr. and Mrs. Taxpayer 9999 Main Ave. Anytown, ND 99999		9999
Pay to Order of _____		15-0000/0000
Your Bank Anytown, ND USA 99999		Dollars
Memo _____		
: 123456789	12345678912345678	• 9999
<b>Routing number</b> (Item a)	<b>Account number</b> (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](http://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 2011 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 2011 return and automatically expires on the due date (excluding extensions) for filing the 2012 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.

# 2011 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 2011 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 2011 tax year

If you were a nonresident of North Dakota for part or all of the 2011 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 2011 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 2011 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 2011 tax year, fill in the circle next to:

- **Amended return: General**—  
if you are changing the return for any reason other than a federal net operating loss carryback.
- **Amended return: Federal NOL**—  
if you are changing the return because of a federal net operating loss carryback.

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

## Extension

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

## Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2011 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 - Contribution adjustment

If you are claiming a tax credit on Schedule ND-ITC, line 5 (planned gift credit), line 12 (endowment fund credit from passthrough entity), line 18 (credit for contribution to endowment fund), or line 19 (housing incentive fund credit), the amount of the contribution on which the tax credit is based must be added back to federal taxable income to the extent that you deducted it in calculating your federal taxable income. This adjustment also must be made if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year is carried over and deducted on your 2011 federal income

tax return. In the case of the planned gift and endowment fund credits, enter the contribution on line 4a. In the case of the housing incentive fund credit, enter the contribution on line 4b.

### 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 2011, enter on this line income you derived from sources on **any** Indian reservation in North Dakota. This includes the portion of the Standing Rock and Lake Traverse Indian Reservations situated in South Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2011, but you did not reside on an Indian reservation for part or all of 2011, 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 2011, 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 2011 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 qualify for 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 2011, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Attach Schedule ND-1FA.**

**Sale of tax credit** — If you received any proceeds from the sale of a North Dakota research expense tax credit or a North Dakota angel fund tax credit to another taxpayer, you must obtain and complete Schedule ND-1CS to calculate your tax. **Attach Schedule ND-1CS.**

**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 2011 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** \_\_\_\_\_
2. Enter amount from 2011 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 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.**

**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 \$57,775;
- 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 \$32,776.

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.**

**Marriage Penalty Credit Worksheet**

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

1. Is your filing status <b>Married filing jointly</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Enter your taxable income from Form ND-1, line 19 .....	<b>1</b> <input type="text"/>
2. Is the amount on line 1 more than <b>\$57,775</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Go to line 3.	
3. a. Enter your qualified income.....	<b>3a</b> <input type="text"/>
b. Enter your spouse’s qualified income.....	<b>3b</b> <input type="text"/>
4. Enter the smaller of line 3a or line 3b .....	<b>4</b> <input type="text"/>
5. Is the amount on line 4 more than <b>\$32,776</b> ?	
<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
<input type="checkbox"/> <b>Yes.</b> Go to line 6 .....	<b>5</b> <input type="text" value="9,500.00"/>
6. Subtract line 5 from line 4 .....	<b>6</b> <input type="text"/>
7. Calculate the tax on the amount on line 6 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....	<b>7</b> <input type="text"/>
8. Subtract line 6 from line 1 .....	<b>8</b> <input type="text"/>
9. Calculate the tax on the amount on line 8 using the <b>Single</b> tax rate schedule on <b>page 32</b> .....	<b>9</b> <input type="text"/>
10. Calculate the tax on the amount on line 1 using the <b>Married filing jointly</b> tax rate schedule on <b>page 32</b> .....	<b>10</b> <input type="text"/>
11. Add lines 7 and 9.....	<b>11</b> <input type="text"/>
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit .....	<b>12</b> <input type="text"/>
13. Maximum credit .....	<b>13</b> <input type="text" value="234.00"/>
14. Enter smaller of line 12 or line 13 .....	<b>14</b> <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.....	<b>15</b> <input type="text" value="."/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 .....	<b>16</b> <input type="text"/>

**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.

**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
- 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
- **NEW!** Credit for contribution to qualified endowment fund
- **NEW!** Housing incentive fund credit

Enter on this line the total credits from Schedule ND-1TC, line 20. **Attach Schedule ND-1TC.**

**Line 28 - Withholding**

Enter the North Dakota income tax withholding shown on a 2011 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2010 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 2011 tax year. Be sure the state identified on the Form W-2 or Form

**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
<b>Routing number</b> (Line 34, Item a)	<b>Account number</b> (Line 34, Item b)	Do not include the check number as part of the account number.

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

**Line 32 - Application of overpayment to 2012**

If you have an overpayment on line 31, you may elect to apply part or all of it as an estimated payment toward your 2012 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.

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### 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.

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### 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](http://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.

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### Line 39 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2011, 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 2011 Schedule ND-1UT.

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### Signatures

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

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### Disclosure authorization

You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2011 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 2011 return and automatically expires on the due date (excluding extensions) for filing the 2012 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.

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### 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.



## 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 2011 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](http://www.ndsu.edu/ndfs)  
[forest@nd.gov](mailto:forest@nd.gov)

# HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

*Contribute to the Watchable Wildlife Fund*

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

*Your contributions have helped fund projects including:*

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

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



## School district codes

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

- ▶ If a **full- or part-year resident** ..... using the table below, find the 5-digit code number for the school district in which you resided for most of 2011. 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	Petersburg ND	Dakota Prairie 1	32-001
Beulah ND	Beulah 27	29-027	Hazen ND	Hazen 3	29-003	Pingree ND	Pingree-Buchanan 10	47-010
Binford ND	Midkota 7	20-007	Hebron ND	Hebron 13	30-013	Powers Lake ND	Powers Lake 27	07-027
Bismarck ND	Bismarck 1	08-001	Hettinger ND	Hettinger 13	01-013	Ray ND	Nesson 2	53-002
	Naughton 25	08-025	Hillsboro ND	Hillsboro 9	49-009	Richardton ND	Richardton-Taylor 34	45-034
	Apple Creek 39	08-039	Hope ND	Hope 10	46-010	Robinson ND	Robinson 14	22-014
	Manning 45	08-045	Hunter ND	Northern Cass 97	09-097	Rock Lake ND	N Central 28	48-028
Bottineau ND	Bottineau 1	05-001	Hurdsfield ND	Pleasant Valley 35	52-035	Rogers ND	Barnes Co. North 7	02-007
Bowbells ND	Bowbells 14	07-014	Inkster ND	Midway 128	18-128	Rolette ND	Rolette 29	40-029
Bowman ND	Bowman Co 1	06-001	Jamestown ND	Jamestown 1	47-001	Rolla ND	Mt. Pleasant 4	40-004
Buxton ND	Central Valley 3	49-003	Kenmare ND	Kenmare 28	51-028	Rugby ND	Rugby 5	35-005
Cando ND	North Star 10	48-010	Kensal ND	Kensal 19	47-019	Sawyer ND	Sawyer 16	51-016
Carrington ND	Carrington 49	16-049	Killdeer ND	Killdeer 16	13-016	Scranton ND	Scranton 33	06-033
Carson ND	Roosevelt 18	19-018	Kindred ND	Kindred 2	09-002	Selfridge ND	Selfridge 8	43-008
Cartwright ND	Horse Creek 32	27-032	Kulm ND	Kulm 7	23-007	Sidney MT	Earl 18	27-018
Casselton ND	Central Cass 17	09-017	Lakota ND	Lakota 66	32-066	Solen ND	Solen 3	43-003
Cavalier ND	Cavalier 6	34-006	LaMoure ND	LaMoure 8	23-008	South Heart ND	South Heart 9	45-009
Center ND	Center-Stanton 1	33-001	Langdon ND	Langdon Area 23	10-023	St. Anthony ND	Little Heart 4	30-004
Colfax ND	Richland 44	39-044	Larimore ND	Larimore 44	18-044	St. John ND	St. John 3	40-003
Cooperstown ND	Griggs County Central 18	20-018	Leeds ND	Leeds 6	03-006	St. Thomas ND	St. Thomas 43	34-043
Crosby ND	Divide County 1	12-001	Lidgerwood ND	Lidgerwood 28	39-028	Stanley ND	Stanley 2	31-002
Des Lacs ND	United 7	51-007	Lignite ND	Burke Central 36	07-036	Starkweather ND	Starkweather 44	36-044
Devils Lake ND	Devils Lake 1	36-001	Linton ND	Linton 36	15-036	Steele ND	Kidder Co. 1	22-001
Dickinson ND	Dickinson 1	45-001	Lisbon ND	Lisbon 19	37-019	Sterling ND	Sterling 35	08-035
Drake ND	Drake 57	25-057	Maddock ND	Maddock 9	03-009	Strasburg ND	Strasburg 15	15-015
Drayton ND	Drayton 19	34-019	Mandan ND	Mandan 1	30-001	Surrey ND	Surrey 41	51-041
Dunseith ND	Dunseith 1	40-001		Sweet Briar 17	30-017	Thompson ND	Thompson 61	18-061
Edgeley ND	Edgeley 3	23-003	Mandaree ND	Mandaree 36	27-036	Tioga ND	Tioga 15	53-015
Edinburg ND	Valley-Edinburg 118	34-118	Manvel ND	Manvel 125	18-125	Tower City ND	Maple Valley 4	09-004
Edmore ND	Edmore 2	36-002	Mapleton ND	Mapleton 7	09-007	Towner ND	TGU 60	25-060
Elgin ND	Elgin-New Leipzig 49	19-049	Marion ND	Litchville-Marion 46	02-046	Trenton ND	Eight Mile 6	53-006
Ellendale ND	Ellendale 40	11-040	Marmarth ND	Marmarth 12	44-012	Turtle Lake ND	Turtle Lake- Mercer 72	28-072
Emerado ND	Emerado 127	18-127	Max ND	Max 50	28-050			
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	Walhalla ND	North Border 100	34-100
Finley ND	Finley-Sharon 19	46-019	Milnor ND	Milnor 2	41-002	Warwick ND	Warwick 29	03-029
Flasher ND	Flasher 39	30-039	Minnewaukan ND	Minnewaukan 5	03-005	Washburn ND	Washburn 4	28-004
Fordville ND	Fordville-Lankin 5	50-005	Minot ND	Minot 1	51-001	Watford City ND	McKenzie Co 1	27-001
Forman ND	Sargent Central 6	41-006		Nedrose 4	51-004	West Fargo ND	West Fargo 6	09-006
Ft. Ransom ND	Ft. Ransom 6	37-006		S Prairie 70	51-070	Westhope ND	Westhope 17	05-017
Ft. Totten ND	Ft. Totten 30	03-030		Air Force Base 160	51-160	White Shield ND	White Shield 85	28-085
Ft. Yates ND	Ft. Yates 4	43-004	Minto ND	Minto 20	50-020	Williston ND	Williston 1	53-001
Gackle ND	Gackle-Streeter 56	24-056	Mohall ND	Mohall-Lansford			New 8	53-008
Garrison ND	Garrison 51	28-051		-Sherwood 1	38-001	Wilton ND	Wilton 1	28-001
Glen Ullin ND	Glen Ullin 48	30-048	Montpelier ND	Montpelier 14	47-014	Wing ND	Wing 28	08-028
Glenburn ND	Glenburn 26	38-026	Mott ND	Mott-Regent 1	21-001	Wishek ND	Wishek 19	26-019
Golva ND	Lone Tree 6	17-006	Munich ND	Munich 19	10-019	Wolford ND	Wolford 1	35-001
Goodrich ND	Goodrich 16	42-016	Napoleon ND	Napoleon 2	24-002	Wyndmere ND	Wyndmere 42	39-042
Grafton ND	Grafton 3	50-003	New England ND	New England 9	21-009	Zealand ND	Zealand 4	26-004
			New Rockford ND	New Rockford -Sheyenne 2	14-002			

# 2011 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 \$754. 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 \$754 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
<b>Your tax is—</b>					
49,800	49,850	953	752	1,027	799
49,850	49,900	955	753	1,029	801
49,900	49,950	956	754	1,030	802
49,950	50,000	957	755	1,031	803

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
<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>					
0	5	0	0	0	0	1,325	1,350	20	20	20	20	2,700	2,725	41	41	41	41
5	15	0	0	0	0	1,350	1,375	21	21	21	21	2,725	2,750	41	41	41	41
15	25	0	0	0	0	1,375	1,400	21	21	21	21	2,750	2,775	42	42	42	42
25	50	1	1	1	1	1,400	1,425	21	21	21	21	2,775	2,800	42	42	42	42
50	75	1	1	1	1	1,425	1,450	22	22	22	22	2,800	2,825	42	42	42	42
75	100	1	1	1	1	1,450	1,475	22	22	22	22	2,825	2,850	43	43	43	43
100	125	2	2	2	2	1,475	1,500	22	22	22	22	2,850	2,875	43	43	43	43
125	150	2	2	2	2	1,500	1,525	23	23	23	23	2,875	2,900	44	44	44	44
150	175	2	2	2	2	1,525	1,550	23	23	23	23	2,900	2,925	44	44	44	44
175	200	3	3	3	3	1,550	1,575	24	24	24	24	2,925	2,950	44	44	44	44
200	225	3	3	3	3	1,575	1,600	24	24	24	24	2,950	2,975	45	45	45	45
225	250	4	4	4	4	1,600	1,625	24	24	24	24	2,975	3,000	45	45	45	45
250	275	4	4	4	4	1,625	1,650	25	25	25	25	<b>3,000</b>					
275	300	4	4	4	4	1,650	1,675	25	25	25	25	3,000	3,050	46	46	46	46
300	325	5	5	5	5	1,675	1,700	25	25	25	25	3,050	3,100	46	46	46	46
325	350	5	5	5	5	1,700	1,725	26	26	26	26	3,100	3,150	47	47	47	47
350	375	5	5	5	5	1,725	1,750	26	26	26	26	3,150	3,200	48	48	48	48
375	400	6	6	6	6	1,750	1,775	27	27	27	27	3,200	3,250	49	49	49	49
400	425	6	6	6	6	1,775	1,800	27	27	27	27	3,250	3,300	49	49	49	49
425	450	7	7	7	7	1,800	1,825	27	27	27	27	3,300	3,350	50	50	50	50
450	475	7	7	7	7	1,825	1,850	28	28	28	28	3,350	3,400	51	51	51	51
475	500	7	7	7	7	1,850	1,875	28	28	28	28	3,400	3,450	52	52	52	52
500	525	8	8	8	8	1,875	1,900	29	29	29	29	3,450	3,500	52	52	52	52
525	550	8	8	8	8	1,900	1,925	29	29	29	29	3,500	3,550	53	53	53	53
550	575	8	8	8	8	1,925	1,950	29	29	29	29	3,550	3,600	54	54	54	54
575	600	9	9	9	9	1,950	1,975	30	30	30	30	3,600	3,650	55	55	55	55
600	625	9	9	9	9	1,975	2,000	30	30	30	30	3,650	3,700	55	55	55	55
625	650	10	10	10	10	<b>2,000</b>				3,700	3,750	56	56	56	56		
650	675	10	10	10	10	2,000	2,025	30	30	30	30	3,750	3,800	57	57	57	57
675	700	10	10	10	10	2,025	2,050	31	31	31	31	3,800	3,850	58	58	58	58
700	725	11	11	11	11	2,050	2,075	31	31	31	31	3,850	3,900	59	59	59	59
725	750	11	11	11	11	2,075	2,100	32	32	32	32	3,900	3,950	59	59	59	59
750	775	12	12	12	12	2,100	2,125	32	32	32	32	3,950	4,000	60	60	60	60
775	800	12	12	12	12	2,125	2,150	32	32	32	32	<b>4,000</b>					
800	825	12	12	12	12	2,150	2,175	33	33	33	33	4,000	4,050	61	61	61	61
825	850	13	13	13	13	2,175	2,200	33	33	33	33	4,050	4,100	62	62	62	62
850	875	13	13	13	13	2,200	2,225	33	33	33	33	4,100	4,150	62	62	62	62
875	900	13	13	13	13	2,225	2,250	34	34	34	34	4,150	4,200	63	63	63	63
900	925	14	14	14	14	2,250	2,275	34	34	34	34	4,200	4,250	64	64	64	64
925	950	14	14	14	14	2,275	2,300	35	35	35	35	4,250	4,300	65	65	65	65
950	975	15	15	15	15	2,300	2,325	35	35	35	35	4,300	4,350	65	65	65	65
975	1,000	15	15	15	15	2,325	2,350	35	35	35	35	4,350	4,400	66	66	66	66
<b>1,000</b>						2,350	2,375	36	36	36	36	4,400	4,450	67	67	67	67
1,000	1,025	15	15	15	15	2,375	2,400	36	36	36	36	4,450	4,500	68	68	68	68
1,025	1,050	16	16	16	16	2,400	2,425	36	36	36	36	4,500	4,550	68	68	68	68
1,050	1,075	16	16	16	16	2,425	2,450	37	37	37	37	4,550	4,600	69	69	69	69
1,075	1,100	16	16	16	16	2,450	2,475	37	37	37	37	4,600	4,650	70	70	70	70
1,100	1,125	17	17	17	17	2,475	2,500	38	38	38	38	4,650	4,700	71	71	71	71
1,125	1,150	17	17	17	17	2,500	2,525	38	38	38	38	4,700	4,750	71	71	71	71
1,150	1,175	18	18	18	18	2,525	2,550	38	38	38	38	4,750	4,800	72	72	72	72
1,175	1,200	18	18	18	18	2,550	2,575	39	39	39	39	4,800	4,850	73	73	73	73
1,200	1,225	18	18	18	18	2,575	2,600	39	39	39	39	4,850	4,900	74	74	74	74
1,225	1,250	19	19	19	19	2,600	2,625	39	39	39	39	4,900	4,950	74	74	74	74
1,250	1,275	19	19	19	19	2,625	2,650	40	40	40	40	4,950	5,000	75	75	75	75
1,275	1,300	19	19	19	19	2,650	2,675	40	40	40	40						
1,300	1,325	20	20	20	20	2,675	2,700	41	41	41	41						

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

2011 Tax Table—Continued

If your ND taxable income is— At least      But less than		And your filing status is—				If your ND taxable income is— At least      But less than		And your filing status is—				If your ND taxable income is— At least      But less than		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—			
<b>5,000</b>		<b>8,000</b>				<b>11,000</b>											
5,000	5,050	76	76	76	76	8,000	8,050	121	121	121	121	11,000	11,050	166	166	166	166
5,050	5,100	77	77	77	77	8,050	8,100	122	122	122	122	11,050	11,100	167	167	167	167
5,100	5,150	77	77	77	77	8,100	8,150	123	123	123	123	11,100	11,150	168	168	168	168
5,150	5,200	78	78	78	78	8,150	8,200	123	123	123	123	11,150	11,200	169	169	169	169
5,200	5,250	79	79	79	79	8,200	8,250	124	124	124	124	11,200	11,250	169	169	169	169
5,250	5,300	80	80	80	80	8,250	8,300	125	125	125	125	11,250	11,300	170	170	170	170
5,300	5,350	80	80	80	80	8,300	8,350	126	126	126	126	11,300	11,350	171	171	171	171
5,350	5,400	81	81	81	81	8,350	8,400	126	126	126	126	11,350	11,400	172	172	172	172
5,400	5,450	82	82	82	82	8,400	8,450	127	127	127	127	11,400	11,450	173	173	173	173
5,450	5,500	83	83	83	83	8,450	8,500	128	128	128	128	11,450	11,500	173	173	173	173
5,500	5,550	83	83	83	83	8,500	8,550	129	129	129	129	11,500	11,550	174	174	174	174
5,550	5,600	84	84	84	84	8,550	8,600	129	129	129	129	11,550	11,600	175	175	175	175
5,600	5,650	85	85	85	85	8,600	8,650	130	130	130	130	11,600	11,650	176	176	176	176
5,650	5,700	86	86	86	86	8,650	8,700	131	131	131	131	11,650	11,700	176	176	176	176
5,700	5,750	86	86	86	86	8,700	8,750	132	132	132	132	11,700	11,750	177	177	177	177
5,750	5,800	87	87	87	87	8,750	8,800	133	133	133	133	11,750	11,800	178	178	178	178
5,800	5,850	88	88	88	88	8,800	8,850	133	133	133	133	11,800	11,850	179	179	179	179
5,850	5,900	89	89	89	89	8,850	8,900	134	134	134	134	11,850	11,900	179	179	179	179
5,900	5,950	89	89	89	89	8,900	8,950	135	135	135	135	11,900	11,950	180	180	180	180
5,950	6,000	90	90	90	90	8,950	9,000	136	136	136	136	11,950	12,000	181	181	181	181
<b>6,000</b>		<b>9,000</b>				<b>12,000</b>											
6,000	6,050	91	91	91	91	9,000	9,050	136	136	136	136	12,000	12,050	182	182	182	182
6,050	6,100	92	92	92	92	9,050	9,100	137	137	137	137	12,050	12,100	182	182	182	182
6,100	6,150	92	92	92	92	9,100	9,150	138	138	138	138	12,100	12,150	183	183	183	183
6,150	6,200	93	93	93	93	9,150	9,200	139	139	139	139	12,150	12,200	184	184	184	184
6,200	6,250	94	94	94	94	9,200	9,250	139	139	139	139	12,200	12,250	185	185	185	185
6,250	6,300	95	95	95	95	9,250	9,300	140	140	140	140	12,250	12,300	185	185	185	185
6,300	6,350	96	96	96	96	9,300	9,350	141	141	141	141	12,300	12,350	186	186	186	186
6,350	6,400	96	96	96	96	9,350	9,400	142	142	142	142	12,350	12,400	187	187	187	187
6,400	6,450	97	97	97	97	9,400	9,450	142	142	142	142	12,400	12,450	188	188	188	188
6,450	6,500	98	98	98	98	9,450	9,500	143	143	143	143	12,450	12,500	188	188	188	188
6,500	6,550	99	99	99	99	9,500	9,550	144	144	144	144	12,500	12,550	189	189	189	189
6,550	6,600	99	99	99	99	9,550	9,600	145	145	145	145	12,550	12,600	190	190	190	190
6,600	6,650	100	100	100	100	9,600	9,650	145	145	145	145	12,600	12,650	191	191	191	191
6,650	6,700	101	101	101	101	9,650	9,700	146	146	146	146	12,650	12,700	191	191	191	191
6,700	6,750	102	102	102	102	9,700	9,750	147	147	147	147	12,700	12,750	192	192	192	192
6,750	6,800	102	102	102	102	9,750	9,800	148	148	148	148	12,750	12,800	193	193	193	193
6,800	6,850	103	103	103	103	9,800	9,850	148	148	148	148	12,800	12,850	194	194	194	194
6,850	6,900	104	104	104	104	9,850	9,900	149	149	149	149	12,850	12,900	194	194	194	194
6,900	6,950	105	105	105	105	9,900	9,950	150	150	150	150	12,900	12,950	195	195	195	195
6,950	7,000	105	105	105	105	9,950	10,000	151	151	151	151	12,950	13,000	196	196	196	196
<b>7,000</b>		<b>10,000</b>				<b>13,000</b>											
7,000	7,050	106	106	106	106	10,000	10,050	151	151	151	151	13,000	13,050	197	197	197	197
7,050	7,100	107	107	107	107	10,050	10,100	152	152	152	152	13,050	13,100	197	197	197	197
7,100	7,150	108	108	108	108	10,100	10,150	153	153	153	153	13,100	13,150	198	198	198	198
7,150	7,200	108	108	108	108	10,150	10,200	154	154	154	154	13,150	13,200	199	199	199	199
7,200	7,250	109	109	109	109	10,200	10,250	154	154	154	154	13,200	13,250	200	200	200	200
7,250	7,300	110	110	110	110	10,250	10,300	155	155	155	155	13,250	13,300	200	200	200	200
7,300	7,350	111	111	111	111	10,300	10,350	156	156	156	156	13,300	13,350	201	201	201	201
7,350	7,400	111	111	111	111	10,350	10,400	157	157	157	157	13,350	13,400	202	202	202	202
7,400	7,450	112	112	112	112	10,400	10,450	157	157	157	157	13,400	13,450	203	203	203	203
7,450	7,500	113	113	113	113	10,450	10,500	158	158	158	158	13,450	13,500	203	203	203	203
7,500	7,550	114	114	114	114	10,500	10,550	159	159	159	159	13,500	13,550	204	204	204	204
7,550	7,600	114	114	114	114	10,550	10,600	160	160	160	160	13,550	13,600	205	205	205	205
7,600	7,650	115	115	115	115	10,600	10,650	160	160	160	160	13,600	13,650	206	206	206	206
7,650	7,700	116	116	116	116	10,650	10,700	161	161	161	161	13,650	13,700	206	206	206	206
7,700	7,750	117	117	117	117	10,700	10,750	162	162	162	162	13,700	13,750	207	207	207	207
7,750	7,800	117	117	117	117	10,750	10,800	163	163	163	163	13,750	13,800	208	208	208	208
7,800	7,850	118	118	118	118	10,800	10,850	163	163	163	163	13,800	13,850	209	209	209	209
7,850	7,900	119	119	119	119	10,850	10,900	164	164	164	164	13,850	13,900	210	210	210	210
7,900	7,950	120	120	120	120	10,900	10,950	165	165	165	165	13,900	13,950	210	210	210	210
7,950	8,000	120	120	120	120	10,950	11,000	166	166	166	166	13,950	14,000	211	211	211	211

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

2011 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—			
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
14,000	14,050	212	212	212	212	17,000	17,050	257	257	257	257	20,000	20,050	302	302	302	302
14,050	14,100	213	213	213	213	17,050	17,100	258	258	258	258	20,050	20,100	303	303	303	303
14,100	14,150	213	213	213	213	17,100	17,150	259	259	259	259	20,100	20,150	304	304	304	304
14,150	14,200	214	214	214	214	17,150	17,200	259	259	259	259	20,150	20,200	305	305	305	305
14,200	14,250	215	215	215	215	17,200	17,250	260	260	260	260	20,200	20,250	305	305	305	305
14,250	14,300	216	216	216	216	17,250	17,300	261	261	261	261	20,250	20,300	306	306	306	306
14,300	14,350	216	216	216	216	17,300	17,350	262	262	262	262	20,300	20,350	307	307	307	307
14,350	14,400	217	217	217	217	17,350	17,400	262	262	262	262	20,350	20,400	308	308	308	308
14,400	14,450	218	218	218	218	17,400	17,450	263	263	263	263	20,400	20,450	308	308	308	308
14,450	14,500	219	219	219	219	17,450	17,500	264	264	264	264	20,450	20,500	309	309	309	309
14,500	14,550	219	219	219	219	17,500	17,550	265	265	265	265	20,500	20,550	310	310	310	310
14,550	14,600	220	220	220	220	17,550	17,600	265	265	265	265	20,550	20,600	311	311	311	311
14,600	14,650	221	221	221	221	17,600	17,650	266	266	266	266	20,600	20,650	311	311	311	311
14,650	14,700	222	222	222	222	17,650	17,700	267	267	267	267	20,650	20,700	312	312	312	312
14,700	14,750	222	222	222	222	17,700	17,750	268	268	268	268	20,700	20,750	313	313	313	313
14,750	14,800	223	223	223	223	17,750	17,800	268	268	268	268	20,750	20,800	314	314	314	314
14,800	14,850	224	224	224	224	17,800	17,850	269	269	269	269	20,800	20,850	314	314	314	314
14,850	14,900	225	225	225	225	17,850	17,900	270	270	270	270	20,850	20,900	315	315	315	315
14,900	14,950	225	225	225	225	17,900	17,950	271	271	271	271	20,900	20,950	316	316	316	316
14,950	15,000	226	226	226	226	17,950	18,000	271	271	271	271	20,950	21,000	317	317	317	317
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
15,000	15,050	227	227	227	227	18,000	18,050	272	272	272	272	21,000	21,050	317	317	317	317
15,050	15,100	228	228	228	228	18,050	18,100	273	273	273	273	21,050	21,100	318	318	318	318
15,100	15,150	228	228	228	228	18,100	18,150	274	274	274	274	21,100	21,150	319	319	319	319
15,150	15,200	229	229	229	229	18,150	18,200	274	274	274	274	21,150	21,200	320	320	320	320
15,200	15,250	230	230	230	230	18,200	18,250	275	275	275	275	21,200	21,250	320	320	320	320
15,250	15,300	231	231	231	231	18,250	18,300	276	276	276	276	21,250	21,300	321	321	321	321
15,300	15,350	231	231	231	231	18,300	18,350	277	277	277	277	21,300	21,350	322	322	322	322
15,350	15,400	232	232	232	232	18,350	18,400	277	277	277	277	21,350	21,400	323	323	323	323
15,400	15,450	233	233	233	233	18,400	18,450	278	278	278	278	21,400	21,450	324	324	324	324
15,450	15,500	234	234	234	234	18,450	18,500	279	279	279	279	21,450	21,500	324	324	324	324
15,500	15,550	234	234	234	234	18,500	18,550	280	280	280	280	21,500	21,550	325	325	325	325
15,550	15,600	235	235	235	235	18,550	18,600	280	280	280	280	21,550	21,600	326	326	326	326
15,600	15,650	236	236	236	236	18,600	18,650	281	281	281	281	21,600	21,650	327	327	327	327
15,650	15,700	237	237	237	237	18,650	18,700	282	282	282	282	21,650	21,700	327	327	327	327
15,700	15,750	237	237	237	237	18,700	18,750	283	283	283	283	21,700	21,750	328	328	328	328
15,750	15,800	238	238	238	238	18,750	18,800	284	284	284	284	21,750	21,800	329	329	329	329
15,800	15,850	239	239	239	239	18,800	18,850	284	284	284	284	21,800	21,850	330	330	330	330
15,850	15,900	240	240	240	240	18,850	18,900	285	285	285	285	21,850	21,900	330	330	330	330
15,900	15,950	240	240	240	240	18,900	18,950	286	286	286	286	21,900	21,950	331	331	331	331
15,950	16,000	241	241	241	241	18,950	19,000	287	287	287	287	21,950	22,000	332	332	332	332
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
16,000	16,050	242	242	242	242	19,000	19,050	287	287	287	287	22,000	22,050	333	333	333	333
16,050	16,100	243	243	243	243	19,050	19,100	288	288	288	288	22,050	22,100	333	333	333	333
16,100	16,150	243	243	243	243	19,100	19,150	289	289	289	289	22,100	22,150	334	334	334	334
16,150	16,200	244	244	244	244	19,150	19,200	290	290	290	290	22,150	22,200	335	335	335	335
16,200	16,250	245	245	245	245	19,200	19,250	290	290	290	290	22,200	22,250	336	336	336	336
16,250	16,300	246	246	246	246	19,250	19,300	291	291	291	291	22,250	22,300	336	336	336	336
16,300	16,350	247	247	247	247	19,300	19,350	292	292	292	292	22,300	22,350	337	337	337	337
16,350	16,400	247	247	247	247	19,350	19,400	293	293	293	293	22,350	22,400	338	338	338	338
16,400	16,450	248	248	248	248	19,400	19,450	293	293	293	293	22,400	22,450	339	339	339	339
16,450	16,500	249	249	249	249	19,450	19,500	294	294	294	294	22,450	22,500	339	339	339	339
16,500	16,550	250	250	250	250	19,500	19,550	295	295	295	295	22,500	22,550	340	340	340	340
16,550	16,600	250	250	250	250	19,550	19,600	296	296	296	296	22,550	22,600	341	341	341	341
16,600	16,650	251	251	251	251	19,600	19,650	296	296	296	296	22,600	22,650	342	342	342	342
16,650	16,700	252	252	252	252	19,650	19,700	297	297	297	297	22,650	22,700	342	342	342	342
16,700	16,750	253	253	253	253	19,700	19,750	298	298	298	298	22,700	22,750	343	343	343	343
16,750	16,800	253	253	253	253	19,750	19,800	299	299	299	299	22,750	22,800	344	344	344	344
16,800	16,850	254	254	254	254	19,800	19,850	299	299	299	299	22,800	22,850	345	345	345	345
16,850	16,900	255	255	255	255	19,850	19,900	300	300	300	300	22,850	22,900	345	345	345	345
16,900	16,950	256	256	256	256	19,900	19,950	301	301	301	301	22,900	22,950	346	346	346	346
16,950	17,000	256	256	256	256	19,950	20,000	302	302	302	302	22,950	23,000	347	347	347	347

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



## 2011 Tax Table—Continued

If your ND taxable income is— At least      But less than		And your filing status is—				If your ND taxable income is— At least      But less than		And your filing status is—				If your ND taxable income is— At least      But less than		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—			
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	348	348	348	348	26,000	26,050	393	393	393	393	29,000	29,050	438	438	441	438
23,050	23,100	348	348	348	348	26,050	26,100	394	394	394	394	29,050	29,100	439	439	442	439
23,100	23,150	349	349	349	349	26,100	26,150	394	394	394	394	29,100	29,150	440	440	443	440
23,150	23,200	350	350	350	350	26,150	26,200	395	395	395	395	29,150	29,200	441	441	445	441
23,200	23,250	351	351	351	351	26,200	26,250	396	396	396	396	29,200	29,250	441	441	446	441
23,250	23,300	351	351	351	351	26,250	26,300	397	397	397	397	29,250	29,300	442	442	448	442
23,300	23,350	352	352	352	352	26,300	26,350	398	398	398	398	29,300	29,350	443	443	449	443
23,350	23,400	353	353	353	353	26,350	26,400	398	398	398	398	29,350	29,400	444	444	450	444
23,400	23,450	354	354	354	354	26,400	26,450	399	399	399	399	29,400	29,450	444	444	452	444
23,450	23,500	354	354	354	354	26,450	26,500	400	400	400	400	29,450	29,500	445	445	453	445
23,500	23,550	355	355	355	355	26,500	26,550	401	401	401	401	29,500	29,550	446	446	455	446
23,550	23,600	356	356	356	356	26,550	26,600	401	401	401	401	29,550	29,600	447	447	456	447
23,600	23,650	357	357	357	357	26,600	26,650	402	402	402	402	29,600	29,650	447	447	457	447
23,650	23,700	357	357	357	357	26,650	26,700	403	403	403	403	29,650	29,700	448	448	459	448
23,700	23,750	358	358	358	358	26,700	26,750	404	404	404	404	29,700	29,750	449	449	460	449
23,750	23,800	359	359	359	359	26,750	26,800	404	404	404	404	29,750	29,800	450	450	462	450
23,800	23,850	360	360	360	360	26,800	26,850	405	405	405	405	29,800	29,850	450	450	463	450
23,850	23,900	361	361	361	361	26,850	26,900	406	406	406	406	29,850	29,900	451	451	465	451
23,900	23,950	361	361	361	361	26,900	26,950	407	407	407	407	29,900	29,950	452	452	466	452
23,950	24,000	362	362	362	362	26,950	27,000	407	407	407	407	29,950	30,000	453	453	467	453
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	363	363	363	363	27,000	27,050	408	408	408	408	30,000	30,050	453	453	469	453
24,050	24,100	364	364	364	364	27,050	27,100	409	409	409	409	30,050	30,100	454	454	470	454
24,100	24,150	364	364	364	364	27,100	27,150	410	410	410	410	30,100	30,150	455	455	472	455
24,150	24,200	365	365	365	365	27,150	27,200	410	410	410	410	30,150	30,200	456	456	473	456
24,200	24,250	366	366	366	366	27,200	27,250	411	411	411	411	30,200	30,250	456	456	474	456
24,250	24,300	367	367	367	367	27,250	27,300	412	412	412	412	30,250	30,300	457	457	476	457
24,300	24,350	367	367	367	367	27,300	27,350	413	413	413	413	30,300	30,350	458	458	477	458
24,350	24,400	368	368	368	368	27,350	27,400	413	413	413	413	30,350	30,400	459	459	479	459
24,400	24,450	369	369	369	369	27,400	27,450	414	414	414	414	30,400	30,450	459	459	480	459
24,450	24,500	370	370	370	370	27,450	27,500	415	415	415	415	30,450	30,500	460	460	481	460
24,500	24,550	370	370	370	370	27,500	27,550	416	416	416	416	30,500	30,550	461	461	483	461
24,550	24,600	371	371	371	371	27,550	27,600	416	416	416	416	30,550	30,600	462	462	484	462
24,600	24,650	372	372	372	372	27,600	27,650	417	417	417	417	30,600	30,650	462	462	486	462
24,650	24,700	373	373	373	373	27,650	27,700	418	418	418	418	30,650	30,700	463	463	487	463
24,700	24,750	373	373	373	373	27,700	27,750	419	419	419	419	30,700	30,750	464	464	489	464
24,750	24,800	374	374	374	374	27,750	27,800	419	419	419	419	30,750	30,800	465	465	490	465
24,800	24,850	375	375	375	375	27,800	27,850	420	420	420	420	30,800	30,850	465	465	491	465
24,850	24,900	376	376	376	376	27,850	27,900	421	421	421	421	30,850	30,900	466	466	493	466
24,900	24,950	376	376	376	376	27,900	27,950	422	422	422	422	30,900	30,950	467	467	494	467
24,950	25,000	377	377	377	377	27,950	28,000	422	422	422	422	30,950	31,000	468	468	496	468
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	378	378	378	378	28,000	28,050	423	423	423	423	31,000	31,050	468	468	497	468
25,050	25,100	379	379	379	379	28,050	28,100	424	424	424	424	31,050	31,100	469	469	498	469
25,100	25,150	379	379	379	379	28,100	28,150	425	425	425	425	31,100	31,150	470	470	500	470
25,150	25,200	380	380	380	380	28,150	28,200	425	425	425	425	31,150	31,200	471	471	501	471
25,200	25,250	381	381	381	381	28,200	28,250	426	426	426	426	31,200	31,250	471	471	503	471
25,250	25,300	382	382	382	382	28,250	28,300	427	427	427	427	31,250	31,300	472	472	504	472
25,300	25,350	382	382	382	382	28,300	28,350	428	428	428	428	31,300	31,350	473	473	505	473
25,350	25,400	383	383	383	383	28,350	28,400	428	428	428	428	31,350	31,400	474	474	507	474
25,400	25,450	384	384	384	384	28,400	28,450	429	429	429	429	31,400	31,450	475	475	508	475
25,450	25,500	385	385	385	385	28,450	28,500	430	430	430	430	31,450	31,500	475	475	510	475
25,500	25,550	385	385	385	385	28,500	28,550	431	431	431	431	31,500	31,550	476	476	511	476
25,550	25,600	386	386	386	386	28,550	28,600	431	431	431	431	31,550	31,600	477	477	512	477
25,600	25,650	387	387	387	387	28,600	28,650	432	432	432	432	31,600	31,650	478	478	514	478
25,650	25,700	388	388	388	388	28,650	28,700	433	433	433	433	31,650	31,700	478	478	515	478
25,700	25,750	388	388	388	388	28,700	28,750	434	434	434	434	31,700	31,750	479	479	517	479
25,750	25,800	389	389	389	389	28,750	28,800	435	435	435	435	31,750	31,800	480	480	518	480
25,800	25,850	390	390	390	390	28,800	28,850	435	435	435	435	31,800	31,850	481	481	520	481
25,850	25,900	391	391	391	391	28,850	28,900	436	436	436	436	31,850	31,900	481	481	521	481
25,900	25,950	391	391	391	391	28,900	28,950	437	437	438	437	31,900	31,950	482	482	522	482
25,950	26,000	392	392	392	392	28,950	29,000	438	438	439	438	31,950	32,000	483	483	524	483

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

2011 Tax Table—Continued

If your ND taxable income is— At least    But less than		And your filing status is—				If your ND taxable income is— At least    But less than		And your filing status is—				If your ND taxable income is— At least    But less than		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—			
<b>32,000</b>		<b>32,000</b>				<b>35,000</b>		<b>35,000</b>				<b>38,000</b>		<b>38,000</b>			
32,000	32,050	484	484	525	484	35,000	35,050	536	529	610	529	38,000	38,050	620	574	694	574
32,050	32,100	484	484	527	484	35,050	35,100	537	530	611	530	38,050	38,100	622	575	696	575
32,100	32,150	485	485	528	485	35,100	35,150	539	530	613	530	38,100	38,150	623	576	697	576
32,150	32,200	486	486	529	486	35,150	35,200	540	531	614	531	38,150	38,200	625	576	699	576
32,200	32,250	487	487	531	487	35,200	35,250	541	532	615	532	38,200	38,250	626	577	700	577
32,250	32,300	487	487	532	487	35,250	35,300	543	533	617	533	38,250	38,300	627	578	701	578
32,300	32,350	488	488	534	488	35,300	35,350	544	533	618	533	38,300	38,350	629	579	703	579
32,350	32,400	489	489	535	489	35,350	35,400	546	534	620	534	38,350	38,400	630	579	704	579
32,400	32,450	490	490	536	490	35,400	35,450	547	535	621	535	38,400	38,450	632	580	706	580
32,450	32,500	490	490	538	490	35,450	35,500	548	536	622	536	38,450	38,500	633	581	707	581
32,500	32,550	491	491	539	491	35,500	35,550	550	536	624	536	38,500	38,550	634	582	708	582
32,550	32,600	492	492	541	492	35,550	35,600	551	537	625	537	38,550	38,600	636	582	710	582
32,600	32,650	493	493	542	493	35,600	35,650	553	538	627	538	38,600	38,650	637	583	711	583
32,650	32,700	493	493	544	493	35,650	35,700	554	539	628	539	38,650	38,700	639	584	713	584
32,700	32,750	494	494	545	494	35,700	35,750	555	539	630	539	38,700	38,750	640	585	714	585
32,750	32,800	495	495	546	495	35,750	35,800	557	540	631	540	38,750	38,800	642	586	716	586
32,800	32,850	496	496	548	496	35,800	35,850	558	541	632	541	38,800	38,850	643	586	717	586
32,850	32,900	496	496	549	496	35,850	35,900	560	542	634	542	38,850	38,900	644	587	718	587
32,900	32,950	497	497	551	497	35,900	35,950	561	542	635	542	38,900	38,950	646	588	720	588
32,950	33,000	498	498	552	498	35,950	36,000	563	543	637	543	38,950	39,000	647	589	721	589
<b>33,000</b>		<b>33,000</b>				<b>36,000</b>		<b>36,000</b>				<b>39,000</b>		<b>39,000</b>			
33,000	33,050	499	499	553	499	36,000	36,050	564	544	638	544	39,000	39,050	649	589	723	589
33,050	33,100	499	499	555	499	36,050	36,100	565	545	639	545	39,050	39,100	650	590	724	590
33,100	33,150	500	500	556	500	36,100	36,150	567	545	641	545	39,100	39,150	651	591	725	591
33,150	33,200	501	501	558	501	36,150	36,200	568	546	642	546	39,150	39,200	653	592	727	592
33,200	33,250	502	502	559	502	36,200	36,250	570	547	644	547	39,200	39,250	654	592	728	592
33,250	33,300	502	502	560	502	36,250	36,300	571	548	645	548	39,250	39,300	656	593	730	593
33,300	33,350	503	503	562	503	36,300	36,350	572	549	646	549	39,300	39,350	657	594	731	594
33,350	33,400	504	504	563	504	36,350	36,400	574	549	648	549	39,350	39,400	658	595	732	595
33,400	33,450	505	505	565	505	36,400	36,450	575	550	649	550	39,400	39,450	660	595	734	595
33,450	33,500	505	505	566	505	36,450	36,500	577	551	651	551	39,450	39,500	661	596	735	596
33,500	33,550	506	506	567	506	36,500	36,550	578	552	652	552	39,500	39,550	663	597	737	597
33,550	33,600	507	507	569	507	36,550	36,600	579	552	653	552	39,550	39,600	664	598	738	598
33,600	33,650	508	508	570	508	36,600	36,650	581	553	655	553	39,600	39,650	665	598	739	598
33,650	33,700	508	508	572	508	36,650	36,700	582	554	656	554	39,650	39,700	667	599	741	599
33,700	33,750	509	509	573	509	36,700	36,750	584	555	658	555	39,700	39,750	668	600	742	600
33,750	33,800	510	510	575	510	36,750	36,800	585	555	659	555	39,750	39,800	670	601	744	601
33,800	33,850	511	511	576	511	36,800	36,850	587	556	661	556	39,800	39,850	671	601	745	601
33,850	33,900	512	512	577	512	36,850	36,900	588	557	662	557	39,850	39,900	673	602	747	602
33,900	33,950	512	512	579	512	36,900	36,950	589	558	663	558	39,900	39,950	674	603	748	603
33,950	34,000	513	513	580	513	36,950	37,000	591	558	665	558	39,950	40,000	675	604	749	604
<b>34,000</b>		<b>34,000</b>				<b>37,000</b>		<b>37,000</b>				<b>40,000</b>		<b>40,000</b>			
34,000	34,050	514	514	582	514	37,000	37,050	592	559	666	559	40,000	40,050	677	604	751	604
34,050	34,100	515	515	583	515	37,050	37,100	594	560	668	560	40,050	40,100	678	605	752	605
34,100	34,150	515	515	584	515	37,100	37,150	595	561	669	561	40,100	40,150	680	606	754	606
34,150	34,200	516	516	586	516	37,150	37,200	596	561	670	561	40,150	40,200	681	607	755	607
34,200	34,250	517	517	587	517	37,200	37,250	598	562	672	562	40,200	40,250	682	607	756	607
34,250	34,300	518	518	589	518	37,250	37,300	599	563	673	563	40,250	40,300	684	608	758	608
34,300	34,350	518	518	590	518	37,300	37,350	601	564	675	564	40,300	40,350	685	609	759	609
34,350	34,400	519	519	591	519	37,350	37,400	602	564	676	564	40,350	40,400	687	610	761	610
34,400	34,450	520	520	593	520	37,400	37,450	603	565	677	565	40,400	40,450	688	610	762	610
34,450	34,500	521	521	594	521	37,450	37,500	605	566	679	566	40,450	40,500	689	611	763	611
34,500	34,550	522	522	596	521	37,500	37,550	606	567	680	567	40,500	40,550	691	612	765	612
34,550	34,600	523	522	597	522	37,550	37,600	608	567	682	567	40,550	40,600	692	613	766	613
34,600	34,650	524	523	598	523	37,600	37,650	609	568	683	568	40,600	40,650	694	613	768	613
34,650	34,700	526	524	600	524	37,650	37,700	610	569	685	569	40,650	40,700	695	614	769	614
34,700	34,750	527	524	601	524	37,700	37,750	612	570	686	570	40,700	40,750	696	615	771	615
34,750	34,800	529	525	603	525	37,750	37,800	613	570	687	570	40,750	40,800	698	616	772	616
34,800	34,850	530	526	604	526	37,800	37,850	615	571	689	571	40,800	40,850	699	616	773	616
34,850	34,900	532	527	606	527	37,850	37,900	616	572	690	572	40,850	40,900	701	617	775	617
34,900	34,950	533	527	607	527	37,900	37,950	618	573	692	573	40,900	40,950	702	618	776	618
34,950	35,000	534	528	608	528	37,950	38,000	619	573	693	573	40,950	41,000	704	619	778	619

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

2011 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—			
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	705	619	779	619	44,000	44,050	790	665	864	665	47,000	47,050	874	710	948	720
41,050	41,100	706	620	780	620	44,050	44,100	791	666	865	666	47,050	47,100	876	711	950	722
41,100	41,150	708	621	782	621	44,100	44,150	792	666	866	666	47,100	47,150	877	712	951	723
41,150	41,200	709	622	783	622	44,150	44,200	794	667	868	667	47,150	47,200	878	712	952	724
41,200	41,250	711	622	785	622	44,200	44,250	795	668	869	668	47,200	47,250	880	713	954	726
41,250	41,300	712	623	786	623	44,250	44,300	797	669	871	669	47,250	47,300	881	714	955	727
41,300	41,350	713	624	787	624	44,300	44,350	798	669	872	669	47,300	47,350	883	715	957	729
41,350	41,400	715	625	789	625	44,350	44,400	799	670	873	670	47,350	47,400	884	715	958	730
41,400	41,450	716	626	790	626	44,400	44,450	801	671	875	671	47,400	47,450	885	716	959	732
41,450	41,500	718	626	792	626	44,450	44,500	802	672	876	672	47,450	47,500	887	717	961	733
41,500	41,550	719	627	793	627	44,500	44,550	804	672	878	672	47,500	47,550	888	718	962	734
41,550	41,600	720	628	794	628	44,550	44,600	805	673	879	673	47,550	47,600	890	718	964	736
41,600	41,650	722	629	796	629	44,600	44,650	806	674	880	674	47,600	47,650	891	719	965	737
41,650	41,700	723	629	797	629	44,650	44,700	808	675	882	675	47,650	47,700	892	720	967	739
41,700	41,750	725	630	799	630	44,700	44,750	809	675	883	675	47,700	47,750	894	721	968	740
41,750	41,800	726	631	800	631	44,750	44,800	811	676	885	676	47,750	47,800	895	721	969	741
41,800	41,850	728	632	802	632	44,800	44,850	812	677	886	677	47,800	47,850	897	722	971	743
41,850	41,900	729	632	803	632	44,850	44,900	814	678	888	678	47,850	47,900	898	723	972	744
41,900	41,950	730	633	804	633	44,900	44,950	815	678	889	678	47,900	47,950	900	724	974	746
41,950	42,000	732	634	806	634	44,950	45,000	816	679	890	679	47,950	48,000	901	724	975	747
<b>42,000</b>						<b>45,000</b>						<b>48,000</b>					
42,000	42,050	733	635	807	635	45,000	45,050	818	680	892	680	48,000	48,050	902	725	976	748
42,050	42,100	735	635	809	635	45,050	45,100	819	681	893	681	48,050	48,100	904	726	978	750
42,100	42,150	736	636	810	636	45,100	45,150	821	681	895	681	48,100	48,150	905	727	979	751
42,150	42,200	737	637	811	637	45,150	45,200	822	682	896	682	48,150	48,200	907	727	981	753
42,200	42,250	739	638	813	638	45,200	45,250	823	683	897	683	48,200	48,250	908	728	982	754
42,250	42,300	740	638	814	638	45,250	45,300	825	684	899	684	48,250	48,300	909	729	983	755
42,300	42,350	742	639	816	639	45,300	45,350	826	684	900	684	48,300	48,350	911	730	985	757
42,350	42,400	743	640	817	640	45,350	45,400	828	685	902	685	48,350	48,400	912	730	986	758
42,400	42,450	744	641	818	641	45,400	45,450	829	686	903	686	48,400	48,450	914	731	988	760
42,450	42,500	746	641	820	641	45,450	45,500	830	687	904	687	48,450	48,500	915	732	989	761
42,500	42,550	747	642	821	642	45,500	45,550	832	687	906	687	48,500	48,550	916	733	990	763
42,550	42,600	749	643	823	643	45,550	45,600	833	688	907	688	48,550	48,600	918	733	992	764
42,600	42,650	750	644	824	644	45,600	45,650	835	689	909	689	48,600	48,650	919	734	993	765
42,650	42,700	751	644	826	644	45,650	45,700	836	690	910	690	48,650	48,700	921	735	995	767
42,700	42,750	753	645	827	645	45,700	45,750	837	690	912	690	48,700	48,750	922	736	996	768
42,750	42,800	754	646	828	646	45,750	45,800	839	691	913	691	48,750	48,800	924	737	998	770
42,800	42,850	756	647	830	647	45,800	45,850	840	692	914	692	48,800	48,850	925	737	999	771
42,850	42,900	757	647	831	647	45,850	45,900	842	693	916	693	48,850	48,900	926	738	1,000	772
42,900	42,950	759	648	833	648	45,900	45,950	843	693	917	693	48,900	48,950	928	739	1,002	774
42,950	43,000	760	649	834	649	45,950	46,000	845	694	919	694	48,950	49,000	929	740	1,003	775
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	761	650	835	650	46,000	46,050	846	695	920	695	49,000	49,050	931	740	1,005	777
43,050	43,100	763	650	837	650	46,050	46,100	847	696	921	696	49,050	49,100	932	741	1,006	778
43,100	43,150	764	651	838	651	46,100	46,150	849	696	923	696	49,100	49,150	933	742	1,007	779
43,150	43,200	766	652	840	652	46,150	46,200	850	697	924	697	49,150	49,200	935	743	1,009	781
43,200	43,250	767	653	841	653	46,200	46,250	852	698	926	698	49,200	49,250	936	743	1,010	782
43,250	43,300	768	653	842	653	46,250	46,300	853	699	927	699	49,250	49,300	938	744	1,012	784
43,300	43,350	770	654	844	654	46,300	46,350	854	700	928	700	49,300	49,350	939	745	1,013	785
43,350	43,400	771	655	845	655	46,350	46,400	856	700	930	702	49,350	49,400	940	746	1,014	787
43,400	43,450	773	656	847	656	46,400	46,450	857	701	931	703	49,400	49,450	942	746	1,016	788
43,450	43,500	774	656	848	656	46,450	46,500	859	702	933	705	49,450	49,500	943	747	1,017	789
43,500	43,550	775	657	849	657	46,500	46,550	860	703	934	706	49,500	49,550	945	748	1,019	791
43,550	43,600	777	658	851	658	46,550	46,600	861	703	935	708	49,550	49,600	946	749	1,020	792
43,600	43,650	778	659	852	659	46,600	46,650	863	704	937	709	49,600	49,650	947	749	1,021	794
43,650	43,700	780	659	854	659	46,650	46,700	864	705	938	710	49,650	49,700	949	750	1,023	795
43,700	43,750	781	660	855	660	46,700	46,750	866	706	940	712	49,700	49,750	950	751	1,024	796
43,750	43,800	783	661	857	661	46,750	46,800	867	706	941	713	49,750	49,800	952	752	1,026	798
43,800	43,850	784	662	858	662	46,800	46,850	869	707	943	715	49,800	49,850	953	752	1,027	799
43,850	43,900	785	663	859	663	46,850	46,900	870	708	944	716	49,850	49,900	955	753	1,029	801
43,900	43,950	787	663	861	663	46,900	46,950	871	709	945	717	49,900	49,950	956	754	1,030	802
43,950	44,000	788	664	862	664	46,950	47,000	873	709	947	719	49,950	50,000	957	755	1,031	803

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

2011 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—			
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>					
50,000	50,050	959	755	1,033	805	53,000	53,050	1,043	801	1,117	889	56,000	56,050	1,128	846	1,202	974
50,050	50,100	960	756	1,034	806	53,050	53,100	1,045	801	1,119	891	56,050	56,100	1,129	847	1,203	975
50,100	50,150	962	757	1,036	808	53,100	53,150	1,046	802	1,120	892	56,100	56,150	1,131	847	1,205	977
50,150	50,200	963	758	1,037	809	53,150	53,200	1,048	803	1,122	894	56,150	56,200	1,132	848	1,206	978
50,200	50,250	964	758	1,038	810	53,200	53,250	1,049	804	1,123	895	56,200	56,250	1,134	849	1,208	980
50,250	50,300	966	759	1,040	812	53,250	53,300	1,050	804	1,124	896	56,250	56,300	1,135	850	1,209	981
50,300	50,350	967	760	1,041	813	53,300	53,350	1,052	805	1,126	898	56,300	56,350	1,136	851	1,210	982
50,350	50,400	969	761	1,043	815	53,350	53,400	1,053	806	1,127	899	56,350	56,400	1,138	851	1,212	984
50,400	50,450	970	761	1,044	816	53,400	53,450	1,055	807	1,129	901	56,400	56,450	1,139	852	1,213	985
50,450	50,500	971	762	1,045	818	53,450	53,500	1,056	807	1,130	902	56,450	56,500	1,141	853	1,215	987
50,500	50,550	973	763	1,047	819	53,500	53,550	1,057	808	1,131	904	56,500	56,550	1,142	854	1,216	988
50,550	50,600	974	764	1,048	820	53,550	53,600	1,059	809	1,133	905	56,550	56,600	1,143	854	1,217	990
50,600	50,650	976	764	1,050	822	53,600	53,650	1,060	810	1,134	906	56,600	56,650	1,145	855	1,219	991
50,650	50,700	977	765	1,051	823	53,650	53,700	1,062	810	1,136	908	56,650	56,700	1,146	856	1,220	992
50,700	50,750	978	766	1,053	825	53,700	53,750	1,063	811	1,137	909	56,700	56,750	1,148	857	1,222	994
50,750	50,800	980	767	1,054	826	53,750	53,800	1,065	812	1,139	911	56,750	56,800	1,149	857	1,223	995
50,800	50,850	981	767	1,055	827	53,800	53,850	1,066	813	1,140	912	56,800	56,850	1,151	858	1,225	997
50,850	50,900	983	768	1,057	829	53,850	53,900	1,067	814	1,141	913	56,850	56,900	1,152	859	1,226	998
50,900	50,950	984	769	1,058	830	53,900	53,950	1,069	814	1,143	915	56,900	56,950	1,153	860	1,227	999
50,950	51,000	986	770	1,060	832	53,950	54,000	1,070	815	1,144	916	56,950	57,000	1,155	860	1,229	1,001
<b>51,000</b>						<b>54,000</b>						<b>57,000</b>					
51,000	51,050	987	770	1,061	833	54,000	54,050	1,072	816	1,146	918	57,000	57,050	1,156	861	1,230	1,002
51,050	51,100	988	771	1,062	834	54,050	54,100	1,073	817	1,147	919	57,050	57,100	1,158	862	1,232	1,004
51,100	51,150	990	772	1,064	836	54,100	54,150	1,074	817	1,148	920	57,100	57,150	1,159	863	1,233	1,005
51,150	51,200	991	773	1,065	837	54,150	54,200	1,076	818	1,150	922	57,150	57,200	1,160	863	1,234	1,006
51,200	51,250	993	773	1,067	839	54,200	54,250	1,077	819	1,151	923	57,200	57,250	1,162	864	1,236	1,008
51,250	51,300	994	774	1,068	840	54,250	54,300	1,079	820	1,153	925	57,250	57,300	1,163	865	1,237	1,009
51,300	51,350	995	775	1,069	841	54,300	54,350	1,080	820	1,154	926	57,300	57,350	1,165	866	1,239	1,011
51,350	51,400	997	776	1,071	843	54,350	54,400	1,081	821	1,155	928	57,350	57,400	1,166	866	1,240	1,012
51,400	51,450	998	777	1,072	844	54,400	54,450	1,083	822	1,157	929	57,400	57,450	1,167	867	1,241	1,014
51,450	51,500	1,000	777	1,074	846	54,450	54,500	1,084	823	1,158	930	57,450	57,500	1,169	868	1,243	1,015
51,500	51,550	1,001	778	1,075	847	54,500	54,550	1,086	823	1,160	932	57,500	57,550	1,170	869	1,244	1,016
51,550	51,600	1,002	779	1,076	849	54,550	54,600	1,087	824	1,161	933	57,550	57,600	1,172	869	1,246	1,018
51,600	51,650	1,004	780	1,078	850	54,600	54,650	1,088	825	1,162	935	57,600	57,650	1,173	870	1,247	1,019
51,650	51,700	1,005	780	1,079	851	54,650	54,700	1,090	826	1,164	936	57,650	57,700	1,174	871	1,249	1,021
51,700	51,750	1,007	781	1,081	853	54,700	54,750	1,091	826	1,165	937	57,700	57,750	1,176	872	1,250	1,022
51,750	51,800	1,008	782	1,082	854	54,750	54,800	1,093	827	1,167	939	57,750	57,800	1,177	873	1,251	1,023
51,800	51,850	1,010	783	1,084	856	54,800	54,850	1,094	828	1,168	940	57,800	57,850	1,179	875	1,253	1,025
51,850	51,900	1,011	783	1,085	857	54,850	54,900	1,096	829	1,170	942	57,850	57,900	1,180	876	1,254	1,026
51,900	51,950	1,012	784	1,086	858	54,900	54,950	1,097	829	1,171	943	57,900	57,950	1,182	878	1,256	1,028
51,950	52,000	1,014	785	1,088	860	54,950	55,000	1,098	830	1,172	944	57,950	58,000	1,183	879	1,257	1,029
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	1,015	786	1,089	861	55,000	55,050	1,100	831	1,174	946	58,000	58,050	1,184	880	1,258	1,030
52,050	52,100	1,017	786	1,091	863	55,050	55,100	1,101	832	1,175	947	58,050	58,100	1,186	882	1,260	1,032
52,100	52,150	1,018	787	1,092	864	55,100	55,150	1,103	832	1,177	949	58,100	58,150	1,187	883	1,261	1,033
52,150	52,200	1,019	788	1,093	865	55,150	55,200	1,104	833	1,178	950	58,150	58,200	1,189	885	1,263	1,035
52,200	52,250	1,021	789	1,095	867	55,200	55,250	1,105	834	1,179	951	58,200	58,250	1,190	886	1,264	1,036
52,250	52,300	1,022	789	1,096	868	55,250	55,300	1,107	835	1,181	953	58,250	58,300	1,191	887	1,265	1,037
52,300	52,350	1,024	790	1,098	870	55,300	55,350	1,108	835	1,182	954	58,300	58,350	1,193	889	1,267	1,039
52,350	52,400	1,025	791	1,099	871	55,350	55,400	1,110	836	1,184	956	58,350	58,400	1,194	890	1,268	1,040
52,400	52,450	1,026	792	1,100	873	55,400	55,450	1,111	837	1,185	957	58,400	58,450	1,196	892	1,270	1,042
52,450	52,500	1,028	792	1,102	874	55,450	55,500	1,112	838	1,186	959	58,450	58,500	1,197	893	1,271	1,043
52,500	52,550	1,029	793	1,103	875	55,500	55,550	1,114	838	1,188	960	58,500	58,550	1,198	895	1,272	1,045
52,550	52,600	1,031	794	1,105	877	55,550	55,600	1,115	839	1,189	961	58,550	58,600	1,200	896	1,274	1,046
52,600	52,650	1,032	795	1,106	878	55,600	55,650	1,117	840	1,191	963	58,600	58,650	1,201	897	1,275	1,047
52,650	52,700	1,033	795	1,108	880	55,650	55,700	1,118	841	1,192	964	58,650	58,700	1,203	899	1,277	1,049
52,700	52,750	1,035	796	1,109	881	55,700	55,750	1,119	841	1,194	966	58,700	58,750	1,204	900	1,278	1,050
52,750	52,800	1,036	797	1,110	882	55,750	55,800	1,121	842	1,195	967	58,750	58,800	1,206	902	1,280	1,052
52,800	52,850	1,038	798	1,112	884	55,800	55,850	1,122	843	1,196	968	58,800	58,850	1,207	903	1,281	1,053
52,850	52,900	1,039	798	1,113	885	55,850	55,900	1,124	844	1,198	970	58,850	58,900	1,208	904	1,282	1,054
52,900	52,950	1,041	799	1,115	887												

2011 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—			
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	1,213	909	1,287	1,059	62,000	62,050	1,297	993	1,371	1,143	65,000	65,050	1,382	1,078	1,456	1,228
59,050	59,100	1,214	910	1,288	1,060	62,050	62,100	1,299	995	1,373	1,145	65,050	65,100	1,383	1,079	1,457	1,229
59,100	59,150	1,215	911	1,289	1,061	62,100	62,150	1,300	996	1,374	1,146	65,100	65,150	1,385	1,081	1,459	1,231
59,150	59,200	1,217	913	1,291	1,063	62,150	62,200	1,301	997	1,375	1,147	65,150	65,200	1,386	1,082	1,460	1,232
59,200	59,250	1,218	914	1,292	1,064	62,200	62,250	1,303	999	1,377	1,149	65,200	65,250	1,387	1,083	1,461	1,233
59,250	59,300	1,220	916	1,294	1,066	62,250	62,300	1,304	1,000	1,378	1,150	65,250	65,300	1,389	1,085	1,463	1,235
59,300	59,350	1,221	917	1,295	1,067	62,300	62,350	1,306	1,002	1,380	1,152	65,300	65,350	1,390	1,086	1,464	1,236
59,350	59,400	1,222	919	1,296	1,069	62,350	62,400	1,307	1,003	1,381	1,153	65,350	65,400	1,392	1,088	1,466	1,238
59,400	59,450	1,224	920	1,298	1,070	62,400	62,450	1,308	1,005	1,382	1,155	65,400	65,450	1,393	1,089	1,467	1,239
59,450	59,500	1,225	921	1,299	1,071	62,450	62,500	1,310	1,006	1,384	1,156	65,450	65,500	1,394	1,091	1,468	1,241
59,500	59,550	1,227	923	1,301	1,073	62,500	62,550	1,311	1,007	1,385	1,157	65,500	65,550	1,396	1,092	1,470	1,242
59,550	59,600	1,228	924	1,302	1,074	62,550	62,600	1,313	1,009	1,387	1,159	65,550	65,600	1,397	1,093	1,471	1,243
59,600	59,650	1,229	926	1,303	1,076	62,600	62,650	1,314	1,010	1,388	1,160	65,600	65,650	1,399	1,095	1,473	1,245
59,650	59,700	1,231	927	1,305	1,077	62,650	62,700	1,315	1,012	1,390	1,162	65,650	65,700	1,400	1,096	1,474	1,246
59,700	59,750	1,232	928	1,306	1,078	62,700	62,750	1,317	1,013	1,391	1,163	65,700	65,750	1,401	1,098	1,476	1,248
59,750	59,800	1,234	930	1,308	1,080	62,750	62,800	1,318	1,014	1,392	1,164	65,750	65,800	1,403	1,099	1,477	1,249
59,800	59,850	1,235	931	1,309	1,081	62,800	62,850	1,320	1,016	1,394	1,166	65,800	65,850	1,404	1,100	1,478	1,250
59,850	59,900	1,237	933	1,311	1,083	62,850	62,900	1,321	1,017	1,395	1,167	65,850	65,900	1,406	1,102	1,480	1,252
59,900	59,950	1,238	934	1,312	1,084	62,900	62,950	1,323	1,019	1,397	1,169	65,900	65,950	1,407	1,103	1,481	1,253
59,950	60,000	1,239	935	1,313	1,085	62,950	63,000	1,324	1,020	1,398	1,170	65,950	66,000	1,409	1,105	1,483	1,255
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	1,241	937	1,315	1,087	63,000	63,050	1,325	1,021	1,399	1,171	66,000	66,050	1,410	1,106	1,484	1,256
60,050	60,100	1,242	938	1,316	1,088	63,050	63,100	1,327	1,023	1,401	1,173	66,050	66,100	1,411	1,107	1,485	1,257
60,100	60,150	1,244	940	1,318	1,090	63,100	63,150	1,328	1,024	1,402	1,174	66,100	66,150	1,413	1,109	1,487	1,259
60,150	60,200	1,245	941	1,319	1,091	63,150	63,200	1,330	1,026	1,404	1,176	66,150	66,200	1,414	1,110	1,488	1,260
60,200	60,250	1,246	942	1,320	1,092	63,200	63,250	1,331	1,027	1,405	1,177	66,200	66,250	1,416	1,112	1,490	1,262
60,250	60,300	1,248	944	1,322	1,094	63,250	63,300	1,332	1,028	1,406	1,178	66,250	66,300	1,417	1,113	1,491	1,263
60,300	60,350	1,249	945	1,323	1,095	63,300	63,350	1,334	1,030	1,408	1,180	66,300	66,350	1,418	1,114	1,492	1,264
60,350	60,400	1,251	947	1,325	1,097	63,350	63,400	1,335	1,031	1,409	1,181	66,350	66,400	1,420	1,116	1,494	1,266
60,400	60,450	1,252	948	1,326	1,098	63,400	63,450	1,337	1,033	1,411	1,183	66,400	66,450	1,421	1,117	1,495	1,267
60,450	60,500	1,253	950	1,327	1,100	63,450	63,500	1,338	1,034	1,412	1,184	66,450	66,500	1,423	1,119	1,497	1,269
60,500	60,550	1,255	951	1,329	1,101	63,500	63,550	1,339	1,036	1,413	1,186	66,500	66,550	1,424	1,120	1,498	1,270
60,550	60,600	1,256	952	1,330	1,102	63,550	63,600	1,341	1,037	1,415	1,187	66,550	66,600	1,425	1,122	1,499	1,272
60,600	60,650	1,258	954	1,332	1,104	63,600	63,650	1,342	1,038	1,416	1,188	66,600	66,650	1,427	1,123	1,501	1,273
60,650	60,700	1,259	955	1,333	1,105	63,650	63,700	1,344	1,040	1,418	1,190	66,650	66,700	1,428	1,124	1,502	1,274
60,700	60,750	1,260	957	1,335	1,107	63,700	63,750	1,345	1,041	1,419	1,191	66,700	66,750	1,430	1,126	1,504	1,276
60,750	60,800	1,262	958	1,336	1,108	63,750	63,800	1,347	1,043	1,421	1,193	66,750	66,800	1,431	1,127	1,505	1,277
60,800	60,850	1,263	959	1,337	1,109	63,800	63,850	1,348	1,044	1,422	1,194	66,800	66,850	1,433	1,129	1,507	1,279
60,850	60,900	1,265	961	1,339	1,111	63,850	63,900	1,349	1,045	1,423	1,195	66,850	66,900	1,434	1,130	1,508	1,280
60,900	60,950	1,266	962	1,340	1,112	63,900	63,950	1,351	1,047	1,425	1,197	66,900	66,950	1,435	1,131	1,509	1,281
60,950	61,000	1,268	964	1,342	1,114	63,950	64,000	1,352	1,048	1,426	1,198	66,950	67,000	1,437	1,133	1,511	1,283
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	1,269	965	1,343	1,115	64,000	64,050	1,354	1,050	1,428	1,200	67,000	67,050	1,438	1,134	1,512	1,284
61,050	61,100	1,270	966	1,344	1,116	64,050	64,100	1,355	1,051	1,429	1,201	67,050	67,100	1,440	1,136	1,514	1,286
61,100	61,150	1,272	968	1,346	1,118	64,100	64,150	1,356	1,052	1,430	1,202	67,100	67,150	1,441	1,137	1,515	1,287
61,150	61,200	1,273	969	1,347	1,119	64,150	64,200	1,358	1,054	1,432	1,204	67,150	67,200	1,442	1,138	1,516	1,288
61,200	61,250	1,275	971	1,349	1,121	64,200	64,250	1,359	1,055	1,433	1,205	67,200	67,250	1,444	1,140	1,518	1,290
61,250	61,300	1,276	972	1,350	1,122	64,250	64,300	1,361	1,057	1,435	1,207	67,250	67,300	1,445	1,141	1,519	1,291
61,300	61,350	1,277	973	1,351	1,123	64,300	64,350	1,362	1,058	1,436	1,208	67,300	67,350	1,447	1,143	1,521	1,293
61,350	61,400	1,279	975	1,353	1,125	64,350	64,400	1,363	1,060	1,437	1,210	67,350	67,400	1,448	1,144	1,522	1,294
61,400	61,450	1,280	976	1,354	1,126	64,400	64,450	1,365	1,061	1,439	1,211	67,400	67,450	1,449	1,146	1,523	1,296
61,450	61,500	1,282	978	1,356	1,128	64,450	64,500	1,366	1,062	1,440	1,212	67,450	67,500	1,451	1,147	1,525	1,297
61,500	61,550	1,283	979	1,357	1,129	64,500	64,550	1,368	1,064	1,442	1,214	67,500	67,550	1,452	1,148	1,526	1,298
61,550	61,600	1,284	981	1,358	1,131	64,550	64,600	1,369	1,065	1,443	1,215	67,550	67,600	1,454	1,150	1,528	1,300
61,600	61,650	1,286	982	1,360	1,132	64,600	64,650	1,370	1,067	1,444	1,217	67,600	67,650	1,455	1,151	1,529	1,301
61,650	61,700	1,287	983	1,361	1,133	64,650	64,700	1,372	1,068	1,446	1,218	67,650	67,700	1,456	1,153	1,531	1,303
61,700	61,750	1,289	985	1,363	1,135	64,700	64,750	1,373	1,069	1,447	1,219	67,700	67,750	1,458	1,154	1,532	1,304
61,750	61,800	1,290	986	1,364	1,136	64,750	64,800	1,375	1,071	1,449	1,221	67,750	67,800	1,459	1,155	1,533	1,305
61,800	61,850	1,292	988	1,366	1,138	64,800	64,850	1,376	1,072	1,450	1,222	67,800	67,850	1,461	1,157	1,535	1,307
61,850	61,900	1,293	989	1,367	1,139	64,850	64,900	1,378	1,074	1,452	1,224	67,850	67,900	1,462	1,158	1,536	1,308
61,900	61,950	1,294	990	1,368	1,140	64,900	64,950	1,379	1,075	1,453	1,225	67,900	67,950	1,464	1,160	1,538	1,310
61,950	62,000	1,296	992	1,370	1,142	64,950	65,000	1,380	1,076	1,454	1,226	67,950	68,000	1,465	1,161	1,539	1,311

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

2011 Tax Table—Continued

Table with columns: 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—. Rows include income brackets from 68,000 to 79,950.

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

2011 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
<b>77,000</b>		<b>Your tax is—</b>				<b>80,000</b>		<b>Your tax is—</b>				<b>83,000</b>		<b>Your tax is—</b>			
At least	But less than					At least	But less than					At least	But less than				
77,000	77,050	1,720	1,416	1,817	1,566	80,000	80,050	1,805	1,501	1,911	1,651	83,000	83,050	1,889	1,585	2,005	1,735
77,050	77,100	1,722	1,418	1,819	1,568	80,050	80,100	1,806	1,502	1,912	1,652	83,050	83,100	1,891	1,587	2,006	1,737
77,100	77,150	1,723	1,419	1,820	1,569	80,100	80,150	1,808	1,504	1,914	1,654	83,100	83,150	1,892	1,588	2,008	1,738
77,150	77,200	1,724	1,420	1,822	1,570	80,150	80,200	1,809	1,505	1,916	1,655	83,150	83,200	1,894	1,590	2,009	1,740
77,200	77,250	1,726	1,422	1,823	1,572	80,200	80,250	1,810	1,506	1,917	1,656	83,200	83,250	1,895	1,591	2,011	1,741
77,250	77,300	1,727	1,423	1,825	1,573	80,250	80,300	1,812	1,508	1,919	1,658	83,250	83,300	1,896	1,592	2,013	1,742
77,300	77,350	1,729	1,425	1,826	1,575	80,300	80,350	1,813	1,509	1,920	1,659	83,300	83,350	1,898	1,594	2,014	1,744
77,350	77,400	1,730	1,426	1,828	1,576	80,350	80,400	1,815	1,511	1,922	1,661	83,350	83,400	1,899	1,595	2,016	1,745
77,400	77,450	1,731	1,428	1,829	1,578	80,400	80,450	1,816	1,512	1,923	1,662	83,400	83,450	1,901	1,597	2,017	1,747
77,450	77,500	1,733	1,429	1,831	1,579	80,450	80,500	1,817	1,514	1,925	1,664	83,450	83,500	1,902	1,598	2,019	1,748
77,500	77,550	1,734	1,430	1,833	1,580	80,500	80,550	1,819	1,515	1,927	1,665	83,500	83,550	1,903	1,600	2,020	1,750
77,550	77,600	1,736	1,432	1,834	1,582	80,550	80,600	1,820	1,516	1,928	1,666	83,550	83,600	1,905	1,601	2,022	1,751
77,600	77,650	1,737	1,433	1,836	1,583	80,600	80,650	1,822	1,518	1,930	1,668	83,600	83,650	1,906	1,602	2,024	1,752
77,650	77,700	1,738	1,435	1,837	1,585	80,650	80,700	1,823	1,519	1,931	1,669	83,650	83,700	1,908	1,604	2,025	1,754
77,700	77,750	1,740	1,436	1,839	1,586	80,700	80,750	1,824	1,521	1,933	1,671	83,700	83,750	1,909	1,605	2,027	1,755
77,750	77,800	1,741	1,437	1,840	1,587	80,750	80,800	1,826	1,522	1,934	1,672	83,750	83,800	1,911	1,607	2,028	1,757
77,800	77,850	1,743	1,439	1,842	1,589	80,800	80,850	1,827	1,523	1,936	1,673	83,800	83,850	1,913	1,608	2,030	1,758
77,850	77,900	1,744	1,440	1,844	1,590	80,850	80,900	1,829	1,525	1,937	1,675	83,850	83,900	1,914	1,609	2,031	1,759
77,900	77,950	1,746	1,442	1,845	1,592	80,900	80,950	1,830	1,526	1,939	1,676	83,900	83,950	1,916	1,611	2,033	1,761
77,950	78,000	1,747	1,443	1,847	1,593	80,950	81,000	1,832	1,528	1,941	1,678	83,950	84,000	1,917	1,612	2,034	1,762
<b>78,000</b>		<b>Your tax is—</b>				<b>81,000</b>		<b>Your tax is—</b>				<b>84,000</b>		<b>Your tax is—</b>			
78,000	78,050	1,748	1,444	1,848	1,594	81,000	81,050	1,833	1,529	1,942	1,679	84,000	84,050	1,919	1,614	2,036	1,764
78,050	78,100	1,750	1,446	1,850	1,596	81,050	81,100	1,834	1,530	1,944	1,680	84,050	84,100	1,920	1,615	2,038	1,765
78,100	78,150	1,751	1,447	1,851	1,597	81,100	81,150	1,836	1,532	1,945	1,682	84,100	84,150	1,922	1,616	2,039	1,766
78,150	78,200	1,753	1,449	1,853	1,599	81,150	81,200	1,837	1,533	1,947	1,683	84,150	84,200	1,924	1,618	2,041	1,768
78,200	78,250	1,754	1,450	1,855	1,600	81,200	81,250	1,839	1,535	1,948	1,685	84,200	84,250	1,925	1,619	2,042	1,769
78,250	78,300	1,755	1,451	1,856	1,601	81,250	81,300	1,840	1,536	1,950	1,686	84,250	84,300	1,927	1,621	2,044	1,771
78,300	78,350	1,757	1,453	1,858	1,603	81,300	81,350	1,841	1,537	1,952	1,687	84,300	84,350	1,928	1,622	2,045	1,772
78,350	78,400	1,758	1,454	1,859	1,604	81,350	81,400	1,843	1,539	1,953	1,689	84,350	84,400	1,930	1,624	2,047	1,774
78,400	78,450	1,760	1,456	1,861	1,606	81,400	81,450	1,844	1,540	1,955	1,690	84,400	84,450	1,931	1,625	2,049	1,775
78,450	78,500	1,761	1,457	1,862	1,607	81,450	81,500	1,846	1,542	1,956	1,692	84,450	84,500	1,933	1,626	2,050	1,776
78,500	78,550	1,762	1,459	1,864	1,609	81,500	81,550	1,847	1,543	1,958	1,693	84,500	84,550	1,935	1,628	2,052	1,778
78,550	78,600	1,764	1,460	1,865	1,610	81,550	81,600	1,848	1,545	1,959	1,695	84,550	84,600	1,936	1,629	2,053	1,779
78,600	78,650	1,765	1,461	1,867	1,611	81,600	81,650	1,850	1,546	1,961	1,696	84,600	84,650	1,938	1,631	2,055	1,781
78,650	78,700	1,767	1,463	1,869	1,613	81,650	81,700	1,851	1,547	1,963	1,697	84,650	84,700	1,939	1,632	2,056	1,782
78,700	78,750	1,768	1,464	1,870	1,614	81,700	81,750	1,853	1,549	1,964	1,699	84,700	84,750	1,941	1,633	2,058	1,783
78,750	78,800	1,770	1,466	1,872	1,616	81,750	81,800	1,854	1,550	1,966	1,700	84,750	84,800	1,942	1,635	2,060	1,785
78,800	78,850	1,771	1,467	1,873	1,617	81,800	81,850	1,856	1,552	1,967	1,702	84,800	84,850	1,944	1,636	2,061	1,786
78,850	78,900	1,772	1,468	1,875	1,618	81,850	81,900	1,857	1,553	1,969	1,703	84,850	84,900	1,945	1,638	2,063	1,788
78,900	78,950	1,774	1,470	1,876	1,620	81,900	81,950	1,858	1,554	1,970	1,704	84,900	84,950	1,947	1,639	2,064	1,789
78,950	79,000	1,775	1,471	1,878	1,621	81,950	82,000	1,860	1,556	1,972	1,706	84,950	85,000	1,949	1,640	2,066	1,790
<b>79,000</b>		<b>Your tax is—</b>				<b>82,000</b>		<b>Your tax is—</b>				<b>85,000</b>		<b>Your tax is—</b>			
79,000	79,050	1,777	1,473	1,880	1,623	82,000	82,050	1,861	1,557	1,973	1,707	85,000	85,050	1,950	1,642	2,067	1,792
79,050	79,100	1,778	1,474	1,881	1,624	82,050	82,100	1,863	1,559	1,975	1,709	85,050	85,100	1,952	1,643	2,069	1,793
79,100	79,150	1,779	1,475	1,883	1,625	82,100	82,150	1,864	1,560	1,977	1,710	85,100	85,150	1,953	1,645	2,070	1,795
79,150	79,200	1,781	1,477	1,884	1,627	82,150	82,200	1,865	1,561	1,978	1,711	85,150	85,200	1,955	1,646	2,072	1,796
79,200	79,250	1,782	1,478	1,886	1,628	82,200	82,250	1,867	1,563	1,980	1,713	85,200	85,250	1,956	1,647	2,074	1,797
79,250	79,300	1,784	1,480	1,887	1,630	82,250	82,300	1,868	1,564	1,981	1,714	85,250	85,300	1,958	1,649	2,075	1,799
79,300	79,350	1,785	1,481	1,889	1,631	82,300	82,350	1,870	1,566	1,983	1,716	85,300	85,350	1,960	1,650	2,077	1,800
79,350	79,400	1,786	1,483	1,891	1,633	82,350	82,400	1,871	1,567	1,984	1,717	85,350	85,400	1,961	1,652	2,078	1,802
79,400	79,450	1,788	1,484	1,892	1,634	82,400	82,450	1,872	1,569	1,986	1,719	85,400	85,450	1,963	1,653	2,080	1,803
79,450	79,500	1,789	1,485	1,894	1,635	82,450	82,500	1,874	1,570	1,988	1,720	85,450	85,500	1,964	1,655	2,081	1,805
79,500	79,550	1,791	1,487	1,895	1,637	82,500	82,550	1,875	1,571	1,989	1,721	85,500	85,550	1,966	1,656	2,083	1,806
79,550	79,600	1,792	1,488	1,897	1,638	82,550	82,600	1,877	1,573	1,991	1,723	85,550	85,600	1,967	1,657	2,085	1,807
79,600	79,650	1,793	1,490	1,898	1,640	82,600	82,650	1,878	1,574	1,992	1,724	85,600	85,650	1,969	1,659	2,086	1,809
79,650	79,700	1,795	1,491	1,900	1,641	82,650	82,700	1,879	1,576	1,994	1,726	85,650	85,700	1,971	1,660	2,088	1,810
79,700	79,750	1,796	1,492	1,901	1,642	82,700	82,750	1,881	1,577	1,995	1,727	85,700	85,750	1,972	1,662	2,089	1,812
79,750	79,800	1,798	1,494	1,903	1,644	82,750	82,800	1,882	1,578	1,997	1,728	85,750	85,800	1,974	1,663	2,091	1,813
79,800	79,850	1,799	1,495	1,905	1,645	82,800	82,850	1,884	1,580	1,998	1,730	85,800	85,850	1,975	1,664	2,092	1,814
79,850	79,900	1															

2011 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
		Your tax is—						Your tax is—						Your tax is—					
<b>86,000</b>		<b>89,000</b>				<b>92,000</b>		<b>86,000</b>		<b>89,000</b>				<b>92,000</b>					
<b>86,000</b>	<b>86,050</b>	1,981	1,670	2,099	1,820	<b>89,000</b>	<b>89,050</b>	2,075	1,755	2,193	1,905	<b>92,000</b>	<b>92,050</b>	2,169	1,839	2,286	1,989		
<b>86,050</b>	<b>86,100</b>	1,983	1,671	2,100	1,821	<b>89,050</b>	<b>89,100</b>	2,077	1,756	2,194	1,906	<b>92,050</b>	<b>92,100</b>	2,171	1,841	2,288	1,991		
<b>86,100</b>	<b>86,150</b>	1,985	1,673	2,102	1,823	<b>89,100</b>	<b>89,150</b>	2,079	1,757	2,196	1,907	<b>92,100</b>	<b>92,150</b>	2,172	1,842	2,290	1,992		
<b>86,150</b>	<b>86,200</b>	1,986	1,674	2,103	1,824	<b>89,150</b>	<b>89,200</b>	2,080	1,759	2,197	1,909	<b>92,150</b>	<b>92,200</b>	2,174	1,843	2,291	1,993		
<b>86,200</b>	<b>86,250</b>	1,988	1,676	2,105	1,826	<b>89,200</b>	<b>89,250</b>	2,082	1,760	2,199	1,910	<b>92,200</b>	<b>92,250</b>	2,176	1,845	2,293	1,995		
<b>86,250</b>	<b>86,300</b>	1,989	1,677	2,106	1,827	<b>89,250</b>	<b>89,300</b>	2,083	1,762	2,200	1,912	<b>92,250</b>	<b>92,300</b>	2,177	1,846	2,294	1,996		
<b>86,300</b>	<b>86,350</b>	1,991	1,678	2,108	1,828	<b>89,300</b>	<b>89,350</b>	2,085	1,763	2,202	1,913	<b>92,300</b>	<b>92,350</b>	2,179	1,848	2,296	1,998		
<b>86,350</b>	<b>86,400</b>	1,992	1,680	2,110	1,830	<b>89,350</b>	<b>89,400</b>	2,086	1,765	2,204	1,915	<b>92,350</b>	<b>92,400</b>	2,180	1,849	2,297	1,999		
<b>86,400</b>	<b>86,450</b>	1,994	1,681	2,111	1,831	<b>89,400</b>	<b>89,450</b>	2,088	1,766	2,205	1,916	<b>92,400</b>	<b>92,450</b>	2,182	1,851	2,299	2,001		
<b>86,450</b>	<b>86,500</b>	1,996	1,683	2,113	1,833	<b>89,450</b>	<b>89,500</b>	2,089	1,767	2,207	1,917	<b>92,450</b>	<b>92,500</b>	2,183	1,852	2,301	2,002		
<b>86,500</b>	<b>86,550</b>	1,997	1,684	2,114	1,834	<b>89,500</b>	<b>89,550</b>	2,091	1,769	2,208	1,919	<b>92,500</b>	<b>92,550</b>	2,185	1,853	2,302	2,003		
<b>86,550</b>	<b>86,600</b>	1,999	1,686	2,116	1,836	<b>89,550</b>	<b>89,600</b>	2,093	1,770	2,210	1,920	<b>92,550</b>	<b>92,600</b>	2,186	1,855	2,304	2,005		
<b>86,600</b>	<b>86,650</b>	2,000	1,687	2,117	1,837	<b>89,600</b>	<b>89,650</b>	2,094	1,772	2,211	1,922	<b>92,600</b>	<b>92,650</b>	2,188	1,856	2,305	2,006		
<b>86,650</b>	<b>86,700</b>	2,002	1,688	2,119	1,838	<b>89,650</b>	<b>89,700</b>	2,096	1,773	2,213	1,923	<b>92,650</b>	<b>92,700</b>	2,190	1,858	2,307	2,008		
<b>86,700</b>	<b>86,750</b>	2,003	1,690	2,121	1,840	<b>89,700</b>	<b>89,750</b>	2,097	1,774	2,214	1,924	<b>92,700</b>	<b>92,750</b>	2,191	1,859	2,308	2,009		
<b>86,750</b>	<b>86,800</b>	2,005	1,691	2,122	1,841	<b>89,750</b>	<b>89,800</b>	2,099	1,776	2,216	1,926	<b>92,750</b>	<b>92,800</b>	2,193	1,860	2,310	2,010		
<b>86,800</b>	<b>86,850</b>	2,007	1,693	2,124	1,843	<b>89,800</b>	<b>89,850</b>	2,100	1,777	2,218	1,927	<b>92,800</b>	<b>92,850</b>	2,194	1,862	2,311	2,012		
<b>86,850</b>	<b>86,900</b>	2,008	1,694	2,125	1,844	<b>89,850</b>	<b>89,900</b>	2,102	1,779	2,219	1,929	<b>92,850</b>	<b>92,900</b>	2,196	1,863	2,313	2,013		
<b>86,900</b>	<b>86,950</b>	2,010	1,695	2,127	1,845	<b>89,900</b>	<b>89,950</b>	2,104	1,780	2,221	1,930	<b>92,900</b>	<b>92,950</b>	2,197	1,865	2,315	2,015		
<b>86,950</b>	<b>87,000</b>	2,011	1,697	2,128	1,847	<b>89,950</b>	<b>90,000</b>	2,105	1,781	2,222	1,931	<b>92,950</b>	<b>93,000</b>	2,199	1,866	2,316	2,016		
<b>87,000</b>		<b>90,000</b>				<b>93,000</b>		<b>87,000</b>		<b>90,000</b>				<b>93,000</b>					
<b>87,000</b>	<b>87,050</b>	2,013	1,698	2,130	1,848	<b>90,000</b>	<b>90,050</b>	2,107	1,783	2,224	1,933	<b>93,000</b>	<b>93,050</b>	2,201	1,867	2,318	2,017		
<b>87,050</b>	<b>87,100</b>	2,014	1,700	2,132	1,850	<b>90,050</b>	<b>90,100</b>	2,108	1,784	2,225	1,934	<b>93,050</b>	<b>93,100</b>	2,202	1,869	2,319	2,019		
<b>87,100</b>	<b>87,150</b>	2,016	1,701	2,133	1,851	<b>90,100</b>	<b>90,150</b>	2,110	1,786	2,227	1,936	<b>93,100</b>	<b>93,150</b>	2,204	1,870	2,321	2,020		
<b>87,150</b>	<b>87,200</b>	2,017	1,702	2,135	1,852	<b>90,150</b>	<b>90,200</b>	2,111	1,787	2,229	1,937	<b>93,150</b>	<b>93,200</b>	2,205	1,872	2,322	2,022		
<b>87,200</b>	<b>87,250</b>	2,019	1,704	2,136	1,854	<b>90,200</b>	<b>90,250</b>	2,113	1,788	2,230	1,938	<b>93,200</b>	<b>93,250</b>	2,207	1,873	2,324	2,023		
<b>87,250</b>	<b>87,300</b>	2,021	1,705	2,138	1,855	<b>90,250</b>	<b>90,300</b>	2,114	1,790	2,232	1,940	<b>93,250</b>	<b>93,300</b>	2,208	1,874	2,326	2,024		
<b>87,300</b>	<b>87,350</b>	2,022	1,707	2,139	1,857	<b>90,300</b>	<b>90,350</b>	2,116	1,791	2,233	1,941	<b>93,300</b>	<b>93,350</b>	2,210	1,876	2,327	2,026		
<b>87,350</b>	<b>87,400</b>	2,024	1,708	2,141	1,858	<b>90,350</b>	<b>90,400</b>	2,118	1,793	2,235	1,943	<b>93,350</b>	<b>93,400</b>	2,212	1,877	2,329	2,027		
<b>87,400</b>	<b>87,450</b>	2,025	1,710	2,142	1,860	<b>90,400</b>	<b>90,450</b>	2,119	1,794	2,236	1,944	<b>93,400</b>	<b>93,450</b>	2,213	1,879	2,330	2,029		
<b>87,450</b>	<b>87,500</b>	2,027	1,711	2,144	1,861	<b>90,450</b>	<b>90,500</b>	2,121	1,796	2,238	1,946	<b>93,450</b>	<b>93,500</b>	2,215	1,880	2,332	2,030		
<b>87,500</b>	<b>87,550</b>	2,028	1,712	2,146	1,862	<b>90,500</b>	<b>90,550</b>	2,122	1,797	2,240	1,947	<b>93,500</b>	<b>93,550</b>	2,216	1,882	2,333	2,032		
<b>87,550</b>	<b>87,600</b>	2,030	1,714	2,147	1,864	<b>90,550</b>	<b>90,600</b>	2,124	1,798	2,241	1,948	<b>93,550</b>	<b>93,600</b>	2,218	1,883	2,335	2,033		
<b>87,600</b>	<b>87,650</b>	2,032	1,715	2,149	1,865	<b>90,600</b>	<b>90,650</b>	2,125	1,800	2,243	1,950	<b>93,600</b>	<b>93,650</b>	2,219	1,884	2,337	2,034		
<b>87,650</b>	<b>87,700</b>	2,033	1,717	2,150	1,867	<b>90,650</b>	<b>90,700</b>	2,127	1,801	2,244	1,951	<b>93,650</b>	<b>93,700</b>	2,221	1,886	2,338	2,036		
<b>87,700</b>	<b>87,750</b>	2,035	1,718	2,152	1,868	<b>90,700</b>	<b>90,750</b>	2,129	1,803	2,246	1,953	<b>93,700</b>	<b>93,750</b>	2,222	1,887	2,340	2,037		
<b>87,750</b>	<b>87,800</b>	2,036	1,719	2,153	1,869	<b>90,750</b>	<b>90,800</b>	2,130	1,804	2,247	1,954	<b>93,750</b>	<b>93,800</b>	2,224	1,889	2,341	2,039		
<b>87,800</b>	<b>87,850</b>	2,038	1,721	2,155	1,871	<b>90,800</b>	<b>90,850</b>	2,132	1,805	2,249	1,955	<b>93,800</b>	<b>93,850</b>	2,226	1,890	2,343	2,040		
<b>87,850</b>	<b>87,900</b>	2,039	1,722	2,157	1,872	<b>90,850</b>	<b>90,900</b>	2,133	1,807	2,250	1,957	<b>93,850</b>	<b>93,900</b>	2,227	1,891	2,344	2,041		
<b>87,900</b>	<b>87,950</b>	2,041	1,724	2,158	1,874	<b>90,900</b>	<b>90,950</b>	2,135	1,808	2,252	1,958	<b>93,900</b>	<b>93,950</b>	2,229	1,893	2,346	2,043		
<b>87,950</b>	<b>88,000</b>	2,043	1,725	2,160	1,875	<b>90,950</b>	<b>91,000</b>	2,136	1,810	2,254	1,960	<b>93,950</b>	<b>94,000</b>	2,230	1,894	2,347	2,044		
<b>88,000</b>		<b>91,000</b>				<b>94,000</b>		<b>88,000</b>		<b>91,000</b>				<b>94,000</b>					
<b>88,000</b>	<b>88,050</b>	2,044	1,726	2,161	1,876	<b>91,000</b>	<b>91,050</b>	2,138	1,811	2,255	1,961	<b>94,000</b>	<b>94,050</b>	2,232	1,896	2,349	2,046		
<b>88,050</b>	<b>88,100</b>	2,046	1,728	2,163	1,878	<b>91,050</b>	<b>91,100</b>	2,140	1,812	2,257	1,962	<b>94,050</b>	<b>94,100</b>	2,233	1,897	2,351	2,047		
<b>88,100</b>	<b>88,150</b>	2,047	1,729	2,164	1,879	<b>91,100</b>	<b>91,150</b>	2,141	1,814	2,258	1,964	<b>94,100</b>	<b>94,150</b>	2,235	1,898	2,352	2,048		
<b>88,150</b>	<b>88,200</b>	2,049	1,731	2,166	1,881	<b>91,150</b>	<b>91,200</b>	2,143	1,815	2,260	1,965	<b>94,150</b>	<b>94,200</b>	2,237	1,900	2,354	2,050		
<b>88,200</b>	<b>88,250</b>	2,050	1,732	2,168	1,882	<b>91,200</b>	<b>91,250</b>	2,144	1,817	2,261	1,967	<b>94,200</b>	<b>94,250</b>	2,238	1,901	2,355	2,051		
<b>88,250</b>	<b>88,300</b>	2,052	1,733	2,169	1,883	<b>91,250</b>	<b>91,300</b>	2,146	1,818	2,263	1,968	<b>94,250</b>	<b>94,300</b>	2,240	1,903	2,357	2,053		
<b>88,300</b>	<b>88,350</b>	2,053	1,735	2,171	1,885	<b>91,300</b>	<b>91,350</b>	2,147	1,819	2,265	1,969	<b>94,300</b>	<b>94,350</b>	2,241	1,904	2,358	2,054		
<b>88,350</b>	<b>88,400</b>	2,055	1,736	2,172	1,886	<b>91,350</b>	<b>91,400</b>	2,149	1,821	2,266	1,971	<b>94,350</b>	<b>94,400</b>	2,243	1,906	2,360	2,056		
<b>88,400</b>	<b>88,450</b>	2,057	1,738	2,174	1,888	<b>91,400</b>	<b>91,450</b>	2,150	1,822	2,268	1,972	<b>94,400</b>	<b>94,450</b>	2,244	1,907	2,362	2,057		
<b>88,450</b>	<b>88,500</b>	2,058	1,739	2,175	1,889	<b>91,450</b>	<b>91,500</b>	2,152	1,824	2,269	1,974	<b>94,450</b>	<b>94,500</b>	2,246	1,908	2,363	2,058		
<b>88,500</b>	<b>88,550</b>	2,060	1,741	2,177	1,891	<b>91,500</b>	<b>91,550</b>	2,154	1,825	2,271	1,975	<b>94,500</b>	<b>94,550</b>	2,248	1,910	2,365	2,060		
<b>88,550</b>	<b>88,600</b>	2,061																	



2011 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—			
<b>95,000</b>						<b>98,000</b>					
95,000	95,050	2,263	1,924	2,380	2,074	98,000	98,050	2,357	2,008	2,474	2,158
95,050	95,100	2,265	1,925	2,382	2,075	98,050	98,100	2,359	2,010	2,476	2,160
95,100	95,150	2,266	1,927	2,383	2,077	98,100	98,150	2,360	2,011	2,477	2,161
95,150	95,200	2,268	1,928	2,385	2,078	98,150	98,200	2,362	2,013	2,479	2,163
95,200	95,250	2,269	1,929	2,387	2,079	98,200	98,250	2,363	2,014	2,481	2,164
95,250	95,300	2,271	1,931	2,388	2,081	98,250	98,300	2,365	2,015	2,482	2,165
95,300	95,350	2,273	1,932	2,390	2,082	98,300	98,350	2,366	2,017	2,484	2,167
95,350	95,400	2,274	1,934	2,391	2,084	98,350	98,400	2,368	2,018	2,485	2,168
95,400	95,450	2,276	1,935	2,393	2,085	98,400	98,450	2,370	2,020	2,487	2,170
95,450	95,500	2,277	1,937	2,394	2,087	98,450	98,500	2,371	2,021	2,488	2,171
95,500	95,550	2,279	1,938	2,396	2,088	98,500	98,550	2,373	2,023	2,490	2,173
95,550	95,600	2,280	1,939	2,398	2,089	98,550	98,600	2,374	2,024	2,491	2,174
95,600	95,650	2,282	1,941	2,399	2,091	98,600	98,650	2,376	2,025	2,493	2,175
95,650	95,700	2,284	1,942	2,401	2,092	98,650	98,700	2,377	2,027	2,495	2,177
95,700	95,750	2,285	1,944	2,402	2,094	98,700	98,750	2,379	2,028	2,496	2,178
95,750	95,800	2,287	1,945	2,404	2,095	98,750	98,800	2,381	2,030	2,498	2,180
95,800	95,850	2,288	1,946	2,405	2,096	98,800	98,850	2,382	2,031	2,499	2,181
95,850	95,900	2,290	1,948	2,407	2,098	98,850	98,900	2,384	2,032	2,501	2,182
95,900	95,950	2,291	1,949	2,409	2,099	98,900	98,950	2,385	2,034	2,502	2,184
95,950	96,000	2,293	1,951	2,410	2,101	98,950	99,000	2,387	2,035	2,504	2,185
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	2,294	1,952	2,412	2,102	99,000	99,050	2,388	2,037	2,506	2,187
96,050	96,100	2,296	1,953	2,413	2,103	99,050	99,100	2,390	2,038	2,507	2,188
96,100	96,150	2,298	1,955	2,415	2,105	99,100	99,150	2,392	2,039	2,509	2,189
96,150	96,200	2,299	1,956	2,416	2,106	99,150	99,200	2,393	2,041	2,510	2,191
96,200	96,250	2,301	1,958	2,418	2,108	99,200	99,250	2,395	2,042	2,512	2,192
96,250	96,300	2,302	1,959	2,419	2,109	99,250	99,300	2,396	2,044	2,513	2,194
96,300	96,350	2,304	1,960	2,421	2,110	99,300	99,350	2,398	2,045	2,515	2,195
96,350	96,400	2,305	1,962	2,423	2,112	99,350	99,400	2,399	2,047	2,517	2,197
96,400	96,450	2,307	1,963	2,424	2,113	99,400	99,450	2,401	2,048	2,518	2,198
96,450	96,500	2,309	1,965	2,426	2,115	99,450	99,500	2,402	2,049	2,520	2,199
96,500	96,550	2,310	1,966	2,427	2,116	99,500	99,550	2,404	2,051	2,521	2,201
96,550	96,600	2,312	1,968	2,429	2,118	99,550	99,600	2,406	2,052	2,523	2,202
96,600	96,650	2,313	1,969	2,430	2,119	99,600	99,650	2,407	2,054	2,524	2,204
96,650	96,700	2,315	1,970	2,432	2,120	99,650	99,700	2,409	2,055	2,526	2,205
96,700	96,750	2,316	1,972	2,434	2,122	99,700	99,750	2,410	2,056	2,527	2,206
96,750	96,800	2,318	1,973	2,435	2,123	99,750	99,800	2,412	2,058	2,529	2,208
96,800	96,850	2,320	1,975	2,437	2,125	99,800	99,850	2,413	2,059	2,531	2,209
96,850	96,900	2,321	1,976	2,438	2,126	99,850	99,900	2,415	2,061	2,532	2,211
96,900	96,950	2,323	1,977	2,440	2,127	99,900	99,950	2,417	2,062	2,534	2,212
96,950	97,000	2,324	1,979	2,441	2,129	99,950	100,000	2,418	2,063	2,535	2,213
<b>97,000</b>						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000</b> or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	2,326	1,980	2,443	2,130						
97,050	97,100	2,327	1,982	2,445	2,132						
97,100	97,150	2,329	1,983	2,446	2,133						
97,150	97,200	2,330	1,984	2,448	2,134						
97,200	97,250	2,332	1,986	2,449	2,136						
97,250	97,300	2,334	1,987	2,451	2,137						
97,300	97,350	2,335	1,989	2,452	2,139						
97,350	97,400	2,337	1,990	2,454	2,140						
97,400	97,450	2,338	1,992	2,455	2,142						
97,450	97,500	2,340	1,993	2,457	2,143						
97,500	97,550	2,341	1,994	2,459	2,144						
97,550	97,600	2,343	1,996	2,460	2,146						
97,600	97,650	2,345	1,997	2,462	2,147						
97,650	97,700	2,346	1,999	2,463	2,149						
97,700	97,750	2,348	2,000	2,465	2,150						
97,750	97,800	2,349	2,001	2,466	2,151						
97,800	97,850	2,351	2,003	2,468	2,153						
97,850	97,900	2,352	2,004	2,470	2,154						
97,900	97,950	2,354	2,006	2,471	2,156						
97,950	98,000	2,356	2,007	2,473	2,157						

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

## 2011 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	\$ 34,500.....		1.51%	of North Dakota taxable income
34,500	83,600.....	\$ 520.95	+	2.82% of amount over \$ 34,500
83,600	174,400.....	1,905.57	+	3.13% of amount over 83,600
174,400	379,150.....	4,747.61	+	3.63% of amount over 174,400
379,150.....		12,180.04	+	3.99% of amount over 379,150

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

#### If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 57,700.....		1.51%	of North Dakota taxable income
57,700	139,350.....	\$ 871.27	+	2.82% of amount over \$ 57,700
139,350	212,300.....	3,173.80	+	3.13% of amount over 139,350
212,300	379,150.....	5,457.14	+	3.63% of amount over 212,300
379,150.....		11,513.79	+	3.99% of amount over 379,150

### Married filing separately

#### If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 28,850.....		1.51%	of North Dakota taxable income
28,850	69,675.....	\$ 435.64	+	2.82% of amount over \$ 28,850
69,675	106,150.....	1,586.90	+	3.13% of amount over 69,675
106,150	189,575.....	2,728.57	+	3.63% of amount over 106,150
189,575.....		5,756.90	+	3.99% of amount over 189,575

### Head of household

#### If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 46,250.....		1.51%	of North Dakota taxable income
46,250	119,400.....	\$ 698.38	+	2.82% of amount over \$ 46,250
119,400	193,350.....	2,761.21	+	3.13% of amount over 119,400
193,350	379,150.....	5,075.84	+	3.63% of amount over 193,350
379,150.....		11,820.38	+	3.99% of amount over 379,150

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

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](http://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 ND-1QEF**, Qualified endowment fund tax credit
- Schedule ND-1CS**, Calculation of tax on proceeds from sale of income tax 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
- 2012 Form ND-1ES**, Estimated income tax—individuals [Use for 2012 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: 2011 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](http://www.nd.gov/tax)

**E-mail**—Send your questions to [individualtax@nd.gov](mailto: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](http://www.nd.gov/tax) and click on **Where's My Refund?**.

Or send an e-mail to [taxpayerservices@nd.gov](mailto: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](http://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