



# NORTH DAKOTA 2014 INDIVIDUAL INCOME TAX

RYAN RAUSCHENBERGER, TAX COMMISSIONER



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Dear Taxpayer,

There is no doubt that North Dakota continues to have the fastest growing economy in the nation. In 2013, Forbes ranked North Dakota as the second best state for business and careers, and the Bureau of Economic Analysis ranked North Dakota #1 in Economic Growth in 2013. In addition, North Dakota is in the top spot as #1 in personal income growth and #2 in per capita personal income growth, and continues to have the lowest unemployment rate in the nation – just under 3 percent for every month in 2014. On top of that, our income tax rate is among the lowest income tax rates in the country.

Just like our economy, the number of individual taxpayers using e-file is also growing. In 2014, just over 393,400 (or nearly 85 percent) of North Dakota's individual income taxpayers filed their income tax return electronically. With all of the e-file options available, there is one that should fit your needs. You can choose from IRS E-file, Free File, as well as a number of other services available online or through VITA and TCE sites. Before you choose an e-file service, check out our online interactive tool. It will help you sort through the various e-file services to find one that is the best fit for you, and you will learn if you are eligible to e-file your return for free. See page 1 of this booklet for a summary of those options.

The forms and instructions contained in this booklet are generally unchanged from last year. See page 2 of this booklet for information on the changes that were made and other important information that may affect you. Please note that certain credits and adjustments will require a specific schedule, such as the ND-ICR and the ND-ITC. To access these forms, or any other tax-related publications, visit our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

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 will find contact information on the back of this booklet.

Thank you,

Ryan Rauschenberger,  
Tax Commissioner

## FORM ND-EZ FORM ND-1

Visit [www.nd.gov/tax](http://www.nd.gov/tax) for forms and to learn about North Dakota's taxes.



## This booklet contains the following forms—

● Form ND-EZ

● Form ND-1

● Schedule ND-1NR

## Contents

Refund of local sales tax.....This page	Credit card payment..... 10
Use tax requirement.....This page	Before you file—tips for trouble-free filing.... 10
Privacy Act information.....This page	Instructions for Form ND-1..... 11
Electronic filing and direct deposit options..... 1	Direct deposit of refund..... 15
Changes for 2014..... 2	Credit card payment..... 16
General instructions for all filers	Before you file—tips for trouble-free filing.... 16
Steps to completing your return..... 4	List of school district codes..... 19
Who must file a return..... 4	2014 Tax Table..... 20
Native Americans..... 5	How to assemble your North
Which form to use..... 6	Dakota return..... Inside back cover
Reciprocity..... 6	Forms or assistance..... Back cover
When and where to file..... 7	Check the status of your refund..... Back cover
Extension of time to file..... 7	Request a copy of your return
Penalty and interest..... 7	or other information..... Back cover
Federal income tax return..... 7	
Changing your return..... 7	
Estimated tax requirement (for 2015)..... 8	
How to file a return for a deceased taxpayer.. 8	
Instructions for Form ND-EZ..... 9	
Direct deposit of refund..... 9	



### 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 - Local Sales and Use Tax Paid Beyond Maximum Tax**, 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 Notification.** In compliance with the Privacy Act of 1974, disclosure of the individual's social security number on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-31, and will be used for tax reporting, identification and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number may delay or prevent the processing of this form.

# Isn't it time to *e-file* *your* return?

1. Go to our web site at— [www.nd.gov/tax](http://www.nd.gov/tax)
2. Click on: FREE E-File  or 
3. Click on the [interactive tool](#) link.

## *Do it yourself*

With a computer and Internet access, you can complete and electronically file your federal and North Dakota returns—

through an **Internet-based tax preparation service** or

using **tax preparation software** that you can buy from any number of retail stores. *Make sure the software supports the forms you need to file your North Dakota return.*

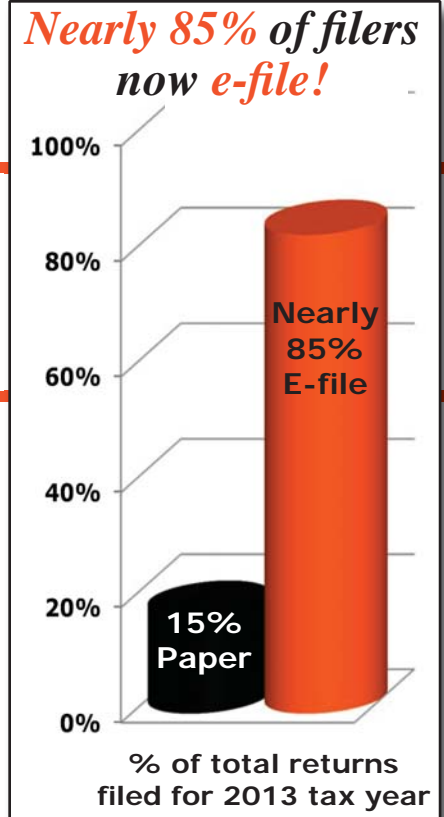
If eligible, you may be able to e-file for **free** or at a **reduced cost**. Use the interactive tool on our web site to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

Another do-it-yourself option available to most North Dakota resident filers is **North Dakota fillable forms**. With a computer and Internet access, you can access forms on our web site that you fill in on-line, and then submit electronically. A bit more work to use, but it's FREE.

## *Or have a tax expert help you*

Free tax preparation assistance and electronic filing is available to eligible filers at a **Volunteer Income Tax Assistance (VITA)** or **Tax Counseling for the Elderly (TCE)** site set up by the IRS. Go to [www.irs.gov](http://www.irs.gov) or call 1-800-906-9887 to locate a site near you.

A **professional tax preparer** who is an Authorized IRS E-File Provider can complete and electronically file your returns for you at a cost dependent on the complexity of your return.



Choose ***DIRECT DEPOSIT*** for a *faster refund*

*Regardless of how you file, use DIRECT DEPOSIT for secure, fast handling of your refund.*

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



## Changes affecting you and your income tax

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

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### New online electronic payment provider

The electronic payment service provider that the North Dakota Office of State Tax Commissioner partners with to provide an online payment option has changed. The new service provider is Fidelity National Information Services, an authorized IRS tax payment processor. Through this service, individuals may make a North Dakota income tax payment by credit or debit card, or by electronic check. In addition to the change in the provider, the option to make an electronic payment by phone has been discontinued.

To pay electronically, go to [www.nd.gov/tax/make-payment.html](http://www.nd.gov/tax/make-payment.html). Fidelity National Information Services charges a fee for this service, which is 95 cents for an electronic check transaction, \$3.95 for a debit card transaction, or 2.49% of the payment amount for a credit card transaction. North Dakota does not receive any part of this fee.

Individuals may make the following types of income tax payments electronically:

- Balance due on Form ND-1
- Estimated tax payment
- Prepayment of tax expected to be due on a return for which an extension of time to file has been obtained

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### Social security number on paper check

Individuals who submit income tax payments by paper check (or money order) are asked to write their social security number on the check. This helps the Office of State Tax Commissioner to properly apply the payment to the correct account. To help protect against identity theft, only the last four digits of a social security number need to be written on the check. Individuals should continue to write the full social security number

on the payment voucher—Form ND-1V, ND-1ES, or ND-1EXT—which is retained and eventually disposed of by the Office of State Tax Commissioner.

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### Adjustment for income or loss from certain S corporations

On Form ND-1, lines 3 and 11, adjustments are provided for individuals who are shareholders of certain subchapter S corporations. Legislation passed by the 2013 North Dakota Legislature changed the purpose of these lines on Form ND-1. This resulted in erroneous entries being made on the 2013 Form ND-1 by some taxpayers. For this reason, the description of these adjustments on the Form ND-1 and in the related instructions was modified.

Lines 3 and 11 of Form ND-1 apply only to an individual who is a shareholder of an S corporation that elected to be taxed as a regular (“C”) corporation under special rules set out in North Dakota Century Code section 57-38-01.35. This election had to be made on the S corporation’s 2013 North Dakota income tax return. If an S corporation made this election, it would have filed Form 40 instead of Form 60 for the 2013 tax year, and it would continue to file Form 40 for each subsequent tax year for which the election is in effect. For more information, see the income tax guideline *Adjustment For Income (Loss) from an S Corporation Electing to be Taxed as a C Corporation*, which is available on the North Dakota Office of State Tax Commissioner’s web site at [www.nd.gov/tax](http://www.nd.gov/tax).

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### Marriage penalty credit for joint filers

The calculation of the marriage penalty credit for the 2014 tax year changed as follows:

- The maximum credit allowed increased to \$200.

- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income increased to \$10,150. This equals the amount of one personal exemption plus one-half of the standard deduction amount for married persons filing jointly.
- The joint North Dakota taxable income threshold and the earned income threshold of the spouse with the lower earned income increased to \$61,950 and \$35,045, respectively.

The above changes are reflected in the credit calculation worksheet on page 14 of this booklet.

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### Expiration of property tax relief income tax credit carryover periods

The 5-year carryover period for an unused residential or commercial property tax relief income tax credit from the 2008 tax year expired at the end of the 2013 tax year. For this reason, the lines on which these credits were claimed were removed from page 2 of the 2014 Form ND-1.

The 4-year carryover period for an unused 2009 (“retroactive”) property tax relief income tax credit also expired at the end of the 2013 tax year. The line on which this credit was claimed was removed from Schedule ND-1TC, the supplemental tax credit schedule.

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### Extension of preparer authorization period

If an individual engages the services of a tax professional to prepare the individual’s North Dakota income tax return, the individual may authorize the Office of State Tax Commissioner (Tax Department) to directly contact the preparer about the return. The authorization also allows the preparer to contact the Tax Department about the

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

return. The authorization is limited in that it only applies to the return on which the authorization is made and it automatically expires on the due date of the following year's return. A change was made to extend the authorization's expiration date to the due date plus any extension(s) of the following year's return.

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### Nonresident individual's income from oil and gas interests

An individual who is a nonresident of North Dakota is subject to North Dakota income tax on income and gains derived from property located in North Dakota. Oil, gas, and other mineral deposits located in North Dakota constitute real property located in North Dakota. Income that a nonresident individual derives from an interest in oil, gas, or other mineral deposit located in North Dakota is subject to North Dakota income tax. Such income includes:

- Rents, lease bonuses, advance royalties, and delay rentals from mineral interest lease contracts under which a mineral interest owner grants the lessee the right to explore and extract the minerals.
- Royalties received based on actual extraction of mineral deposits.
- Gains from the sale of mineral interests.

In the case of Minnesota and Montana residents, income from real property located in North Dakota may not be excluded from North Dakota income tax under the income tax reciprocity agreements between North Dakota and those states.

A nonresident individual who receives income from a North Dakota oil or gas interest must file a North Dakota income tax return if the individual is required to file a federal income tax return. If required to file, a nonresident individual would use Form ND-1 and Schedule ND-1NR.

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### Income tax withholding from oil and gas royalty income

Starting with the 2014 calendar year, payments of North Dakota oil and gas royalties made to nonresident individuals are subject to North Dakota income tax withholding. Only oil and gas royalties derived from a nonworking interest in North Dakota oil or gas production are subject to withholding. The person responsible for issuing the royalty payments must withhold 3.22% from the net amount of the royalty payments, which is the gross amount of the royalty less any related taxes (other than North Dakota income tax) and other deductions provided for under the royalty agreement.

Some nonresident individual royalty owners will not see any North Dakota income tax withheld from their royalty payments because either the person making the payment is exempt from the withholding requirement or the amount of the payment is below payment thresholds in the law.

Whether or not any North Dakota income tax is withheld from a nonresident individual's royalty payments, the individual is required to file a North Dakota income tax return (Form ND-1) to report the income. If North Dakota income tax is withheld from the royalty payments, the amount withheld must be reported on the withholding line of the return to receive credit for it. Only North Dakota income tax withheld from the royalty payments may be claimed on the return. Other types of taxes withheld from the royalty payments, such as North Dakota oil or gas extraction and production taxes, may not be claimed on the return.

A copy of the Federal Form 1099-MISC, which the person issuing the royalty payments is required to provide to royalty owners, must be attached to the North Dakota income tax return to support the withholding amount claimed. If the North Dakota income tax return is electronically filed, a copy of the Form 1099-MISC does not have to be provided; however, the information from the Form 1099-MISC must be provided as part of the electronic filing process.

# General information for all filers

- See the box below for the steps in completing the North Dakota income tax return.
- This booklet contains Form ND-EZ and Form ND-1. See “Which form to use” on page 6 to find out which one fits your filing needs.
- If you are in a same-sex marriage that was validly entered into in another state, obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage* for information on how to complete and file the North Dakota income tax return.

## 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, 2015—         |                       |
|                          |   | 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 full-year resident of North Dakota serving in the U.S. armed forces during the 2014 tax year and you are required to file a 2014 federal individual income tax return, you must file a 2014 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2014.

**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 2014 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2014 tax year and (2) you are required to file a 2014 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 2014 tax year and you are required to file a 2014 federal individual income tax return, you must file a 2014 North Dakota individual income tax return. This applies even if you worked outside North Dakota (including employment overseas) during the tax year or have 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 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 2014 tax year, you must file a 2014 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2014 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2014 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 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 during the 2014 tax year, 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 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 2014 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 2014 tax year, you do not have to file a 2014 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 2014 tax year, you do not have to file a 2014 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 received gross income from North Dakota sources during the 2014 tax year, you must file a 2014 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 2014 tax year, you must file a 2014 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2014 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

For 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, oil and gas 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, S corporation, or limited liability company treated like a 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.

- Unemployment compensation attributable to previous employment 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, compensation exempted under federal military and interstate commerce laws, or compensation exempted under North Dakota’s mobile workforce exemption.

**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, such 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 2014 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use. However, if you are in a same-sex marriage that was validly entered into in another state, you must use Form ND 1—for more information, see the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage*.

## Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, compensation for services is taxable only by the state of residence.

### Minnesota and Montana residents

If you are a resident of Minnesota and 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, you must file a North Dakota individual income tax return at the end of the tax

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

Use **Form ND-EZ** ... if you answer No to ALL of the questions below.

Use **Form ND-1** ... if you answer Yes to ANY of the questions below.

*Note: If you are filing a joint return with your spouse, check “Yes” if the answer is “Yes” for either you or your spouse.*

	Yes	No
1. Were you a nonresident of North Dakota at any time in 2014?.....	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have any North Dakota addition adjustments? (*Form ND-1, lines 2-4) .....	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have any North Dakota subtraction adjustments? (*Form ND-1, lines 7-16) .....	<input type="checkbox"/>	<input type="checkbox"/>
4. Are you claiming any North Dakota tax credits? (*Form ND-1, lines 21-23) .....	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2014, or did you apply an overpayment (refund) from your 2013 North Dakota return as an estimated payment for 2014? .....	<input type="checkbox"/>	<input type="checkbox"/>
6. Are you 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. Are you making an extension payment on Form ND-1EXT? .....	<input type="checkbox"/>	<input type="checkbox"/>

\* The references show where to find more information.

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 next to “MN/MT RECIPROCITY” at the top of Form ND-1, page 1. Also enter “MN” or “MT”, whichever applies, in the space under “State.”
3. Leave line D and lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.
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 obtain and complete Form NDW-R and give it to your employer.

### North Dakota residents

If you are a resident of North Dakota and 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 Department of Revenue  
Email: individual.incometax@state.mn.us  
Phone: (651) 296-3781  
Web: revenue.state.mn.us



- Montana Department of Revenue  
E:mail: DORCustomerAssistance@mt.gov  
Phone: (406) 444-6900  
Web: revenue.mt.gov

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## When and where to file

If you are filing on a calendar year basis, you must file your 2014 North Dakota individual income tax return on or before April 15, 2015. 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 or 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. For more information, including payment options, obtain the 2014 Form ND-1EXT. Alternatively, you may submit a check or money order along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2014 Form ND-1EXT payment.

If you prepay your tax, you must file Form ND-1 and claim the payment on page 2, line 27; 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 2014 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2014 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 circle next to “Amended return: General” or “Amended return: Federal NOL,” whichever applies, in the top right-hand corner of the return. See “Amended return” on page 11 for more information.
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 2015)

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

1. You are required to pay estimated federal income tax for 2015.
2. Your North Dakota net tax liability for 2014 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2014, you do not have to pay estimated tax for 2015.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2015.
4. You expect your North Dakota income tax withholding for 2015 to be less than the smaller of the following:
  - (a) 90% of your 2015 North Dakota net tax liability. **Note:** *Substitute 66 2/3% if a qualified farmer—see instructions for 2015 Form ND-1ES.*

- (b) 100% of your 2014 North Dakota net tax liability. If you moved into North Dakota during 2014 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 2015 tax year must be paid by April 15, June 15, and September 15, 2015, and January 15, 2016.

For more information, including payment options, obtain the 2015 Form ND-1ES.

### 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” and enter the date of death next to the deceased taxpayer’s name on Form ND-EZ or Form ND-1, whichever applies.

# 2014 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 2014 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 2014 tax year, fill in the circle for “Deceased” and enter the date of death 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 2014 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 2014 Form W-2, Form 1099, or North Dakota

Schedule K-1. Also enter North Dakota income tax withheld shown on a 2013 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 2014 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 it 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 15-0000/0000
Pay to Order of _____	\$ _____	Dollars
Your Bank Anytown, ND USA 99999		
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. You may pay the balance due electronically online through Fidelity National Information Services (FIS), a national electronic payment service. This allows you to pay by debit or credit card, or by electronic check. To pay electronically, go to:

[www.nd.gov/tax/make-payment.html](http://www.nd.gov/tax/make-payment.html)

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

If you choose to pay by check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2014 Form ND-EZ” on your check or money order.

### 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 2014 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 2014 return and automatically expires on the due date (including extensions) for filing the 2015 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—

- Sign your return?**  
An unsigned return is incomplete and will be sent back to you.
- Include a copy of your federal return?**  
Your return is incomplete without it and will be sent back to 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.
- Include all Form W-2s?**  
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- 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?** If your return is missing your signature or a copy of your federal return, it will be sent back to you. This may result in late filing and payment charges if you resubmit it after the due date.

# 2014 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 2014 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 2014 tax year

If you were a nonresident of North Dakota for part or all of the 2014 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.

## Individuals in same-sex marriage

If you are in a same-sex marriage that was validly entered into in another state, obtain the *Income Tax Guideline: Filing By Individuals In A Same-Sex Marriage* for instructions on how to complete Form ND-1.

## 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 2014 tax year, fill in the circle for "Deceased" and enter the date of death 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 2014 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 2014 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.

### 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 1-37 of Form ND-1

### Line 1 - Federal taxable income

On your federal income tax return, you are instructed to enter “-0-” for your federal taxable income if it calculates out to be less than zero. 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 certain S corporations

Enter on this line the amount of a loss adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

### 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 17 (endowment fund contribution credit), or line 18 (housing incentive fund credit), and the contribution on which the credit is based was deducted on your 2014 federal income tax return, you must increase your North Dakota taxable income by the amount that the contribution reduced your federal taxable income. This also applies if any part of a contribution that was the basis for one of these tax credits claimed in a previous tax year was carried over and deducted on your 2014 federal income tax return.

For the planned gift and endowment fund credits, enter the contribution on line 4a. For 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 be able to exclude 40 percent of the gain from your North Dakota taxable income. **If you were a full-year nonresident or a part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term**

**capital gain included in an amount entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.**

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 2014, 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 2014, but you did not reside on an Indian reservation for part or all of 2014, 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 certain S corporations

Enter on this line the amount of an income adjustment reported to you by an S corporation that elected to be taxed as a C corporation. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation*.

### 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 the tax year, 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 during the 2014 tax year to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the contribution, 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.

**Line 15 - Qualified dividend exclusion**

You may exclude 40 percent of dividend income that meets **both** of the following:

- The dividends are “qualified dividends” for federal income tax purposes, which are taxed at the lower federal tax rate applicable to a net long-term capital gain.
- The dividends are reportable to North Dakota.

**Full-year resident**— Multiply the “qualified dividends” from line 9b of Form 1040A or Form 1040 by 40 percent and enter the result.

**Full-year nonresident or part-year resident**— Multiply the portion of the “qualified dividends” from line 9b of Form 1040A or Form 1040 **that are reportable to North Dakota** by 40 percent and enter the result. *Note: Only include dividends that are reported on Schedule ND-1NR, line 2, column B.*

**Line 16 - Other subtractions**

See the instructions to Schedule ND-1SA for information about the following:

- Renaissance zone income exemption
- New or expanding business income exemption
- 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 2014, 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 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 2014 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** \_\_\_\_\_
2. Enter amount from 2014 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. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 ..... **6** \_\_\_\_\_
7. Subtract line 6 from line 5 ..... **7** \_\_\_\_\_
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 8 ..... **8** \_\_\_\_\_

**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 North Dakota taxable income on line 19 of Form ND-1 is more than \$61,950;
- 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 \$35,045.

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 (short or long method), 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>\$61,950</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>\$35,045</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"/> <b>10,150.00</b>
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"/> <b>200.00</b>
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"/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 .....	<b>16</b> <input type="text"/>

**Line 23 - 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/green diesel fuel blending credit
- Biodiesel/green diesel fuel sales equipment credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit



- Angel fund investment credit
- Endowment fund credit from passthrough entity
- Workforce recruitment credit
- Partnership plan long-term care insurance credit
- Geothermal energy device credit
- Mobilized employee wage credit
- Endowment fund contribution credit
- Housing incentive fund credit
- Automation credit

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

### Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2014 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2013 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 2014 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Do not** enter on this line North Dakota extraction or production taxes withheld from mineral interest income, such as an oil or gas royalty, because they are not income taxes. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

### Line 27 - Estimated tax payment

If you made an advance payment of your North Dakota income tax using Form ND-1ES or Form ND-1EXT, you paid estimated income tax to North Dakota. Enter any estimated income tax paid to North Dakota for the 2014 tax year on this line. If you overpaid your income tax on your 2013 North Dakota income tax return, and you elected to leave part or all of it on deposit to be applied as an estimated income tax payment for 2014, enter that amount on this line. **Do not enter on this line any North Dakota income tax withholding shown on a Form W-2, Form 1099, or North Dakota Schedule K-1. Income tax withholding must be entered on line 26.**

### Sample check for direct deposit (line 34)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of _____	\$ _____	
		Dollars
Your Bank		
Anytown, ND USA 99999		
Memo _____		
: 123456789	12345678912345678	• 9999
Routing number (Line 32, Item a)	Account number (Line 32, Item b)	Do not include the check number as part of the account number.

### Line 30 - Application of overpayment to 2015

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2015 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 31 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of it 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 32 - 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 34 - 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 35 - Voluntary contribution

If you have a tax due on line 33, 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 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due electronically online through Fidelity National Information Services (FIS), a national electronic payment service. This allows you to pay by debit or credit card, or by electronic check. To pay electronically, go to:

[www.nd.gov/tax/make-payment.html](http://www.nd.gov/tax/make-payment.html).

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

If you choose to pay by check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2014 Form ND-1” on your check or money order.

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### Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2014, 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 2014 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 2014 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 2014 return and automatically expires on the due date (including extensions) for filing the 2015 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—

- Sign your return?**  
An unsigned return is incomplete and will be sent back to you.
- Include a copy of your federal return?**  
Your return is incomplete without it and will be sent back to 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.
- Include all Form W-2s?**  
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- 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?** If your return is missing your signature or a copy of your federal return, it will be sent back to you. This 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 2014 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 31)/Tax due (Line 35)**

"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 2014. 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.
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
Beach ND	Beach 3	17-003		Twin Buttes 37	13-037	Oberon ND	Oberon 16	03-016
Belcourt ND	Belcourt 7	40-007	Hankinson ND	Hankinson 8	39-008	Page ND	Page 80	09-080
Belfield ND	Belfield 13	45-013	Harvey ND	Harvey 38	52-038	Park River ND	Park River Area 8	50-008
Berthold ND	Lewis and Clark 161	51-161	Hatton ND	Hatton Eielson 7	49-007	Parshall ND	Parshall 3	31-003
Beulah ND	Beulah 27	29-027	Hazelton ND	Haz-Mof-Brad 6	15-006	Petersburg ND	Dakota Prairie 1	32-001
Binford ND	Midkota 7	20-007	Hazen ND	Hazen 3	29-003	Pingree ND	Pingree-Buchanan 10	47-010
Bismarck ND	Bismarck 1	08-001	Hebron ND	Hebron 13	30-013	Powers Lake ND	Powers Lake 27	07-027
	Naughton 25	08-025	Hettinger ND	Hettinger 13	01-013	Ray ND	Nesson 2	53-002
	Apple Creek 39	08-039	Hillsboro ND	Hillsboro 9	49-009	Richardton ND	Richardton-Taylor 34	45-034
	Manning 45	08-045	Hope ND	Hope 10	46-010	Robinson ND	Robinson 14	22-014
Bottineau ND	Bottineau 1	05-001	Hunter ND	Northern Cass 97	09-097	Rolette ND	Rolette 29	40-029
Bowbells ND	Bowbells 14	07-014	Inkster ND	Midway 128	18-128	Rolla ND	Mt. Pleasant 4	40-004
Bowman ND	Bowman Co 1	06-001	Jamestown ND	Jamestown 1	47-001	Rugby ND	Rugby 5	35-005
Buxton ND	Central Valley 3	49-003	Kenmare ND	Kenmare 28	51-028	Sawyer ND	Sawyer 16	51-016
Cando ND	North Star 10	48-010	Kensal ND	Kensal 19	47-019	Scranton ND	Scranton 33	06-033
Carrington ND	Carrington 49	16-049	Killdeer ND	Killdeer 16	13-016	Selfridge ND	Selfridge 8	43-008
Carson ND	Roosevelt 18	19-018	Kindred ND	Kindred 2	09-002	Sidney ND	Earl 18	27-018
Cartwright ND	Horse Creek 32	27-032	Kulm ND	Kulm 7	23-007	Solen ND	Solen 3	43-003
Casselton ND	Central Cass 17	09-017	Lakota ND	Lakota 66	32-066	South Heart ND	South Heart 9	45-009
Cavalier ND	Cavalier 6	34-006	LaMoure ND	LaMoure 8	23-008	St. Anthony ND	Little Heart 4	30-004
Center ND	Center-Stanton 1	33-001	Langdon ND	Langdon Area 23	10-023	St. John ND	St. John 3	40-003
Colfax ND	Richland 44	39-044	Larimore ND	Larimore 44	18-044	St. Thomas ND	St. Thomas 43	34-043
Cooperstown ND	Griggs County		Leeds ND	Leeds 6	03-006	Stanley ND	Stanley 2	31-002
	Central 18	20-018	Lidgerwood ND	Lidgerwood 28	39-028	Starkweather ND	Starkweather 44	36-044
Crosby ND	Divide County 1	12-001	Lignite ND	Burke Central 36	07-036	Steele ND	Kidder Co. 1	22-001
Des Lacs ND	United 7	51-007	Linton ND	Linton 36	15-036	Sterling ND	Sterling 35	08-035
Devils Lake ND	Devils Lake 1	36-001	Lisbon ND	Lisbon 19	37-019	Strasburg ND	Strasburg 15	15-015
Dickinson ND	Dickinson 1	45-001	Maddock ND	Maddock 9	03-009	Surrey ND	Surrey 41	51-041
Drake ND	Drake 57	25-057	Mandan ND	Mandan 1	30-001	Thompson ND	Thompson 61	18-061
Drayton ND	Drayton 19	34-019		Sweet Briar 17	30-017	Tioga ND	Tioga 15	53-015
Dunseith ND	Dunseith 1	40-001	Mandaree ND	Mandaree 36	27-036	Tower City ND	Maple Valley 4	09-004
Edgeley ND	Edgeley 3	23-003	Manvel ND	Manvel 125	18-125	Towner ND	TGU 60	25-060
Edinburg ND	Valley-Edinburg 118	34-118	Mapleton ND	Mapleton 7	09-007	Trenton ND	Eight Mile 6	53-006
Edmore ND	Edmore 2	36-002	Marion ND	Litchville-Marion 46	02-046	Turtle Lake ND	Turtle Lake-Mercer 72	28-072
Elgin ND	Elgin-New Leipzig 49	19-049	Marmarth ND	Marmarth 12	44-012			
Ellendale ND	Ellendale 40	11-040	Max ND	Max 50	28-050	Underwood ND	Underwood 8	28-008
Emerado ND	Emerado 127	18-127	Mayville ND	May-Port CG 14	49-014	Valley City ND	Valley City 2	02-002
Enderlin ND	Enderlin Area 24	37-024	McClusky ND	McClusky 19	42-019	Velva ND	Velva 1	25-001
Fairmount ND	Fairmount 18	39-018	Medina ND	Medina 3	47-003	Wahpeton ND	Wahpeton 37	39-037
Fairview MT	Yellowstone 14	27-014	Medora ND	Billings Co. 1	04-001	Walhalla ND	North Border 100	34-100
Fargo ND	Fargo 1	09-001	Menoken ND	Menoken 33	08-033	Warwick ND	Warwick 29	03-029
Fessenden ND	Fessenden-Bowdon 25	52-025	Milnor ND	Milnor 2	41-002	Washburn ND	Washburn 4	28-004
Finley ND	Finley-Sharon 19	46-019	Minnewaukan ND	Minnewaukan 5	03-005	Watford City ND	McKenzie Co 1	27-001
Flasher ND	Flasher 39	30-039	Minot ND	Minot 1	51-001	West Fargo ND	West Fargo 6	09-006
Fordville ND	Fordville-Lankin 5	50-005		Nedrose 4	51-004	Westhope ND	Westhope 17	05-017
Forman ND	Sargent Central 6	41-006		S Prairie 70	51-070	White Shield ND	White Shield 85	28-085
Ft. Ransom ND	Ft. Ransom 6	37-006		Air Force Base 160	51-160	Williston ND	Williston 1	53-001
Ft. Totten ND	Ft. Totten 30	03-030	Minto ND	Minto 20	50-020		New 8	53-008
Ft. Yates ND	Ft. Yates 4	43-004	Mohall ND	Mohall-Lansford		Wilton ND	Wilton 1	28-001
Gackle ND	Gackle-Streeter 56	24-056		-Sherwood 1	38-001	Wimbledon ND	Barnes County	
Garrison ND	Garrison 51	28-051	Montpelier ND	Montpelier 14	47-014		North 7	02-007
Glen Ullin ND	Glen Ullin 48	30-048	Mott ND	Mott-Regent 1	21-001	Wing ND	Wing 28	08-028
Glenburn ND	Glenburn 26	38-026	Munich ND	Munich 19	10-019	Wishek ND	Wishek 19	26-019
Golva ND	Lone Tree 6	17-006	Napoleon ND	Napoleon 2	24-002	Wolford ND	Wolford 1	35-001
Goodrich ND	Goodrich 16	42-016	New England ND	New England 9	21-009	Wynndmere ND	Wynndmere 42	39-042
Grafton ND	Grafton 3	50-003	New Rockford ND	New Rockford		Zealand ND	Zealand 4	26-004
Grand Forks ND	Grand Forks 1	18-001		-Sheyenne 2	14-002			
	Air Force Base 140	18-140	New Salem ND	New Salem-Almont 49	30-049			

# 2014 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 \$609. 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 \$609 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	744	608	807	612
49,850	49,900	745	608	808	613
49,900	49,950	746	609	809	615
49,950	50,000	747	610	811	616

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

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

2014 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>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	61	61	61	61	8,000	8,050	98	98	98	98	11,000	11,050	135	135	135	135
5,050	5,100	62	62	62	62	8,050	8,100	99	99	99	99	11,050	11,100	135	135	135	135
5,100	5,150	63	63	63	63	8,100	8,150	99	99	99	99	11,100	11,150	136	136	136	136
5,150	5,200	63	63	63	63	8,150	8,200	100	100	100	100	11,150	11,200	136	136	136	136
5,200	5,250	64	64	64	64	8,200	8,250	100	100	100	100	11,200	11,250	137	137	137	137
5,250	5,300	64	64	64	64	8,250	8,300	101	101	101	101	11,250	11,300	138	138	138	138
5,300	5,350	65	65	65	65	8,300	8,350	102	102	102	102	11,300	11,350	138	138	138	138
5,350	5,400	66	66	66	66	8,350	8,400	102	102	102	102	11,350	11,400	139	139	139	139
5,400	5,450	66	66	66	66	8,400	8,450	103	103	103	103	11,400	11,450	139	139	139	139
5,450	5,500	67	67	67	67	8,450	8,500	103	103	103	103	11,450	11,500	140	140	140	140
5,500	5,550	67	67	67	67	8,500	8,550	104	104	104	104	11,500	11,550	141	141	141	141
5,550	5,600	68	68	68	68	8,550	8,600	105	105	105	105	11,550	11,600	141	141	141	141
5,600	5,650	69	69	69	69	8,600	8,650	105	105	105	105	11,600	11,650	142	142	142	142
5,650	5,700	69	69	69	69	8,650	8,700	106	106	106	106	11,650	11,700	142	142	142	142
5,700	5,750	70	70	70	70	8,700	8,750	106	106	106	106	11,700	11,750	143	143	143	143
5,750	5,800	70	70	70	70	8,750	8,800	107	107	107	107	11,750	11,800	144	144	144	144
5,800	5,850	71	71	71	71	8,800	8,850	108	108	108	108	11,800	11,850	144	144	144	144
5,850	5,900	72	72	72	72	8,850	8,900	108	108	108	108	11,850	11,900	145	145	145	145
5,900	5,950	72	72	72	72	8,900	8,950	109	109	109	109	11,900	11,950	145	145	145	145
5,950	6,000	73	73	73	73	8,950	9,000	109	109	109	109	11,950	12,000	146	146	146	146
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
6,000	6,050	74	74	74	74	9,000	9,050	110	110	110	110	12,000	12,050	147	147	147	147
6,050	6,100	74	74	74	74	9,050	9,100	111	111	111	111	12,050	12,100	147	147	147	147
6,100	6,150	75	75	75	75	9,100	9,150	111	111	111	111	12,100	12,150	148	148	148	148
6,150	6,200	75	75	75	75	9,150	9,200	112	112	112	112	12,150	12,200	149	149	149	149
6,200	6,250	76	76	76	76	9,200	9,250	113	113	113	113	12,200	12,250	149	149	149	149
6,250	6,300	77	77	77	77	9,250	9,300	113	113	113	113	12,250	12,300	150	150	150	150
6,300	6,350	77	77	77	77	9,300	9,350	114	114	114	114	12,300	12,350	150	150	150	150
6,350	6,400	78	78	78	78	9,350	9,400	114	114	114	114	12,350	12,400	151	151	151	151
6,400	6,450	78	78	78	78	9,400	9,450	115	115	115	115	12,400	12,450	152	152	152	152
6,450	6,500	79	79	79	79	9,450	9,500	116	116	116	116	12,450	12,500	152	152	152	152
6,500	6,550	80	80	80	80	9,500	9,550	116	116	116	116	12,500	12,550	153	153	153	153
6,550	6,600	80	80	80	80	9,550	9,600	117	117	117	117	12,550	12,600	153	153	153	153
6,600	6,650	81	81	81	81	9,600	9,650	117	117	117	117	12,600	12,650	154	154	154	154
6,650	6,700	81	81	81	81	9,650	9,700	118	118	118	118	12,650	12,700	155	155	155	155
6,700	6,750	82	82	82	82	9,700	9,750	119	119	119	119	12,700	12,750	155	155	155	155
6,750	6,800	83	83	83	83	9,750	9,800	119	119	119	119	12,750	12,800	156	156	156	156
6,800	6,850	83	83	83	83	9,800	9,850	120	120	120	120	12,800	12,850	156	156	156	156
6,850	6,900	84	84	84	84	9,850	9,900	120	120	120	120	12,850	12,900	157	157	157	157
6,900	6,950	84	84	84	84	9,900	9,950	121	121	121	121	12,900	12,950	158	158	158	158
6,950	7,000	85	85	85	85	9,950	10,000	122	122	122	122	12,950	13,000	158	158	158	158
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
7,000	7,050	86	86	86	86	10,000	10,050	122	122	122	122	13,000	13,050	159	159	159	159
7,050	7,100	86	86	86	86	10,050	10,100	123	123	123	123	13,050	13,100	160	160	160	160
7,100	7,150	87	87	87	87	10,100	10,150	124	124	124	124	13,100	13,150	160	160	160	160
7,150	7,200	88	88	88	88	10,150	10,200	124	124	124	124	13,150	13,200	161	161	161	161
7,200	7,250	88	88	88	88	10,200	10,250	125	125	125	125	13,200	13,250	161	161	161	161
7,250	7,300	89	89	89	89	10,250	10,300	125	125	125	125	13,250	13,300	162	162	162	162
7,300	7,350	89	89	89	89	10,300	10,350	126	126	126	126	13,300	13,350	163	163	163	163
7,350	7,400	90	90	90	90	10,350	10,400	127	127	127	127	13,350	13,400	163	163	163	163
7,400	7,450	91	91	91	91	10,400	10,450	127	127	127	127	13,400	13,450	164	164	164	164
7,450	7,500	91	91	91	91	10,450	10,500	128	128	128	128	13,450	13,500	164	164	164	164
7,500	7,550	92	92	92	92	10,500	10,550	128	128	128	128	13,500	13,550	165	165	165	165
7,550	7,600	92	92	92	92	10,550	10,600	129	129	129	129	13,550	13,600	166	166	166	166
7,600	7,650	93	93	93	93	10,600	10,650	130	130	130	130	13,600	13,650	166	166	166	166
7,650	7,700	94	94	94	94	10,650	10,700	130	130	130	130	13,650	13,700	167	167	167	167
7,700	7,750	94	94	94	94	10,700	10,750	131	131	131	131	13,700	13,750	167	167	167	167
7,750	7,800	95	95	95	95	10,750	10,800	131	131	131	131	13,750	13,800	168	168	168	168
7,800	7,850	95	95	95	95	10,800	10,850	132	132	132	132	13,800	13,850	169	169	169	169
7,850	7,900	96	96	96	96	10,850	10,900	133	133	133	133	13,850	13,900	169	169	169	169
7,900	7,950	97	97	97	97	10,900	10,950	133	133	133	133	13,900	13,950	170	170	170	170
7,950	8,000	97	97	97	97	10,950	11,000	134	134	134	134	13,950	14,000	170	170	170	170

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

2014 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	171	171	171	171	17,000	17,050	208	208	208	208	20,000	20,050	244	244	244	244
14,050	14,100	172	172	172	172	17,050	17,100	208	208	208	208	20,050	20,100	245	245	245	245
14,100	14,150	172	172	172	172	17,100	17,150	209	209	209	209	20,100	20,150	246	246	246	246
14,150	14,200	173	173	173	173	17,150	17,200	210	210	210	210	20,150	20,200	246	246	246	246
14,200	14,250	174	174	174	174	17,200	17,250	210	210	210	210	20,200	20,250	247	247	247	247
14,250	14,300	174	174	174	174	17,250	17,300	211	211	211	211	20,250	20,300	247	247	247	247
14,300	14,350	175	175	175	175	17,300	17,350	211	211	211	211	20,300	20,350	248	248	248	248
14,350	14,400	175	175	175	175	17,350	17,400	212	212	212	212	20,350	20,400	249	249	249	249
14,400	14,450	176	176	176	176	17,400	17,450	213	213	213	213	20,400	20,450	249	249	249	249
14,450	14,500	177	177	177	177	17,450	17,500	213	213	213	213	20,450	20,500	250	250	250	250
14,500	14,550	177	177	177	177	17,500	17,550	214	214	214	214	20,500	20,550	250	250	250	250
14,550	14,600	178	178	178	178	17,550	17,600	214	214	214	214	20,550	20,600	251	251	251	251
14,600	14,650	178	178	178	178	17,600	17,650	215	215	215	215	20,600	20,650	252	252	252	252
14,650	14,700	179	179	179	179	17,650	17,700	216	216	216	216	20,650	20,700	252	252	252	252
14,700	14,750	180	180	180	180	17,700	17,750	216	216	216	216	20,700	20,750	253	253	253	253
14,750	14,800	180	180	180	180	17,750	17,800	217	217	217	217	20,750	20,800	253	253	253	253
14,800	14,850	181	181	181	181	17,800	17,850	217	217	217	217	20,800	20,850	254	254	254	254
14,850	14,900	181	181	181	181	17,850	17,900	218	218	218	218	20,850	20,900	255	255	255	255
14,900	14,950	182	182	182	182	17,900	17,950	219	219	219	219	20,900	20,950	255	255	255	255
14,950	15,000	183	183	183	183	17,950	18,000	219	219	219	219	20,950	21,000	256	256	256	256
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
15,000	15,050	183	183	183	183	18,000	18,050	220	220	220	220	21,000	21,050	257	257	257	257
15,050	15,100	184	184	184	184	18,050	18,100	221	221	221	221	21,050	21,100	257	257	257	257
15,100	15,150	185	185	185	185	18,100	18,150	221	221	221	221	21,100	21,150	258	258	258	258
15,150	15,200	185	185	185	185	18,150	18,200	222	222	222	222	21,150	21,200	258	258	258	258
15,200	15,250	186	186	186	186	18,200	18,250	222	222	222	222	21,200	21,250	259	259	259	259
15,250	15,300	186	186	186	186	18,250	18,300	223	223	223	223	21,250	21,300	260	260	260	260
15,300	15,350	187	187	187	187	18,300	18,350	224	224	224	224	21,300	21,350	260	260	260	260
15,350	15,400	188	188	188	188	18,350	18,400	224	224	224	224	21,350	21,400	261	261	261	261
15,400	15,450	188	188	188	188	18,400	18,450	225	225	225	225	21,400	21,450	261	261	261	261
15,450	15,500	189	189	189	189	18,450	18,500	225	225	225	225	21,450	21,500	262	262	262	262
15,500	15,550	189	189	189	189	18,500	18,550	226	226	226	226	21,500	21,550	263	263	263	263
15,550	15,600	190	190	190	190	18,550	18,600	227	227	227	227	21,550	21,600	263	263	263	263
15,600	15,650	191	191	191	191	18,600	18,650	227	227	227	227	21,600	21,650	264	264	264	264
15,650	15,700	191	191	191	191	18,650	18,700	228	228	228	228	21,650	21,700	264	264	264	264
15,700	15,750	192	192	192	192	18,700	18,750	228	228	228	228	21,700	21,750	265	265	265	265
15,750	15,800	192	192	192	192	18,750	18,800	229	229	229	229	21,750	21,800	266	266	266	266
15,800	15,850	193	193	193	193	18,800	18,850	230	230	230	230	21,800	21,850	266	266	266	266
15,850	15,900	194	194	194	194	18,850	18,900	230	230	230	230	21,850	21,900	267	267	267	267
15,900	15,950	194	194	194	194	18,900	18,950	231	231	231	231	21,900	21,950	267	267	267	267
15,950	16,000	195	195	195	195	18,950	19,000	231	231	231	231	21,950	22,000	268	268	268	268
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
16,000	16,050	196	196	196	196	19,000	19,050	232	232	232	232	22,000	22,050	269	269	269	269
16,050	16,100	196	196	196	196	19,050	19,100	233	233	233	233	22,050	22,100	269	269	269	269
16,100	16,150	197	197	197	197	19,100	19,150	233	233	233	233	22,100	22,150	270	270	270	270
16,150	16,200	197	197	197	197	19,150	19,200	234	234	234	234	22,150	22,200	271	271	271	271
16,200	16,250	198	198	198	198	19,200	19,250	235	235	235	235	22,200	22,250	271	271	271	271
16,250	16,300	199	199	199	199	19,250	19,300	235	235	235	235	22,250	22,300	272	272	272	272
16,300	16,350	199	199	199	199	19,300	19,350	236	236	236	236	22,300	22,350	272	272	272	272
16,350	16,400	200	200	200	200	19,350	19,400	236	236	236	236	22,350	22,400	273	273	273	273
16,400	16,450	200	200	200	200	19,400	19,450	237	237	237	237	22,400	22,450	274	274	274	274
16,450	16,500	201	201	201	201	19,450	19,500	238	238	238	238	22,450	22,500	274	274	274	274
16,500	16,550	202	202	202	202	19,500	19,550	238	238	238	238	22,500	22,550	275	275	275	275
16,550	16,600	202	202	202	202	19,550	19,600	239	239	239	239	22,550	22,600	275	275	275	275
16,600	16,650	203	203	203	203	19,600	19,650	239	239	239	239	22,600	22,650	276	276	276	276
16,650	16,700	203	203	203	203	19,650	19,700	240	240	240	240	22,650	22,700	277	277	277	277
16,700	16,750	204	204	204	204	19,700	19,750	241	241	241	241	22,700	22,750	277	277	277	277
16,750	16,800	205	205	205	205	19,750	19,800	241	241	241	241	22,750	22,800	278	278	278	278
16,800	16,850	205	205	205	205	19,800	19,850	242	242	242	242	22,800	22,850	278	278	278	278
16,850	16,900	206	206	206	206	19,850	19,900	242	242	242	242	22,850	22,900	279	279	279	279
16,900	16,950	206	206	206	206	19,900	19,950	243	243	243	243	22,900	22,950	280	280	280	280
16,950	17,000	207	207	207	207	19,950	20,000	244	244	244	244	22,950	23,000	280	280	280	280

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



2014 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—																					
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household																		
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—																					
<b>23,000</b>		<b>26,000</b>				<b>29,000</b>		<b>23,000</b>		<b>26,000</b>		<b>29,000</b>		<b>23,000</b>		<b>26,000</b>		<b>29,000</b>																	
23,000	23,050	281	281	281	281	26,000	26,050	318	318	318	318	29,000	29,050	354	354	354	354	23,050	23,100	282	282	282	282	26,050	26,100	318	318	318	318	29,050	29,100	355	355	355	355
23,100	23,150	282	282	282	282	26,100	26,150	319	319	319	319	29,100	29,150	355	355	355	355	23,150	23,200	283	283	283	283	26,150	26,200	319	319	319	319	29,150	29,200	356	356	356	356
23,200	23,250	283	283	283	283	26,200	26,250	320	320	320	320	29,200	29,250	357	357	357	357	23,250	23,300	284	284	284	284	26,250	26,300	321	321	321	321	29,250	29,300	357	357	357	357
23,300	23,350	285	285	285	285	26,300	26,350	321	321	321	321	29,300	29,350	358	358	358	358	23,350	23,400	285	285	285	285	26,350	26,400	322	322	322	322	29,350	29,400	358	358	358	358
23,400	23,450	286	286	286	286	26,400	26,450	322	322	322	322	29,400	29,450	359	359	359	359	23,450	23,500	286	286	286	286	26,450	26,500	323	323	323	323	29,450	29,500	360	360	360	360
23,500	23,550	287	287	287	287	26,500	26,550	324	324	324	324	29,500	29,550	360	360	360	360	23,550	23,600	288	288	288	288	26,550	26,600	324	324	324	324	29,550	29,600	361	361	361	361
23,600	23,650	288	288	288	288	26,600	26,650	325	325	325	325	29,600	29,650	361	361	361	361	23,650	23,700	289	289	289	289	26,650	26,700	325	325	325	325	29,650	29,700	362	362	362	362
23,700	23,750	289	289	289	289	26,700	26,750	326	326	326	326	29,700	29,750	363	363	363	363	23,750	23,800	290	290	290	290	26,750	26,800	327	327	327	327	29,750	29,800	363	363	363	363
23,800	23,850	291	291	291	291	26,800	26,850	327	327	327	327	29,800	29,850	364	364	364	364	23,850	23,900	291	291	291	291	26,850	26,900	328	328	328	328	29,850	29,900	364	364	364	364
23,900	23,950	292	292	292	292	26,900	26,950	328	328	328	328	29,900	29,950	365	365	365	365	23,950	24,000	292	292	292	292	26,950	27,000	329	329	329	329	29,950	30,000	366	366	366	366
<b>24,000</b>		<b>27,000</b>				<b>30,000</b>		<b>24,000</b>		<b>27,000</b>		<b>30,000</b>		<b>24,000</b>		<b>27,000</b>		<b>30,000</b>																	
24,000	24,050	293	293	293	293	27,000	27,050	330	330	330	330	30,000	30,050	366	366	366	366	24,050	24,100	294	294	294	294	27,050	27,100	330	330	330	330	30,050	30,100	367	367	367	367
24,100	24,150	294	294	294	294	27,100	27,150	331	331	331	331	30,100	30,150	368	368	368	368	24,150	24,200	295	295	295	295	27,150	27,200	332	332	332	332	30,150	30,200	368	368	368	368
24,200	24,250	296	296	296	296	27,200	27,250	332	332	332	332	30,200	30,250	369	369	369	369	24,250	24,300	296	296	296	296	27,250	27,300	333	333	333	333	30,250	30,300	369	369	369	369
24,300	24,350	297	297	297	297	27,300	27,350	333	333	333	333	30,300	30,350	370	370	370	370	24,350	24,400	297	297	297	297	27,350	27,400	334	334	334	334	30,350	30,400	371	371	371	371
24,400	24,450	298	298	298	298	27,400	27,450	335	335	335	335	30,400	30,450	371	371	371	371	24,450	24,500	299	299	299	299	27,450	27,500	335	335	335	335	30,450	30,500	372	372	372	372
24,500	24,550	299	299	299	299	27,500	27,550	336	336	336	336	30,500	30,550	372	372	372	372	24,550	24,600	300	300	300	300	27,550	27,600	336	336	336	336	30,550	30,600	373	373	373	373
24,600	24,650	300	300	300	300	27,600	27,650	337	337	337	337	30,600	30,650	373	373	373	373	24,650	24,700	301	301	301	301	27,650	27,700	338	338	338	338	30,650	30,700	374	374	374	374
24,700	24,750	302	302	302	302	27,700	27,750	338	338	338	338	30,700	30,750	374	374	374	374	24,750	24,800	302	302	302	302	27,750	27,800	339	339	339	339	30,750	30,800	375	375	375	375
24,800	24,850	303	303	303	303	27,800	27,850	339	339	339	339	30,800	30,850	375	375	375	375	24,850	24,900	303	303	303	303	27,850	27,900	340	340	340	340	30,850	30,900	376	376	376	376
24,900	24,950	304	304	304	304	27,900	27,950	341	341	341	341	30,900	30,950	377	377	377	377	24,950	25,000	304	304	304	304	27,950	28,000	341	341	341	341	30,950	31,000	378	378	378	378
25,000	25,050	305	305	305	305	28,000	28,050	342	342	342	342	31,000	31,050	379	379	380	379	25,050	25,100	305	305	305	305	28,050	28,100	343	343	343	343	31,050	31,100	380	380	381	379
25,100	25,150	307	307	307	307	28,100	28,150	343	343	343	343	31,100	31,150	380	380	383	380	25,150	25,200	307	307	307	307	28,150	28,200	344	344	344	344	31,150	31,200	380	380	384	380
25,200	25,250	308	308	308	308	28,200	28,250	344	344	344	344	31,200	31,250	381	381	385	381	25,250	25,300	308	308	308	308	28,250	28,300	345	345	345	345	31,250	31,300	382	382	386	381
25,300	25,350	309	309	309	309	28,300	28,350	345	345	345	345	31,300	31,350	382	382	387	382	25,350	25,400	309	309	309	309	28,350	28,400	346	346	346	346	31,350	31,400	383	383	388	382
25,400	25,450	310	310	310	310	28,400	28,450	346	346	346	346	31,400	31,450	383	383	389	383	25,450	25,500	310	310	310	310	28,450	28,500	347	347	347	347	31,450	31,500	384	384	391	383
25,500	25,550	311	311	311	311	28,500	28,550	347	347	347	347	31,500	31,550	384	384	392	384	25,550	25,600	311	311	311	311	28,550	28,600	348	348	348	348	31,550	31,600	385	385	393	384
25,600	25,650	312	312	312	312	28,600	28,650	348	348	348	348	31,600	31,650	385	385	393	385	25,650	25,700	312	312	312	312	28,650	28,700	349	349	349	349	31,650	31,700	386	386	394	385
25,700	25,750	313	313	313	313	28,700	28,750	349	349	349	349	31,700	31,750	386	386	395	386	25,750	25,800	313	313	313	313	28,750	28,800	350	350	350	350	31,750	31,800	387	387	396	386
25,800	25,850	314	314	314	314	28,800	28,850	350	350	350	350	31,800	31,850	387	387	397	387	25,850	25,900	314	314	314	314	28,850	28,900	351	351	351	351	31,850	31,900	388	388	397	387
25,900	25,950	315	315	315	315	28,900	28,950	352	352	352	352	31,900	31,950	388	388	399	388	25,950	26,000	315	315	315	315	28,950	29,000	352	352	352	352	31,950	32,000	389	389	400	388
25,950	26,000	316	316	316	316	29,000	29,050	353	353	353	353	32,000	32,050	389	389	401	389			316	316	316	316	29,050	29,100	353	353	353	353	32,000	32,050	390	390	402	389

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

2014 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>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	391	391	403	391	35,000	35,050	427	427	471	427	38,000	38,050	476	464	539	464
32,050	32,100	391	391	404	391	35,050	35,100	428	428	472	428	38,050	38,100	477	465	540	465
32,100	32,150	392	392	405	392	35,100	35,150	429	429	473	429	38,100	38,150	478	465	542	465
32,150	32,200	393	393	406	393	35,150	35,200	429	429	475	429	38,150	38,200	479	466	543	466
32,200	32,250	393	393	408	393	35,200	35,250	430	430	476	430	38,200	38,250	480	466	544	466
32,250	32,300	394	394	409	394	35,250	35,300	430	430	477	430	38,250	38,300	481	467	545	467
32,300	32,350	394	394	410	394	35,300	35,350	431	431	478	431	38,300	38,350	483	468	546	468
32,350	32,400	395	395	411	395	35,350	35,400	432	432	479	432	38,350	38,400	484	468	547	468
32,400	32,450	396	396	412	396	35,400	35,450	432	432	480	432	38,400	38,450	485	469	548	469
32,450	32,500	396	396	413	396	35,450	35,500	433	433	481	433	38,450	38,500	486	469	549	469
32,500	32,550	397	397	414	397	35,500	35,550	433	433	482	433	38,500	38,550	487	470	551	470
32,550	32,600	397	397	416	397	35,550	35,600	434	434	484	434	38,550	38,600	488	471	552	471
32,600	32,650	398	398	417	398	35,600	35,650	435	435	485	435	38,600	38,650	489	471	553	471
32,650	32,700	399	399	418	399	35,650	35,700	435	435	486	435	38,650	38,700	490	472	554	472
32,700	32,750	399	399	419	399	35,700	35,750	436	436	487	436	38,700	38,750	492	472	555	472
32,750	32,800	400	400	420	400	35,750	35,800	436	436	488	436	38,750	38,800	493	473	556	473
32,800	32,850	400	400	421	400	35,800	35,850	437	437	489	437	38,800	38,850	494	474	557	474
32,850	32,900	401	401	422	401	35,850	35,900	438	438	490	438	38,850	38,900	495	474	559	474
32,900	32,950	402	402	423	402	35,900	35,950	438	438	492	438	38,900	38,950	496	475	560	475
32,950	33,000	402	402	425	402	35,950	36,000	439	439	493	439	38,950	39,000	497	475	561	475
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	403	403	426	403	36,000	36,050	440	440	494	440	39,000	39,050	498	476	562	476
33,050	33,100	404	404	427	404	36,050	36,100	440	440	495	440	39,050	39,100	500	477	563	477
33,100	33,150	404	404	428	404	36,100	36,150	441	441	496	441	39,100	39,150	501	477	564	477
33,150	33,200	405	405	429	405	36,150	36,200	441	441	497	441	39,150	39,200	502	478	565	478
33,200	33,250	405	405	430	405	36,200	36,250	442	442	498	442	39,200	39,250	503	479	566	479
33,250	33,300	406	406	431	406	36,250	36,300	443	443	500	443	39,250	39,300	504	479	568	479
33,300	33,350	407	407	433	407	36,300	36,350	443	443	501	443	39,300	39,350	505	480	569	480
33,350	33,400	407	407	434	407	36,350	36,400	444	444	502	444	39,350	39,400	506	480	570	480
33,400	33,450	408	408	435	408	36,400	36,450	444	444	503	444	39,400	39,450	507	481	571	481
33,450	33,500	408	408	436	408	36,450	36,500	445	445	504	445	39,450	39,500	509	482	572	482
33,500	33,550	409	409	437	409	36,500	36,550	446	446	505	446	39,500	39,550	510	482	573	482
33,550	33,600	410	410	438	410	36,550	36,600	446	446	506	446	39,550	39,600	511	483	574	483
33,600	33,650	410	410	439	410	36,600	36,650	447	447	507	447	39,600	39,650	512	483	576	483
33,650	33,700	411	411	440	411	36,650	36,700	447	447	509	447	39,650	39,700	513	484	577	484
33,700	33,750	411	411	442	411	36,700	36,750	448	448	510	448	39,700	39,750	514	485	578	485
33,750	33,800	412	412	443	412	36,750	36,800	449	449	511	449	39,750	39,800	515	485	579	485
33,800	33,850	413	413	444	413	36,800	36,850	449	449	512	449	39,800	39,850	517	486	580	486
33,850	33,900	413	413	445	413	36,850	36,900	450	450	513	450	39,850	39,900	518	486	581	486
33,900	33,950	414	414	446	414	36,900	36,950	451	450	514	450	39,900	39,950	519	487	582	487
33,950	34,000	414	414	447	414	36,950	37,000	452	451	515	451	39,950	40,000	520	488	584	488
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	415	415	448	415	37,000	37,050	453	452	517	452	40,000	40,050	521	488	585	488
34,050	34,100	416	416	450	416	37,050	37,100	454	452	518	452	40,050	40,100	522	489	586	489
34,100	34,150	416	416	451	416	37,100	37,150	455	453	519	453	40,100	40,150	523	490	587	490
34,150	34,200	417	417	452	417	37,150	37,200	456	454	520	454	40,150	40,200	525	490	588	490
34,200	34,250	418	418	453	418	37,200	37,250	458	454	521	454	40,200	40,250	526	491	589	491
34,250	34,300	418	418	454	418	37,250	37,300	459	455	522	455	40,250	40,300	527	491	590	491
34,300	34,350	419	419	455	419	37,300	37,350	460	455	523	455	40,300	40,350	528	492	591	492
34,350	34,400	419	419	456	419	37,350	37,400	461	456	524	456	40,350	40,400	529	493	593	493
34,400	34,450	420	420	458	420	37,400	37,450	462	457	526	457	40,400	40,450	530	493	594	493
34,450	34,500	421	421	459	421	37,450	37,500	463	457	527	457	40,450	40,500	531	494	595	494
34,500	34,550	421	421	460	421	37,500	37,550	464	458	528	458	40,500	40,550	532	494	596	494
34,550	34,600	422	422	461	422	37,550	37,600	466	458	529	458	40,550	40,600	534	495	597	495
34,600	34,650	422	422	462	422	37,600	37,650	467	459	530	459	40,600	40,650	535	496	598	496
34,650	34,700	423	423	463	423	37,650	37,700	468	460	531	460	40,650	40,700	536	496	599	496
34,700	34,750	424	424	464	424	37,700	37,750	469	460	532	460	40,700	40,750	537	497	601	497
34,750	34,800	424	424	465	424	37,750	37,800	470	461	534	461	40,750	40,800	538	497	602	497
34,800	34,850	425	425	467	425	37,800	37,850	471	461	535	461	40,800	40,850	539	498	603	498
34,850	34,900	425	425	468	425	37,850	37,900	472	462	536	462	40,850	40,900	540	499	604	499
34,900	34,950	426	426	469	426	37,900	37,950	473	463	537	463	40,900	40,950	542	499	605	499
34,950	35,000	427	427	470	427	37,950	38,000	475	463	538	463	40,950	41,000	543	500	606	500

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

2014 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>41,000</b>		<b>44,000</b>				<b>47,000</b>		<b>42,000</b>				<b>45,000</b>				<b>48,000</b>																			
41,000	41,050	544	501	607	501	44,000	44,050	612	537	675	537	47,000	47,050	680	574	744	574	42,000	42,050	567	513	630	513	45,000	45,050	635	549	698	549	48,000	48,050	703	586	766	586
41,050	41,100	545	501	608	501	44,050	44,100	613	538	677	538	47,050	47,100	681	574	745	574	42,050	42,100	568	513	631	513	45,050	45,100	636	550	699	550	48,050	48,100	704	587	767	587
41,100	41,150	546	502	610	502	44,100	44,150	614	538	678	538	47,100	47,150	682	575	746	575	42,100	42,150	569	514	632	514	45,100	45,150	637	551	700	551	48,100	48,150	705	587	769	587
41,150	41,200	547	502	611	502	44,150	44,200	615	539	679	539	47,150	47,200	683	576	747	576	42,150	42,200	570	515	633	515	45,150	45,200	638	551	702	551	48,150	48,200	706	588	770	588
41,200	41,250	548	503	612	503	44,200	44,250	616	540	680	540	47,200	47,250	685	576	748	576	42,200	42,250	571	515	635	515	45,200	45,250	639	552	703	552	48,200	48,250	707	588	771	588
41,250	41,300	549	504	613	504	44,250	44,300	618	540	681	540	47,250	47,300	686	577	749	577	42,250	42,300	572	516	636	516	45,250	45,300	640	552	704	552	48,250	48,300	708	589	772	589
41,300	41,350	551	504	614	504	44,300	44,350	619	541	682	541	47,300	47,350	687	577	750	577	42,300	42,350	573	516	637	516	45,300	45,350	641	553	705	553	48,300	48,350	710	590	773	590
41,350	41,400	552	505	615	505	44,350	44,400	620	541	683	541	47,350	47,400	688	578	751	578	42,350	42,400	574	517	638	517	45,350	45,400	643	554	706	554	48,350	48,400	711	590	774	590
41,400	41,450	553	505	616	505	44,400	44,450	621	542	685	542	47,400	47,450	689	579	753	579	42,400	42,450	576	518	639	518	45,400	45,450	644	554	707	554	48,400	48,450	712	591	775	591
41,450	41,500	554	506	618	506	44,450	44,500	622	543	686	543	47,450	47,500	690	579	754	579	42,450	42,500	577	518	640	518	45,450	45,500	645	555	708	555	48,450	48,500	713	591	776	591
41,500	41,550	555	507	619	507	44,500	44,550	623	543	687	543	47,500	47,550	691	580	755	580	42,500	42,550	578	519	641	519	45,500	45,550	646	555	709	555	48,500	48,550	714	592	778	592
41,550	41,600	556	507	620	507	44,550	44,600	624	544	688	544	47,550	47,600	693	580	756	580	42,550	42,600	579	519	643	519	45,550	45,600	647	556	711	556	48,550	48,600	715	593	779	593
41,600	41,650	557	508	621	508	44,600	44,650	626	544	689	544	47,600	47,650	694	581	757	581	42,600	42,650	580	520	644	520	45,600	45,650	648	557	712	557	48,600	48,650	716	593	780	593
41,650	41,700	559	508	622	508	44,650	44,700	627	545	690	545	47,650	47,700	695	582	758	582	42,650	42,700	581	521	645	521	45,650	45,700	649	557	713	557	48,650	48,700	717	594	781	594
41,700	41,750	560	509	623	509	44,700	44,750	628	546	691	546	47,700	47,750	696	582	759	582	42,700	42,750	582	521	646	521	45,700	45,750	651	558	714	558	48,700	48,750	719	594	782	594
41,750	41,800	561	510	624	510	44,750	44,800	629	546	692	546	47,750	47,800	697	583	761	583	42,750	42,800	584	522	647	522	45,750	45,800	652	558	715	558	48,750	48,800	720	595	783	595
41,800	41,850	562	510	626	510	44,800	44,850	630	547	694	547	47,800	47,850	698	583	762	583	42,800	42,850	585	522	648	522	45,800	45,850	653	559	716	559	48,800	48,850	721	596	784	596
41,850	41,900	563	511	627	511	44,850	44,900	631	547	695	547	47,850	47,900	699	584	763	584	42,850	42,900	586	523	649	523	45,850	45,900	654	560	717	560	48,850	48,900	722	596	786	596
41,900	41,950	564	511	628	511	44,900	44,950	632	548	696	548	47,900	47,950	700	585	764	585	42,900	42,950	587	524	650	524	45,900	45,950	655	560	719	560	48,900	48,950	723	597	787	597
41,950	42,000	565	512	629	512	44,950	45,000	633	549	697	549	47,950	48,000	702	585	765	585	42,950	43,000	588	524	652	524	45,950	46,000	656	561	720	561	48,950	49,000	724	597	788	597
<b>43,000</b>		<b>46,000</b>				<b>49,000</b>		<b>43,000</b>				<b>46,000</b>				<b>49,000</b>																			
43,000	43,050	589	525	653	525	46,000	46,050	657	562	721	562	49,000	49,050	725	598	789	598	43,000	43,050	589	525	653	525	46,000	46,050	657	562	721	562	49,000	49,050	725	598	789	598
43,050	43,100	590	526	654	526	46,050	46,100	658	562	722	562	49,050	49,100	727	599	790	599	43,050	43,100	590	526	654	526	46,050	46,100	658	562	722	562	49,050	49,100	727	599	790	599
43,100	43,150	591	526	655	526	46,100	46,150	660	563	723	563	49,100	49,150	728	599	791	599	43,100	43,150	591	526	655	526	46,100	46,150	660	563	723	563	49,100	49,150	728	599	791	599
43,150	43,200	593	527	656	527	46,150	46,200	661	563	724	563	49,150	49,200	729	600	792	600	43,150	43,200	593	527	656	527	46,150	46,200	661	563	724	563	49,150	49,200	729	600	792	600
43,200	43,250	594	527	657	527	46,200	46,250	662	564	725	564	49,200	49,250	730	601	793	601	43,200	43,250	594	527	657	527	46,200	46,250	662	564	725	564	49,200	49,250	730	601	793	601
43,250	43,300	595	528	658	528	46,250	46,300	663	565	727	565	49,250	49,300	731	601	795	601	43,250	43,300	595	528	658	528	46,250	46,300	663	565	727	565	49,250	49,300	731	601	795	601
43,300	43,350	596	529	660	529	46,300	46,350	664	565	728	565	49,300	49,350	732	602	796	602	43,300	43,350	596	529	660	529	46,300	46,350	664	565	728	565	49,300	49,350	732	602	796	602
43,350	43,400	597	529	661	529	46,350	46,400	665	566	729	566	49,350	49,400	733	602	797	602	43,350	43,400	597	529	661	529	46,350	46,400	665	566	729	566	49,350	49,400	733	602	797	602
43,400	43,450	598	530	662	530	46,400	46,450	666	566	730	566	49,400	49,450	734	603	798	603	43,400	43,450	598	530	662	530	46,400	46,450	666	566	730	566	49,400	49,450	734	603	798	603
43,450	43,500	599	530	663	530	46,450	46,500	668	567	731	567	49,450	49,500	736	604	799	604	43,450	43,500	599	530	663	530	46,450	46,500	668	567	731	567	49,450	49,500	736	604	799	604
43,500	43,550	601	531	664	531	46,500	46,550	669	568	732	568	49,500	49,550	737	604	800	606	43,500	43,550	601	531	664	531	46,500	46,550	669	568	732	568	49,500	49,550	737	604	800	606
43,550	43,600	602	532	665	532	46,550	46,600	670	568	733	568	49,550	49,600	738	605	801	607	43,550	43,600	602	532	665	532	46,550	46,600	670	568	733	568	49,550	49,600	738	605	801	607
43,600	43,650	603	532	666	532	46,600	46,650	671	569	734	569	49,600	49,650	739	605	803	608	43,600	43,650	603	532	666	532	46,600	46,650	671	569	734	569	49,600	49,650	739	605	803	608
43,650	43,700	604	533	667	533	46,650	46,700	672	569	736	569	49,650	49,700	740	606	804	609	43,650	43,700	604	533	667	533	46,650	46,700	672	569	736	569	49,650	49,700	740	606	804	609
43,700	43,750	605	533	669	533	46,700	46,750	673	570	737	570	49,700	49,750	741	607	805	610</																		

2014 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>50,000</b>						<b>53,000</b>						<b>56,000</b>					
50,000	50,050	748	610	812	617	53,000	53,050	816	647	880	685	56,000	56,050	884	684	948	753
50,050	50,100	749	611	813	618	53,050	53,100	817	648	881	686	56,050	56,100	885	684	949	754
50,100	50,150	750	612	814	619	53,100	53,150	818	648	882	687	56,100	56,150	887	685	950	755
50,150	50,200	752	612	815	620	53,150	53,200	820	649	883	688	56,150	56,200	888	685	951	756
50,200	50,250	753	613	816	621	53,200	53,250	821	649	884	690	56,200	56,250	889	686	952	758
50,250	50,300	754	613	817	623	53,250	53,300	822	650	885	691	56,250	56,300	890	687	954	759
50,300	50,350	755	614	818	624	53,300	53,350	823	651	887	692	56,300	56,350	891	687	955	760
50,350	50,400	756	615	820	625	53,350	53,400	824	651	888	693	56,350	56,400	892	688	956	761
50,400	50,450	757	615	821	626	53,400	53,450	825	652	889	694	56,400	56,450	893	688	957	762
50,450	50,500	758	616	822	627	53,450	53,500	826	652	890	695	56,450	56,500	895	689	958	763
50,500	50,550	759	616	823	628	53,500	53,550	828	653	891	696	56,500	56,550	896	690	959	764
50,550	50,600	761	617	824	629	53,550	53,600	829	654	892	697	56,550	56,600	897	690	960	766
50,600	50,650	762	618	825	630	53,600	53,650	830	654	893	699	56,600	56,650	898	691	961	767
50,650	50,700	763	618	826	632	53,650	53,700	831	655	894	700	56,650	56,700	899	691	963	768
50,700	50,750	764	619	828	633	53,700	53,750	832	655	896	701	56,700	56,750	900	692	964	769
50,750	50,800	765	619	829	634	53,750	53,800	833	656	897	702	56,750	56,800	901	693	965	770
50,800	50,850	766	620	830	635	53,800	53,850	834	657	898	703	56,800	56,850	902	693	966	771
50,850	50,900	767	621	831	636	53,850	53,900	836	657	899	704	56,850	56,900	904	694	967	772
50,900	50,950	769	621	832	637	53,900	53,950	837	658	900	705	56,900	56,950	905	694	968	773
50,950	51,000	770	622	833	638	53,950	54,000	838	658	901	707	56,950	57,000	906	695	969	775
<b>51,000</b>						<b>54,000</b>						<b>57,000</b>					
51,000	51,050	771	623	834	640	54,000	54,050	839	659	902	708	57,000	57,050	907	696	971	776
51,050	51,100	772	623	835	641	54,050	54,100	840	660	904	709	57,050	57,100	908	696	972	777
51,100	51,150	773	624	837	642	54,100	54,150	841	660	905	710	57,100	57,150	909	697	973	778
51,150	51,200	774	624	838	643	54,150	54,200	842	661	906	711	57,150	57,200	910	698	974	779
51,200	51,250	775	625	839	644	54,200	54,250	843	662	907	712	57,200	57,250	912	698	975	780
51,250	51,300	776	626	840	645	54,250	54,300	845	662	908	713	57,250	57,300	913	699	976	781
51,300	51,350	778	626	841	646	54,300	54,350	846	663	909	714	57,300	57,350	914	699	977	783
51,350	51,400	779	627	842	648	54,350	54,400	847	663	910	716	57,350	57,400	915	700	978	784
51,400	51,450	780	627	843	649	54,400	54,450	848	664	912	717	57,400	57,450	916	701	980	785
51,450	51,500	781	628	845	650	54,450	54,500	849	665	913	718	57,450	57,500	917	701	981	786
51,500	51,550	782	629	846	651	54,500	54,550	850	665	914	719	57,500	57,550	918	702	982	787
51,550	51,600	783	629	847	652	54,550	54,600	851	666	915	720	57,550	57,600	920	702	983	788
51,600	51,650	784	630	848	653	54,600	54,650	853	666	916	721	57,600	57,650	921	703	984	789
51,650	51,700	786	630	849	654	54,650	54,700	854	667	917	722	57,650	57,700	922	704	985	791
51,700	51,750	787	631	850	655	54,700	54,750	855	668	918	724	57,700	57,750	923	704	986	792
51,750	51,800	788	632	851	657	54,750	54,800	856	668	919	725	57,750	57,800	924	705	988	793
51,800	51,850	789	632	853	658	54,800	54,850	857	669	921	726	57,800	57,850	925	705	989	794
51,850	51,900	790	633	854	659	54,850	54,900	858	669	922	727	57,850	57,900	926	706	990	795
51,900	51,950	791	633	855	660	54,900	54,950	859	670	923	728	57,900	57,950	927	707	991	796
51,950	52,000	792	634	856	661	54,950	55,000	860	671	924	729	57,950	58,000	929	707	992	797
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	794	635	857	662	55,000	55,050	862	671	925	730	58,000	58,050	930	708	993	798
52,050	52,100	795	635	858	663	55,050	55,100	863	672	926	732	58,050	58,100	931	709	994	800
52,100	52,150	796	636	859	665	55,100	55,150	864	673	927	733	58,100	58,150	932	709	996	801
52,150	52,200	797	637	860	666	55,150	55,200	865	673	929	734	58,150	58,200	933	710	997	802
52,200	52,250	798	637	862	667	55,200	55,250	866	674	930	735	58,200	58,250	934	710	998	803
52,250	52,300	799	638	863	668	55,250	55,300	867	674	931	736	58,250	58,300	935	711	999	804
52,300	52,350	800	638	864	669	55,300	55,350	868	675	932	737	58,300	58,350	937	712	1,000	805
52,350	52,400	801	639	865	670	55,350	55,400	870	676	933	738	58,350	58,400	938	712	1,001	806
52,400	52,450	803	640	866	671	55,400	55,450	871	676	934	739	58,400	58,450	939	713	1,002	808
52,450	52,500	804	640	867	672	55,450	55,500	872	677	935	741	58,450	58,500	940	713	1,003	809
52,500	52,550	805	641	868	674	55,500	55,550	873	677	936	742	58,500	58,550	941	714	1,005	810
52,550	52,600	806	641	870	675	55,550	55,600	874	678	938	743	58,550	58,600	942	715	1,006	811
52,600	52,650	807	642	871	676	55,600	55,650	875	679	939	744	58,600	58,650	943	715	1,007	812
52,650	52,700	808	643	872	677	55,650	55,700	876	679	940	745	58,650	58,700	944	716	1,008	813
52,700	52,750	809	643	873	678	55,700	55,750	878	680	941	746	58,700	58,750	946	716	1,009	814
52,750	52,800	811	644	874	679	55,750	55,800	879	680	942	747	58,750	58,800	947	717	1,010	815
52,800	52,850	812	644	875	680	55,800	55,850	880	681	943	749	58,800	58,850	948	718	1,011	817
52,850	52,900	813	645	876	682	55,850	55,900	881	682	944	750	58,850	58,900	949	718	1,013	818
52,900	52,950	814	646	877	683	55,900	55,950	882	682	946	751	58,900	58,950	950	719	1,014	819
52,950	53,000	815	646	879	684	55,950	56,000	883	683	947	752	58,950	59,000	951	719	1,015	820

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

2014 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>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	952	720	1,016	821	62,000	62,050	1,021	760	1,084	889	65,000	65,050	1,089	828	1,152	957
59,050	59,100	954	721	1,017	822	62,050	62,100	1,022	761	1,085	890	65,050	65,100	1,090	829	1,153	959
59,100	59,150	955	721	1,018	823	62,100	62,150	1,023	762	1,086	892	65,100	65,150	1,091	830	1,154	960
59,150	59,200	956	722	1,019	825	62,150	62,200	1,024	764	1,087	893	65,150	65,200	1,092	832	1,156	961
59,200	59,250	957	723	1,020	826	62,200	62,250	1,025	765	1,089	894	65,200	65,250	1,093	833	1,157	962
59,250	59,300	958	723	1,022	827	62,250	62,300	1,026	766	1,090	895	65,250	65,300	1,094	834	1,158	963
59,300	59,350	959	724	1,023	828	62,300	62,350	1,027	767	1,091	896	65,300	65,350	1,095	835	1,159	964
59,350	59,400	960	724	1,024	829	62,350	62,400	1,028	768	1,092	897	65,350	65,400	1,097	836	1,160	965
59,400	59,450	961	725	1,025	830	62,400	62,450	1,030	769	1,093	898	65,400	65,450	1,098	837	1,161	966
59,450	59,500	963	726	1,026	831	62,450	62,500	1,031	770	1,094	899	65,450	65,500	1,099	838	1,162	968
59,500	59,550	964	726	1,027	833	62,500	62,550	1,032	771	1,095	901	65,500	65,550	1,100	840	1,163	969
59,550	59,600	965	727	1,028	834	62,550	62,600	1,033	773	1,097	902	65,550	65,600	1,101	841	1,165	970
59,600	59,650	966	727	1,030	835	62,600	62,650	1,034	774	1,098	903	65,600	65,650	1,102	842	1,166	971
59,650	59,700	967	728	1,031	836	62,650	62,700	1,035	775	1,099	904	65,650	65,700	1,103	843	1,167	972
59,700	59,750	968	729	1,032	837	62,700	62,750	1,036	776	1,100	905	65,700	65,750	1,105	844	1,168	973
59,750	59,800	969	729	1,033	838	62,750	62,800	1,038	777	1,101	906	65,750	65,800	1,106	845	1,169	974
59,800	59,850	971	730	1,034	839	62,800	62,850	1,039	778	1,102	907	65,800	65,850	1,107	846	1,170	976
59,850	59,900	971	730	1,035	840	62,850	62,900	1,040	779	1,103	909	65,850	65,900	1,108	848	1,171	977
59,900	59,950	973	731	1,036	842	62,900	62,950	1,041	781	1,104	910	65,900	65,950	1,109	849	1,173	978
59,950	60,000	974	732	1,038	843	62,950	63,000	1,042	782	1,106	911	65,950	66,000	1,110	850	1,174	979
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	975	732	1,039	844	63,000	63,050	1,043	783	1,107	912	66,000	66,050	1,111	851	1,175	980
60,050	60,100	976	733	1,040	845	63,050	63,100	1,044	784	1,108	913	66,050	66,100	1,112	852	1,176	981
60,100	60,150	977	734	1,041	846	63,100	63,150	1,045	785	1,109	914	66,100	66,150	1,114	853	1,177	982
60,150	60,200	979	734	1,042	847	63,150	63,200	1,047	786	1,110	915	66,150	66,200	1,115	854	1,178	983
60,200	60,250	980	735	1,043	848	63,200	63,250	1,048	787	1,111	917	66,200	66,250	1,116	855	1,179	985
60,250	60,300	981	735	1,044	850	63,250	63,300	1,049	788	1,112	918	66,250	66,300	1,117	857	1,181	986
60,300	60,350	982	736	1,045	851	63,300	63,350	1,050	790	1,114	919	66,300	66,350	1,118	858	1,182	987
60,350	60,400	983	737	1,047	852	63,350	63,400	1,051	791	1,115	920	66,350	66,400	1,119	859	1,183	988
60,400	60,450	984	737	1,048	853	63,400	63,450	1,052	792	1,116	921	66,400	66,450	1,120	860	1,184	989
60,450	60,500	985	738	1,049	854	63,450	63,500	1,053	793	1,117	922	66,450	66,500	1,122	861	1,185	990
60,500	60,550	986	738	1,050	855	63,500	63,550	1,055	794	1,118	923	66,500	66,550	1,123	862	1,186	991
60,550	60,600	988	739	1,051	856	63,550	63,600	1,056	795	1,119	924	66,550	66,600	1,124	863	1,187	993
60,600	60,650	989	740	1,052	857	63,600	63,650	1,057	796	1,120	926	66,600	66,650	1,125	865	1,188	994
60,650	60,700	990	740	1,053	859	63,650	63,700	1,058	798	1,121	927	66,650	66,700	1,126	866	1,190	995
60,700	60,750	991	741	1,055	860	63,700	63,750	1,059	799	1,123	928	66,700	66,750	1,127	867	1,191	996
60,750	60,800	992	741	1,056	861	63,750	63,800	1,060	800	1,124	929	66,750	66,800	1,128	868	1,192	997
60,800	60,850	993	742	1,057	862	63,800	63,850	1,061	801	1,125	930	66,800	66,850	1,129	869	1,193	998
60,850	60,900	994	743	1,058	863	63,850	63,900	1,063	802	1,126	931	66,850	66,900	1,131	870	1,194	999
60,900	60,950	996	743	1,059	864	63,900	63,950	1,064	803	1,127	932	66,900	66,950	1,132	871	1,195	1,000
60,950	61,000	997	744	1,060	865	63,950	64,000	1,065	804	1,128	934	66,950	67,000	1,133	872	1,196	1,002
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	998	745	1,061	867	64,000	64,050	1,066	806	1,129	935	67,000	67,050	1,134	874	1,198	1,003
61,050	61,100	999	745	1,062	868	64,050	64,100	1,067	807	1,131	936	67,050	67,100	1,135	875	1,199	1,004
61,100	61,150	1,000	746	1,064	869	64,100	64,150	1,068	808	1,132	937	67,100	67,150	1,136	876	1,200	1,005
61,150	61,200	1,001	746	1,065	870	64,150	64,200	1,069	809	1,133	938	67,150	67,200	1,137	877	1,201	1,006
61,200	61,250	1,002	747	1,066	871	64,200	64,250	1,070	810	1,134	939	67,200	67,250	1,139	878	1,202	1,007
61,250	61,300	1,003	748	1,067	872	64,250	64,300	1,072	811	1,135	940	67,250	67,300	1,140	879	1,203	1,008
61,300	61,350	1,005	748	1,068	873	64,300	64,350	1,073	812	1,136	941	67,300	67,350	1,141	880	1,204	1,010
61,350	61,400	1,006	749	1,069	875	64,350	64,400	1,074	813	1,137	943	67,350	67,400	1,142	882	1,205	1,011
61,400	61,450	1,007	749	1,070	876	64,400	64,450	1,075	815	1,139	944	67,400	67,450	1,143	883	1,207	1,012
61,450	61,500	1,008	750	1,072	877	64,450	64,500	1,076	816	1,140	945	67,450	67,500	1,144	884	1,208	1,013
61,500	61,550	1,009	751	1,073	878	64,500	64,550	1,077	817	1,141	946	67,500	67,550	1,145	885	1,209	1,014
61,550	61,600	1,010	751	1,074	879	64,550	64,600	1,078	818	1,142	947	67,550	67,600	1,147	886	1,210	1,015
61,600	61,650	1,011	752	1,075	880	64,600	64,650	1,080	819	1,143	948	67,600	67,650	1,148	887	1,211	1,016
61,650	61,700	1,013	752	1,076	881	64,650	64,700	1,081	820	1,144	949	67,650	67,700	1,149	888	1,212	1,018
61,700	61,750	1,014	753	1,077	882	64,700	64,750	1,082	821	1,145	951	67,700	67,750	1,150	890	1,213	1,019
61,750	61,800	1,015	754	1,078	884	64,750	64,800	1,083	823	1,146	952	67,750	67,800	1,151	891	1,215	1,020
61,800	61,850	1,016	756	1,080	885	64,800	64,850	1,084	824	1,148	953	67,800	67,850	1,152	892	1,216	1,021
61,850	61,900	1,017	757	1,081	886	64,850	64,900	1,085	825	1,149	954	67,850	67,900	1,153	893	1,217	1,022
61,900	61,950	1,018	758	1,082	887	64,900	64,950	1,086	826	1,150	955	67,900	67,950	1,154	894	1,218	1,023
61,950	62,000	1,019	759	1,083	888	64,950	65,000	1,087	827	1,151	956	67,950	68,000	1,156	895	1,219	1,024

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

2014 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>68,000</b>						<b>71,000</b>						<b>74,000</b>					
68,000	68,050	1,157	896	1,220	1,025	71,000	71,050	1,225	964	1,288	1,094	74,000	74,050	1,293	1,033	1,356	1,162
68,050	68,100	1,158	897	1,221	1,027	71,050	71,100	1,226	966	1,289	1,095	74,050	74,100	1,294	1,034	1,358	1,163
68,100	68,150	1,159	899	1,223	1,028	71,100	71,150	1,227	967	1,291	1,096	74,100	74,150	1,295	1,035	1,359	1,164
68,150	68,200	1,160	900	1,224	1,029	71,150	71,200	1,228	968	1,292	1,097	74,150	74,200	1,296	1,036	1,360	1,165
68,200	68,250	1,161	901	1,225	1,030	71,200	71,250	1,229	969	1,293	1,098	74,200	74,250	1,297	1,037	1,361	1,166
68,250	68,300	1,162	902	1,226	1,031	71,250	71,300	1,230	970	1,294	1,099	74,250	74,300	1,299	1,038	1,362	1,167
68,300	68,350	1,164	903	1,227	1,032	71,300	71,350	1,232	971	1,295	1,100	74,300	74,350	1,300	1,039	1,363	1,168
68,350	68,400	1,165	904	1,228	1,033	71,350	71,400	1,233	972	1,296	1,102	74,350	74,400	1,301	1,040	1,364	1,170
68,400	68,450	1,166	905	1,229	1,035	71,400	71,450	1,234	973	1,297	1,103	74,400	74,450	1,302	1,042	1,366	1,171
68,450	68,500	1,167	907	1,230	1,036	71,450	71,500	1,235	975	1,299	1,104	74,450	74,500	1,303	1,043	1,367	1,172
68,500	68,550	1,168	908	1,232	1,037	71,500	71,550	1,236	976	1,300	1,105	74,500	74,550	1,304	1,044	1,368	1,173
68,550	68,600	1,169	909	1,233	1,038	71,550	71,600	1,237	977	1,301	1,106	74,550	74,600	1,305	1,045	1,369	1,174
68,600	68,650	1,170	910	1,234	1,039	71,600	71,650	1,238	978	1,302	1,107	74,600	74,650	1,307	1,046	1,371	1,175
68,650	68,700	1,171	911	1,235	1,040	71,650	71,700	1,240	979	1,303	1,108	74,650	74,700	1,308	1,047	1,372	1,176
68,700	68,750	1,173	912	1,236	1,041	71,700	71,750	1,241	980	1,304	1,109	74,700	74,750	1,309	1,048	1,373	1,178
68,750	68,800	1,174	913	1,237	1,042	71,750	71,800	1,242	981	1,305	1,111	74,750	74,800	1,310	1,050	1,374	1,179
68,800	68,850	1,175	914	1,238	1,044	71,800	71,850	1,243	983	1,307	1,112	74,800	74,850	1,311	1,051	1,376	1,180
68,850	68,900	1,176	916	1,240	1,045	71,850	71,900	1,244	984	1,308	1,113	74,850	74,900	1,312	1,052	1,377	1,181
68,900	68,950	1,177	917	1,241	1,046	71,900	71,950	1,245	985	1,309	1,114	74,900	74,950	1,313	1,053	1,378	1,182
68,950	69,000	1,178	918	1,242	1,047	71,950	72,000	1,246	986	1,310	1,115	74,950	75,000	1,314	1,054	1,379	1,183
<b>69,000</b>						<b>72,000</b>						<b>75,000</b>					
69,000	69,050	1,179	919	1,243	1,048	72,000	72,050	1,248	987	1,311	1,116	75,000	75,050	1,316	1,055	1,381	1,184
69,050	69,100	1,181	920	1,244	1,049	72,050	72,100	1,249	988	1,312	1,117	75,050	75,100	1,317	1,056	1,382	1,186
69,100	69,150	1,182	921	1,245	1,050	72,100	72,150	1,250	989	1,313	1,119	75,100	75,150	1,318	1,057	1,383	1,187
69,150	69,200	1,183	922	1,246	1,052	72,150	72,200	1,251	991	1,314	1,120	75,150	75,200	1,319	1,059	1,384	1,188
69,200	69,250	1,184	924	1,247	1,053	72,200	72,250	1,252	992	1,316	1,121	75,200	75,250	1,320	1,060	1,386	1,189
69,250	69,300	1,185	925	1,249	1,054	72,250	72,300	1,253	993	1,317	1,122	75,250	75,300	1,321	1,061	1,387	1,190
69,300	69,350	1,186	926	1,250	1,055	72,300	72,350	1,254	994	1,318	1,123	75,300	75,350	1,322	1,062	1,388	1,191
69,350	69,400	1,187	927	1,251	1,056	72,350	72,400	1,255	995	1,319	1,124	75,350	75,400	1,324	1,063	1,389	1,192
69,400	69,450	1,188	928	1,252	1,057	72,400	72,450	1,257	996	1,320	1,125	75,400	75,450	1,325	1,064	1,391	1,193
69,450	69,500	1,190	929	1,253	1,058	72,450	72,500	1,258	997	1,321	1,126	75,450	75,500	1,326	1,065	1,392	1,195
69,500	69,550	1,191	930	1,254	1,060	72,500	72,550	1,259	998	1,322	1,128	75,500	75,550	1,327	1,067	1,393	1,196
69,550	69,600	1,192	932	1,255	1,061	72,550	72,600	1,260	1,000	1,324	1,129	75,550	75,600	1,328	1,068	1,395	1,197
69,600	69,650	1,193	933	1,257	1,062	72,600	72,650	1,261	1,001	1,325	1,130	75,600	75,650	1,329	1,069	1,396	1,198
69,650	69,700	1,194	934	1,258	1,063	72,650	72,700	1,262	1,002	1,326	1,131	75,650	75,700	1,330	1,070	1,397	1,199
69,700	69,750	1,195	935	1,259	1,064	72,700	72,750	1,263	1,003	1,327	1,132	75,700	75,750	1,332	1,071	1,398	1,200
69,750	69,800	1,196	936	1,260	1,065	72,750	72,800	1,265	1,004	1,328	1,133	75,750	75,800	1,333	1,072	1,400	1,201
69,800	69,850	1,198	937	1,261	1,066	72,800	72,850	1,266	1,005	1,329	1,134	75,800	75,850	1,334	1,073	1,401	1,203
69,850	69,900	1,199	938	1,262	1,067	72,850	72,900	1,267	1,006	1,330	1,136	75,850	75,900	1,335	1,075	1,402	1,204
69,900	69,950	1,200	939	1,263	1,069	72,900	72,950	1,268	1,008	1,331	1,137	75,900	75,950	1,336	1,076	1,403	1,205
69,950	70,000	1,201	941	1,265	1,070	72,950	73,000	1,269	1,009	1,333	1,138	75,950	76,000	1,337	1,077	1,405	1,206
<b>70,000</b>						<b>73,000</b>						<b>76,000</b>					
70,000	70,050	1,202	942	1,266	1,071	73,000	73,050	1,270	1,010	1,334	1,139	76,000	76,050	1,338	1,078	1,406	1,207
70,050	70,100	1,203	943	1,267	1,072	73,050	73,100	1,271	1,011	1,335	1,140	76,050	76,100	1,339	1,079	1,407	1,208
70,100	70,150	1,204	944	1,268	1,073	73,100	73,150	1,272	1,012	1,336	1,141	76,100	76,150	1,341	1,080	1,408	1,209
70,150	70,200	1,206	945	1,269	1,074	73,150	73,200	1,274	1,013	1,337	1,142	76,150	76,200	1,342	1,081	1,410	1,210
70,200	70,250	1,207	946	1,270	1,075	73,200	73,250	1,275	1,014	1,338	1,144	76,200	76,250	1,343	1,082	1,411	1,212
70,250	70,300	1,208	947	1,271	1,077	73,250	73,300	1,276	1,015	1,339	1,145	76,250	76,300	1,344	1,084	1,412	1,213
70,300	70,350	1,209	949	1,272	1,078	73,300	73,350	1,277	1,017	1,341	1,146	76,300	76,350	1,345	1,085	1,413	1,214
70,350	70,400	1,210	950	1,274	1,079	73,350	73,400	1,278	1,018	1,342	1,147	76,350	76,400	1,346	1,086	1,415	1,215
70,400	70,450	1,211	951	1,275	1,080	73,400	73,450	1,279	1,019	1,343	1,148	76,400	76,450	1,347	1,087	1,416	1,216
70,450	70,500	1,212	952	1,276	1,081	73,450	73,500	1,280	1,020	1,344	1,149	76,450	76,500	1,349	1,088	1,417	1,217
70,500	70,550	1,213	953	1,277	1,082	73,500	73,550	1,282	1,021	1,345	1,150	76,500	76,550	1,350	1,089	1,418	1,218
70,550	70,600	1,215	954	1,278	1,083	73,550	73,600	1,283	1,022	1,346	1,151	76,550	76,600	1,351	1,090	1,420	1,220
70,600	70,650	1,216	955	1,279	1,084	73,600	73,650	1,284	1,023	1,347	1,153	76,600	76,650	1,352	1,092	1,421	1,221
70,650	70,700	1,217	956	1,280	1,086	73,650	73,700	1,285	1,025	1,348	1,154	76,650	76,700	1,353	1,093	1,422	1,222
70,700	70,750	1,218	958	1,282	1,087	73,700	73,750	1,286	1,026	1,350	1,155	76,700	76,750	1,354	1,094	1,423	1,223
70,750	70,800	1,219	959	1,283	1,088	73,750	73,800	1,287	1,027	1,351	1,156	76,750	76,800	1,355	1,095	1,425	1,224
70,800	70,850	1,220	960	1,284	1,089	73,800	73,850	1,288	1,028	1,352	1,157	76,800	76,850	1,356	1,096	1,426	1,225
70,850	70,900	1,221	961	1,285	1,090	73,850	73,900	1,290	1,029	1,353	1,158	76,850	76,900	1,358	1,097	1,427	1,226
70,900	70,950	1,223	962	1,286	1,091	73,900	73,950	1,291	1,030	1,354	1,159	76,900	76,950	1,359	1,098	1,429	1,227
70,950	71,000	1,224	963	1,287	1,092	73,950	74,000	1,292	1,031	1,355	1,161	76,950	77,000	1,360	1,099	1,430	1,229

2014 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>77,000</b>						<b>80,000</b>						<b>83,000</b>					
77,000	77,050	1,361	1,101	1,431	1,230	80,000	80,050	1,429	1,169	1,507	1,298	83,000	83,050	1,497	1,237	1,582	1,366
77,050	77,100	1,362	1,102	1,432	1,231	80,050	80,100	1,430	1,170	1,508	1,299	83,050	83,100	1,498	1,238	1,584	1,367
77,100	77,150	1,363	1,103	1,434	1,232	80,100	80,150	1,431	1,171	1,509	1,300	83,100	83,150	1,499	1,239	1,585	1,368
77,150	77,200	1,364	1,104	1,435	1,233	80,150	80,200	1,433	1,172	1,510	1,301	83,150	83,200	1,501	1,240	1,586	1,369
77,200	77,250	1,366	1,105	1,436	1,234	80,200	80,250	1,434	1,173	1,512	1,302	83,200	83,250	1,502	1,241	1,587	1,371
77,250	77,300	1,367	1,106	1,437	1,235	80,250	80,300	1,435	1,174	1,513	1,304	83,250	83,300	1,503	1,242	1,589	1,372
77,300	77,350	1,368	1,107	1,439	1,237	80,300	80,350	1,436	1,176	1,514	1,305	83,300	83,350	1,504	1,244	1,590	1,373
77,350	77,400	1,369	1,109	1,440	1,238	80,350	80,400	1,437	1,177	1,515	1,306	83,350	83,400	1,505	1,245	1,591	1,374
77,400	77,450	1,370	1,110	1,441	1,239	80,400	80,450	1,438	1,178	1,517	1,307	83,400	83,450	1,506	1,246	1,592	1,375
77,450	77,500	1,371	1,111	1,442	1,240	80,450	80,500	1,439	1,179	1,518	1,308	83,450	83,500	1,507	1,247	1,594	1,376
77,500	77,550	1,372	1,112	1,444	1,241	80,500	80,550	1,440	1,180	1,519	1,309	83,500	83,550	1,509	1,248	1,595	1,377
77,550	77,600	1,374	1,113	1,445	1,242	80,550	80,600	1,442	1,181	1,521	1,310	83,550	83,600	1,510	1,249	1,596	1,378
77,600	77,650	1,375	1,114	1,446	1,243	80,600	80,650	1,443	1,182	1,522	1,311	83,600	83,650	1,511	1,250	1,597	1,380
77,650	77,700	1,376	1,115	1,447	1,245	80,650	80,700	1,444	1,183	1,523	1,313	83,650	83,700	1,512	1,252	1,599	1,381
77,700	77,750	1,377	1,117	1,449	1,246	80,700	80,750	1,445	1,185	1,524	1,314	83,700	83,750	1,513	1,253	1,600	1,382
77,750	77,800	1,378	1,118	1,450	1,247	80,750	80,800	1,446	1,186	1,526	1,315	83,750	83,800	1,514	1,254	1,601	1,383
77,800	77,850	1,379	1,119	1,451	1,248	80,800	80,850	1,447	1,187	1,527	1,316	83,800	83,850	1,515	1,255	1,602	1,384
77,850	77,900	1,380	1,120	1,452	1,249	80,850	80,900	1,448	1,188	1,528	1,317	83,850	83,900	1,517	1,256	1,604	1,385
77,900	77,950	1,381	1,121	1,454	1,250	80,900	80,950	1,450	1,189	1,529	1,318	83,900	83,950	1,518	1,257	1,605	1,386
77,950	78,000	1,383	1,122	1,455	1,251	80,950	81,000	1,451	1,190	1,531	1,319	83,950	84,000	1,519	1,258	1,606	1,388
<b>78,000</b>						<b>81,000</b>						<b>84,000</b>					
78,000	78,050	1,384	1,123	1,456	1,252	81,000	81,050	1,452	1,191	1,532	1,321	84,000	84,050	1,520	1,260	1,607	1,389
78,050	78,100	1,385	1,124	1,458	1,254	81,050	81,100	1,453	1,193	1,533	1,322	84,050	84,100	1,521	1,261	1,609	1,390
78,100	78,150	1,386	1,126	1,459	1,255	81,100	81,150	1,454	1,194	1,534	1,323	84,100	84,150	1,522	1,262	1,610	1,391
78,150	78,200	1,387	1,127	1,460	1,256	81,150	81,200	1,455	1,195	1,536	1,324	84,150	84,200	1,523	1,263	1,611	1,392
78,200	78,250	1,388	1,128	1,461	1,257	81,200	81,250	1,456	1,196	1,537	1,325	84,200	84,250	1,524	1,264	1,612	1,393
78,250	78,300	1,389	1,129	1,463	1,258	81,250	81,300	1,457	1,197	1,538	1,326	84,250	84,300	1,526	1,265	1,614	1,394
78,300	78,350	1,391	1,130	1,464	1,259	81,300	81,350	1,459	1,198	1,539	1,327	84,300	84,350	1,527	1,266	1,615	1,395
78,350	78,400	1,392	1,131	1,465	1,260	81,350	81,400	1,460	1,199	1,541	1,329	84,350	84,400	1,528	1,267	1,616	1,397
78,400	78,450	1,393	1,132	1,466	1,262	81,400	81,450	1,461	1,200	1,542	1,330	84,400	84,450	1,529	1,269	1,618	1,398
78,450	78,500	1,394	1,134	1,468	1,263	81,450	81,500	1,462	1,202	1,543	1,331	84,450	84,500	1,530	1,270	1,619	1,399
78,500	78,550	1,395	1,135	1,469	1,264	81,500	81,550	1,463	1,203	1,544	1,332	84,500	84,550	1,531	1,271	1,620	1,400
78,550	78,600	1,396	1,136	1,470	1,265	81,550	81,600	1,464	1,204	1,546	1,333	84,550	84,600	1,532	1,272	1,621	1,401
78,600	78,650	1,397	1,137	1,471	1,266	81,600	81,650	1,465	1,205	1,547	1,334	84,600	84,650	1,534	1,273	1,623	1,402
78,650	78,700	1,398	1,138	1,473	1,267	81,650	81,700	1,467	1,206	1,548	1,335	84,650	84,700	1,535	1,274	1,624	1,403
78,700	78,750	1,400	1,139	1,474	1,268	81,700	81,750	1,468	1,207	1,549	1,336	84,700	84,750	1,536	1,275	1,625	1,405
78,750	78,800	1,401	1,140	1,475	1,269	81,750	81,800	1,469	1,208	1,551	1,338	84,750	84,800	1,537	1,277	1,626	1,406
78,800	78,850	1,402	1,141	1,476	1,271	81,800	81,850	1,470	1,210	1,552	1,339	84,800	84,850	1,538	1,278	1,628	1,407
78,850	78,900	1,403	1,143	1,478	1,272	81,850	81,900	1,471	1,211	1,553	1,340	84,850	84,900	1,539	1,279	1,629	1,408
78,900	78,950	1,404	1,144	1,479	1,273	81,900	81,950	1,472	1,212	1,555	1,341	84,900	84,950	1,540	1,280	1,630	1,409
78,950	79,000	1,405	1,145	1,480	1,274	81,950	82,000	1,473	1,213	1,556	1,342	84,950	85,000	1,541	1,281	1,631	1,410
<b>79,000</b>						<b>82,000</b>						<b>85,000</b>					
79,000	79,050	1,406	1,146	1,481	1,275	82,000	82,050	1,475	1,214	1,557	1,343	85,000	85,050	1,543	1,282	1,633	1,411
79,050	79,100	1,408	1,147	1,483	1,276	82,050	82,100	1,476	1,215	1,558	1,344	85,050	85,100	1,544	1,283	1,634	1,413
79,100	79,150	1,409	1,148	1,484	1,277	82,100	82,150	1,477	1,216	1,560	1,346	85,100	85,150	1,545	1,284	1,635	1,414
79,150	79,200	1,410	1,149	1,485	1,279	82,150	82,200	1,478	1,218	1,561	1,347	85,150	85,200	1,546	1,286	1,636	1,415
79,200	79,250	1,411	1,151	1,486	1,280	82,200	82,250	1,479	1,219	1,562	1,348	85,200	85,250	1,547	1,287	1,638	1,416
79,250	79,300	1,412	1,152	1,488	1,281	82,250	82,300	1,480	1,220	1,563	1,349	85,250	85,300	1,548	1,288	1,639	1,417
79,300	79,350	1,413	1,153	1,489	1,282	82,300	82,350	1,481	1,221	1,565	1,350	85,300	85,350	1,549	1,289	1,640	1,418
79,350	79,400	1,414	1,154	1,490	1,283	82,350	82,400	1,482	1,222	1,566	1,351	85,350	85,400	1,551	1,290	1,641	1,419
79,400	79,450	1,415	1,155	1,492	1,284	82,400	82,450	1,484	1,223	1,567	1,352	85,400	85,450	1,552	1,291	1,643	1,420
79,450	79,500	1,417	1,156	1,493	1,285	82,450	82,500	1,485	1,224	1,568	1,353	85,450	85,500	1,553	1,292	1,644	1,422
79,500	79,550	1,418	1,157	1,494	1,287	82,500	82,550	1,486	1,225	1,570	1,355	85,500	85,550	1,554	1,294	1,645	1,423
79,550	79,600	1,419	1,159	1,495	1,288	82,550	82,600	1,487	1,227	1,571	1,356	85,550	85,600	1,555	1,295	1,647	1,424
79,600	79,650	1,420	1,160	1,497	1,289	82,600	82,650	1,488	1,228	1,572	1,357	85,600	85,650	1,556	1,296	1,648	1,425
79,650	79,700	1,421	1,161	1,498	1,290	82,650	82,700	1,489	1,229	1,573	1,358	85,650	85,700	1,557	1,297	1,649	1,426
79,700	79,750	1,422	1,162	1,499	1,291	82,700	82,750	1,490	1,230	1,575	1,359	85,700	85,750	1,559	1,298	1,650	1,427
79,750	79,800	1,423	1,163	1,500	1,292	82,750	82,800	1,492	1,231	1,576	1,360	85,750	85,800	1,560	1,299	1,652	1,428
79,800	79,850	1,425	1,164	1,502	1,293	82,800	82,850	1,493	1,232	1,577	1,361	85,800	85,850	1,561	1,300	1,653	1,430
79,850	79,900	1,426	1,165	1,503	1,294	82,850	82,900	1,494	1,233	1,578	1,363	85,850	85,900	1,562	1,302	1,654	1,431
79,900	79,950	1,427	1,166	1,504	1,296	82,900	82,950	1,495	1,235	1,580	1,364	85,900	85,950	1,563	1,303	1,655	1,432
79,950	80,000	1,428	1,168	1,505	1,297	82,950	83,000	1									

## 2014 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—							
<b>86,000</b>						<b>89,000</b>								<b>92,000</b>			
86,000	86,050	1,565	1,305	1,658	1,434	89,000	89,050	1,633	1,373	1,733	1,502	92,000	92,050	1,708	1,441	1,809	1,570
86,050	86,100	1,566	1,306	1,659	1,435	89,050	89,100	1,635	1,374	1,735	1,503	92,050	92,100	1,709	1,442	1,810	1,571
86,100	86,150	1,568	1,307	1,660	1,436	89,100	89,150	1,636	1,375	1,736	1,504	92,100	92,150	1,711	1,443	1,812	1,573
86,150	86,200	1,569	1,308	1,662	1,437	89,150	89,200	1,637	1,376	1,737	1,506	92,150	92,200	1,712	1,445	1,813	1,574
86,200	86,250	1,570	1,309	1,663	1,439	89,200	89,250	1,638	1,378	1,738	1,507	92,200	92,250	1,713	1,446	1,814	1,575
86,250	86,300	1,571	1,311	1,664	1,440	89,250	89,300	1,639	1,379	1,740	1,508	92,250	92,300	1,715	1,447	1,815	1,576
86,300	86,350	1,572	1,312	1,665	1,441	89,300	89,350	1,640	1,380	1,741	1,509	92,300	92,350	1,716	1,448	1,817	1,577
86,350	86,400	1,573	1,313	1,667	1,442	89,350	89,400	1,641	1,381	1,742	1,510	92,350	92,400	1,717	1,449	1,818	1,578
86,400	86,450	1,574	1,314	1,668	1,443	89,400	89,450	1,643	1,382	1,744	1,511	92,400	92,450	1,718	1,450	1,819	1,579
86,450	86,500	1,576	1,315	1,669	1,444	89,450	89,500	1,644	1,383	1,745	1,512	92,450	92,500	1,720	1,451	1,820	1,580
86,500	86,550	1,577	1,316	1,670	1,445	89,500	89,550	1,645	1,384	1,746	1,514	92,500	92,550	1,721	1,452	1,822	1,582
86,550	86,600	1,578	1,317	1,672	1,447	89,550	89,600	1,646	1,386	1,747	1,515	92,550	92,600	1,722	1,454	1,823	1,583
86,600	86,650	1,579	1,319	1,673	1,448	89,600	89,650	1,648	1,387	1,749	1,516	92,600	92,650	1,723	1,455	1,824	1,584
86,650	86,700	1,580	1,320	1,674	1,449	89,650	89,700	1,649	1,388	1,750	1,517	92,650	92,700	1,725	1,456	1,825	1,585
86,700	86,750	1,581	1,321	1,675	1,450	89,700	89,750	1,650	1,389	1,751	1,518	92,700	92,750	1,726	1,457	1,827	1,586
86,750	86,800	1,582	1,322	1,677	1,451	89,750	89,800	1,652	1,390	1,752	1,519	92,750	92,800	1,727	1,458	1,828	1,587
86,800	86,850	1,583	1,323	1,678	1,452	89,800	89,850	1,653	1,391	1,754	1,520	92,800	92,850	1,728	1,459	1,829	1,588
86,850	86,900	1,585	1,324	1,679	1,453	89,850	89,900	1,654	1,392	1,755	1,521	92,850	92,900	1,730	1,460	1,830	1,590
86,900	86,950	1,586	1,325	1,681	1,454	89,900	89,950	1,655	1,393	1,756	1,523	92,900	92,950	1,731	1,462	1,832	1,591
86,950	87,000	1,587	1,326	1,682	1,456	89,950	90,000	1,657	1,395	1,757	1,524	92,950	93,000	1,732	1,463	1,833	1,592
<b>87,000</b>						<b>90,000</b>								<b>93,000</b>			
87,000	87,050	1,588	1,328	1,683	1,457	90,000	90,050	1,658	1,396	1,759	1,525	93,000	93,050	1,733	1,464	1,834	1,593
87,050	87,100	1,589	1,329	1,684	1,458	90,050	90,100	1,659	1,397	1,760	1,526	93,050	93,100	1,735	1,465	1,836	1,594
87,100	87,150	1,590	1,330	1,686	1,459	90,100	90,150	1,660	1,398	1,761	1,527	93,100	93,150	1,736	1,466	1,837	1,595
87,150	87,200	1,591	1,331	1,687	1,460	90,150	90,200	1,662	1,399	1,762	1,528	93,150	93,200	1,737	1,467	1,838	1,596
87,200	87,250	1,593	1,332	1,688	1,461	90,200	90,250	1,663	1,400	1,764	1,529	93,200	93,250	1,738	1,468	1,839	1,598
87,250	87,300	1,594	1,333	1,689	1,462	90,250	90,300	1,664	1,401	1,765	1,531	93,250	93,300	1,740	1,469	1,841	1,599
87,300	87,350	1,595	1,334	1,691	1,464	90,300	90,350	1,665	1,403	1,766	1,532	93,300	93,350	1,741	1,471	1,842	1,600
87,350	87,400	1,596	1,336	1,692	1,465	90,350	90,400	1,667	1,404	1,767	1,533	93,350	93,400	1,742	1,472	1,843	1,601
87,400	87,450	1,597	1,337	1,693	1,466	90,400	90,450	1,668	1,405	1,769	1,534	93,400	93,450	1,743	1,473	1,844	1,602
87,450	87,500	1,598	1,338	1,694	1,467	90,450	90,500	1,669	1,406	1,770	1,535	93,450	93,500	1,745	1,474	1,846	1,603
87,500	87,550	1,599	1,339	1,696	1,468	90,500	90,550	1,670	1,407	1,771	1,536	93,500	93,550	1,746	1,475	1,847	1,604
87,550	87,600	1,601	1,340	1,697	1,469	90,550	90,600	1,672	1,408	1,773	1,537	93,550	93,600	1,747	1,476	1,848	1,605
87,600	87,650	1,602	1,341	1,698	1,470	90,600	90,650	1,673	1,409	1,774	1,538	93,600	93,650	1,749	1,477	1,849	1,607
87,650	87,700	1,603	1,342	1,699	1,472	90,650	90,700	1,674	1,410	1,775	1,540	93,650	93,700	1,750	1,479	1,851	1,608
87,700	87,750	1,604	1,344	1,701	1,473	90,700	90,750	1,675	1,412	1,776	1,541	93,700	93,750	1,751	1,480	1,852	1,609
87,750	87,800	1,605	1,345	1,702	1,474	90,750	90,800	1,677	1,413	1,778	1,542	93,750	93,800	1,752	1,481	1,853	1,610
87,800	87,850	1,606	1,346	1,703	1,475	90,800	90,850	1,678	1,414	1,779	1,543	93,800	93,850	1,754	1,482	1,854	1,611
87,850	87,900	1,607	1,347	1,704	1,476	90,850	90,900	1,679	1,415	1,780	1,544	93,850	93,900	1,755	1,483	1,856	1,612
87,900	87,950	1,608	1,348	1,706	1,477	90,900	90,950	1,680	1,416	1,781	1,545	93,900	93,950	1,756	1,484	1,857	1,613
87,950	88,000	1,610	1,349	1,707	1,478	90,950	91,000	1,682	1,417	1,783	1,546	93,950	94,000	1,757	1,485	1,858	1,615
<b>88,000</b>						<b>91,000</b>								<b>94,000</b>			
88,000	88,050	1,611	1,350	1,708	1,479	91,000	91,050	1,683	1,418	1,784	1,548	94,000	94,050	1,759	1,487	1,859	1,616
88,050	88,100	1,612	1,351	1,710	1,481	91,050	91,100	1,684	1,420	1,785	1,549	94,050	94,100	1,760	1,488	1,861	1,617
88,100	88,150	1,613	1,353	1,711	1,482	91,100	91,150	1,686	1,421	1,786	1,550	94,100	94,150	1,761	1,489	1,862	1,618
88,150	88,200	1,614	1,354	1,712	1,483	91,150	91,200	1,687	1,422	1,788	1,551	94,150	94,200	1,762	1,490	1,863	1,619
88,200	88,250	1,615	1,355	1,713	1,484	91,200	91,250	1,688	1,423	1,789	1,552	94,200	94,250	1,764	1,491	1,864	1,620
88,250	88,300	1,616	1,356	1,715	1,485	91,250	91,300	1,689	1,424	1,790	1,553	94,250	94,300	1,765	1,492	1,866	1,621
88,300	88,350	1,618	1,357	1,716	1,486	91,300	91,350	1,691	1,425	1,791	1,554	94,300	94,350	1,766	1,493	1,867	1,622
88,350	88,400	1,619	1,358	1,717	1,487	91,350	91,400	1,692	1,426	1,793	1,556	94,350	94,400	1,767	1,494	1,868	1,624
88,400	88,450	1,620	1,359	1,718	1,489	91,400	91,450	1,693	1,427	1,794	1,557	94,400	94,450	1,769	1,496	1,870	1,625
88,450	88,500	1,621	1,361	1,720	1,490	91,450	91,500	1,694	1,429	1,795	1,558	94,450	94,500	1,770	1,497	1,871	1,626
88,500	88,550	1,622	1,362	1,721	1,491	91,500	91,550	1,696	1,430	1,796	1,559	94,500	94,550	1,771	1,498	1,872	1,627
88,550	88,600	1,623	1,363	1,722	1,492	91,550	91,600	1,697	1,431	1,798	1,560	94,550	94,600	1,772	1,499	1,873	1,628
88,600	88,650	1,624	1,364	1,723	1,493	91,600	91,650	1,698	1,432	1,799	1,561	94,600	94,650	1,774	1,500	1,875	1,629
88,650	88,700	1,625	1,365	1,725	1,494	91,650	91,700	1,699	1,433	1,800	1,562	94,650	94,700	1,775	1,501	1,876	1,630
88,700	88,750	1,627	1,366	1,726	1,495	91,700	91,750	1,701	1,434	1,801	1,563	94,700	94,750	1,776	1,502	1,877	1,632
88,750	88,800	1,628	1,367	1,727	1,496	91,750	91,800	1,702	1,435	1,803	1,565	94,750	94,800	1,778	1,504	1,878	1,633
88,800	88,850	1,629	1,368	1,728	1,498	91,800	91,850	1,703	1,437	1,804	1,566	94,800	94,850	1,779	1,505	1,880	1,634
88,850	88,900	1,630	1,370	1,730	1,499	91,850	91,900	1,704	1,438	1,805	1,567	94,850	94,900	1,780	1,506	1,881	1,635
88,900	88,950	1,631	1,371	1,731	1,500	91,900	91,950	1,706	1,439	1,807	1,568	94,900	94,950	1,781	1,507	1,882	1,636
88,950	89,000	1,632	1,372	1,732	1,501	91,950	92,000	1,707	1,440								



2014 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	1,784	1,509	1,885	1,638	98,000	98,050	1,859	1,577	1,960	1,706
95,050	95,100	1,785	1,510	1,886	1,640	98,050	98,100	1,861	1,578	1,962	1,708
95,100	95,150	1,786	1,511	1,887	1,641	98,100	98,150	1,862	1,580	1,963	1,709
95,150	95,200	1,788	1,513	1,888	1,642	98,150	98,200	1,863	1,581	1,964	1,710
95,200	95,250	1,789	1,514	1,890	1,643	98,200	98,250	1,864	1,582	1,965	1,711
95,250	95,300	1,790	1,515	1,891	1,644	98,250	98,300	1,866	1,583	1,967	1,712
95,300	95,350	1,791	1,516	1,892	1,645	98,300	98,350	1,867	1,584	1,968	1,713
95,350	95,400	1,793	1,517	1,893	1,646	98,350	98,400	1,868	1,585	1,969	1,714
95,400	95,450	1,794	1,518	1,895	1,647	98,400	98,450	1,869	1,586	1,970	1,716
95,450	95,500	1,795	1,519	1,896	1,649	98,450	98,500	1,871	1,588	1,972	1,717
95,500	95,550	1,796	1,521	1,897	1,650	98,500	98,550	1,872	1,589	1,973	1,718
95,550	95,600	1,798	1,522	1,899	1,651	98,550	98,600	1,873	1,590	1,974	1,719
95,600	95,650	1,799	1,523	1,900	1,652	98,600	98,650	1,875	1,591	1,975	1,720
95,650	95,700	1,800	1,524	1,901	1,653	98,650	98,700	1,876	1,592	1,977	1,721
95,700	95,750	1,801	1,525	1,902	1,654	98,700	98,750	1,877	1,593	1,978	1,722
95,750	95,800	1,803	1,526	1,904	1,655	98,750	98,800	1,878	1,594	1,979	1,723
95,800	95,850	1,804	1,527	1,905	1,657	98,800	98,850	1,880	1,595	1,980	1,725
95,850	95,900	1,805	1,529	1,906	1,658	98,850	98,900	1,881	1,597	1,982	1,726
95,900	95,950	1,806	1,530	1,907	1,659	98,900	98,950	1,882	1,598	1,983	1,727
95,950	96,000	1,808	1,531	1,909	1,660	98,950	99,000	1,883	1,599	1,984	1,728
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	1,809	1,532	1,910	1,661	99,000	99,050	1,885	1,600	1,985	1,729
96,050	96,100	1,810	1,533	1,911	1,662	99,050	99,100	1,886	1,601	1,987	1,730
96,100	96,150	1,812	1,534	1,912	1,663	99,100	99,150	1,887	1,602	1,988	1,731
96,150	96,200	1,813	1,535	1,914	1,664	99,150	99,200	1,888	1,603	1,989	1,733
96,200	96,250	1,814	1,536	1,915	1,666	99,200	99,250	1,890	1,605	1,990	1,734
96,250	96,300	1,815	1,538	1,916	1,667	99,250	99,300	1,891	1,606	1,992	1,735
96,300	96,350	1,817	1,539	1,917	1,668	99,300	99,350	1,892	1,607	1,993	1,736
96,350	96,400	1,818	1,540	1,919	1,669	99,350	99,400	1,893	1,608	1,994	1,737
96,400	96,450	1,819	1,541	1,920	1,670	99,400	99,450	1,895	1,609	1,996	1,738
96,450	96,500	1,820	1,542	1,921	1,671	99,450	99,500	1,896	1,610	1,997	1,739
96,500	96,550	1,822	1,543	1,922	1,672	99,500	99,550	1,897	1,611	1,998	1,741
96,550	96,600	1,823	1,544	1,924	1,674	99,550	99,600	1,898	1,613	1,999	1,742
96,600	96,650	1,824	1,546	1,925	1,675	99,600	99,650	1,900	1,614	2,001	1,743
96,650	96,700	1,825	1,547	1,926	1,676	99,650	99,700	1,901	1,615	2,002	1,744
96,700	96,750	1,827	1,548	1,927	1,677	99,700	99,750	1,902	1,616	2,003	1,745
96,750	96,800	1,828	1,549	1,929	1,678	99,750	99,800	1,904	1,617	2,004	1,746
96,800	96,850	1,829	1,550	1,930	1,679	99,800	99,850	1,905	1,618	2,006	1,747
96,850	96,900	1,830	1,551	1,931	1,680	99,850	99,900	1,906	1,619	2,007	1,748
96,900	96,950	1,832	1,552	1,933	1,681	99,900	99,950	1,907	1,620	2,008	1,750
96,950	97,000	1,833	1,553	1,934	1,683	99,950	100,000	1,909	1,622	2,009	1,751
<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	1,834	1,555	1,935	1,684						
97,050	97,100	1,835	1,556	1,936	1,685						
97,100	97,150	1,837	1,557	1,938	1,686						
97,150	97,200	1,838	1,558	1,939	1,687						
97,200	97,250	1,839	1,559	1,940	1,688						
97,250	97,300	1,841	1,560	1,941	1,689						
97,300	97,350	1,842	1,561	1,943	1,691						
97,350	97,400	1,843	1,563	1,944	1,692						
97,400	97,450	1,844	1,564	1,945	1,693						
97,450	97,500	1,846	1,565	1,946	1,694						
97,500	97,550	1,847	1,566	1,948	1,695						
97,550	97,600	1,848	1,567	1,949	1,696						
97,600	97,650	1,849	1,568	1,950	1,697						
97,650	97,700	1,851	1,569	1,951	1,699						
97,700	97,750	1,852	1,571	1,953	1,700						
97,750	97,800	1,853	1,572	1,954	1,701						
97,800	97,850	1,854	1,573	1,955	1,702						
97,850	97,900	1,856	1,574	1,956	1,703						
97,900	97,950	1,857	1,575	1,958	1,704						
97,950	98,000	1,858	1,576	1,959	1,705						

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

## 2014 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	\$ 36,900.....		1.22% of North Dakota taxable income
36,900	89,350.....	\$ 450.18	+ 2.27% of amount over \$ 36,900
89,350	186,350.....	1,640.80	+ 2.52% of amount over 89,350
186,350	405,100.....	4,085.20	+ 2.93% of amount over 186,350
405,100.....		10,494.58	+ 3.22% of amount over 405,100

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

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 61,700.....		1.22% of North Dakota taxable income
61,700	148,850.....	\$ 752.74	+ 2.27% of amount over \$ 61,700
148,850	226,850.....	2,731.05	+ 2.52% of amount over 148,850
226,850	405,100.....	4,696.65	+ 2.93% of amount over 226,850
405,100.....		9,919.38	+ 3.22% of amount over 405,100

### Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 30,850.....		1.22% of North Dakota taxable income
30,850	74,425.....	\$ 376.37	+ 2.27% of amount over \$ 30,850
74,425	113,425.....	1,365.52	+ 2.52% of amount over 74,425
113,425	202,550.....	2,348.32	+ 2.93% of amount over 113,425
202,550.....		4,959.68	+ 3.22% of amount over 202,550

### Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 49,400.....		1.22% of North Dakota taxable income
49,400	127,550.....	\$ 602.68	+ 2.27% of amount over \$ 49,400
127,550	206,600.....	2,376.69	+ 2.52% of amount over 127,550
206,600	405,100.....	4,368.75	+ 2.93% of amount over 206,600
405,100.....		10,184.80	+ 3.22% of amount over 405,100

## How to assemble your return and avoid the most common filing problems...

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.

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

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

Use the enclosed preprinted envelope. Leave documents loose in envelope.

### 2 main reasons returns are sent back to taxpayers—

- **Reason 1:** Return is not signed.
- **Reason 2:** Copy of federal return is not enclosed.

The return is incomplete if unsigned or missing a copy of the federal return and will be sent back to you. This could result in late filing or payment charges.

**Before sealing that envelope,** have you done the following:

- Signed the return
- Enclosed copy of federal return
- Made a copy for your records
- Enclosed a check or money order payable to “ND State Tax Commissioner” if there’s a balance due
- Affixed adequate postage to envelope

**Need help with your federal return?** The following information is provided as a convenience should you have any federal income tax questions.

### IRS internet (online) services

- Go to IRS’s web site at **www.irs.gov** to obtain tax forms and publications, check the latest tax news, and access online tools that help you check on your refund or find answers to your federal tax questions.
- Download the free **IRS2Go** app from iTunes or Google Play to:
  - Check status of federal tax refund
  - Request transcript of tax return or account information
  - Find an IRS VITA or TCE volunteer help site
  - Get up-to-date IRS news
  - Subscribe to filing season updates or daily tax tips
  - Follow IRS on Twitter updates or daily tax tips
  - Watch helpful videos on YouTube
  - Sign up for email updates
  - Contact IRS.

### IRS telephone assistance

- Status of federal income tax refund ..... 1-800-829-1954
- Federal tax questions ..... 1-800-829-1040
- TTY/TDD for speech or hearing impaired persons ..... 1-800-829-4059
- Federal income tax forms and publications ..... 1-800-829-3676
- Location of nearest VITA or TCE volunteer help site ..... 1-800-906-9887
- Status of amended return ..... 1-800-464-2050

### IRS 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*)  
4503 N Coleman Street  
Suite 101

**Fargo**  
Federal Building  
Room 470  
657 2nd Avenue N

**Grand Forks** (*closed 11 a.m. - 12 noon*)  
Federal Building  
Room 137  
102 N 4th Street

**Minot** (*closed 11 a.m. - 12 noon*)  
Federal Building  
Suite 101  
100 1st Street SW

## 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-1S**, Allocation of income by same-sex individuals filing a joint federal return
- Schedule RZ**, Schedule for renaissance zone income exemption 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
- 2015 Form ND-1ES**, Estimated income tax—individuals [Use for 2014 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 - Local sales and use tax paid beyond maximum tax** [For individuals who paid local sales or use tax in excess of the maximum due]

### Complete and mail to:

Attn: 2014 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