

FORM ND-EZ
FORM ND-1



2016

NORTH DAKOTA INDIVIDUAL INCOME TAX

ND Tax

NORTH DAKOTA
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TAX COMMISSIONER

GO TO WWW.ND.GOV/TAX FOR
tax forms and to learn about North Dakota's taxes.

EMAIL ADDITIONAL TAX QUESTIONS TO
individualtax@nd.gov

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Taxpayer Bill of Rights

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

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

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

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

Do you owe use tax?

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

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

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at 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 website at www.nd.gov/tax
2. Click on "For Individuals,"
and then click on 

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.*

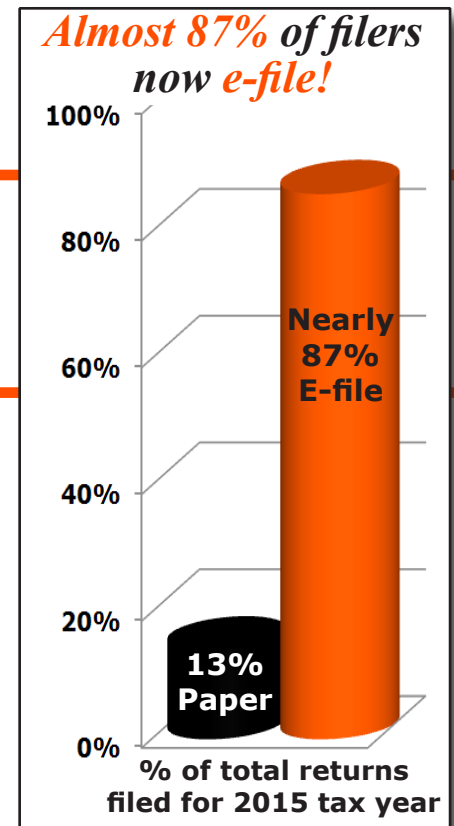
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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 website 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 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

April 18 filing deadline for 2016 returns

North Dakota income tax filers with an April 15 due date will have until Tuesday, April 18, 2017, to file their 2016 North Dakota income tax returns and pay any tax due on them. The April 18 deadline also applies for purposes of paying the estimated income tax installment normally due on April 15, 2017.

The extra time for filing the state return recognizes the movement of the federal income tax filing deadline to April 18, 2017, because of the Emancipation Day holiday in the District of Columbia. This holiday falls on April 16 of each year. Because April 16 falls on Sunday in 2017, the holiday will be observed on Monday, April 17, which pushes the federal due date to Tuesday, April 18.

Online access to federal Form 1099-G information

There is a new check-off item on the 2016 Form ND-1 and Form ND-EZ. A Form 1099-G consent statement has been added to the bottom of each form (next to the preparer disclosure authorization check-off). The new check-off applies only if there is an overpayment on Form ND-1, line 29, or Form ND-EZ, line 4.

If there is an overpayment on a taxpayer's North Dakota individual income tax return, federal income tax law requires the Office of State Tax Commissioner to issue a federal Form 1099-G to the taxpayer. The form shows the amount of an overpayment that is refunded (or would have been refunded) to the taxpayer during the calendar year for which the form is issued. The form must be provided to the taxpayer by January 31 of the year following the calendar year in which the overpayment is refunded to the taxpayer.

For example, for an overpayment on a 2016 return that is refunded in 2017, the 2017 Form 1099-G must be provided to the taxpayer by January 31, 2018. The taxpayer may need the state income tax refund information shown on the 2017 Form 1099-G to properly complete the 2017 federal income tax return.

Normally, the Office of State Tax Commissioner mails a paper Form 1099-G to taxpayers. However, by checking the Form 1099-G consent statement, a taxpayer agrees to obtain the Form 1099-G electronically, in which case a paper Form 1099-G will not be mailed to the taxpayer. If a taxpayer consents to receiving the Form 1099-G electronically, the taxpayer may obtain the Form 1099-G information on the Office of State Tax Commissioner's website at www.nd.gov/tax.

The consent on the 2016 North Dakota individual income tax return will apply to a 2016 refund issued in the 2017 calendar year, which will be reported on the 2017 Form 1099-G issued in January 2018.

Note: The 2016 Form 1099-G forms (showing 2015 refunds issued in 2016) will be mailed to taxpayers by January 31, 2017. Taxpayers will be able to look up their 2016 Form 1099-G information on the Office of State Tax Commissioner's website, but will not be able to print out the form itself. To obtain a duplicate copy of the 2016 Form 1099-G, contact the Office of State Tax Commissioner.

Individual booklet mailing discontinued

The North Dakota Office of State Tax Commissioner is not mailing the 2016 individual income tax booklet (containing forms and instructions) to taxpayers who received one for 2015. The automatic mailing of the booklet has been discontinued because of the minimal use of the forms contained in it and to reduce administrative costs. Also,

nearly 87 percent of all individual filers now electronically file their North Dakota income tax returns, and many others obtain their forms from the Office of State Tax Commissioner's website.

The individual income tax forms, Form ND-EZ and Form ND-1, and their instructions are available on the Office of State Tax Commissioner's website at www.nd.gov/tax for viewing or printing.

Stay informed with email updates

To help taxpayers stay informed about tax law changes and other developments affecting their state taxes, the Office of State Tax Commissioner provides a free email update service. Through this service taxpayers can subscribe to one or more of the following email update lists:

- Income Tax
- Sales and Special Taxes
- Motor Fuels Tax
- Oil and Gas Tax
- Property Tax
- Motor Vehicle Tax
- Alcohol Tax
- Tax Research & Statistics
- Tax News

To sign up for email updates, go to the Office of State Tax Commissioner's website at www.nd.gov/tax and click on the blue "SUBSCRIBE" button under "EMAIL UPDATES." All that is required to subscribe is a name and an email address. The application will then guide the user through the remaining steps.

A confirmation email will then be sent to the email address that was provided. Responding to the confirmation email completes the signup process. Once signed up, subscribers will receive an email notification when a newsletter or other information is added to a subscription service selected by them. Subscribers may unsubscribe at any time by entering the application again (using the name and email address used to initially sign up).

Changes affecting you and your income tax (continued)

Checking status of refund

To check on the status of an individual income tax refund, use the “Where’s My Refund?” app on the North Dakota Office of State Tax Commissioner’s website at www.nd.gov/tax. This app was revamped to provide more details on the status of a return and to add a refund tracker. Taxpayers also may sign up to receive email or text alerts when their refund is issued. This app only works for original returns filed for the most current tax year. The following information is needed to use this app:

- Taxpayer’s social security number or, if a joint return was filed, the spouse’s social security number.
- Filing status used on the return (e.g., single, married filing jointly, etc.)
- Exact refund amount shown on the return.

When to check on the status of a refund. It is recommended that taxpayers or their return preparers wait at least two weeks before checking the status of a refund on an electronically-filed return or at least six weeks in the case of a paper return. Refund information is updated once every day. There is no need to call the Office of State Tax Commissioner unless the “check refund status” indicates there is a need to do so.

Marriage penalty credit changes

The calculation of the marriage penalty credit for the 2016 tax year changed as follows:

- The maximum credit allowed increased to \$186.
- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income increased to \$10,350. 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 \$63,005 and \$35,705, respectively.

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

Long-term care insurance tax credit

Individuals contemplating the purchase of a long-term care insurance policy, or who already have one, may be able to reduce the annual cost of the policy. North Dakota income tax law provides for a nonrefundable income tax credit to North Dakota resident individuals who purchase or own a “partnership plan” long-term insurance policy. The credit is equal to the premiums paid during the tax year, up to a maximum credit of \$250 (or \$500, if filing a joint return and both spouses are insured).

To qualify, the policy must be a “partnership plan” policy. This is a special type of long-term care insurance policy that meets specific consumer protection and federal income tax law requirements, is recognized by North Dakota for Medicaid benefit purposes, and provides the proper inflation protection based on the insured individual’s age at time of purchase.

An insurance company is required to provide the insured individual with a statement certifying the policy as a partnership plan policy at time of issuance.

Qualifying individuals who file a paper return must attach copies of the certification statement and the first page of the policy which identifies the insurance company and the name(s) of the insured. If filing electronically, taxpayers do not have to provide this documentation; however, they must be able to provide these documents upon request.

It is important to note that there are long-term care insurance policies that ARE NOT partnership plan policies for which the premiums are not eligible for this credit. Therefore, individuals are advised to check their policies or contact their insurance companies to confirm whether or not they own a partnership plan policy.

General information for all filers

- See the box below for the steps in completing 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 "Before you file" | see page 10 or 16 |
| <input type="checkbox"/> | 7 | File your return on or before April 15, 2017— | |
| | | Where to file..... | see page 7 |
| | | Need an extension? | see page 7 |

Who must file a return

Full-year resident

If you were a full-year resident of North Dakota for the 2016 tax year and you are required to file a 2016 federal individual income tax return, you must file a 2016 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

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 2016 tax year and you are required to file a 2016 federal individual income tax return, you must file a 2016 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2016.

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 2016 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2016 tax year and (2) you are required to file a 2016 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.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2016 tax year, you must file a 2016 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2016 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2016 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 2016 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 2016 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 2016 tax year, you do not have to file a 2016 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 2016 tax year, you do not have to file a 2016 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 2016 tax year, you must file a 2016 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 2016 tax year, you must file a 2016 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2016 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.

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:

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.*

- 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

If you are required to file a 2016 North Dakota individual income tax return, see the box on this page to determine which of these two forms to use.

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, 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 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:

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 2016?.....	<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 2016, or did you apply an overpayment (refund) from your 2015 North Dakota return as an estimated payment for 2016?	<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.

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 RECIPROCIITY" 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 MT-R, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue
Email: individual.incometax@state.mn.us
Phone: (651) 296-3781
Website: revenue.state.mn.us
- Montana Department of Revenue
Email: DORCustomerAssistance@mt.gov
Phone: (406) 444-6900
Website: revenue.mt.gov

When and where to file

If you are filing on a calendar year basis, you must file your 2016 North Dakota individual income tax return on or before April 15, 2017. 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 to:

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

Extension of time to file

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

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota individual income tax 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.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be

postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to “Extension” on Form ND-EZ or Form ND-1, whichever applies.

Extension interest

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

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. For more information, including payment options, obtain the 2016 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 2016 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.

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).

Federal income tax return

Certain information from your 2016 federal individual income tax return—Form 1040, 1040A, or 1040EZ—is needed to properly complete your 2016 North Dakota individual income tax return. Therefore, you must complete your federal return before you attempt to complete your North Dakota return.

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

Changing your return

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

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

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

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

Change to federal return

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

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2009, use Form ND-1 or Form ND-2, whichever applies. For tax years after 2008, you must use Form ND-1.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the 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 2017)

You must pay estimated North Dakota income tax for the 2017 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2017.
2. Your North Dakota net tax liability for 2016 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2016, you do not have to pay estimated tax for 2017.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2017.
4. You expect your North Dakota income tax withholding for 2017 to be less than the smaller of the following:
 - (a) 90% of your 2017 North Dakota net tax liability. *Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2017 Form ND-1ES.*
 - (b) 100% of your 2016 North Dakota net tax liability. If you moved into North Dakota during 2016 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 2017 tax year must be paid by April 15, June 15, and September 15, 2017, and January 15, 2018.

For more information, including payment options, obtain the 2017 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.

2016 Form ND-EZ instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6.
- Be sure to have a copy of your completed 2016 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. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2016 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number. If married filing jointly, also enter your spouse’s social security number.

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2016 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.

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 2016 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2015 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 2016 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 the 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.

Account number (Item b)—Enter the account number. It may have up to 17 digits (both letters and numbers). Include

Sample check for direct deposit (line 6)

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

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 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 verify the deposit.
- 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 using a debit or credit card or an electronic check. North Dakota contracts

with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. To make an electronic payment, go to our website at www.nd.gov/tax.

To pay with a paper check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2016 Form ND-EZ” on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Signatures

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

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-EZ (below line 9), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2016 Form ND-EZ, line 4, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2017 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G

electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2017 Form 1099-G will be available on our website in January 2018. For more information, go to our website at www.nd.gov/tax.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2016 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area, and it automatically expires on the due date (including extensions) for filing your 2017 return.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete.
- Include a copy of your federal return?**
Return is incomplete without it.
- Write your social security number on return?** We use this number to identify your return.
- Check your math?**
Most common error 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?**
See page 7 for address.
- Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! 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.

2016 Form ND-1 instructions

Before you begin . . .

- Are you eligible to use Form ND-EZ instead of Form ND-1? See “which form to use” on page 6.
- Be sure to have a copy of your completed 2016 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 2016 tax year

If you were a nonresident of North Dakota for part or all of the 2016 tax year, first complete Form ND-1 through line 19. Then complete Schedule ND-1NR to calculate the amount of your tax. On Schedule ND-1NR, you will indicate whether you were a nonresident for part or all of the tax year by filling in your residency information at the top of the schedule.

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

Instructions for top of page 1 of Form ND-1

Fiscal year filer only

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

Name and address

Enter your full name and address. If you are married and filing a joint return, include your spouse’s full name. If the taxpayer died during the 2016 tax year, fill in the circle for “Deceased” and enter the date of death.

Social security numbers

Enter your social security number (and your spouse’s social security number, if married filing jointly).

Item A - Filing status

Fill in the circle next to the filing status that you used on your 2016 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 2016 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.

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 2016 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 2016 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 2016, 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 2016, but you did not reside on an Indian reservation for part or all of 2016, 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 2016 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 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 2016, 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 2016 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** _____
2. Enter amount from 2016 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 who paid income tax to another state or local jurisdiction, 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 \$63,005;
- 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 \$35,705.

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 Married filing jointly ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19 1	<input type="text"/>
2.	Is the amount on line 1 more than \$63,005 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 3.	
3. a.	Enter your qualified income.....	3a <input type="text"/>
b.	Enter your spouse’s qualified income.....	3b <input type="text"/>
4.	Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5.	Is the amount on line 4 more than \$35,705 ?	
	<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
	<input type="checkbox"/> Yes. Go to line 6	5 <u>10,350.00</u>
6.	Subtract line 5 from line 4	6 <input type="text"/>
7.	Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 <input type="text"/>
8.	Subtract line 6 from line 1	8 <input type="text"/>
9.	Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 <input type="text"/>
10.	Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 <input type="text"/>
11.	Add lines 7 and 9	11 <input type="text"/>
12.	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	12 <input type="text"/>
13.	Maximum credit	13 <u>186.00</u>
14.	Enter smaller of line 12 or line 13	14 <input type="text"/>
	▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.	
	▶ If you completed Schedule ND-1NR, complete lines 15 and 16.	
15.	Enter ratio from Schedule ND-1NR, line 18.....	15 <input type="text"/>
16.	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

Line 23 - Other credits

For other credits that may apply to you, see the 2016 Schedule ND-1TC and its instructions.

Enter on this line the total credits from Schedule ND-1TC, line 23. **Attach Schedule ND-1TC.**

Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2016 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2015 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 2016 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 2016 tax year on this line. If you overpaid your income tax on your 2015 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 2016, 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.**

Line 30 - Application of overpayment to 2017

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2017 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.

Sample check for direct deposit (line 32)

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 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 the 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 the 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 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 verify the deposit.

- 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.

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.

Line 36 - Balance due

The balance due must be paid in full with your return. You may pay the balance due using a debit or credit card or an electronic check. North Dakota contracts with a national electronic payment service to provide this option. A fee is charged for this service, none of which goes to the State of North Dakota. You will be informed about the fee during the transaction, at which point you may continue or cancel the transaction. To make an electronic payment, go to our website at www.nd.gov/tax.

To pay with a paper check or money order, make it payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2016 Form ND-1” on your check or money order. A check must be drawn on a U.S. or Canadian bank, be in U.S. dollars, and use a standard 9-digit routing number. A check drawn on a foreign bank (except one in Canada) cannot be accepted.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2016, 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 2016 Schedule ND-1UT.

Signatures

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

Form 1099-G consent and disclosure authorization

At the bottom of Form ND-1, page 2 (below line 37), fill in the applicable circle(s) to indicate if you want either or both of the following items to apply.

Form 1099-G consent. If there is an overpayment on your 2016 Form ND-1, line 29, federal tax law requires our office to file with the IRS and mail to you a Form 1099-G showing the overpayment amount. You may need this information when preparing your 2017 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website (www.nd.gov/tax) instead of receiving it by mail. The 2017 Form 1099-G will be available on our website in January 2018. For more information, go to our website at www.nd.gov/tax.

Disclosure authorization. Fill in the circle for this item if you want to authorize our office to communicate directly with your tax return preparer about your 2016 return. This may include requesting information needed to process the return and responding to inquiries from your preparer about correction notices you receive from us. The authorization does not allow your preparer to receive your refund check, to bind you in any way, or to legally represent you. The authorization only applies to the individual whose printed name and signature appear in the preparer’s signature area, and it automatically expires on the due date (including extensions) for filing your 2017 return.

Before you file, did you—

- Sign your return?**
An unsigned return is incomplete.
- Include a copy of your federal return?**
Return is incomplete without it.
- 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?**
See page 7 for address.
- Use the correct postage?**
Avoid mailing problems by using the correct postage.

Important! 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 2015 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
forest@nd.gov

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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



School district codes

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

- ▶ If a **full-** or **part-year resident**..... using the table below, find the 5-digit code number for the school district in which you resided for most of the tax year. 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	Grand Forks ND	Grand Forks 1	18-001	New Rockford ND	New Rockford	
Amidon ND	Central Elem. 32	44-032		Air Force Base 140	18-140		-Sheyenne 2	14-002
Anamoose ND	Anamoose 14	25-014	Grenora ND	Grenora 99	53-099	New Salem ND	New Salem-	
Ashley ND	Ashley 9	26-009	Gwinner ND	N Sargent 3	41-003		Almont 49	30-049
Beach ND	Beach 3	17-003	Hague ND	Bakker 10	15-010	New Town ND	New Town 1	31-001
Belcourt ND	Belcourt 7	40-007	Halliday ND	Halliday 19	13-019	Newburg ND	Newburg-United 54	05-054
Belfield ND	Belfield 13	45-013		Twin Buttes 37	13-037	Northwood ND	Northwood 129	18-129
Berthold ND	Lewis and Clark 161	51-161	Hankinson ND	Hankinson 8	39-008	Oakes ND	Oakes 41	11-041
Beulah ND	Beulah 27	29-027	Harvey ND	Harvey 38	52-038	Oberon ND	Oberon 16	03-016
Binford ND	Midkota 7	20-007	Hatton ND	Hatton Eielson 7	49-007	Page ND	Page 80	09-080
Bismarck ND	Bismarck 1	08-001	Hazelton ND	Haz-Mof-Brad 6	15-006	Park River ND	Park River Area 8	50-008
	Naughton 25	08-025	Hazen ND	Hazen 3	29-003	Parshall ND	Parshall 3	31-003
	Apple Creek 39	08-039	Hebron ND	Hebron 13	30-013	Petersburg ND	Dakota Prairie 1	32-001
	Manning 45	08-045	Hettinger ND	Hettinger 13	01-013	Pingree ND	Pingree-Buchanan 10	47-010
Bottineau ND	Bottineau 1	05-001	Hillsboro ND	Hillsboro 9	49-009	Powers Lake ND	Powers Lake 27	07-027
Bowbells ND	Bowbells 14	07-014	Hope ND	Hope 10	46-010	Ray ND	Nesson 2	53-002
Bowman ND	Bowman Co 1	06-001	Hunter ND	Northern Cass 97	09-097	Richardton ND	Richardton-Taylor 34	45-034
Buxton ND	Central Valley 3	49-003	Inkster ND	Midway 128	18-128	Rolette ND	Rolette 29	40-029
Cando ND	North Star 10	48-010	Jamestown ND	Jamestown 1	47-001	Rolla ND	Mt. Pleasant 4	40-004
Carrington ND	Carrington 49	16-049	Kenmare ND	Kenmare 28	51-028	Rugby ND	Rugby 5	35-005
Carson ND	Roosevelt 18	19-018	Kensal ND	Kensal 19	47-019	Sawyer ND	Sawyer 16	51-016
Cartwright ND	Horse Creek 32	27-032	Killdeer ND	Killdeer 16	13-016	Scranton ND	Scranton 33	06-033
Casselton ND	Central Cass 17	09-017	Kindred ND	Kindred 2	09-002	Selfridge ND	Selfridge 8	43-008
Cavalier ND	Cavalier 6	34-006	Kulm ND	Kulm 7	23-007	Sidney MT	Earl 18	27-018
Center ND	Center-Stanton 1	33-001	Lakota ND	Lakota 66	32-066	Solen ND	Solen 3	43-003
Colfax ND	Richland 44	39-044	LaMoure ND	LaMoure 8	23-008	South Heart ND	South Heart 9	45-009
Cooperstown ND	Griggs County		Langdon ND	Langdon Area 23	10-023	St. Anthony ND	Little Heart 4	30-004
	Central 18	20-018	Larimore ND	Larimore 44	18-044	St. John ND	St. John 3	40-003
Crosby ND	Divide County 1	12-001	Leeds ND	Leeds 6	03-006	St. Thomas ND	St. Thomas 43	34-043
Des Lacs ND	United 7	51-007	Lidgerwood ND	Lidgerwood 28	39-028	Stanley ND	Stanley 2	31-002
Devils Lake ND	Devils Lake 1	36-001	Lignite ND	Burke Central 36	07-036	Starkweather ND	Starkweather 44	36-044
Dickinson ND	Dickinson 1	45-001	Linton ND	Linton 36	15-036	Steele ND	Kidder Co. 1	22-001
Drake ND	Drake 57	25-057	Lisbon ND	Lisbon 19	37-019	Sterling ND	Sterling 35	08-035
Drayton ND	Drayton 19	34-019	Maddock ND	Maddock 9	03-009	Strasburg ND	Strasburg 15	15-015
Dunseith ND	Dunseith 1	40-001	Mandan ND	Mandan 1	30-001	Surrey ND	Surrey 41	51-041
Edgeley ND	Edgeley 3	23-003		Sweet Briar 17	30-017	Thompson ND	Thompson 61	18-061
Edinburg ND	Valley-Edinburg 118	34-118	Mandaree ND	Mandaree 36	27-036	Tioga ND	Tioga 15	53-015
Edmore ND	Edmore 2	36-002	Manvel ND	Manvel 125	18-125	Tower City ND	Maple Valley 4	09-004
Elgin ND	Elgin-New Leipzig 49	19-049	Mapleton ND	Mapleton 7	09-007	Towner ND	TGU 60	25-060
Ellendale ND	Ellendale 40	11-040	Marion ND	Litchville-Marion 6	02-046	Trenton ND	Eight Mile 6	53-006
Emerado ND	Emerado 127	18-127	Marmarth ND	Marmarth 12	44-012	Turtle Lake ND	Turtle Lake-	
Enderlin ND	Enderlin Area 24	37-024	Max ND	Max 50	28-050		Mercer 72	28-072
Fairmount ND	Fairmount 18	39-018	Mayville ND	May-Port CG 14	49-014	Underwood ND	Underwood 8	28-008
Fairview MT	Yellowstone 14	27-014	McClusky ND	McClusky 19	42-019	Valley City ND	Valley City 2	02-002
Fargo ND	Fargo 1	09-001	Medina ND	Medina 3	47-003	Velva ND	Velva 1	25-001
Fessenden ND	Fessenden-Bowdon 25	52-025	Medora ND	Billings Co. 1	04-001	Wahpeton ND	Wahpeton 37	39-037
Finley ND	Finley-Sharon 19	46-019	Menoken ND	Menoken 33	08-033	Walhalla ND	North Border 100	34-100
Flasher ND	Flasher 39	30-039	Milnor ND	Milnor 2	41-002	Warwick ND	Warwick 29	03-029
Fordville ND	Fordville-Lankin 5	50-005	Minnewaukan ND	Minnewaukan 5	03-005	Washburn ND	Washburn 4	28-004
Forman ND	Sargent Central 6	41-006	Minot ND	Minot 1	51-001	Watford City ND	McKenzie Co 1	27-001
Ft. Ransom ND	Ft. Ransom 6	37-006		Nedrose 4	51-004	West Fargo ND	West Fargo 6	09-006
Ft. Totten ND	Ft. Totten 30	03-030		S Prairie 70	51-070	Westhope ND	Westhope 17	05-017
Ft. Yates ND	Ft. Yates 4	43-004		Air Force Base 160	51-160	White Shield ND	White Shield 85	28-085
Gackle ND	Gackle-Streeter 56	24-056	Minto ND	Minto 20	50-020	Williston ND	Williston 1	53-001
Garrison ND	Garrison 51	28-051	Mohall ND	Mohall-Lansford			New 8	53-008
Glen Ullin ND	Glen Ullin 48	30-048		-Sherwood 1	38-001	Wilton ND	Wilton 1	28-001
Glenburn ND	Glenburn 26	38-026	Montpelier ND	Montpelier 14	47-014	Wimbledon ND	Barnes County	
Golva ND	Lone Tree 6	17-006	Mott ND	Mott-Regent 1	21-001		North 7	02-007
Goodrich ND	Goodrich 16	42-016	Munich ND	Munich 19	10-019	Wing ND	Wing 28	08-028
Grafton ND	Grafton 3	50-003	Napoleon ND	Napoleon 2	24-002	Wishek ND	Wishek 19	26-019
			New England ND	New England 9	21-009	Wolford ND	Wolford 1	35-001
						Wyndmere ND	Wyndmere 42	39-042
						Zealand ND	Zealand 4	26-004

2016 Tax Table

Example. Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$49,935. Find "\$49,900 - \$49,950" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$549.

Part- or full-year nonresident. If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$549 on Schedule ND-1NR, line 20, to calculate their tax.

Example

At least	But less than	Single	Married filing jointly *	Married filing sepa-ly	Head of house-ly	
			Your tax is-			
49,850	49,900	664	549	722	549	
49,900	49,950	665	549	723	549	
49,950	50,000	666	550	724	550	

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 sepa-ly	Head of house-ly	At least	But less than	Single	Married filing jointly *	Married filing sepa-ly	Head of house-ly	At least	But less than	Single	Married filing jointly *	Married filing sepa-ly	Head of house-ly
		Your tax is-						Your tax is-						Your tax is-			
0	5	0	0	0	0	1,325	1,350	15	15	15	15	2,700	2,725	30	30	30	30
5	15	0	0	0	0	1,350	1,375	15	15	15	15	2,725	2,750	30	30	30	30
15	25	0	0	0	0	1,375	1,400	15	15	15	15	2,750	2,775	30	30	30	30
25	50	0	0	0	0	1,400	1,425	16	16	16	16	2,775	2,800	31	31	31	31
50	75	1	1	1	1	1,425	1,450	16	16	16	16	2,800	2,825	31	31	31	31
75	100	1	1	1	1	1,450	1,475	16	16	16	16	2,825	2,850	31	31	31	31
100	125	1	1	1	1	1,475	1,500	16	16	16	16	2,850	2,875	31	31	31	31
125	150	2	2	2	2	1,500	1,525	17	17	17	17	2,875	2,900	32	32	32	32
150	175	2	2	2	2	1,525	1,550	17	17	17	17	2,900	2,925	32	32	32	32
175	200	2	2	2	2	1,550	1,575	17	17	17	17	2,925	2,950	32	32	32	32
200	225	2	2	2	2	1,575	1,600	17	17	17	17	2,950	2,975	33	33	33	33
225	250	3	3	3	3	1,600	1,625	18	18	18	18	2,975	3,000	33	33	33	33
250	275	3	3	3	3	1,625	1,650	18	18	18	18	3,000					
275	300	3	3	3	3	1,650	1,675	18	18	18	18						
300	325	3	3	3	3	1,675	1,700	19	19	19	19	3,000	3,050	33	33	33	33
325	350	4	4	4	4	1,700	1,725	19	19	19	19	3,050	3,100	34	34	34	34
350	375	4	4	4	4	1,725	1,750	19	19	19	19	3,100	3,150	34	34	34	34
375	400	4	4	4	4	1,750	1,775	19	19	19	19	3,150	3,200	35	35	35	35
400	425	5	5	5	5	1,775	1,800	20	20	20	20	3,200	3,250	35	35	35	35
425	450	5	5	5	5	1,800	1,825	20	20	20	20	3,250	3,300	36	36	36	36
450	475	5	5	5	5	1,825	1,850	20	20	20	20	3,300	3,350	37	37	37	37
475	500	5	5	5	5	1,850	1,875	20	20	20	20	3,350	3,400	37	37	37	37
500	525	6	6	6	6	1,875	1,900	21	21	21	21	3,400	3,450	38	38	38	38
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,450	3,500	38	38	38	38
550	575	6	6	6	6	1,925	1,950	21	21	21	21	3,500	3,550	39	39	39	39
575	600	6	6	6	6	1,950	1,975	22	22	22	22	3,550	3,600	39	39	39	39
600	625	7	7	7	7	1,975	2,000	22	22	22	22	3,600	3,650	40	40	40	40
625	650	7	7	7	7	2,000						3,650	3,700	40	40	40	40
650	675	7	7	7	7							3,700	3,750	41	41	41	41
675	700	8	8	8	8	2,000	2,025	22	22	22	22	3,750	3,800	42	42	42	42
700	725	8	8	8	8	2,025	2,050	22	22	22	22	3,800	3,850	42	42	42	42
725	750	8	8	8	8	2,050	2,075	23	23	23	23	3,850	3,900	43	43	43	43
750	775	8	8	8	8	2,075	2,100	23	23	23	23	3,900	3,950	43	43	43	43
775	800	9	9	9	9	2,100	2,125	23	23	23	23	3,950	4,000	44	44	44	44
800	825	9	9	9	9	2,125	2,150	24	24	24	24	4,000					
825	850	9	9	9	9	2,150	2,175	24	24	24	24						
850	875	9	9	9	9	2,175	2,200	24	24	24	24	4,000	4,050	44	44	44	44
875	900	10	10	10	10	2,200	2,225	24	24	24	24	4,050	4,100	45	45	45	45
900	925	10	10	10	10	2,225	2,250	25	25	25	25	4,100	4,150	45	45	45	45
925	950	10	10	10	10	2,250	2,275	25	25	25	25	4,150	4,200	46	46	46	46
950	975	11	11	11	11	2,275	2,300	25	25	25	25	4,200	4,250	46	46	46	46
975	1,000	11	11	11	11	2,300	2,325	25	25	25	25	4,250	4,300	47	47	47	47
1,000		2,325	2,350	26	26	26	26	26	26	26	26	4,300	4,350	48	48	48	48
		2,350	2,375	26	26	26	26	26	26	26	26	4,350	4,400	48	48	48	48
1,000	1,025	11	11	11	11	2,375	2,400	26	26	26	26	4,400	4,450	49	49	49	49
1,025	1,050	11	11	11	11	2,400	2,425	27	27	27	27	4,450	4,500	49	49	49	49
1,050	1,075	12	12	12	12	2,425	2,450	27	27	27	27	4,500	4,550	50	50	50	50
1,075	1,100	12	12	12	12	2,450	2,475	27	27	27	27	4,550	4,600	50	50	50	50
1,100	1,125	12	12	12	12	2,475	2,500	27	27	27	27	4,600	4,650	51	51	51	51
1,125	1,150	13	13	13	13	2,500	2,525	28	28	28	28	4,650	4,700	51	51	51	51
1,150	1,175	13	13	13	13	2,525	2,550	28	28	28	28	4,700	4,750	52	52	52	52
1,175	1,200	13	13	13	13	2,550	2,575	28	28	28	28	4,750	4,800	53	53	53	53
1,200	1,225	13	13	13	13	2,575	2,600	28	28	28	28	4,800	4,850	53	53	53	53
1,225	1,250	14	14	14	14	2,600	2,625	29	29	29	29	4,850	4,900	54	54	54	54
1,250	1,275	14	14	14	14	2,625	2,650	29	29	29	29	4,900	4,950	54	54	54	54
1,275	1,300	14	14	14	14	2,650	2,675	29	29	29	29	4,950	5,000	55	55	55	55
1,300	1,325	14	14	14	14	2,675	2,700	30	30	30	30						

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

2016 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
5,000						8,000						11,000					
5,000	5,050	55	55	55	55	8,000	8,050	88	88	88	88	11,000	11,050	121	121	121	121
5,050	5,100	56	56	56	56	8,050	8,100	89	89	89	89	11,050	11,100	122	122	122	122
5,100	5,150	56	56	56	56	8,100	8,150	89	89	89	89	11,100	11,150	122	122	122	122
5,150	5,200	57	57	57	57	8,150	8,200	90	90	90	90	11,150	11,200	123	123	123	123
5,200	5,250	57	57	57	57	8,200	8,250	90	90	90	90	11,200	11,250	123	123	123	123
5,250	5,300	58	58	58	58	8,250	8,300	91	91	91	91	11,250	11,300	124	124	124	124
5,300	5,350	59	59	59	59	8,300	8,350	92	92	92	92	11,300	11,350	125	125	125	125
5,350	5,400	59	59	59	59	8,350	8,400	92	92	92	92	11,350	11,400	125	125	125	125
5,400	5,450	60	60	60	60	8,400	8,450	93	93	93	93	11,400	11,450	126	126	126	126
5,450	5,500	60	60	60	60	8,450	8,500	93	93	93	93	11,450	11,500	126	126	126	126
5,500	5,550	61	61	61	61	8,500	8,550	94	94	94	94	11,500	11,550	127	127	127	127
5,550	5,600	61	61	61	61	8,550	8,600	94	94	94	94	11,550	11,600	127	127	127	127
5,600	5,650	62	62	62	62	8,600	8,650	95	95	95	95	11,600	11,650	128	128	128	128
5,650	5,700	62	62	62	62	8,650	8,700	95	95	95	95	11,650	11,700	128	128	128	128
5,700	5,750	63	63	63	63	8,700	8,750	96	96	96	96	11,700	11,750	129	129	129	129
5,750	5,800	64	64	64	64	8,750	8,800	97	97	97	97	11,750	11,800	130	130	130	130
5,800	5,850	64	64	64	64	8,800	8,850	97	97	97	97	11,800	11,850	130	130	130	130
5,850	5,900	65	65	65	65	8,850	8,900	98	98	98	98	11,850	11,900	131	131	131	131
5,900	5,950	65	65	65	65	8,900	8,950	98	98	98	98	11,900	11,950	131	131	131	131
5,950	6,000	66	66	66	66	8,950	9,000	99	99	99	99	11,950	12,000	132	132	132	132
6,000						9,000						12,000					
6,000	6,050	66	66	66	66	9,000	9,050	99	99	99	99	12,000	12,050	132	132	132	132
6,050	6,100	67	67	67	67	9,050	9,100	100	100	100	100	12,050	12,100	133	133	133	133
6,100	6,150	67	67	67	67	9,100	9,150	100	100	100	100	12,100	12,150	133	133	133	133
6,150	6,200	68	68	68	68	9,150	9,200	101	101	101	101	12,150	12,200	134	134	134	134
6,200	6,250	68	68	68	68	9,200	9,250	101	101	101	101	12,200	12,250	134	134	134	134
6,250	6,300	69	69	69	69	9,250	9,300	102	102	102	102	12,250	12,300	135	135	135	135
6,300	6,350	70	70	70	70	9,300	9,350	103	103	103	103	12,300	12,350	136	136	136	136
6,350	6,400	70	70	70	70	9,350	9,400	103	103	103	103	12,350	12,400	136	136	136	136
6,400	6,450	71	71	71	71	9,400	9,450	104	104	104	104	12,400	12,450	137	137	137	137
6,450	6,500	71	71	71	71	9,450	9,500	104	104	104	104	12,450	12,500	137	137	137	137
6,500	6,550	72	72	72	72	9,500	9,550	105	105	105	105	12,500	12,550	138	138	138	138
6,550	6,600	72	72	72	72	9,550	9,600	105	105	105	105	12,550	12,600	138	138	138	138
6,600	6,650	73	73	73	73	9,600	9,650	106	106	106	106	12,600	12,650	139	139	139	139
6,650	6,700	73	73	73	73	9,650	9,700	106	106	106	106	12,650	12,700	139	139	139	139
6,700	6,750	74	74	74	74	9,700	9,750	107	107	107	107	12,700	12,750	140	140	140	140
6,750	6,800	75	75	75	75	9,750	9,800	108	108	108	108	12,750	12,800	141	141	141	141
6,800	6,850	75	75	75	75	9,800	9,850	108	108	108	108	12,800	12,850	141	141	141	141
6,850	6,900	76	76	76	76	9,850	9,900	109	109	109	109	12,850	12,900	142	142	142	142
6,900	6,950	76	76	76	76	9,900	9,950	109	109	109	109	12,900	12,950	142	142	142	142
6,950	7,000	77	77	77	77	9,950	10,000	110	110	110	110	12,950	13,000	143	143	143	143
7,000						10,000						13,000					
7,000	7,050	77	77	77	77	10,000	10,050	110	110	110	110	13,000	13,050	143	143	143	143
7,050	7,100	78	78	78	78	10,050	10,100	111	111	111	111	13,050	13,100	144	144	144	144
7,100	7,150	78	78	78	78	10,100	10,150	111	111	111	111	13,100	13,150	144	144	144	144
7,150	7,200	79	79	79	79	10,150	10,200	112	112	112	112	13,150	13,200	145	145	145	145
7,200	7,250	79	79	79	79	10,200	10,250	112	112	112	112	13,200	13,250	145	145	145	145
7,250	7,300	80	80	80	80	10,250	10,300	113	113	113	113	13,250	13,300	146	146	146	146
7,300	7,350	81	81	81	81	10,300	10,350	114	114	114	114	13,300	13,350	147	147	147	147
7,350	7,400	81	81	81	81	10,350	10,400	114	114	114	114	13,350	13,400	147	147	147	147
7,400	7,450	82	82	82	82	10,400	10,450	115	115	115	115	13,400	13,450	148	148	148	148
7,450	7,500	82	82	82	82	10,450	10,500	115	115	115	115	13,450	13,500	148	148	148	148
7,500	7,550	83	83	83	83	10,500	10,550	116	116	116	116	13,500	13,550	149	149	149	149
7,550	7,600	83	83	83	83	10,550	10,600	116	116	116	116	13,550	13,600	149	149	149	149
7,600	7,650	84	84	84	84	10,600	10,650	117	117	117	117	13,600	13,650	150	150	150	150
7,650	7,700	84	84	84	84	10,650	10,700	117	117	117	117	13,650	13,700	150	150	150	150
7,700	7,750	85	85	85	85	10,700	10,750	118	118	118	118	13,700	13,750	151	151	151	151
7,750	7,800	86	86	86	86	10,750	10,800	119	119	119	119	13,750	13,800	152	152	152	152
7,800	7,850	86	86	86	86	10,800	10,850	119	119	119	119	13,800	13,850	152	152	152	152
7,850	7,900	87	87	87	87	10,850	10,900	120	120	120	120	13,850	13,900	153	153	153	153
7,900	7,950	87	87	87	87	10,900	10,950	120	120	120	120	13,900	13,950	153	153	153	153
7,950	8,000	88	88	88	88	10,950	11,000	121	121	121	121	13,950	14,000	154	154	154	154

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

2016 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-			
14,000						17,000						20,000					
14,000	14,050	154	154	154	154	17,000	17,050	187	187	187	187	20,000	20,050	220	220	220	220
14,050	14,100	155	155	155	155	17,050	17,100	188	188	188	188	20,050	20,100	221	221	221	221
14,100	14,150	155	155	155	155	17,100	17,150	188	188	188	188	20,100	20,150	221	221	221	221
14,150	14,200	156	156	156	156	17,150	17,200	189	189	189	189	20,150	20,200	222	222	222	222
14,200	14,250	156	156	156	156	17,200	17,250	189	189	189	189	20,200	20,250	222	222	222	222
14,250	14,300	157	157	157	157	17,250	17,300	190	190	190	190	20,250	20,300	223	223	223	223
14,300	14,350	158	158	158	158	17,300	17,350	191	191	191	191	20,300	20,350	224	224	224	224
14,350	14,400	158	158	158	158	17,350	17,400	191	191	191	191	20,350	20,400	224	224	224	224
14,400	14,450	159	159	159	159	17,400	17,450	192	192	192	192	20,400	20,450	225	225	225	225
14,450	14,500	159	159	159	159	17,450	17,500	192	192	192	192	20,450	20,500	225	225	225	225
14,500	14,550	160	160	160	160	17,500	17,550	193	193	193	193	20,500	20,550	226	226	226	226
14,550	14,600	160	160	160	160	17,550	17,600	193	193	193	193	20,550	20,600	226	226	226	226
14,600	14,650	161	161	161	161	17,600	17,650	194	194	194	194	20,600	20,650	227	227	227	227
14,650	14,700	161	161	161	161	17,650	17,700	194	194	194	194	20,650	20,700	227	227	227	227
14,700	14,750	162	162	162	162	17,700	17,750	195	195	195	195	20,700	20,750	228	228	228	228
14,750	14,800	163	163	163	163	17,750	17,800	196	196	196	196	20,750	20,800	229	229	229	229
14,800	14,850	163	163	163	163	17,800	17,850	196	196	196	196	20,800	20,850	229	229	229	229
14,850	14,900	164	164	164	164	17,850	17,900	197	197	197	197	20,850	20,900	230	230	230	230
14,900	14,950	164	164	164	164	17,900	17,950	197	197	197	197	20,900	20,950	230	230	230	230
14,950	15,000	165	165	165	165	17,950	18,000	198	198	198	198	20,950	21,000	231	231	231	231
15,000						18,000						21,000					
15,000	15,050	165	165	165	165	18,000	18,050	198	198	198	198	21,000	21,050	231	231	231	231
15,050	15,100	166	166	166	166	18,050	18,100	199	199	199	199	21,050	21,100	232	232	232	232
15,100	15,150	166	166	166	166	18,100	18,150	199	199	199	199	21,100	21,150	232	232	232	232
15,150	15,200	167	167	167	167	18,150	18,200	200	200	200	200	21,150	21,200	233	233	233	233
15,200	15,250	167	167	167	167	18,200	18,250	200	200	200	200	21,200	21,250	233	233	233	233
15,250	15,300	168	168	168	168	18,250	18,300	201	201	201	201	21,250	21,300	234	234	234	234
15,300	15,350	169	169	169	169	18,300	18,350	202	202	202	202	21,300	21,350	235	235	235	235
15,350	15,400	169	169	169	169	18,350	18,400	202	202	202	202	21,350	21,400	235	235	235	235
15,400	15,450	170	170	170	170	18,400	18,450	203	203	203	203	21,400	21,450	236	236	236	236
15,450	15,500	170	170	170	170	18,450	18,500	203	203	203	203	21,450	21,500	236	236	236	236
15,500	15,550	171	171	171	171	18,500	18,550	204	204	204	204	21,500	21,550	237	237	237	237
15,550	15,600	171	171	171	171	18,550	18,600	204	204	204	204	21,550	21,600	237	237	237	237
15,600	15,650	172	172	172	172	18,600	18,650	205	205	205	205	21,600	21,650	238	238	238	238
15,650	15,700	172	172	172	172	18,650	18,700	205	205	205	205	21,650	21,700	238	238	238	238
15,700	15,750	173	173	173	173	18,700	18,750	206	206	206	206	21,700	21,750	239	239	239	239
15,750	15,800	174	174	174	174	18,750	18,800	207	207	207	207	21,750	21,800	240	240	240	240
15,800	15,850	174	174	174	174	18,800	18,850	207	207	207	207	21,800	21,850	240	240	240	240
15,850	15,900	175	175	175	175	18,850	18,900	208	208	208	208	21,850	21,900	241	241	241	241
15,900	15,950	175	175	175	175	18,900	18,950	208	208	208	208	21,900	21,950	241	241	241	241
15,950	16,000	176	176	176	176	18,950	19,000	209	209	209	209	21,950	22,000	242	242	242	242
16,000						19,000						22,000					
16,000	16,050	176	176	176	176	19,000	19,050	209	209	209	209	22,000	22,050	242	242	242	242
16,050	16,100	177	177	177	177	19,050	19,100	210	210	210	210	22,050	22,100	243	243	243	243
16,100	16,150	177	177	177	177	19,100	19,150	210	210	210	210	22,100	22,150	243	243	243	243
16,150	16,200	178	178	178	178	19,150	19,200	211	211	211	211	22,150	22,200	244	244	244	244
16,200	16,250	178	178	178	178	19,200	19,250	211	211	211	211	22,200	22,250	244	244	244	244
16,250	16,300	179	179	179	179	19,250	19,300	212	212	212	212	22,250	22,300	245	245	245	245
16,300	16,350	180	180	180	180	19,300	19,350	213	213	213	213	22,300	22,350	246	246	246	246
16,350	16,400	180	180	180	180	19,350	19,400	213	213	213	213	22,350	22,400	246	246	246	246
16,400	16,450	181	181	181	181	19,400	19,450	214	214	214	214	22,400	22,450	247	247	247	247
16,450	16,500	181	181	181	181	19,450	19,500	214	214	214	214	22,450	22,500	247	247	247	247
16,500	16,550	182	182	182	182	19,500	19,550	215	215	215	215	22,500	22,550	248	248	248	248
16,550	16,600	182	182	182	182	19,550	19,600	215	215	215	215	22,550	22,600	248	248	248	248
16,600	16,650	183	183	183	183	19,600	19,650	216	216	216	216	22,600	22,650	249	249	249	249
16,650	16,700	183	183	183	183	19,650	19,700	216	216	216	216	22,650	22,700	249	249	249	249
16,700	16,750	184	184	184	184	19,700	19,750	217	217	217	217	22,700	22,750	250	250	250	250
16,750	16,800	185	185	185	185	19,750	19,800	218	218	218	218	22,750	22,800	251	251	251	251
16,800	16,850	185	185	185	185	19,800	19,850	218	218	218	218	22,800	22,850	251	251	251	251
16,850	16,900	186	186	186	186	19,850	19,900	219	219	219	219	22,850	22,900	252	252	252	252
16,900	16,950	186	186	186	186	19,900	19,950	219	219	219	219	22,900	22,950	252	252	252	252
16,950	17,000	187	187	187	187	19,950	20,000	220	220	220	220	22,950	23,000	253	253	253	253

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

2016 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-			
23,000						26,000						29,000					
23,000	23,050	253	253	253	253	26,000	26,050	286	286	286	286	29,000	29,050	319	319	319	319
23,050	23,100	254	254	254	254	26,050	26,100	287	287	287	287	29,050	29,100	320	320	320	320
23,100	23,150	254	254	254	254	26,100	26,150	287	287	287	287	29,100	29,150	320	320	320	320
23,150	23,200	255	255	255	255	26,150	26,200	288	288	288	288	29,150	29,200	321	321	321	321
23,200	23,250	255	255	255	255	26,200	26,250	288	288	288	288	29,200	29,250	321	321	321	321
23,250	23,300	256	256	256	256	26,250	26,300	289	289	289	289	29,250	29,300	322	322	322	322
23,300	23,350	257	257	257	257	26,300	26,350	290	290	290	290	29,300	29,350	323	323	323	323
23,350	23,400	257	257	257	257	26,350	26,400	290	290	290	290	29,350	29,400	323	323	323	323
23,400	23,450	258	258	258	258	26,400	26,450	291	291	291	291	29,400	29,450	324	324	324	324
23,450	23,500	258	258	258	258	26,450	26,500	291	291	291	291	29,450	29,500	324	324	324	324
23,500	23,550	259	259	259	259	26,500	26,550	292	292	292	292	29,500	29,550	325	325	325	325
23,550	23,600	259	259	259	259	26,550	26,600	292	292	292	292	29,550	29,600	325	325	325	325
23,600	23,650	260	260	260	260	26,600	26,650	293	293	293	293	29,600	29,650	326	326	326	326
23,650	23,700	260	260	260	260	26,650	26,700	293	293	293	293	29,650	29,700	326	326	326	326
23,700	23,750	261	261	261	261	26,700	26,750	294	294	294	294	29,700	29,750	327	327	327	327
23,750	23,800	262	262	262	262	26,750	26,800	295	295	295	295	29,750	29,800	328	328	328	328
23,800	23,850	262	262	262	262	26,800	26,850	295	295	295	295	29,800	29,850	328	328	328	328
23,850	23,900	263	263	263	263	26,850	26,900	296	296	296	296	29,850	29,900	329	329	329	329
23,900	23,950	263	263	263	263	26,900	26,950	296	296	296	296	29,900	29,950	329	329	329	329
23,950	24,000	264	264	264	264	26,950	27,000	297	297	297	297	29,950	30,000	330	330	330	330
24,000						27,000						30,000					
24,000	24,050	264	264	264	264	27,000	27,050	297	297	297	297	30,000	30,050	330	330	330	330
24,050	24,100	265	265	265	265	27,050	27,100	298	298	298	298	30,050	30,100	331	331	331	331
24,100	24,150	265	265	265	265	27,100	27,150	298	298	298	298	30,100	30,150	331	331	331	331
24,150	24,200	266	266	266	266	27,150	27,200	299	299	299	299	30,150	30,200	332	332	332	332
24,200	24,250	266	266	266	266	27,200	27,250	299	299	299	299	30,200	30,250	332	332	332	332
24,250	24,300	267	267	267	267	27,250	27,300	300	300	300	300	30,250	30,300	333	333	333	333
24,300	24,350	268	268	268	268	27,300	27,350	301	301	301	301	30,300	30,350	334	334	334	334
24,350	24,400	268	268	268	268	27,350	27,400	301	301	301	301	30,350	30,400	334	334	334	334
24,400	24,450	269	269	269	269	27,400	27,450	302	302	302	302	30,400	30,450	335	335	335	335
24,450	24,500	269	269	269	269	27,450	27,500	302	302	302	302	30,450	30,500	335	335	335	335
24,500	24,550	270	270	270	270	27,500	27,550	303	303	303	303	30,500	30,550	336	336	336	336
24,550	24,600	270	270	270	270	27,550	27,600	303	303	303	303	30,550	30,600	336	336	336	336
24,600	24,650	271	271	271	271	27,600	27,650	304	304	304	304	30,600	30,650	337	337	337	337
24,650	24,700	271	271	271	271	27,650	27,700	304	304	304	304	30,650	30,700	337	337	337	337
24,700	24,750	272	272	272	272	27,700	27,750	305	305	305	305	30,700	30,750	338	338	338	338
24,750	24,800	273	273	273	273	27,750	27,800	306	306	306	306	30,750	30,800	339	339	339	339
24,800	24,850	273	273	273	273	27,800	27,850	306	306	306	306	30,800	30,850	339	339	339	339
24,850	24,900	274	274	274	274	27,850	27,900	307	307	307	307	30,850	30,900	340	340	340	340
24,900	24,950	274	274	274	274	27,900	27,950	307	307	307	307	30,900	30,950	340	340	340	340
24,950	25,000	275	275	275	275	27,950	28,000	308	308	308	308	30,950	31,000	341	341	341	341
25,000						28,000						31,000					
25,000	25,050	275	275	275	275	28,000	28,050	308	308	308	308	31,000	31,050	341	341	341	341
25,050	25,100	276	276	276	276	28,050	28,100	309	309	309	309	31,050	31,100	342	342	342	342
25,100	25,150	276	276	276	276	28,100	28,150	309	309	309	309	31,100	31,150	342	342	342	342
25,150	25,200	277	277	277	277	28,150	28,200	310	310	310	310	31,150	31,200	343	343	343	343
25,200	25,250	277	277	277	277	28,200	28,250	310	310	310	310	31,200	31,250	343	343	343	343
25,250	25,300	278	278	278	278	28,250	28,300	311	311	311	311	31,250	31,300	344	344	344	344
25,300	25,350	279	279	279	279	28,300	28,350	312	312	312	312	31,300	31,350	345	345	345	345
25,350	25,400	279	279	279	279	28,350	28,400	312	312	312	312	31,350	31,400	345	345	345	345
25,400	25,450	280	280	280	280	28,400	28,450	313	313	313	313	31,400	31,450	346	346	346	346
25,450	25,500	280	280	280	280	28,450	28,500	313	313	313	313	31,450	31,500	346	346	346	346
25,500	25,550	281	281	281	281	28,500	28,550	314	314	314	314	31,500	31,550	347	347	347	347
25,550	25,600	281	281	281	281	28,550	28,600	314	314	314	314	31,550	31,600	347	347	349	347
25,600	25,650	282	282	282	282	28,600	28,650	315	315	315	315	31,600	31,650	348	348	350	348
25,650	25,700	282	282	282	282	28,650	28,700	315	315	315	315	31,650	31,700	348	348	351	348
25,700	25,750	283	283	283	283	28,700	28,750	316	316	316	316	31,700	31,750	349	349	352	349
25,750	25,800	284	284	284	284	28,750	28,800	317	317	317	317	31,750	31,800	350	350	353	350
25,800	25,850	284	284	284	284	28,800	28,850	317	317	317	317	31,800	31,850	350	350	354	350
25,850	25,900	285	285	285	285	28,850	28,900	318	318	318	318	31,850	31,900	351	351	355	351
25,900	25,950	285	285	285	285	28,900	28,950	318	318	318	318	31,900	31,950	351	351	356	351
25,950	26,000	286	286	286	286	28,950	29,000	319	319	319	319	31,950	32,000	352	352	357	352

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

2016 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-			
32,000						35,000						38,000					
32,000	32,050	352	352	358	352	35,000	35,050	385	385	419	385	38,000	38,050	422	418	480	418
32,050	32,100	353	353	359	353	35,050	35,100	386	386	420	386	38,050	38,100	423	419	481	419
32,100	32,150	353	353	360	353	35,100	35,150	386	386	421	386	38,100	38,150	424	419	482	419
32,150	32,200	354	354	361	354	35,150	35,200	387	387	422	387	38,150	38,200	425	420	483	420
32,200	32,250	354	354	362	354	35,200	35,250	387	387	423	387	38,200	38,250	426	420	484	420
32,250	32,300	355	355	363	355	35,250	35,300	388	388	424	388	38,250	38,300	427	421	485	421
32,300	32,350	356	356	364	356	35,300	35,350	389	389	425	389	38,300	38,350	428	422	486	422
32,350	32,400	356	356	365	356	35,350	35,400	389	389	426	389	38,350	38,400	429	422	487	422
32,400	32,450	357	357	366	357	35,400	35,450	390	390	427	390	38,400	38,450	430	423	488	423
32,450	32,500	357	357	367	357	35,450	35,500	390	390	428	390	38,450	38,500	431	423	489	423
32,500	32,550	358	358	368	358	35,500	35,550	391	391	429	391	38,500	38,550	432	424	490	424
32,550	32,600	358	358	369	358	35,550	35,600	391	391	430	391	38,550	38,600	433	424	491	424
32,600	32,650	359	359	370	359	35,600	35,650	392	392	431	392	38,600	38,650	434	425	492	425
32,650	32,700	359	359	371	359	35,650	35,700	392	392	432	392	38,650	38,700	435	425	493	425
32,700	32,750	360	360	372	360	35,700	35,750	393	393	433	393	38,700	38,750	436	426	494	426
32,750	32,800	361	361	373	361	35,750	35,800	394	394	434	394	38,750	38,800	437	427	495	427
32,800	32,850	361	361	374	361	35,800	35,850	394	394	435	394	38,800	38,850	438	427	496	427
32,850	32,900	362	362	375	362	35,850	35,900	395	395	436	395	38,850	38,900	439	428	497	428
32,900	32,950	362	362	376	362	35,900	35,950	395	395	437	395	38,900	38,950	440	428	498	428
32,950	33,000	363	363	377	363	35,950	36,000	396	396	438	396	38,950	39,000	441	429	499	429
33,000						36,000						39,000					
33,000	33,050	363	363	378	363	36,000	36,050	396	396	439	396	39,000	39,050	442	429	500	429
33,050	33,100	364	364	379	364	36,050	36,100	397	397	440	397	39,050	39,100	443	430	502	430
33,100	33,150	364	364	380	364	36,100	36,150	397	397	441	397	39,100	39,150	444	430	503	430
33,150	33,200	365	365	381	365	36,150	36,200	398	398	442	398	39,150	39,200	445	431	504	431
33,200	33,250	365	365	382	365	36,200	36,250	398	398	443	398	39,200	39,250	446	431	505	431
33,250	33,300	366	366	383	366	36,250	36,300	399	399	444	399	39,250	39,300	447	432	506	432
33,300	33,350	367	367	384	367	36,300	36,350	400	400	445	400	39,300	39,350	448	433	507	433
33,350	33,400	367	367	385	367	36,350	36,400	400	400	446	400	39,350	39,400	449	433	508	433
33,400	33,450	368	368	386	368	36,400	36,450	401	401	447	401	39,400	39,450	450	434	509	434
33,450	33,500	368	368	387	368	36,450	36,500	401	401	448	401	39,450	39,500	451	434	510	434
33,500	33,550	369	369	388	369	36,500	36,550	402	402	449	402	39,500	39,550	452	435	511	435
33,550	33,600	369	369	389	369	36,550	36,600	402	402	451	402	39,550	39,600	453	435	512	435
33,600	33,650	370	370	390	370	36,600	36,650	403	403	452	403	39,600	39,650	454	436	513	436
33,650	33,700	370	370	391	370	36,650	36,700	403	403	453	403	39,650	39,700	455	436	514	436
33,700	33,750	371	371	392	371	36,700	36,750	404	404	454	404	39,700	39,750	456	437	515	437
33,750	33,800	372	372	393	372	36,750	36,800	405	405	455	405	39,750	39,800	458	438	516	438
33,800	33,850	372	372	394	372	36,800	36,850	405	405	456	405	39,800	39,850	459	438	517	438
33,850	33,900	373	373	395	373	36,850	36,900	406	406	457	406	39,850	39,900	460	439	518	439
33,900	33,950	373	373	396	373	36,900	36,950	406	406	458	406	39,900	39,950	461	439	519	439
33,950	34,000	374	374	397	374	36,950	37,000	407	407	459	407	39,950	40,000	462	440	520	440
34,000						37,000						40,000					
34,000	34,050	374	374	398	374	37,000	37,050	407	407	460	407	40,000	40,050	463	440	521	440
34,050	34,100	375	375	400	375	37,050	37,100	408	408	461	408	40,050	40,100	464	441	522	441
34,100	34,150	375	375	401	375	37,100	37,150	408	408	462	408	40,100	40,150	465	441	523	441
34,150	34,200	376	376	402	376	37,150	37,200	409	409	463	409	40,150	40,200	466	442	524	442
34,200	34,250	376	376	403	376	37,200	37,250	409	409	464	409	40,200	40,250	467	442	525	442
34,250	34,300	377	377	404	377	37,250	37,300	410	410	465	410	40,250	40,300	468	443	526	443
34,300	34,350	378	378	405	378	37,300	37,350	411	411	466	411	40,300	40,350	469	444	527	444
34,350	34,400	378	378	406	378	37,350	37,400	411	411	467	411	40,350	40,400	470	444	528	444
34,400	34,450	379	379	407	379	37,400	37,450	412	412	468	412	40,400	40,450	471	445	529	445
34,450	34,500	379	379	408	379	37,450	37,500	412	412	469	412	40,450	40,500	472	445	530	445
34,500	34,550	380	380	409	380	37,500	37,550	413	413	470	413	40,500	40,550	473	446	531	446
34,550	34,600	380	380	410	380	37,550	37,600	413	413	471	413	40,550	40,600	474	446	532	446
34,600	34,650	381	381	411	381	37,600	37,650	414	414	472	414	40,600	40,650	475	447	533	447
34,650	34,700	381	381	412	381	37,650	37,700	415	414	473	414	40,650	40,700	476	447	534	447
34,700	34,750	382	382	413	382	37,700	37,750	416	415	474	415	40,700	40,750	477	448	535	448
34,750	34,800	383	383	414	383	37,750	37,800	417	416	475	416	40,750	40,800	478	449	536	449
34,800	34,850	383	383	415	383	37,800	37,850	418	416	476	416	40,800	40,850	479	449	537	449
34,850	34,900	384	384	416	384	37,850	37,900	419	417	477	417	40,850	40,900	480	450	538	450
34,900	34,950	384	384	417	384	37,900	37,950	420	417	478	417	40,900	40,950	481	450	539	450
34,950	35,000	385	385	418</													

2016 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
41,000						44,000						47,000					
41,000	41,050	483	451	541	451	44,000	44,050	544	484	602	484	47,000	47,050	605	517	664	517
41,050	41,100	484	452	542	452	44,050	44,100	545	485	604	485	47,050	47,100	606	518	665	518
41,100	41,150	485	452	543	452	44,100	44,150	546	485	605	485	47,100	47,150	607	518	666	518
41,150	41,200	486	453	544	453	44,150	44,200	547	486	606	486	47,150	47,200	608	519	667	519
41,200	41,250	487	453	545	453	44,200	44,250	548	486	607	486	47,200	47,250	609	519	668	519
41,250	41,300	488	454	546	454	44,250	44,300	549	487	608	487	47,250	47,300	611	520	669	520
41,300	41,350	489	455	547	455	44,300	44,350	550	488	609	488	47,300	47,350	612	521	670	521
41,350	41,400	490	455	548	455	44,350	44,400	551	488	610	488	47,350	47,400	613	521	671	521
41,400	41,450	491	456	549	456	44,400	44,450	552	489	611	489	47,400	47,450	614	522	672	522
41,450	41,500	492	456	550	456	44,450	44,500	553	489	612	489	47,450	47,500	615	522	673	522
41,500	41,550	493	457	551	457	44,500	44,550	554	490	613	490	47,500	47,550	616	523	674	523
41,550	41,600	494	457	553	457	44,550	44,600	555	490	614	490	47,550	47,600	617	523	675	523
41,600	41,650	495	458	554	458	44,600	44,650	556	491	615	491	47,600	47,650	618	524	676	524
41,650	41,700	496	458	555	458	44,650	44,700	557	491	616	491	47,650	47,700	619	524	677	524
41,700	41,750	497	459	556	459	44,700	44,750	558	492	617	492	47,700	47,750	620	525	678	525
41,750	41,800	498	460	557	460	44,750	44,800	560	493	618	493	47,750	47,800	621	526	679	526
41,800	41,850	499	460	558	460	44,800	44,850	561	493	619	493	47,800	47,850	622	526	680	526
41,850	41,900	500	461	559	461	44,850	44,900	562	494	620	494	47,850	47,900	623	527	681	527
41,900	41,950	501	461	560	461	44,900	44,950	563	494	621	494	47,900	47,950	624	527	682	527
41,950	42,000	502	462	561	462	44,950	45,000	564	495	622	495	47,950	48,000	625	528	683	528
42,000						45,000						48,000					
42,000	42,050	503	462	562	462	45,000	45,050	565	495	623	495	48,000	48,050	626	528	684	528
42,050	42,100	504	463	563	463	45,050	45,100	566	496	624	496	48,050	48,100	627	529	685	529
42,100	42,150	505	463	564	463	45,100	45,150	567	496	625	496	48,100	48,150	628	529	686	529
42,150	42,200	506	464	565	464	45,150	45,200	568	497	626	497	48,150	48,200	629	530	687	530
42,200	42,250	507	464	566	464	45,200	45,250	569	497	627	497	48,200	48,250	630	530	688	530
42,250	42,300	509	465	567	465	45,250	45,300	570	498	628	498	48,250	48,300	631	531	689	531
42,300	42,350	510	466	568	466	45,300	45,350	571	499	629	499	48,300	48,350	632	532	690	532
42,350	42,400	511	466	569	466	45,350	45,400	572	499	630	499	48,350	48,400	633	532	691	532
42,400	42,450	512	467	570	467	45,400	45,450	573	500	631	500	48,400	48,450	634	533	692	533
42,450	42,500	513	467	571	467	45,450	45,500	574	500	632	500	48,450	48,500	635	533	693	533
42,500	42,550	514	468	572	468	45,500	45,550	575	501	633	501	48,500	48,550	636	534	694	534
42,550	42,600	515	468	573	468	45,550	45,600	576	501	634	501	48,550	48,600	637	534	695	534
42,600	42,650	516	469	574	469	45,600	45,650	577	502	635	502	48,600	48,650	638	535	696	535
42,650	42,700	517	469	575	469	45,650	45,700	578	502	636	502	48,650	48,700	639	535	697	535
42,700	42,750	518	470	576	470	45,700	45,750	579	503	637	503	48,700	48,750	640	536	698	536
42,750	42,800	519	471	577	471	45,750	45,800	580	504	638	504	48,750	48,800	641	537	699	537
42,800	42,850	520	471	578	471	45,800	45,850	581	504	639	504	48,800	48,850	642	537	700	537
42,850	42,900	521	472	579	472	45,850	45,900	582	505	640	505	48,850	48,900	643	538	701	538
42,900	42,950	522	472	580	472	45,900	45,950	583	505	641	505	48,900	48,950	644	538	702	538
42,950	43,000	523	473	581	473	45,950	46,000	584	506	642	506	48,950	49,000	645	539	703	539
43,000						46,000						49,000					
43,000	43,050	524	473	582	473	46,000	46,050	585	506	643	506	49,000	49,050	646	539	704	539
43,050	43,100	525	474	583	474	46,050	46,100	586	507	644	507	49,050	49,100	647	540	706	540
43,100	43,150	526	474	584	474	46,100	46,150	587	507	645	507	49,100	49,150	648	540	707	540
43,150	43,200	527	475	585	475	46,150	46,200	588	508	646	508	49,150	49,200	649	541	708	541
43,200	43,250	528	475	586	475	46,200	46,250	589	508	647	508	49,200	49,250	650	541	709	541
43,250	43,300	529	476	587	476	46,250	46,300	590	509	648	509	49,250	49,300	651	542	710	542
43,300	43,350	530	477	588	477	46,300	46,350	591	510	649	510	49,300	49,350	652	543	711	543
43,350	43,400	531	477	589	477	46,350	46,400	592	510	650	510	49,350	49,400	653	543	712	543
43,400	43,450	532	478	590	478	46,400	46,450	593	511	651	511	49,400	49,450	654	544	713	544
43,450	43,500	533	478	591	478	46,450	46,500	594	511	652	511	49,450	49,500	655	544	714	544
43,500	43,550	534	479	592	479	46,500	46,550	595	512	653	512	49,500	49,550	656	545	715	545
43,550	43,600	535	479	593	479	46,550	46,600	596	512	655	512	49,550	49,600	657	545	716	545
43,600	43,650	536	480	594	480	46,600	46,650	597	513	656	513	49,600	49,650	658	546	717	546
43,650	43,700	537	480	595	480	46,650	46,700	598	513	657	513	49,650	49,700	659	546	718	546
43,700	43,750	538	481	596	481	46,700	46,750	599	514	658	514	49,700	49,750	660	547	719	547
43,750	43,800	539	482	597	482	46,750	46,800	600	515	659	515	49,750	49,800	662	548	720	548
43,800	43,850	540	482	598	482	46,800	46,850	601	515	660	515	49,800	49,850	663	548	721	548
43,850	43,900	541	483	599	483	46,850	46,900	602	516	661	516	49,850	49,900	664	549	722	549
43,900	43,950	542	483	600	483	46,900	46,950	603	516	662	516	49,900	49,950	665	549	723	549
43,950	44,000	543	484	601													

2016 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—			
50,000						53,000						56,000					
50,000	50,050	667	550	725	550	53,000	53,050	728	583	786	608	56,000	56,050	789	616	847	669
50,050	50,100	668	551	726	551	53,050	53,100	729	584	787	609	56,050	56,100	790	617	848	670
50,100	50,150	669	551	727	551	53,100	53,150	730	584	788	610	56,100	56,150	791	617	849	671
50,150	50,200	670	552	728	552	53,150	53,200	731	585	789	611	56,150	56,200	792	618	850	672
50,200	50,250	671	552	729	552	53,200	53,250	732	585	790	612	56,200	56,250	793	618	851	673
50,250	50,300	672	553	730	553	53,250	53,300	733	586	791	613	56,250	56,300	794	619	852	674
50,300	50,350	673	554	731	554	53,300	53,350	734	587	792	614	56,300	56,350	795	620	853	675
50,350	50,400	674	554	732	554	53,350	53,400	735	587	793	615	56,350	56,400	796	620	854	676
50,400	50,450	675	555	733	555	53,400	53,450	736	588	794	616	56,400	56,450	797	621	855	677
50,450	50,500	676	555	734	556	53,450	53,500	737	588	795	617	56,450	56,500	798	621	856	678
50,500	50,550	677	556	735	557	53,500	53,550	738	589	796	618	56,500	56,550	799	622	857	679
50,550	50,600	678	556	736	558	53,550	53,600	739	589	797	619	56,550	56,600	800	622	859	680
50,600	50,650	679	557	737	559	53,600	53,650	740	590	798	620	56,600	56,650	801	623	860	681
50,650	50,700	680	557	738	560	53,650	53,700	741	590	799	621	56,650	56,700	802	623	861	682
50,700	50,750	681	558	739	561	53,700	53,750	742	591	800	622	56,700	56,750	803	624	862	683
50,750	50,800	682	559	740	562	53,750	53,800	743	592	801	623	56,750	56,800	804	625	863	684
50,800	50,850	683	559	741	563	53,800	53,850	744	592	802	624	56,800	56,850	805	625	864	685
50,850	50,900	684	560	742	564	53,850	53,900	745	593	803	625	56,850	56,900	806	626	865	686
50,900	50,950	685	560	743	565	53,900	53,950	746	593	804	626	56,900	56,950	807	626	866	688
50,950	51,000	686	561	744	566	53,950	54,000	747	594	805	627	56,950	57,000	808	627	867	689
51,000						54,000						57,000					
51,000	51,050	687	561	745	567	54,000	54,050	748	594	806	628	57,000	57,050	809	627	868	690
51,050	51,100	688	562	746	568	54,050	54,100	749	595	808	629	57,050	57,100	810	628	869	691
51,100	51,150	689	562	747	569	54,100	54,150	750	595	809	630	57,100	57,150	811	628	870	692
51,150	51,200	690	563	748	570	54,150	54,200	751	596	810	631	57,150	57,200	812	629	871	693
51,200	51,250	691	563	749	571	54,200	54,250	752	596	811	632	57,200	57,250	813	629	872	694
51,250	51,300	692	564	750	572	54,250	54,300	753	597	812	633	57,250	57,300	815	630	873	695
51,300	51,350	693	565	751	573	54,300	54,350	754	598	813	634	57,300	57,350	816	631	874	696
51,350	51,400	694	565	752	574	54,350	54,400	755	598	814	635	57,350	57,400	817	631	875	697
51,400	51,450	695	566	753	575	54,400	54,450	756	599	815	637	57,400	57,450	818	632	876	698
51,450	51,500	696	566	754	576	54,450	54,500	757	599	816	638	57,450	57,500	819	632	877	699
51,500	51,550	697	567	755	577	54,500	54,550	758	600	817	639	57,500	57,550	820	633	878	700
51,550	51,600	698	567	757	578	54,550	54,600	759	600	818	640	57,550	57,600	821	633	879	701
51,600	51,650	699	568	758	579	54,600	54,650	760	601	819	641	57,600	57,650	822	634	880	702
51,650	51,700	700	568	759	580	54,650	54,700	761	601	820	642	57,650	57,700	823	634	881	703
51,700	51,750	701	569	760	581	54,700	54,750	762	602	821	643	57,700	57,750	824	635	882	704
51,750	51,800	702	570	761	582	54,750	54,800	764	603	822	644	57,750	57,800	825	636	883	705
51,800	51,850	703	570	762	583	54,800	54,850	765	603	823	645	57,800	57,850	826	636	884	706
51,850	51,900	704	571	763	584	54,850	54,900	766	604	824	646	57,850	57,900	827	637	885	707
51,900	51,950	705	571	764	586	54,900	54,950	767	604	825	647	57,900	57,950	828	637	886	708
51,950	52,000	706	572	765	587	54,950	55,000	768	605	826	648	57,950	58,000	829	638	887	709
52,000						55,000						58,000					
52,000	52,050	707	572	766	588	55,000	55,050	769	605	827	649	58,000	58,050	830	638	888	710
52,050	52,100	708	573	767	589	55,050	55,100	770	606	828	650	58,050	58,100	831	639	889	711
52,100	52,150	709	573	768	590	55,100	55,150	771	606	829	651	58,100	58,150	832	639	890	712
52,150	52,200	710	574	769	591	55,150	55,200	772	607	830	652	58,150	58,200	833	640	891	713
52,200	52,250	711	574	770	592	55,200	55,250	773	607	831	653	58,200	58,250	834	640	892	714
52,250	52,300	713	575	771	593	55,250	55,300	774	608	832	654	58,250	58,300	835	641	893	715
52,300	52,350	714	576	772	594	55,300	55,350	775	609	833	655	58,300	58,350	836	642	894	716
52,350	52,400	715	576	773	595	55,350	55,400	776	609	834	656	58,350	58,400	837	642	895	717
52,400	52,450	716	577	774	596	55,400	55,450	777	610	835	657	58,400	58,450	838	643	896	718
52,450	52,500	717	577	775	597	55,450	55,500	778	610	836	658	58,450	58,500	839	643	897	719
52,500	52,550	718	578	776	598	55,500	55,550	779	611	837	659	58,500	58,550	840	644	898	720
52,550	52,600	719	578	777	599	55,550	55,600	780	611	838	660	58,550	58,600	841	644	899	721
52,600	52,650	720	579	778	600	55,600	55,650	781	612	839	661	58,600	58,650	842	645	900	722
52,650	52,700	721	579	779	601	55,650	55,700	782	612	840	662	58,650	58,700	843	645	901	723
52,700	52,750	722	580	780	602	55,700	55,750	783	613	841	663	58,700	58,750	844	646	902	724
52,750	52,800	723	581	781	603	55,750	55,800	784	614	842	664	58,750	58,800	845	647	903	725
52,800	52,850	724	581	782	604	55,800	55,850	785	614	843	665	58,800	58,850	846	647	904	726
52,850	52,900	725	582	783	605	55,850	55,900	786	615	844	666	58,850	58,900	847	648	905	727
52,900	52,950	726	582	784	606	55,900	55,950	787	615	845	667	58,900	58,950	848	648	906	728
52,950	53,000	727	583	785	607	55,950	56,000	788	616	846	668	58,950	59,000	849	649	907	729

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

2016 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
59,000						62,000						65,000					
59,000	59,050	850	649	908	730	62,000	62,050	911	682	970	792	65,000	65,050	973	735	1,031	853
59,050	59,100	851	650	910	731	62,050	62,100	912	683	971	793	65,050	65,100	974	736	1,032	854
59,100	59,150	852	650	911	732	62,100	62,150	913	683	972	794	65,100	65,150	975	737	1,033	855
59,150	59,200	853	651	912	733	62,150	62,200	914	684	973	795	65,150	65,200	976	738	1,034	856
59,200	59,250	854	651	913	734	62,200	62,250	915	684	974	796	65,200	65,250	977	739	1,035	857
59,250	59,300	855	652	914	735	62,250	62,300	917	685	975	797	65,250	65,300	978	740	1,036	858
59,300	59,350	856	653	915	736	62,300	62,350	918	686	976	798	65,300	65,350	979	741	1,037	859
59,350	59,400	857	653	916	737	62,350	62,400	919	686	977	799	65,350	65,400	980	742	1,038	860
59,400	59,450	858	654	917	739	62,400	62,450	920	687	978	800	65,400	65,450	981	743	1,039	861
59,450	59,500	859	654	918	740	62,450	62,500	921	687	979	801	65,450	65,500	982	744	1,040	862
59,500	59,550	860	655	919	741	62,500	62,550	922	688	980	802	65,500	65,550	983	745	1,041	863
59,550	59,600	861	655	920	742	62,550	62,600	923	688	981	803	65,550	65,600	984	746	1,042	864
59,600	59,650	862	656	921	743	62,600	62,650	924	689	982	804	65,600	65,650	985	747	1,043	865
59,650	59,700	863	656	922	744	62,650	62,700	925	689	983	805	65,650	65,700	986	749	1,044	866
59,700	59,750	864	657	923	745	62,700	62,750	926	690	984	806	65,700	65,750	987	750	1,045	867
59,750	59,800	866	658	924	746	62,750	62,800	927	691	985	807	65,750	65,800	988	751	1,046	868
59,800	59,850	867	658	925	747	62,800	62,850	928	691	986	808	65,800	65,850	989	752	1,047	869
59,850	59,900	868	659	926	748	62,850	62,900	929	692	987	809	65,850	65,900	990	753	1,048	870
59,900	59,950	869	659	927	749	62,900	62,950	930	692	988	810	65,900	65,950	991	754	1,049	871
59,950	60,000	870	660	928	750	62,950	63,000	931	693	989	811	65,950	66,000	992	755	1,050	872
60,000						63,000						66,000					
60,000	60,050	871	660	929	751	63,000	63,050	932	694	990	812	66,000	66,050	993	756	1,051	873
60,050	60,100	872	661	930	752	63,050	63,100	933	695	991	813	66,050	66,100	994	757	1,052	874
60,100	60,150	873	661	931	753	63,100	63,150	934	696	992	814	66,100	66,150	995	758	1,053	875
60,150	60,200	874	662	932	754	63,150	63,200	935	698	993	815	66,150	66,200	996	759	1,054	876
60,200	60,250	875	662	933	755	63,200	63,250	936	699	994	816	66,200	66,250	997	760	1,055	877
60,250	60,300	876	663	934	756	63,250	63,300	937	700	995	817	66,250	66,300	998	761	1,056	878
60,300	60,350	877	664	935	757	63,300	63,350	938	701	996	818	66,300	66,350	999	762	1,057	879
60,350	60,400	878	664	936	758	63,350	63,400	939	702	997	819	66,350	66,400	1,000	763	1,058	880
60,400	60,450	879	665	937	759	63,400	63,450	940	703	998	820	66,400	66,450	1,001	764	1,059	881
60,450	60,500	880	665	938	760	63,450	63,500	941	704	999	821	66,450	66,500	1,002	765	1,060	882
60,500	60,550	881	666	939	761	63,500	63,550	942	705	1,000	822	66,500	66,550	1,003	766	1,061	883
60,550	60,600	882	666	940	762	63,550	63,600	943	706	1,001	823	66,550	66,600	1,004	767	1,063	884
60,600	60,650	883	667	941	763	63,600	63,650	944	707	1,002	824	66,600	66,650	1,005	768	1,064	885
60,650	60,700	884	667	942	764	63,650	63,700	945	708	1,003	825	66,650	66,700	1,006	769	1,065	886
60,700	60,750	885	668	943	765	63,700	63,750	946	709	1,004	826	66,700	66,750	1,007	770	1,066	887
60,750	60,800	886	669	944	766	63,750	63,800	947	710	1,005	827	66,750	66,800	1,008	771	1,067	888
60,800	60,850	887	669	945	767	63,800	63,850	948	711	1,006	828	66,800	66,850	1,009	772	1,068	889
60,850	60,900	888	670	946	768	63,850	63,900	949	712	1,007	829	66,850	66,900	1,010	773	1,069	890
60,900	60,950	889	670	947	769	63,900	63,950	950	713	1,008	830	66,900	66,950	1,011	774	1,070	892
60,950	61,000	890	671	948	770	63,950	64,000	951	714	1,009	831	66,950	67,000	1,012	775	1,071	893
61,000						64,000						67,000					
61,000	61,050	891	671	949	771	64,000	64,050	952	715	1,010	832	67,000	67,050	1,013	776	1,072	894
61,050	61,100	892	672	950	772	64,050	64,100	953	716	1,012	833	67,050	67,100	1,014	777	1,073	895
61,100	61,150	893	672	951	773	64,100	64,150	954	717	1,013	834	67,100	67,150	1,015	778	1,074	896
61,150	61,200	894	673	952	774	64,150	64,200	955	718	1,014	835	67,150	67,200	1,016	779	1,075	897
61,200	61,250	895	673	953	775	64,200	64,250	956	719	1,015	836	67,200	67,250	1,017	780	1,076	898
61,250	61,300	896	674	954	776	64,250	64,300	957	720	1,016	837	67,250	67,300	1,019	781	1,077	899
61,300	61,350	897	675	955	777	64,300	64,350	958	721	1,017	838	67,300	67,350	1,020	782	1,078	900
61,350	61,400	898	675	956	778	64,350	64,400	959	722	1,018	839	67,350	67,400	1,021	783	1,079	901
61,400	61,450	899	676	957	779	64,400	64,450	960	723	1,019	841	67,400	67,450	1,022	784	1,080	902
61,450	61,500	900	676	958	780	64,450	64,500	961	724	1,020	842	67,450	67,500	1,023	785	1,081	903
61,500	61,550	901	677	959	781	64,500	64,550	962	725	1,021	843	67,500	67,550	1,024	786	1,082	904
61,550	61,600	902	677	961	782	64,550	64,600	963	726	1,022	844	67,550	67,600	1,025	787	1,083	905
61,600	61,650	903	678	962	783	64,600	64,650	964	727	1,023	845	67,600	67,650	1,026	788	1,084	906
61,650	61,700	904	678	963	784	64,650	64,700	965	728	1,024	846	67,650	67,700	1,027	789	1,085	907
61,700	61,750	905	679	964	785	64,700	64,750	966	729	1,025	847	67,700	67,750	1,028	790	1,086	908
61,750	61,800	906	680	965	786	64,750	64,800	968	730	1,026	848	67,750	67,800	1,029	791	1,087	909
61,800	61,850	907	680	966	787	64,800	64,850	969	731	1,027	849	67,800	67,850	1,030	792	1,088	910
61,850	61,900	908	681	967	788	64,850	64,900	970	732	1,028	850	67,850	67,900	1,031	793	1,089	911
61,900	61,950	909	681	968	790	64,900	64,950	971	733	1,029	851	67,900	67,950	1,032	794	1,090	912
61,950	62,000	910	682	969	791	64,950	65,000	972	734	1,030	852	67,950	68,000	1,033	795	1,091	913

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

2016 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-			
68,000						71,000						74,000					
68,000	68,050	1,034	796	1,092	914	71,000	71,050	1,095	858	1,153	975	74,000	74,050	1,156	919	1,214	1,036
68,050	68,100	1,035	797	1,093	915	71,050	71,100	1,096	859	1,154	976	74,050	74,100	1,157	920	1,216	1,037
68,100	68,150	1,036	798	1,094	916	71,100	71,150	1,097	860	1,155	977	74,100	74,150	1,158	921	1,217	1,038
68,150	68,200	1,037	800	1,095	917	71,150	71,200	1,098	861	1,156	978	74,150	74,200	1,159	922	1,218	1,039
68,200	68,250	1,038	801	1,096	918	71,200	71,250	1,099	862	1,157	979	74,200	74,250	1,160	923	1,219	1,040
68,250	68,300	1,039	802	1,097	919	71,250	71,300	1,100	863	1,158	980	74,250	74,300	1,161	924	1,220	1,041
68,300	68,350	1,040	803	1,098	920	71,300	71,350	1,101	864	1,159	981	74,300	74,350	1,162	925	1,221	1,042
68,350	68,400	1,041	804	1,099	921	71,350	71,400	1,102	865	1,160	982	74,350	74,400	1,163	926	1,222	1,043
68,400	68,450	1,042	805	1,100	922	71,400	71,450	1,103	866	1,161	983	74,400	74,450	1,164	927	1,223	1,045
68,450	68,500	1,043	806	1,101	923	71,450	71,500	1,104	867	1,162	984	74,450	74,500	1,165	928	1,224	1,046
68,500	68,550	1,044	807	1,102	924	71,500	71,550	1,105	868	1,163	985	74,500	74,550	1,166	929	1,225	1,047
68,550	68,600	1,045	808	1,103	925	71,550	71,600	1,106	869	1,165	986	74,550	74,600	1,167	930	1,226	1,048
68,600	68,650	1,046	809	1,104	926	71,600	71,650	1,107	870	1,166	987	74,600	74,650	1,168	931	1,227	1,049
68,650	68,700	1,047	810	1,105	927	71,650	71,700	1,108	871	1,167	988	74,650	74,700	1,169	932	1,228	1,050
68,700	68,750	1,048	811	1,106	928	71,700	71,750	1,109	872	1,168	989	74,700	74,750	1,170	933	1,229	1,051
68,750	68,800	1,049	812	1,107	929	71,750	71,800	1,110	873	1,169	990	74,750	74,800	1,172	934	1,230	1,052
68,800	68,850	1,050	813	1,108	930	71,800	71,850	1,111	874	1,170	991	74,800	74,850	1,173	935	1,231	1,053
68,850	68,900	1,051	814	1,109	931	71,850	71,900	1,112	875	1,171	992	74,850	74,900	1,174	936	1,232	1,054
68,900	68,950	1,052	815	1,110	932	71,900	71,950	1,113	876	1,172	994	74,900	74,950	1,175	937	1,233	1,055
68,950	69,000	1,053	816	1,111	933	71,950	72,000	1,114	877	1,173	995	74,950	75,000	1,176	938	1,234	1,056
69,000						72,000						75,000					
69,000	69,050	1,054	817	1,112	934	72,000	72,050	1,115	878	1,174	996	75,000	75,050	1,177	939	1,235	1,057
69,050	69,100	1,055	818	1,114	935	72,050	72,100	1,116	879	1,175	997	75,050	75,100	1,178	940	1,236	1,058
69,100	69,150	1,056	819	1,115	936	72,100	72,150	1,117	880	1,176	998	75,100	75,150	1,179	941	1,237	1,059
69,150	69,200	1,057	820	1,116	937	72,150	72,200	1,118	881	1,177	999	75,150	75,200	1,180	942	1,238	1,060
69,200	69,250	1,058	821	1,117	938	72,200	72,250	1,119	882	1,178	1,000	75,200	75,250	1,181	943	1,239	1,061
69,250	69,300	1,059	822	1,118	939	72,250	72,300	1,121	883	1,179	1,001	75,250	75,300	1,182	944	1,240	1,062
69,300	69,350	1,060	823	1,119	940	72,300	72,350	1,122	884	1,180	1,002	75,300	75,350	1,183	945	1,241	1,063
69,350	69,400	1,061	824	1,120	941	72,350	72,400	1,123	885	1,181	1,003	75,350	75,400	1,184	946	1,242	1,064
69,400	69,450	1,062	825	1,121	943	72,400	72,450	1,124	886	1,182	1,004	75,400	75,450	1,185	947	1,243	1,065
69,450	69,500	1,063	826	1,122	944	72,450	72,500	1,125	887	1,183	1,005	75,450	75,500	1,186	948	1,244	1,066
69,500	69,550	1,064	827	1,123	945	72,500	72,550	1,126	888	1,184	1,006	75,500	75,550	1,187	949	1,245	1,067
69,550	69,600	1,065	828	1,124	946	72,550	72,600	1,127	889	1,185	1,007	75,550	75,600	1,188	950	1,246	1,068
69,600	69,650	1,066	829	1,125	947	72,600	72,650	1,128	890	1,186	1,008	75,600	75,650	1,189	951	1,247	1,069
69,650	69,700	1,067	830	1,126	948	72,650	72,700	1,129	891	1,187	1,009	75,650	75,700	1,190	953	1,248	1,070
69,700	69,750	1,068	831	1,127	949	72,700	72,750	1,130	892	1,188	1,010	75,700	75,750	1,191	954	1,249	1,071
69,750	69,800	1,070	832	1,128	950	72,750	72,800	1,131	893	1,189	1,011	75,750	75,800	1,192	955	1,250	1,072
69,800	69,850	1,071	833	1,129	951	72,800	72,850	1,132	894	1,190	1,012	75,800	75,850	1,193	956	1,251	1,073
69,850	69,900	1,072	834	1,130	952	72,850	72,900	1,133	895	1,191	1,013	75,850	75,900	1,194	957	1,252	1,074
69,900	69,950	1,073	835	1,131	953	72,900	72,950	1,134	896	1,192	1,014	75,900	75,950	1,195	958	1,253	1,075
69,950	70,000	1,074	836	1,132	954	72,950	73,000	1,135	897	1,193	1,015	75,950	76,000	1,196	959	1,254	1,076
70,000						73,000						76,000					
70,000	70,050	1,075	837	1,133	955	73,000	73,050	1,136	898	1,194	1,016	76,000	76,050	1,197	960	1,255	1,077
70,050	70,100	1,076	838	1,134	956	73,050	73,100	1,137	899	1,195	1,017	76,050	76,100	1,198	961	1,257	1,078
70,100	70,150	1,077	839	1,135	957	73,100	73,150	1,138	900	1,196	1,018	76,100	76,150	1,199	962	1,258	1,079
70,150	70,200	1,078	840	1,136	958	73,150	73,200	1,139	902	1,197	1,019	76,150	76,200	1,200	963	1,259	1,080
70,200	70,250	1,079	841	1,137	959	73,200	73,250	1,140	903	1,198	1,020	76,200	76,250	1,201	964	1,260	1,081
70,250	70,300	1,080	842	1,138	960	73,250	73,300	1,141	904	1,199	1,021	76,250	76,300	1,202	965	1,261	1,082
70,300	70,350	1,081	843	1,139	961	73,300	73,350	1,142	905	1,200	1,022	76,300	76,350	1,203	966	1,262	1,083
70,350	70,400	1,082	844	1,140	962	73,350	73,400	1,143	906	1,201	1,023	76,350	76,400	1,204	967	1,263	1,084
70,400	70,450	1,083	845	1,141	963	73,400	73,450	1,144	907	1,202	1,024	76,400	76,450	1,205	968	1,265	1,085
70,450	70,500	1,084	846	1,142	964	73,450	73,500	1,145	908	1,203	1,025	76,450	76,500	1,206	969	1,266	1,086
70,500	70,550	1,085	847	1,143	965	73,500	73,550	1,146	909	1,204	1,026	76,500	76,550	1,207	970	1,267	1,087
70,550	70,600	1,086	848	1,144	966	73,550	73,600	1,147	910	1,205	1,027	76,550	76,600	1,208	971	1,268	1,088
70,600	70,650	1,087	849	1,145	967	73,600	73,650	1,148	911	1,206	1,028	76,600	76,650	1,209	972	1,269	1,089
70,650	70,700	1,088	851	1,146	968	73,650	73,700	1,149	912	1,207	1,029	76,650	76,700	1,210	973	1,270	1,090
70,700	70,750	1,089	852	1,147	969	73,700	73,750	1,150	913	1,208	1,030	76,700	76,750	1,211	974	1,271	1,091
70,750	70,800	1,090	853	1,148	970	73,750	73,800	1,151	914	1,209	1,031	76,750	76,800	1,212	975	1,272	1,092
70,800	70,850	1,091	854	1,149	971	73,800	73,850	1,152	915	1,210	1,032	76,800	76,850	1,213	976	1,274	1,093
70,850	70,900	1,092	855	1,150	972	73,850	73,900	1,153	916	1,211	1,033	76,850	76,900	1,214	977	1,275	1,094
70,900	70,950	1,093	856	1,151	973	73,900	73,950	1,154	917	1,212	1,034	76,900	76,950	1,215	978	1,276	1,096
70,950	71,000	1,094	857	1,152	974	73,950	74,000	1,155	918	1,213	1,035	76,950	77,000	1,216	979	1,277	1,097

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

2016 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-			
77,000						80,000						83,000					
77,000	77,050	1,217	980	1,278	1,098	80,000	80,050	1,279	1,041	1,346	1,159	83,000	83,050	1,340	1,102	1,414	1,220
77,050	77,100	1,218	981	1,279	1,099	80,050	80,100	1,280	1,042	1,347	1,160	83,050	83,100	1,341	1,103	1,415	1,221
77,100	77,150	1,219	982	1,280	1,100	80,100	80,150	1,281	1,043	1,349	1,161	83,100	83,150	1,342	1,104	1,417	1,222
77,150	77,200	1,220	983	1,282	1,101	80,150	80,200	1,282	1,044	1,350	1,162	83,150	83,200	1,343	1,106	1,418	1,223
77,200	77,250	1,221	984	1,283	1,102	80,200	80,250	1,283	1,045	1,351	1,163	83,200	83,250	1,344	1,107	1,419	1,224
77,250	77,300	1,223	985	1,284	1,103	80,250	80,300	1,284	1,046	1,352	1,164	83,250	83,300	1,345	1,108	1,420	1,225
77,300	77,350	1,224	986	1,285	1,104	80,300	80,350	1,285	1,047	1,353	1,165	83,300	83,350	1,346	1,109	1,421	1,226
77,350	77,400	1,225	987	1,286	1,105	80,350	80,400	1,286	1,048	1,354	1,166	83,350	83,400	1,347	1,110	1,422	1,227
77,400	77,450	1,226	988	1,287	1,106	80,400	80,450	1,287	1,049	1,355	1,167	83,400	83,450	1,348	1,111	1,423	1,228
77,450	77,500	1,227	989	1,288	1,107	80,450	80,500	1,288	1,050	1,356	1,168	83,450	83,500	1,349	1,112	1,425	1,229
77,500	77,550	1,228	990	1,290	1,108	80,500	80,550	1,289	1,051	1,358	1,169	83,500	83,550	1,350	1,113	1,426	1,230
77,550	77,600	1,229	991	1,291	1,109	80,550	80,600	1,290	1,052	1,359	1,170	83,550	83,600	1,351	1,114	1,427	1,231
77,600	77,650	1,230	992	1,292	1,110	80,600	80,650	1,291	1,053	1,360	1,171	83,600	83,650	1,352	1,115	1,428	1,232
77,650	77,700	1,231	993	1,293	1,111	80,650	80,700	1,292	1,055	1,361	1,172	83,650	83,700	1,353	1,116	1,429	1,233
77,700	77,750	1,232	994	1,294	1,112	80,700	80,750	1,293	1,056	1,362	1,173	83,700	83,750	1,354	1,117	1,430	1,234
77,750	77,800	1,233	995	1,295	1,113	80,750	80,800	1,294	1,057	1,363	1,174	83,750	83,800	1,355	1,118	1,431	1,235
77,800	77,850	1,234	996	1,296	1,114	80,800	80,850	1,295	1,058	1,364	1,175	83,800	83,850	1,356	1,119	1,433	1,236
77,850	77,900	1,235	997	1,297	1,115	80,850	80,900	1,296	1,059	1,366	1,176	83,850	83,900	1,357	1,120	1,434	1,237
77,900	77,950	1,236	998	1,299	1,116	80,900	80,950	1,297	1,060	1,367	1,177	83,900	83,950	1,358	1,121	1,435	1,238
77,950	78,000	1,237	999	1,300	1,117	80,950	81,000	1,298	1,061	1,368	1,178	83,950	84,000	1,359	1,122	1,436	1,239
78,000						81,000						84,000					
78,000	78,050	1,238	1,000	1,301	1,118	81,000	81,050	1,299	1,062	1,369	1,179	84,000	84,050	1,360	1,123	1,437	1,240
78,050	78,100	1,239	1,001	1,302	1,119	81,050	81,100	1,300	1,063	1,370	1,180	84,050	84,100	1,361	1,124	1,438	1,241
78,100	78,150	1,240	1,002	1,303	1,120	81,100	81,150	1,301	1,064	1,371	1,181	84,100	84,150	1,362	1,125	1,439	1,242
78,150	78,200	1,241	1,004	1,304	1,121	81,150	81,200	1,302	1,065	1,372	1,182	84,150	84,200	1,363	1,126	1,440	1,243
78,200	78,250	1,242	1,005	1,305	1,122	81,200	81,250	1,303	1,066	1,373	1,183	84,200	84,250	1,364	1,127	1,442	1,244
78,250	78,300	1,243	1,006	1,307	1,123	81,250	81,300	1,304	1,067	1,375	1,184	84,250	84,300	1,365	1,128	1,443	1,245
78,300	78,350	1,244	1,007	1,308	1,124	81,300	81,350	1,305	1,068	1,376	1,185	84,300	84,350	1,366	1,129	1,444	1,246
78,350	78,400	1,245	1,008	1,309	1,125	81,350	81,400	1,306	1,069	1,377	1,186	84,350	84,400	1,367	1,130	1,445	1,247
78,400	78,450	1,246	1,009	1,310	1,126	81,400	81,450	1,307	1,070	1,378	1,187	84,400	84,450	1,368	1,131	1,446	1,249
78,450	78,500	1,247	1,010	1,311	1,127	81,450	81,500	1,308	1,071	1,379	1,188	84,450	84,500	1,369	1,132	1,447	1,250
78,500	78,550	1,248	1,011	1,312	1,128	81,500	81,550	1,309	1,072	1,380	1,189	84,500	84,550	1,370	1,133	1,448	1,251
78,550	78,600	1,249	1,012	1,313	1,129	81,550	81,600	1,310	1,073	1,381	1,190	84,550	84,600	1,371	1,134	1,450	1,252
78,600	78,650	1,250	1,013	1,314	1,130	81,600	81,650	1,311	1,074	1,383	1,191	84,600	84,650	1,372	1,135	1,451	1,253
78,650	78,700	1,251	1,014	1,316	1,131	81,650	81,700	1,312	1,075	1,384	1,192	84,650	84,700	1,373	1,136	1,452	1,254
78,700	78,750	1,252	1,015	1,317	1,132	81,700	81,750	1,313	1,076	1,385	1,193	84,700	84,750	1,374	1,137	1,453	1,255
78,750	78,800	1,253	1,016	1,318	1,133	81,750	81,800	1,314	1,077	1,386	1,194	84,750	84,800	1,376	1,138	1,454	1,256
78,800	78,850	1,254	1,017	1,319	1,134	81,800	81,850	1,315	1,078	1,387	1,195	84,800	84,850	1,377	1,139	1,455	1,257
78,850	78,900	1,255	1,018	1,320	1,135	81,850	81,900	1,316	1,079	1,388	1,196	84,850	84,900	1,378	1,140	1,456	1,258
78,900	78,950	1,256	1,019	1,321	1,136	81,900	81,950	1,317	1,080	1,389	1,198	84,900	84,950	1,379	1,141	1,457	1,259
78,950	79,000	1,257	1,020	1,322	1,137	81,950	82,000	1,318	1,081	1,391	1,199	84,950	85,000	1,380	1,142	1,459	1,260
79,000						82,000						85,000					
79,000	79,050	1,258	1,021	1,324	1,138	82,000	82,050	1,319	1,082	1,392	1,200	85,000	85,050	1,381	1,143	1,460	1,261
79,050	79,100	1,259	1,022	1,325	1,139	82,050	82,100	1,320	1,083	1,393	1,201	85,050	85,100	1,382	1,144	1,461	1,262
79,100	79,150	1,260	1,023	1,326	1,140	82,100	82,150	1,321	1,084	1,394	1,202	85,100	85,150	1,383	1,145	1,462	1,263
79,150	79,200	1,261	1,024	1,327	1,141	82,150	82,200	1,322	1,085	1,395	1,203	85,150	85,200	1,384	1,146	1,463	1,264
79,200	79,250	1,262	1,025	1,328	1,142	82,200	82,250	1,323	1,086	1,396	1,204	85,200	85,250	1,385	1,147	1,464	1,265
79,250	79,300	1,263	1,026	1,329	1,143	82,250	82,300	1,325	1,087	1,397	1,205	85,250	85,300	1,386	1,148	1,465	1,266
79,300	79,350	1,264	1,027	1,330	1,144	82,300	82,350	1,326	1,088	1,398	1,206	85,300	85,350	1,387	1,149	1,467	1,267
79,350	79,400	1,265	1,028	1,331	1,145	82,350	82,400	1,327	1,089	1,400	1,207	85,350	85,400	1,388	1,150	1,468	1,268
79,400	79,450	1,266	1,029	1,333	1,147	82,400	82,450	1,328	1,090	1,401	1,208	85,400	85,450	1,389	1,151	1,469	1,269
79,450	79,500	1,267	1,030	1,334	1,148	82,450	82,500	1,329	1,091	1,402	1,209	85,450	85,500	1,390	1,152	1,470	1,270
79,500	79,550	1,268	1,031	1,335	1,149	82,500	82,550	1,330	1,092	1,403	1,210	85,500	85,550	1,391	1,153	1,471	1,271
79,550	79,600	1,269	1,032	1,336	1,150	82,550	82,600	1,331	1,093	1,404	1,211	85,550	85,600	1,392	1,154	1,472	1,272
79,600	79,650	1,270	1,033	1,337	1,151	82,600	82,650	1,332	1,094	1,405	1,212	85,600	85,650	1,393	1,155	1,473	1,273
79,650	79,700	1,271	1,034	1,338	1,152	82,650	82,700	1,333	1,095	1,406	1,213	85,650	85,700	1,394	1,157	1,475	1,274
79,700	79,750	1,272	1,035	1,339	1,153	82,700	82,750	1,334	1,096	1,408	1,214	85,700	85,750	1,395	1,158	1,476	1,275
79,750	79,800	1,274	1,036	1,341	1,154	82,750	82,800	1,335	1,097	1,409	1,215	85,750	85,800	1,396	1,159	1,477	1,276
79,800	79,850	1,275	1,037	1,342	1,155	82,800	82,850	1,336	1,098	1,410	1,216	85,800	85,850	1,397	1,160	1,478	1,277
79,850	79,900	1,276	1,038	1,343	1,156	82,850	82,900	1,337	1,099	1,411	1,217	85,850	85,900	1,398	1,161	1,479	1,278
79,900	79,950	1,277	1,039	1,344	1,157	82,900	82,950	1,338	1,100	1,412	1,218	85,900	85,950	1,399	1,162	1,480	1,279
79,950	80,000	1,278	1,040	1,345	1,158	82,950	83,000	1,339	1,101	1,413	1,219	85,950	86,000	1,400	1,16		

2016 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
86,000						89,000						92,000					
86,000	86,050	1,401	1,164	1,482	1,281	89,000	89,050	1,462	1,225	1,551	1,342	92,000	92,050	1,525	1,286	1,619	1,404
86,050	86,100	1,402	1,165	1,484	1,282	89,050	89,100	1,463	1,226	1,552	1,343	92,050	92,100	1,527	1,287	1,620	1,405
86,100	86,150	1,403	1,166	1,485	1,283	89,100	89,150	1,464	1,227	1,553	1,344	92,100	92,150	1,528	1,288	1,621	1,406
86,150	86,200	1,404	1,167	1,486	1,284	89,150	89,200	1,465	1,228	1,554	1,345	92,150	92,200	1,529	1,289	1,622	1,407
86,200	86,250	1,405	1,168	1,487	1,285	89,200	89,250	1,466	1,229	1,555	1,346	92,200	92,250	1,530	1,290	1,623	1,408
86,250	86,300	1,406	1,169	1,488	1,286	89,250	89,300	1,467	1,230	1,556	1,347	92,250	92,300	1,531	1,291	1,624	1,409
86,300	86,350	1,407	1,170	1,489	1,287	89,300	89,350	1,468	1,231	1,557	1,348	92,300	92,350	1,532	1,292	1,625	1,410
86,350	86,400	1,408	1,171	1,490	1,288	89,350	89,400	1,469	1,232	1,558	1,349	92,350	92,400	1,533	1,293	1,627	1,411
86,400	86,450	1,409	1,172	1,492	1,289	89,400	89,450	1,470	1,233	1,560	1,351	92,400	92,450	1,534	1,294	1,628	1,412
86,450	86,500	1,410	1,173	1,493	1,290	89,450	89,500	1,471	1,234	1,561	1,352	92,450	92,500	1,536	1,295	1,629	1,413
86,500	86,550	1,411	1,174	1,494	1,291	89,500	89,550	1,472	1,235	1,562	1,353	92,500	92,550	1,537	1,296	1,630	1,414
86,550	86,600	1,412	1,175	1,495	1,292	89,550	89,600	1,473	1,236	1,563	1,354	92,550	92,600	1,538	1,297	1,631	1,415
86,600	86,650	1,413	1,176	1,496	1,293	89,600	89,650	1,474	1,237	1,564	1,355	92,600	92,650	1,539	1,298	1,632	1,416
86,650	86,700	1,414	1,177	1,497	1,294	89,650	89,700	1,475	1,238	1,565	1,356	92,650	92,700	1,540	1,299	1,633	1,417
86,700	86,750	1,415	1,178	1,498	1,295	89,700	89,750	1,476	1,239	1,566	1,357	92,700	92,750	1,541	1,300	1,635	1,418
86,750	86,800	1,416	1,179	1,499	1,296	89,750	89,800	1,478	1,240	1,568	1,358	92,750	92,800	1,542	1,301	1,636	1,419
86,800	86,850	1,417	1,180	1,501	1,297	89,800	89,850	1,479	1,241	1,569	1,359	92,800	92,850	1,544	1,302	1,637	1,420
86,850	86,900	1,418	1,181	1,502	1,298	89,850	89,900	1,480	1,242	1,570	1,360	92,850	92,900	1,545	1,303	1,638	1,421
86,900	86,950	1,419	1,182	1,503	1,300	89,900	89,950	1,481	1,243	1,571	1,361	92,900	92,950	1,546	1,304	1,639	1,422
86,950	87,000	1,420	1,183	1,504	1,301	89,950	90,000	1,482	1,244	1,572	1,362	92,950	93,000	1,547	1,305	1,640	1,423
87,000						90,000						93,000					
87,000	87,050	1,421	1,184	1,505	1,302	90,000	90,050	1,483	1,245	1,573	1,363	93,000	93,050	1,548	1,306	1,641	1,424
87,050	87,100	1,422	1,185	1,506	1,303	90,050	90,100	1,484	1,246	1,574	1,364	93,050	93,100	1,549	1,307	1,642	1,425
87,100	87,150	1,423	1,186	1,507	1,304	90,100	90,150	1,485	1,247	1,576	1,365	93,100	93,150	1,550	1,308	1,644	1,426
87,150	87,200	1,424	1,187	1,509	1,305	90,150	90,200	1,486	1,248	1,577	1,366	93,150	93,200	1,552	1,310	1,645	1,427
87,200	87,250	1,425	1,188	1,510	1,306	90,200	90,250	1,487	1,249	1,578	1,367	93,200	93,250	1,553	1,311	1,646	1,428
87,250	87,300	1,427	1,189	1,511	1,307	90,250	90,300	1,488	1,250	1,579	1,368	93,250	93,300	1,554	1,312	1,647	1,429
87,300	87,350	1,428	1,190	1,512	1,308	90,300	90,350	1,489	1,251	1,580	1,369	93,300	93,350	1,555	1,313	1,648	1,430
87,350	87,400	1,429	1,191	1,513	1,309	90,350	90,400	1,490	1,252	1,581	1,370	93,350	93,400	1,556	1,314	1,649	1,431
87,400	87,450	1,430	1,192	1,514	1,310	90,400	90,450	1,491	1,253	1,582	1,371	93,400	93,450	1,557	1,315	1,650	1,432
87,450	87,500	1,431	1,193	1,515	1,311	90,450	90,500	1,492	1,254	1,583	1,372	93,450	93,500	1,558	1,316	1,652	1,433
87,500	87,550	1,432	1,194	1,517	1,312	90,500	90,550	1,493	1,255	1,585	1,373	93,500	93,550	1,559	1,317	1,653	1,434
87,550	87,600	1,433	1,195	1,518	1,313	90,550	90,600	1,494	1,256	1,586	1,374	93,550	93,600	1,561	1,318	1,654	1,435
87,600	87,650	1,434	1,196	1,519	1,314	90,600	90,650	1,495	1,257	1,587	1,375	93,600	93,650	1,562	1,319	1,655	1,436
87,650	87,700	1,435	1,197	1,520	1,315	90,650	90,700	1,496	1,259	1,588	1,376	93,650	93,700	1,563	1,320	1,656	1,437
87,700	87,750	1,436	1,198	1,521	1,316	90,700	90,750	1,497	1,260	1,589	1,377	93,700	93,750	1,564	1,321	1,657	1,438
87,750	87,800	1,437	1,199	1,522	1,317	90,750	90,800	1,498	1,261	1,590	1,378	93,750	93,800	1,565	1,322	1,658	1,439
87,800	87,850	1,438	1,200	1,523	1,318	90,800	90,850	1,499	1,262	1,591	1,379	93,800	93,850	1,566	1,323	1,660	1,440
87,850	87,900	1,439	1,201	1,524	1,319	90,850	90,900	1,500	1,263	1,593	1,380	93,850	93,900	1,567	1,324	1,661	1,441
87,900	87,950	1,440	1,202	1,526	1,320	90,900	90,950	1,501	1,264	1,594	1,381	93,900	93,950	1,569	1,325	1,662	1,442
87,950	88,000	1,441	1,203	1,527	1,321	90,950	91,000	1,502	1,265	1,595	1,382	93,950	94,000	1,570	1,326	1,663	1,443
88,000						91,000						94,000					
88,000	88,050	1,442	1,204	1,528	1,322	91,000	91,050	1,503	1,266	1,596	1,383	94,000	94,050	1,571	1,327	1,664	1,444
88,050	88,100	1,443	1,205	1,529	1,323	91,050	91,100	1,504	1,267	1,597	1,384	94,050	94,100	1,572	1,328	1,665	1,445
88,100	88,150	1,444	1,206	1,530	1,324	91,100	91,150	1,505	1,268	1,598	1,385	94,100	94,150	1,573	1,329	1,666	1,446
88,150	88,200	1,445	1,208	1,531	1,325	91,150	91,200	1,506	1,269	1,599	1,386	94,150	94,200	1,574	1,330	1,667	1,447
88,200	88,250	1,446	1,209	1,532	1,326	91,200	91,250	1,507	1,270	1,600	1,387	94,200	94,250	1,575	1,331	1,669	1,448
88,250	88,300	1,447	1,210	1,534	1,327	91,250	91,300	1,508	1,271	1,602	1,388	94,250	94,300	1,576	1,332	1,670	1,449
88,300	88,350	1,448	1,211	1,535	1,328	91,300	91,350	1,510	1,272	1,603	1,389	94,300	94,350	1,578	1,333	1,671	1,450
88,350	88,400	1,449	1,212	1,536	1,329	91,350	91,400	1,511	1,273	1,604	1,390	94,350	94,400	1,579	1,334	1,672	1,451
88,400	88,450	1,450	1,213	1,537	1,330	91,400	91,450	1,512	1,274	1,605	1,391	94,400	94,450	1,580	1,335	1,673	1,453
88,450	88,500	1,451	1,214	1,538	1,331	91,450	91,500	1,513	1,275	1,606	1,392	94,450	94,500	1,581	1,336	1,674	1,454
88,500	88,550	1,452	1,215	1,539	1,332	91,500	91,550	1,514	1,276	1,607	1,393	94,500	94,550	1,582	1,337	1,675	1,455
88,550	88,600	1,453	1,216	1,540	1,333	91,550	91,600	1,515	1,277	1,608	1,394	94,550	94,600	1,583	1,338	1,677	1,456
88,600	88,650	1,454	1,217	1,541	1,334	91,600	91,650	1,516	1,278	1,610	1,395	94,600	94,650	1,584	1,339	1,678	1,457
88,650	88,700	1,455	1,218	1,543	1,335	91,650	91,700	1,517	1,279	1,611	1,396	94,650	94,700	1,586	1,340	1,679	1,458
88,700	88,750	1,456	1,219	1,544	1,336	91,700	91,750	1,519	1,280	1,612	1,397	94,700	94,750	1,587	1,341	1,680	1,459
88,750																	

2016 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	1,594	1,347	1,687	1,465	98,000	98,050	1,662	1,408	1,755	1,526
95,050	95,100	1,595	1,348	1,688	1,466	98,050	98,100	1,663	1,409	1,756	1,527
95,100	95,150	1,596	1,349	1,689	1,467	98,100	98,150	1,664	1,410	1,757	1,528
95,150	95,200	1,597	1,350	1,690	1,468	98,150	98,200	1,665	1,412	1,758	1,529
95,200	95,250	1,598	1,351	1,691	1,469	98,200	98,250	1,666	1,413	1,759	1,530
95,250	95,300	1,599	1,352	1,692	1,470	98,250	98,300	1,667	1,414	1,761	1,531
95,300	95,350	1,600	1,353	1,694	1,471	98,300	98,350	1,668	1,415	1,762	1,532
95,350	95,400	1,601	1,354	1,695	1,472	98,350	98,400	1,670	1,416	1,763	1,533
95,400	95,450	1,603	1,355	1,696	1,473	98,400	98,450	1,671	1,417	1,764	1,534
95,450	95,500	1,604	1,356	1,697	1,474	98,450	98,500	1,672	1,418	1,765	1,535
95,500	95,550	1,605	1,357	1,698	1,475	98,500	98,550	1,673	1,419	1,766	1,536
95,550	95,600	1,606	1,358	1,699	1,476	98,550	98,600	1,674	1,420	1,767	1,537
95,600	95,650	1,607	1,359	1,700	1,477	98,600	98,650	1,675	1,421	1,768	1,538
95,650	95,700	1,608	1,361	1,702	1,478	98,650	98,700	1,676	1,422	1,770	1,539
95,700	95,750	1,609	1,362	1,703	1,479	98,700	98,750	1,678	1,423	1,771	1,540
95,750	95,800	1,611	1,363	1,704	1,480	98,750	98,800	1,679	1,424	1,772	1,541
95,800	95,850	1,612	1,364	1,705	1,481	98,800	98,850	1,680	1,425	1,773	1,542
95,850	95,900	1,613	1,365	1,706	1,482	98,850	98,900	1,681	1,426	1,774	1,543
95,900	95,950	1,614	1,366	1,707	1,483	98,900	98,950	1,682	1,427	1,775	1,544
95,950	96,000	1,615	1,367	1,708	1,484	98,950	99,000	1,683	1,428	1,776	1,545
96,000						99,000					
96,000	96,050	1,616	1,368	1,709	1,485	99,000	99,050	1,684	1,429	1,778	1,546
96,050	96,100	1,617	1,369	1,711	1,486	99,050	99,100	1,685	1,430	1,779	1,547
96,100	96,150	1,618	1,370	1,712	1,487	99,100	99,150	1,687	1,431	1,780	1,548
96,150	96,200	1,620	1,371	1,713	1,488	99,150	99,200	1,688	1,432	1,781	1,549
96,200	96,250	1,621	1,372	1,714	1,489	99,200	99,250	1,689	1,433	1,782	1,550
96,250	96,300	1,622	1,373	1,715	1,490	99,250	99,300	1,690	1,434	1,783	1,551
96,300	96,350	1,623	1,374	1,716	1,491	99,300	99,350	1,691	1,435	1,784	1,552
96,350	96,400	1,624	1,375	1,717	1,492	99,350	99,400	1,692	1,436	1,785	1,553
96,400	96,450	1,625	1,376	1,719	1,493	99,400	99,450	1,693	1,437	1,787	1,555
96,450	96,500	1,626	1,377	1,720	1,494	99,450	99,500	1,695	1,438	1,788	1,556
96,500	96,550	1,628	1,378	1,721	1,495	99,500	99,550	1,696	1,439	1,789	1,557
96,550	96,600	1,629	1,379	1,722	1,496	99,550	99,600	1,697	1,440	1,790	1,558
96,600	96,650	1,630	1,380	1,723	1,497	99,600	99,650	1,698	1,441	1,791	1,559
96,650	96,700	1,631	1,381	1,724	1,498	99,650	99,700	1,699	1,442	1,792	1,560
96,700	96,750	1,632	1,382	1,725	1,499	99,700	99,750	1,700	1,443	1,793	1,561
96,750	96,800	1,633	1,383	1,726	1,500	99,750	99,800	1,701	1,444	1,795	1,562
96,800	96,850	1,634	1,384	1,728	1,501	99,800	99,850	1,702	1,445	1,796	1,563
96,850	96,900	1,636	1,385	1,729	1,502	99,850	99,900	1,704	1,446	1,797	1,564
96,900	96,950	1,637	1,386	1,730	1,504	99,900	99,950	1,705	1,447	1,798	1,565
96,950	97,000	1,638	1,387	1,731	1,505	99,950	100,000	1,706	1,448	1,799	1,566
97,000						<div style="border: 2px solid black; border-radius: 20px; padding: 20px; width: fit-content; margin: auto;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	1,639	1,388	1,732	1,506						
97,050	97,100	1,640	1,389	1,733	1,507						
97,100	97,150	1,641	1,390	1,734	1,508						
97,150	97,200	1,642	1,391	1,736	1,509						
97,200	97,250	1,643	1,392	1,737	1,510						
97,250	97,300	1,645	1,393	1,738	1,511						
97,300	97,350	1,646	1,394	1,739	1,512						
97,350	97,400	1,647	1,395	1,740	1,513						
97,400	97,450	1,648	1,396	1,741	1,514						
97,450	97,500	1,649	1,397	1,742	1,515						
97,500	97,550	1,650	1,398	1,744	1,516						
97,550	97,600	1,651	1,399	1,745	1,517						
97,600	97,650	1,653	1,400	1,746	1,518						
97,650	97,700	1,654	1,401	1,747	1,519						
97,700	97,750	1,655	1,402	1,748	1,520						
97,750	97,800	1,656	1,403	1,749	1,521						
97,800	97,850	1,657	1,404	1,750	1,522						
97,850	97,900	1,658	1,405	1,751	1,523						
97,900	97,950	1,659	1,406	1,753	1,524						
97,950	98,000	1,660	1,407	1,754	1,525						

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

2016 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	\$ 37,650.....		1.10% of North Dakota taxable income
37,650	91,150.....	\$ 414.15	+ 2.04% of amount over \$ 37,650
91,150	190,150.....	1,505.55	+ 2.27% of amount over 91,150
190,150	413,350.....	3,752.85	+ 2.64% of amount over 190,150
413,350.....		9,645.33	+ 2.90% of amount over 413,350

Married filing jointly and Qualifying widow(er)

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 62,900.....		1.10% of North Dakota taxable income
62,900	151,900.....	\$ 691.90	+ 2.04% of amount over \$ 62,900
151,900	231,450.....	2,507.50	+ 2.27% of amount over 151,900
231,450	413,350.....	4,313.29	+ 2.64% of amount over 231,450
413,350.....		9,115.45	+ 2.90% of amount over 413,350

Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 31,450.....		1.10% of North Dakota taxable income
31,450	75,950.....	\$ 345.95	+ 2.04% of amount over \$ 31,450
75,950	115,725.....	1,253.75	+ 2.27% of amount over 75,950
115,725	206,675.....	2,156.64	+ 2.64% of amount over 115,725
206,675.....		4,557.72	+ 2.90% of amount over 206,675

Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 50,400.....		1.10% of North Dakota taxable income
50,400	130,150.....	\$ 554.40	+ 2.04% of amount over \$ 50,400
130,150	210,800.....	2,181.30	+ 2.27% of amount over 130,150
210,800	413,350.....	4,012.06	+ 2.64% of amount over 210,800
413,350.....		9,359.38	+ 2.90% of amount over 413,350

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

Leave documents loose in envelope before mailing to our office.

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

Leave documents loose in envelope before mailing to our office.

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 the 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 website 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 tax service

Service is available by appointment only. Call 1-844-545-5640 to schedule an appointment. In North Dakota, IRS tax services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 12:30 p.m. - 1:30 p.m.*)
4503 N Coleman Street
Suite 101
Closed Wednesdays

Fargo
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 12:30 p.m. - 1:30 p.m.*)
Federal Building
Room 137
102 N 4th Street
Closed Wednesdays

Minot (*closed 12:30 p.m. - 1:30 p.m.*)
Federal Building
Suite 101
100 1st Street SW

Do you need any forms?

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

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

- Form ND-EZ**, Individual income tax form (Short form)
- Form ND-1**, Individual income tax form (Long form)
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- 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 tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEC**, Qualified endowment fund tax credit
- 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
- 2017 Form ND-1ES**, Estimated income tax—individuals
- 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: 2016 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Name

Address

City

State

ZIP code

Need assistance?

Website—Go to our website at **www.nd.gov/tax**

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

Phone

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

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

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

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

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

Mail—Mail your letter to:

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

Fax—Fax us at **1-701-328-1942**

Check the status of your refund

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

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

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

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

Request a copy of your return

A fillable form is available on our website that you may use to request a copy of your return. Go to **www.nd.gov/tax** and click on **For Individuals**. Click on **Forms/Publications**, and then click on "Request For Copies of Tax Return."

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