



**GO TO WWW.ND.GOV/TAX FOR** tax forms, guidelines, FAQs and more.

**EMAIL ADDITIONAL TAX QUESTIONS TO** individualtax@nd.gov

#### This booklet contains the following forms— Form ND-EZ

• Form ND-1

#### Schedule ND-1NR

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#### **Taxpayer Bill of Rights**

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our 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."

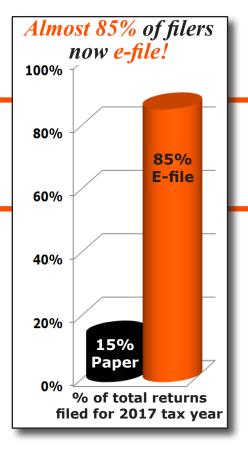
  and then click on File

#### 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

#### Federal tax reform changes

Major changes to federal income tax law made by the federal Tax Cuts and Jobs Act take effect in 2018. Because federal taxable income is the starting point in calculating North Dakota taxable income, any of the federal changes that result in an increase or decrease of an individual's federal taxable income on federal Form 1040 will similarly increase or decrease the individual's North Dakota taxable income.

The more significant federal changes affecting individuals' 2018 North Dakota income tax returns and their effect on North Dakota taxable income include the following:

- The federal standard deduction is increased to nearly twice the amount allowed in 2017. This will reduce the North Dakota taxable income of individuals who claim the standard deduction. Most North Dakota taxpayers will benefit from this change.
- The federal personal and dependency exemption amount is decreased to zero for 2018. This change, which will increase North Dakota taxable income, will affect nearly all North Dakota taxpayers.
- A new federal deduction from income is allowed to individuals having income from a qualified trade or business. This will reduce the North Dakota taxable income of eligible individuals. Many North Dakota taxpayers having net income from a sole proprietorship, partnership, S corporation, limited liability company, or, in certain cases, rental real estate will benefit from this new deduction.
- Certain personal expenses that are deductible under federal income tax law (as an itemized deduction on Schedule A of Form 1040), such as mortgage interest, state and local income and property taxes, and employee business expenses, are decreased or repealed.

This may increase the North Dakota taxable income of individuals who still are able to itemize deductions despite the new higher standard deduction in 2018. This change will affect a small number of North Dakota taxpayers because most will claim the standard deduction.

For more information about the Tax Cuts and Jobs Act and its effect on North Dakota, go to www.nd.gov/tax/ taxreform.

#### Stillborn child deduction

The North Dakota stillborn child deduction that was created in 2017 is not available for 2018. This deduction, which is available to an individual who gives birth to a stillborn child, is equal to the federal dependency exemption amount under federal income tax law. The federal Tax Cuts and Jobs Act passed at the end of 2017 changed the federal dependency exemption amount to zero for the 2018 through 2025 tax years, effectively making the North Dakota stillborn child deduction equal to zero for the same tax years. For this reason the stillborn child deduction was removed from Schedule ND-1SA.

## Changes to 2018 individual income tax forms

On **Form ND-EZ** and **Form ND-1**, the lines on which the federal adjusted gross income and federal taxable income amounts are entered have been reconfigured. The federal adjusted gross income amount is now entered on line 1a (instead of line D), and the federal taxable income amount is now entered on line 1b.

On **Schedule ND-1SA** (Statutory Adjustments), the line for the stillborn child deduction was removed. For more information, see the separate article "Stillborn child deduction."

On **Schedule ND-1SA** (Statutory Adjustments) and Schedule ND-1TC (Tax Credits), the following changes were made:

- The instructions in the property tax clearance section at the top of each schedule were revised to clarify that a taxpayer who claims any of the identified deductions or credits must answer the question in that section that asks if the taxpayer owns a 50 percent or more interest in real estate in North Dakota. If a taxpayer claims any of the deductions or credits identified, but does not own a 50 percent or more interest in real estate in North Dakota, the taxpayer must answer no to the question. Failure to answer the question may delay the processing of the return.
- For those adjustments and tax credits for which there is no officially prescribed schedule on which the adjustment or credit is separately calculated, the taxpayer is required to attach a supporting statement showing how the taxpayer calculated the adjustment or tax credit, including any tax credit carryback or carryover. This requirement to attach a supporting statement is noted in parentheses on each line to which it applies.

On Schedule ND-1TC (Tax Credits), the line for an endowment fund tax credit from a passthrough entity was moved down the schedule next to the line for an endowment fund tax credit from Schedule ND-1QEC. In addition, a new line was added on which a taxpayer must enter the corresponding contribution amount from a North Dakota Schedule K-1 on which an endowment fund tax credit is reported. The contribution amount from a North Dakota Schedule K-1 must be added to North Dakota taxable income on Form ND-1, line 4a, to the extent it reduced federal taxable income.

A new Contribution Adjustment Worksheet was created for Form ND-1, line 4a. If an individual claims a planned gift tax credit on Schedule ND-1PG, an endowment fund tax credit on Schedule ND-1QEC, or an endowment fund tax credit from a North Dakota Schedule K-1, the underlying contribution

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

must be added to North Dakota taxable income on Form ND-1, line 4a, to the extent it reduced federal taxable income. The Contribution Adjustment Worksheet must be used to determine the amount to add back if either of the following apply:

- The taxpayer is claiming both the planned gift tax credit on Schedule ND-1PG and the endowment fund tax credit on Schedule ND-1QEC.
- The taxpayer is claiming an endowment fund tax credit from a North Dakota Schedule K-1

## Reminder: Return payment options

North Dakota offers several payment options for submitting an estimated tax payment, extension payment, or payment of a balance due on a return.

**Electronic payment.** For convenience and security and knowing the payment was timely received by our office, pay online with an electronic check or a debit or credit card. The electronic check option is free.

A convenience fee is charged by the service provider for the debit or credit card option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

Payment by check or money order. If choosing to mail a paper check or money order, complete and enclose with the check the appropriate payment voucher as follows:

- Use **Form ND-1ES** if making an estimated tax payment.
- Use Form ND-1EXT if making an extension payment.
- Use Form ND-1V if paying a balance due on a Form ND-EZ or ND-1 that is electronically filed.
- Use Form **ND-1PRV** if paying a balance due on a Form ND-EZ or ND-1 that is filed on paper.

Don't have a payment voucher? Print one out at www.nd.gov/tax/payment.

## Reminder: Consent to obtain Form 1099-G electronically

If there was an overpayment on the 2017 Form ND-EZ or Form ND-1 (last year's return), and the Form 1099-G consent statement was checked on that return, a paper 2018 Form 1099-G showing the overpayment amount will not be mailed to the taxpayer. If the taxpayer needs this information to complete the 2018 federal income tax return, the taxpayer will need to go to the Office of State Tax Commissioner's website at www.nd.gov/tax and use the 1099-G Lookup Tool to retrieve the information.

## General information for all filers

	Steps to completing your return			
Step		Step	Action	
		1	Determine if you have to file a return see page 4	
		2	Complete your federal return see page 7	
		3	Determine which form to use see page 6	
			Have you considered e-filing your return? see page 1	
		4	Go to the applicable instructions—	
			If using Form ND-EZ see page 9	
			If using Form ND-1see page 11	
		5	Assemble your completed return see inside back cover	
	6 Read "Before you file" see page 10 or 1		Read "Before you file" see page 10 or 16	
		7	File your return on or before April 15, 2019—	
			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 2018 tax year and you are required to file a 2018 federal individual income tax return, you must file a 2018 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 2018 tax year and you are required to file a 2018 federal individual income tax return, you must file a 2018 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2018.

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 2018 North Dakota individual income tax return if (1) you were a full-year resident of North Dakota for the 2018 tax year and (2) you are required to file a 2018 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 2018 tax year, you must file a 2018 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2018 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2018 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 2018 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 2018 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 2018 tax year, you do not have to file a 2018 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 2018 tax year, you do not have to file a 2018 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.

## **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.

Nonresident alien—If you were a nonresident alien of the United States and received gross income from North Dakota sources during the 2018 tax year, you must file a 2018 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.

#### Disaster recovery tax exemptions—

Exemptions from state and local tax filing and payment obligations are available to out-of-state businesses and their employees who are in North Dakota on a temporary basis for the sole purpose of repairing or replacing natural gas, electrical, or telecommunication transmission property that is damaged, or under threat of damage, from a state-or presidentially-declared disaster or emergency. For more information, go to www.nd.gov/tax.

#### **Part-year resident**

If you were a part-year resident of North Dakota for the 2018 tax year, you must file a 2018 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2018 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:

- 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 2018 North Dakota individual income tax return, see the box on this page to determine whether you should use Form ND-EZ or Form ND-1.

#### 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

Which form to use—Form ND-EZ or Form ND-1?		
Use <b>Form ND-EZ</b> if you answer No to ALL of the questions below	<i>'</i> .	
Use Form ND-1if you answer Yes to ANY of the questions below	W.	
<b>Note:</b> If you are filing a joint return with your spouse, check "Yes" if the answer is "Yes" for either you or your spouse.		
	<b>Yes</b>	No
<b>1.</b> Were you a nonresident of North Dakota at any time in 2018?		
<b>2.</b> Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4)		
<b>3.</b> Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 7-16)		
<b>4.</b> Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23)		
<b>5.</b> Did you pay, or were you required to pay, North Dakota estimated income tax for 2018, or did you apply an overpayment (refund) from your 2017 North Dakota return as an estimated payment		
for 2018? (*See Form ND-1, line 27)	ш	Ш
<b>6.</b> Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?		
<b>7.</b> Are you going to make an extension payment on Form ND-1EXT?	Ш	
* The references show where to find more information		

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:

- 1. Complete the applicable items at the top of Form ND-1, page 1 (through line C), as instructed.
- Fill in the circle next to "MN/ MT RECIPROCITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, in the space under "State."
- 3. Leave lines 1 through 25 blank.
- 4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.
- 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 2018 North Dakota individual income tax return on or before April 15, 2019. 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 2018 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 2018 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 unpaid tax due or \$5.00, whichever is greater, must be paid.

If you file your return after its due date (or extended due date), and there is an unpaid tax due on it, a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, applies for the month the return was due, with an additional 5% of the unpaid 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 2018 federal individual income tax return (Form 1040) is needed to properly complete your 2018 North Dakota individual income tax return. 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 and all 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 Form ND-1 for the tax year affected by the changes.
- 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 2019)

You must pay estimated North Dakota income tax for the 2019 tax year if *all* of the following conditions apply:

- 1. You are required to pay estimated federal income tax for 2019.
- 2. Your North Dakota net tax liability for 2018 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2018, you do not have to pay estimated tax for 2019.*)
- 3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2019.
- 4. You expect your North Dakota income tax withholding for 2019 to be less than the smaller of the following:
  - (a) 90% of your 2019 North Dakota net tax liability. *Note:* Substitute 66 2/3% if a qualified farmer—see instructions for 2019 Form ND-1ES.
  - (b) 100% of your 2018 North Dakota net tax liability. If you moved into North Dakota during 2018 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 2019 tax year must be paid by April 15, June 15, and September 15, 2019, and January 15, 2020.

For more information, including payment options, obtain the 2019 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.

#### Disclosure notification

Upon written request from the chairman of a North Dakota legislative standing committee or Legislative Management, the law requires the Office of State Tax Commissioner to disclose the amount of any deduction or credit claimed on a tax return. Any other confidential information, such as a taxpayer's name or social security number, may not be disclosed.

## 2018 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 2018 federal income tax return (Form 1040) 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 current address. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2018 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 2018 Form 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	
Federal, state, county, or city government service	3
Public or private education Accounting, legal, health, motel, other personal or professional	
services not classified elsewher	re <b>5</b>

Construction 6
Manufacturing
Transportation, communication, and public utilities
Exploration, development, and extraction of coal, oil, and natural gas9
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 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2018 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2017 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 2018 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 the amount you wish to contribute on the applicable line. 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 under line 6. 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 hyphens, but omit special symbols. 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, check your bank statement or ask your financial institution for the correct account number to use.

#### Sample check for direct deposit (line 6)

(Item b)

Mr. and Mrs. Taxpayer 9999 Main Ave.	9999
Anytown, ND 99999	15-0000/0000
Pay to	
Order of	\$
	Dollars
Your Bank Anytown, ND USA 99999	
Memo	
: 123456789 12345678912345678	
Routing number Account number	o not include the check number

#### Please note:

(Item a)

- 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 check 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 the amount you wish to contribute on the applicable line. 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 online with an electronic check or a debit or credit card The electronic check option is free. North Dakota contracts with a national electronic payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2018 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.

as part of the account number.

#### 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 2018 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 2019 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 2019 Form 1099-G will be available on our website in January 2020. 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 2018 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 2019 return.

Before	you	file,
did you	<i>i</i> —	

<b>Sign your return?</b> An unsigned return is incomplete.
Include a complete 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 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.

## 2018 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 2018 federal income tax return (Form 1040) at hand. You will need information from it to complete Form ND-1.

## Nonresident of North Dakota for part or all of the 2018 tax year

If you were a nonresident of North Dakota for part or all of the 2018 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 2018 federal income tax return (Form 1040) on a fiscal year basis, you must file your 2018 North Dakota income tax return for the same fiscal year. Enter in the spaces provided at the top of Form ND-1 the ending date of your fiscal tax year.

#### Name and address

Enter your full name and current address. If you are married and filing a joint return, include your spouse's full name. If the taxpayer died during the 2018 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 2018 Form 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	Code
of income	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 elsewher	e <b>5</b>
Construction	6

Manufacturing
Transportation, communication, and public utilities
Exploration, development, and extraction of coal, oil, and natural gas
Banking, insurance, real estate, and other financial services
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 2018 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 1b - Federal taxable income

On Form 1040, line 10, 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 1b. 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

You may have to make an adjustment to your North Dakota taxable income if you are claiming the planned gift credit, endowment fund credit, or housing incentive fund credit. If you claimed the standard deduction on your 2018 Form 1040, line 8, and are not claiming an endowment fund credit based on a contribution from an individual retirement account under I.R.C. § 408(d), no adjustment is required on line 4a or line 4b. Otherwise, see the instructions to lines 4a and 4b below

Line 4a. If you are only claiming an unused credit carried over from a prior tax year, and none of the underlying contribution was carried over and deducted on your 2018 Form 1040, no adjustment is required on this

line. If you are claiming a credit on Schedule ND-1PG, line 7, or on Schedule ND-1QEC, line 5, enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-10EC, line 16.

If you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming a credit from a North Dakota Schedule K-1, you must obtain and complete the Contribution Adjustment Worksheet (Form ND-1, Line 4a) to calculate the amount to enter on this line. The worksheet is available online at www.nd.gov/tax. Attach a copy of the worksheet.

Line 4b. If you are only claiming an unused housing incentive fund credit carried over from a prior tax year, and none of the underlying contribution was carried over and deducted on your 2018 Form 1040, no adjustment is required on this line. Otherwise, enter the amount, if any, by which the contribution reduced your 2018 federal taxable income.

#### 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 partyear 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 longterm 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 2018, 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 2018, but you did not reside on an Indian reservation for part or all of 2018, 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 2018 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 Form 1040, line 3a, by 40 percent and enter the result.

Full-year nonresident or part-year resident— Multiply the portion of the qualified dividends from Form 1040, line 3a, 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.

W	Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 8)			
	<b>pital gain distribution</b> — If you reported capital gain distributions on Form 1040, Schedule 1, line 13 (and you did not have nedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.	e to complete		
1.	Enter amount from 2018 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed	1		
2.	Enter amount from 2018 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 <b>full-year resident</b> , 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)	_		
	<b>b.</b> North Dakota net long-term capital gain (loss)	_		
	<b>c.</b> Combine lines 4a and 4b. If zero or less, enter -0	_		
	<b>d.</b> 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		

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 2018, 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.

## Line 21 - Credit for income tax paid to another state

If you were a full-year resident or partyear resident of North Dakota who paid income tax to another state or local jurisdication, 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 \$64,755;
- 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 \$38,055.

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.

	riage Penalty Credit Worksheet plete this worksheet to determine the amount to enter on Form ND-1,	line 22.
1.	Is your filing status <b>Married filing jointly</b> ?  No. Stop; you do not qualify for the credit.  Yes. Enter your taxable income from Form ND-1, line 191	
2.	Is the amount on line 1 more than \$64,755?  No. Stop; you do not qualify for the credit.  Yes. Go to line 3.	
	<ul><li>a. Enter your qualified income</li></ul>	
	Enter the smaller of line 3a or line 3b	
	Subtract line 5 from line 4	
	Single tax rate schedule on page 32	
10.	Single tax rate schedule on page 32	
11.	Add lines 7 and 9	
	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	
	Maximum credit	192.00
14.	<ul> <li>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.</li> <li>If you completed Schedule ND-1NR, complete lines 15 and 16.</li> </ul>	
	Enter ratio from Schedule ND-1NR, line 18	

#### 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 Form 1040, line 1.
- 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, Schedule 1, line 27.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040, lines 4b and 5b. Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 10.

#### Line 23 - Other credits

For other credits that may apply to you, see the 2018 Schedule ND-1TC and its instructions. Enter on this line the total credits from Schedule ND-1TC, line 22. **Attach Schedule ND-1TC.** 

#### Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2018 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2017 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 2018 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 the 2018 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 2018 tax year on this line. If you overpaid your income tax on your 2017 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 2018, 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 2019

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2019 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

#### Sample check for direct deposit (line 32)

Mr. and Mrs. Taxpayer 9999 Main Ave.	9999
Anytown, ND 99999	15-0000/0000
Pay to	
Order of	\$
	Dollars
Your Bank Anytown, ND USA 99999	
Memo	
: 123456789 12345678912345678 • 9999	
	not include the check number part of the account number.

## 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 the amount you wish to contribute on the applicable line. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

## Line 32 - Direct deposit of refund

If you want us to directly deposit your refund into your bank account, complete items a, b, and c under line 32. 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 check 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 the amount you wish to contribute on the applicable line. 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 online with an electronic check or a debit or credit card. The electronic check option is free. North Dakota contracts with a national payment service to provide the debit or credit card option. There is a fee for the debit or credit option, none of which goes to the State of North Dakota. To pay online, go to www.nd.gov/tax/payment.

If paying with a paper check or money order, complete a Form ND-1PRV payment voucher and enclose it with the payment. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2018 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 2018, 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 2018 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 2018 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 2019 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 2019 Form 1099-G will be available on our website in January 2020. 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 2018 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 2019 return.

## Before you file, did you—

<b>Sign your return?</b> An unsigned return is incomplete.
Include a complete 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.
<b>Check your math?</b> 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.
<b>Use the correct postage?</b> 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

# HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

For more information contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501-5095

Web: gf.nd.gov Email: ndgf@nd.gov





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

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

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



reduced energy costs and ecosystem services, the insect's impact could far exceed \$1 billion dollars!

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



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the current 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.

NORTH DAKOTA FOREST SERVICE 307 – 1st Street East Bottineau ND 58318-1100

> Telephone: (701) 228-5422 www.ndsu.edu/ndfs forest@nd.gov

#### School district codes

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

- If a **full-** or **part-year resident** ..... using the table below, find the 5-digit code number for the school district in which you resided for most of 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 Dist Address	rict	School District	Code No.	School Disti Address	rict	School District	Code No.	School Dist Address	rict	School District	Code No.
Alexander	ND	Alexander 2	27-002	Grand Forks	ND	Grand Forks 1	18-001	New Rockford	l ND	New Rockford	
Amidon	ND	Central Elem. 32	44-032	Grana r onio		Air Force Base 140	18-140	Tion recommend		-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	31-00
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	20.010	Langdon	ND	Langdon Area 23	10-023	St. Anthony	ND	Little Heart 4 St. John 3	30-004
G 1	N.T.	Central 18	20-018	Larimore	ND	Larimore 44	18-044	St. John	ND		40-003
Crosby	ND	Divide County 1	12-001	Leeds	ND	Leeds 6	03-006 39-028	St. Thomas	ND ND	St. Thomas 43	34-043 31-002
Crystal	ND	Valley-Edinburg 118	34-118	Lidgerwood	ND ND	Lidgerwood 28	07-036	Stanley Starkweather	ND	Stanley 2 Starkweather 44	36-044
Des Lacs	ND	United 7	51-007	Lignite Linton	ND	Burke Central 36 Linton 36	15-036	Steele	ND	Kidder Co. 1	22-001
Devils Lake	ND	Devils Lake 1	36-001	Lisbon	ND	Lisbon 19	37-019	Sterling	ND	Sterling 35	08-035
Dickinson	ND	Dickinson 1	45-001	Maddock	ND	Maddock 9	03-009	Strasburg	ND	Strasburg 15	15-015
Drake Drawton	ND ND	Drake 57 Drayton 19	25-057 34-019	Mandan	ND	Mandan 1	30-001	Surrey	ND	Surrey 41	51-041
Drayton Dunseith	ND	Dunseith 1	40-001	Iviandan	ND	Sweet Briar 17	30-001	Thompson	ND	Thompson 61	18-061
Edgeley	ND	Edgeley 3	23-003	Mandaree	ND	Mandaree 36	27-036	Tioga	ND	Tioga 15	53-015
Edmore	ND	Edmore 2	36-002	Manvel	ND	Manyel 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 46	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-	22 000
Enderlin	ND	Enderlin Area 24	37-024	Max	ND	Max 50	28-050	Turtic Bake	110	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		Fargo 1	09-001	Medina	ND	Medina 3	47-003	Velva	ND	Velva 1	25-001
Fessenden		Fessenden-Bowdon 25		Medora		Billings Co. 1	04-001	Wahpeton		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		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					Williams County 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		1	21-009	Wolford	ND	Wolford 1	35-001
				1		-		Wyndmere	ND	Wyndmere 42	39-042
				1				Zeeland	ND	Zeeland 4	26-004
				1				ı			

## 2018 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.

	Exampl	le				
у.	At	But	Single	Married	Married	Head
е	least	less		filing	filing	of
		than		jointly *	sepa-	house-
				Your	tax is-	
	49,850	49,900	654	549	714	549
	49,900	49,950	655	549	715	549

656

550

716

550

49,950 50,000

If your N	ID.	1				If your N	ID					If your N	ID	I			
taxable		Ar	nd your fili	ng status	is—	taxable		An	d vour fili	ng status	is—	taxable		Ar	nd your fili	na status	is—
income i	is—		•	•		income i	s—		•	•		income i	s—		•	•	
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less	3	filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
			, ,	rately	hold				, ,	rately	hold				, ,	rately	hold
					1						1						1
		<u> </u>		tax is-						tax is-				<u> </u>		tax is-	
0 5	5 15	0	0	0	0	1,325 1,350	1,350 1,375	15 15	15 15	15 15	15 15	2,700 2,725	2,725 2,750	30 30	30 30	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	100 125	1	1 1	1 1	1 1	1,450 1,475	1,475 1,500	16 16	16 16	16 16	16 16	2,825 2,850	2,850 2,875	31 31	31 31	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	225 250	2	2	2	2	1,575 1,600	1,600 1,625	17 18	17 18	17 18	17 18	2,950 2,975	2,975 3,000	33 33	33 33	33 33	33 33
250	275	3	3	3	3	1,625	1,650	18	18	18	18			- 55	- 33	- 55	
275	300	3	3	3	3	1,650	1,675	18	18	18	18	3,0	000				
300	325	3	3	3	3	1,675	1,700	19	19	19	19	3 000	3.050	22	22	22	22
325 350	350 375	4	4	4 4	4	1,700 1,725	1,725 1,750	19 19	19 19	19 19	19 19	3,000 3,050	3,050 3,100	33 34	33 34	33 34	33 34
375	400	4	4	4	4	1,750	1,775	19	19	19	19	3,100	3,150	34	34	34	34
400	425	5	5 5	5	5	1,775	1,800	20	20	20	20	3,150	3,200	35	35	35	35
425	450	5		5	5	1,800	1,825	20	20	20	20	3,200	3,250	35	35	35	35
450 475	475 500	5 5	5 5	5 5	5 5	1,825 1,850	1,850 1,875	20 20	20 20	20 20	20 20	3,250 3,300	3,300 3,350	36 37	36 37	36 37	36 37
500	525	6	6	6	6	1,875	1,900	21	21	21	21	3,350	3,400	37	37	37	37
525	550	6	6	6	6	1,900	1,925	21	21	21	21	3,400	3,450	38	38	38	38
550	575	6	6	6	6	1,925	1,950	21	21	21	21	3,450	3,500	38	38	38	38
575 600	600 625	6 7	6 7	6 7	6 7	1,950 1,975	1,975 2,000	22 22	22 22	22 22	22 22	3,500 3,550	3,550 3,600	39 39	39 39	39 39	39 39
625	650	7	7	7	7							3,600	3,650	40	40	40	40
650	675	7	7	7	7	2,0	000					3,650	3,700	40	40	40	40
675	700	8	8	8	8	2 000	2.025	22	22	22	22	3,700	3,750	41	41	41	41
700 725	725 750	8 8	8	8 8	8	2,000 2,025	2,025 2,050	22 22	22 22	22 22	22 22	3,750 3,800	3,800 3,850	42 42	42 42	42 42	42 42
750	775	8	8	8	8	2,050	2,075	23	23	23	23	3,850	3,900	43	43	43	43
775	800 825	9	9	9 9	9 9	2,075	2,100	23	23 23	23 23	23 23	3,900	3,950	43 44	43 44	43 44	43
800 825	850	9	9	9	9	2,100	2,125 2,150	23 24	23	23	23	3,950	4,000	44	44	44	44
850	875	9	9	9	9	2,125 2,150	2,175	24	24	24	24	4,0	000				
875	900	10	10	10	10	2,175	2,200	24	24	24	24						
900 925	925 950	10 10	10 10	10 10	10 10	2,200 2,225	2,225 2,250	24 25	24 25	24 25	24 25	4,000 4,050	4,050 4,100	44 45	44 45	44 45	44 45
950	975	11	11	11	11	2,250	2,275	25	25	25	25	4,100	4,150	45	45	45	45
975	1,000	11	11	11		2,275	2,300	25	25	25	25	4,150	4,200	46	46	46	46
						2,300	2,325	25	25	25	25	4,200	4,250	46	46	46	46
1,0	000					2,325 2,350	2,350 2,375	26 26	26 26	26 26	26 26	4,250 4,300	4,300 4,350	47 48	47 48	47 48	47 48
1,000	1,025	11	11	11	11	2,375	2,400	26	26	26	26	4,350	4,400	48	48	48	48
1,025	1,050	11	11	11	11	2,400	2,425	27	27	27	27	4,400	4,450	49	49	49	49
1,050	1,075	12	12	12	12	2,425	2,450	27	27	27	27	4,450	4,500	49	49	49	49
1,075 1,100	1,100 1,125	12 12	12 12	12 12	12 12	2,450 2,475	2,475 2,500	27 27	27 27	27 27	27 27	4,500 4,550	4,550 4,600	50 50	50 50	50 50	50 50
1,125	1,150	13	13	13	13	2,500	2,525	28	28	28	28	4,600	4,650	51	51	51	51
1,150	1,175	13	13	13	13	2,525	2,550	28	28	28	28	4,650	4,700	51	51	51	51
1,175	1,200	13	13	13	13	2,550	2,575	28	28	28	28	4,700	4,750	52	52	52	52
1,200 1,225	1,225 1,250	13 14	13 14	13 14	13 14	2,575 2,600	2,600 2,625	28 29	28 29	28 29	28 29	4,750 4,800	4,800 4,850	53 53	53 53	53 53	53 53
1,250	1,275	14	14	14	14	2,625	2,650	29	29	29	29	4,850	4,900	54	54	54	54
1,275	1,300	14	14	14	14	2,650	2,675	29	29	29	29	4,900	4,950	54	54	54	54
1,300	1,325	14	14	14	14	2,675	2,700	30	30	30	30	4,950	5,000	55	55	55	55

<sup>\*</sup>If a  ${\bf Qualifying\ widow(er)},$  use the  ${\bf Married\ filing\ jointly\ column}.$ 

2018 Tax Table—Continued

2018	Тах Та	ble—Co	ntinued														
If your N	1D					If your N	ID					If your	ND				<u>.</u>
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income	is—			1		income i	s—		1		ı	income	is—		1	1	
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of .	least	less		filing	filing	of .
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
			l	rately	hold					rately	hold				l	rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
5,0	000					8,0	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	5,100 5,150	56 56	56 56	56 56	56 56	8,050 8,100	8,100 8,150	89 89	89 89	89 89	89 89	11,050 11,100	11,100 11,150	122 122	122 122	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	5,300 5,350	58 59	58 59	58 59	58 59	8,250 8,300	8,300 8,350	91 92	91 92	91 92	91 92	11,250 11,300	11,300 11,350	124 125	124 125	124 125	124 125
5,350	5,400	59	59	59	59	8,350	8,400	92	92	92	92	11,300	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	5,550 5,600	61 61	61 61	61 61	61 61	8,500 8,550	8,550 8,600	94 94	94 94	94 94	94 94	11,500 11,550	11,550 11,600	127 127	127 127	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	5,700 5,750	62 63	62 63	62 63	62 63	8,650 8,700	8,700 8,750	95 96	95 96	95 96	95 96	11,650 11,700	11,700 11,750	128 129	128 129	128 129	128 129
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	5,950 6,000	65 66	65 66	65 66	65 66	8,900 8,950	8,950 9,000	98 99	98 99	98 99	98 99	11,900 11,950	11,950 12,000	131 132	131 132	131 132	131 132
6,0	000	•				9,0	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	6,150 6,200	67 68	67 68	67 68	67 68	9,100 9,150	9,150 9,200	100 101	100 101	100 101	100 101	12,100 12,150	12,150 12,200	133 134	133 134	133 134	133 134
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	6,350 6,400	70 70	70 70	70 70	70 70	9,300 9,350	9,350 9,400	103 103	103 103	103 103	103 103	12,300 12,350	12,350 12,400	136 136	136 136	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	72	9,500	9,550	105	105	105	105	12,500	12,550	138	138	138	138
6,550 6,600	6,600 6,650	72 73	72 73	73	72 73	9,550 9,600	9,600 9,650	105 106	105 106	105 106	105 106	12,550 12,600	12,600 12,650	138 139	138 139	138 139	138 139
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	6,800 6,850	75 75	75 75	75 75	75 75		9,800 9,850	108 108	108 108	108 108	108 108	12,750 12,800	12,800 12,850	141 141	141 141	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	6,950 7,000	76 77	76 77	76 77	76 77	9,900 9,950	9,950 10,000	109 110	109 110	109 110	109 110	12,900 12,950	12,950 13,000	142 143	142 143	142 143	142 143
	000						000	1.10		- 110			,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	7,150 7,200	78 79	78 79	78 79	78 79	10,100	10,150	111 112	111 112	111	111	13,100 13,150	13,150	144	144 145	144 145	144
7,150 7,200	7,200 7,250	79 79	79 79	79 79	79 79	10,150 10,200	10,200 10,250	112 112	112 112	112 112	112 112	13,150	13,200 13,250	145 145	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	7,400 7,450	81 82	81 82	81 82	81 82	10,350 10,400	10,400 10,450	114 115	114 115	114 115	114 115	13,350 13,400	13,400 13,450	147 148	147 148	147 148	147 148
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	7,600 7,650	83 84	83 84	83 84	83 84	10,550 10,600	10,600 10,650	116 117	116 117	116 117	116 117	13,550 13,600	13,600 13,650	149 150	149 150	149 150	149 150
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	7,800 7,850	86 86	86 86	86 86	86 86	10,750 10,800	10,800 10,850	119 119	119 119	119 119	119 119	13,750 13,800	13,800 13,850	152 152	152 152	152 152	152 152
7,850	7,830 7,900	87	87	87	87	10,850	10,830	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

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

**2018 Tax Table**—Continued

If your N		ble—Co				If your N	ID					If your I	ND				
taxable		An	ıd your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—					income i	s—					income	is—		<u> </u>		
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			ı Your	tax is-	1				ı Vour	tax is-	1				ı Vour	tax is-	
14,	000	<u>I</u>	1001	tax is-		17,	000	<u>I</u>	Tour	tux is		20,	,000	<u>I</u>	1001	tax is	
14,000	14,050	154	154	154 155	154	17,000	17,050	187	187	187	187	20,000	20,050	220	220	220	220
14,050 14,100	14,100 14,150	155 155	155 155	155	155 155	17,050 17,100	17,100 17,150	188 188	188 188	188 188	188 188	20,050 20,100	20,100 20,150	221 221	221 221	221 221	221 221
14,150 14,200	14,200 14,250	156 156	156 156	156 156	156 156	17,150 17,200	17,200 17,250	189 189	189 189	189 189	189 189	20,150 20,200	20,200 20,250	222 222	222 222	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	14,350 14,400	158 158	158 158	158 158	158 158	17,300 17,350	17,350 17,400	191 191	191 191	191 191	191 191	20,300 20,350	20,350 20,400	224 224	224 224	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	14,550 14,600	160 160	160 160	160 160	160 160	17,500 17,550	17,550 17,600	193 193	193 193	193 193	193 193	20,500 20,550	20,550 20,600	226 226	226 226	226 226	226 226
14,600	14,650 14,700	161 161	161 161	161 161	161 161	17,600	17,650 17,700	194 194	194 194	194 194	194	20,600 20,650	20,650	227 227	227 227	227 227	227 227
14,650 14,700	14,700	162	162	162	161 162	17,650 17,700	17,700	194	194	194	194 195	20,650	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	14,850 14,900	163 164	163 164	163 164	163 164	17,800 17,850	17,850 17,900	196 197	196 197	196 197	196 197	20,800 20,850	20,850 20,900	229 230	229 230	229 230	229 230
14,900 14,950	14,950 15,000	164 165	164 165	164 165	164 165	17,900 17,950	17,950 18,000	197 198	197 198	197 198	197 198	20,900 20,950	20,950 21,000	230 231	230 231	230 231	230 231
	000	103	103	103	103		000	190	190	190	190		,000	231	231	231	231
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	15,100 15,150	166 166	166 166	166 166	166 166	18,050 18,100	18,100 18,150	199 199	199 199	199 199	199 199	21,050 21,100	21,100 21,150	232 232	232 232	232 232	232 232
15,150	15,200	167	167	167	167	18,150	18,200	200	200	200	200	21,150	21,130	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	15,300 15,350	168 169	168 169	168 169	168 169	18,250 18,300	18,300 18,350	201 202	201 202	201 202	201 202	21,250 21,300	21,300 21,350	234 235	234 235	234 235	234 235
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	15,450 15,500	170 170	170 170	170 170	170 170	18,400 18,450	18,450 18,500	203 203	203 203	203 203	203 203	21,400 21,450	21,450 21,500	236 236	236 236	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	15,600 15,650	171 172	171 172	171 172	171 172	18,550 18,600	18,600 18,650	204 205	204 205	204 205	204 205	21,550 21,600	21,600 21,650	237 238	237 238	237 238	237 238
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	15,750 15,800	173 174	173 174	173 174	173 174	18,700 18,750	18,750 18,800	206 207	206 207	206 207	206 207	21,700 21,750	21,750 21,800	239 240	239 240	239 240	239 240
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	15,900 15,950	175 175	175 175	175 175	175 175	18,850 18,900	18,900 18,950	208 208	208 208	208 208	208 208	21,850 21,900	21,900 21,950	241 241	241 241	241 241	241 241
15,950	16,000	176	176	176	176		19,000	209	209	209	209	21,950	22,000	242	242	242	242
16,	000	_				19,	000					22,	,000	_			
16,000 16,050	16,050 16,100	176 177	176 177	176 177	176 177	19,000 19,050	19,050 19,100	209 210	209 210	209 210	209 210	22,000 22,050	22,050 22,100	242 243	242 243	242 243	242 243
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	16,200 16,250	178 178	178 178	178 178	178 178	19,150 19,200	19,200 19,250	211 211	211 211	211 211	211 211	22,150 22,200	22,200 22,250	244 244	244 244	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	16,400 16,450	180 181	180 181	180 181	180 181	19,350 19,400	19,400 19,450	213 214	213 214	213 214	213 214	22,350 22,400	22,400 22,450	246 247	246 247	246 247	246 247
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	16,550 16,600	182 182	182 182	182 182	182 182	19,500 19,550	19,550 19,600	215 215	215 215	215 215	215 215	22,500 22,550	22,550 22,600	248 248	248 248	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	16,700 16,750	183 184	183 184	183 184	183 184	19,650 19,700	19,700 19,750	216 217	216 217	216 217	216 217	22,650 22,700	22,700 22,750	249 250	249 250	249 250	249 250
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	16,850 16,900	185 186	185 186	185 186	185 186	19,800 19,850	19,850 19,900	218 219	218 219	218 219	218 219	22,800 22,850	22,850 22,900	251 252	251 252	251 252	251 252
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 filing joir	19,950	20,000	220	220	220	220	22,950	23,000	253	253	253	253

<sup>\*</sup>If a  ${\bf Qualifying\ widow(er)},$  use the  ${\bf Married\ filing\ jointly}$  column.

2018 Tax Table—Continued

If your N	Tax Ta	<u> </u>	aeu			If your N	ID	I				If your N	ND	Ī			
taxable	10	An	d your fili	na status	is—	taxable		An	d vour fili	ng status	is—	taxable	10	An	d your fili	na status	is—
income i	is—		<b>,</b>			income is	s—		, c			income	is—		<b>,</b>		
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less	lg.	filing	filing	of	least	less	J	filing	filing	of	least	less	lg.	filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			ı Volur	tax is-	1				ı Vour	tax is-	1				ı Volur	tax is-	1
23.	000		1001	tux is		26.	000		1041	tux is		29.	,000		1041	tux is	
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	23,150 23,200	254 255	254 255	254 255	254 255	26,100 26,150	26,150 26,200	287 288	287 288	287 288	287 288	29,100 29,150	29,150 29,200	320 321	320 321	320 321	320 321
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	23,350 23,400	257 257	257 257	257 257	257 257	26,300 26,350	26,350 26,400	290 290	290 290	290 290	290 290	29,300 29,350	29,350 29,400	323 323	323 323	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	23,550 23,600	259 259	259 259	259 259	259 259	26,500 26,550	26,550 26,600	292 292	292 292	292 292	292 292	29,500 29,550	29,550 29,600	325 325	325 325	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	23,700 23,750	260 261	260 261	260 261	260 261	26,650 26,700	26,700 26,750	293 294	293 294	293 294	293 294	29,650 29,700	29,700 29,750	326 327	326 327	326 327	326 327
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	23,900 23,950	263 263	263 263	263 263	263 263	26,850 26,900	26,900 26,950	296 296	296 296	296 296	296 296	29,850 29,900	29,900 29,950	329 329	329 329	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,	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	24,100 24,150	265 265	265 265	265 265	265 265	27,050 27,100	27,100 27,150	298 298	298 298	298 298	298 298	30,050 30,100	30,100 30,150	331 331	331 331	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	24,300 24,350	267 268	267 268	267 268	267 268	27,250 27,300	27,300 27,350	300 301	300 301	300 301	300 301	30,250 30,300	30,300 30,350	333 334	333 334	333 334	333 334
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	269	27,400	27,450	302	302	302	302	30,400	30,450	335	335	335	335 335
24,450	24,500 24,550	269 270	270	269 270	269 270	27,450 27,500	27,500 27,550	302 303	302 303	302 303	302 303	30,450 30,500	30,500 30,550	335 336	335 336	335 336	336
24,500 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	24,700 24,750	271 272	271 272	271 272	271 272	27,650 27,700	27,700 27,750	304 305	304 305	304 305	304 305	30,650 30,700	30,700 30,750	337 338	337 338	337 338	337 338
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	24,900 24,950	274 274	274 274	274 274	274 274	27,850 27,900	27,900 27,950	307 307	307 307	307 307	307 307	30,850 30,900	30,900 30,950	340 340	340 340	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	25,100 25,150	276 276	276 276	276 276	276 276	28,050 28,100	28,100 28,150	309 309	309 309	309 309	309 309	31,050 31,100	31,100 31,150	342 342	342 342	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	25,300 25,350	278 279	278 279	278 279	278 279	28,250 28,300	28,300 28,350	311 312	311 312	311 312	311 312	31,250 31,300	31,300 31,350	344 345	344 345	344 345	344 345
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	25,450 25,500	280 280	280 280	280 280	280 280	28,400 28,450	28,450 28,500	313 313	313 313	313 313	313 313	31,400 31,450	31,450 31,500	346 346	346 346	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	347	347
25,600 25,650	25,650 25,700	282 282	282 282	282 282	282 282	28,600 28,650	28,650 28,700	315 315	315 315	315 315	315 315	31,600 31,650	31,650 31,700	348 348	348 348	348 348	348 348
25,700	25,700 25,750	283	283	283	283	28,700	28,750	316	316	316	316	31,700	31,750	349	349	349	349
25,750	25,800	284	284	284	284	28,750	28,800	317	317	317	317	31,750	31,800	350	350	350	350
25,800 25,850	25,850	284	284	284	284	28,800	28,850	317	317	317	317	31,800	31,850	350	350	350	350
25,850 25,900	25,900 25,950	285 285	285 285	285 285	285 285	28,850 28,900	28,900 28,950	318 318	318 318	318 318	318 318	31,850 31,900	31,900 31,950	351 351	351 351	351 351	351 351
25,950	26,000	286	286	286	286	28,950	29,000	319	319	319	319	31,950	32,000	352	352	352	352

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

**2018 Tax Table**—Continued

If your N			ntınuea			If your N	ID					If your I	ND	1			
taxable		An	d your fili	ng status	is—	taxable		Δn	d your fili	na status	is—	taxable		An	d vour fili	ng status	is—
income	is—	~"	, 1111			income i	s—	^"	, Jun 1111			income	is—	^"	_ , 1111		
At	But	Cinala	Married	Married	Head	At	But	Cincle	Married	Married	Head	At	But	Cinala	Married	Married	Head
least	less	Single	filing	filing	of	least	less	Single	filing	filing	of	least	less	Single	filing	filing	of
least	than		jointly *	_	house-	least	than		jointly *		house-	least	than		jointly *	sepa-	house-
	uiaii		Jonitry	sepa-	hold		ulali		Jointly	sepa- rately	hold		ulali		Jonney		hold
			ļ	rately	Holu				l	ratery	Holu				l	rately	noid
			Your	tax is-					Your	tax is-					Your	tax is-	
32,	000					35,	000					38,	,000				
32,000 32,050	32,050 32,100	352 353	352 353	352 353	352 353	35,000 35,050	35,050 35,100	385 386	385 386	411 412	385 386	38,000 38,050	38,050 38,100	418 419	418 419	472 473	418 419
32,030	32,100	353	353	353	353	35,030	35,100	386	386	413	386	38,100	38,150	419	419	474	419
32,150	32,200	354	354	354	354	35,150	35,200	387	387	414	387	38,150	38,200	420	420	475	420
32,200	32,250	354	354	354	354	35,200	35,250	387	387	415	387	38,200	38,250	420	420	476	420
32,250 32,300	32,300 32,350	355 356	355 356	355 356	355 356	35,250 35,300	35,300 35,350	388 389	388 389	416 417	388 389	38,250 38,300	38,300 38,350	421 422	421 422	477 478	421 422
32,350	32,400	356	356	357	356	35,350	35,400	389	389	418	389	38,350	38,400	422	422	479	422
32,400	32,450	357	357	358	357	35,400	35,450	390	390	419	390	38,400	38,450	423	423	480	423
32,450	32,500	357	357	359	357	35,450	35,500	390	390	420	390	38,450	38,500	423	423	481	423
32,500 32,550	32,550 32,600	358 358	358 358	360 361	358 358	35,500 35,550	35,550 35,600	391 391	391 391	421 422	391 391	38,500 38,550	38,550 38,600	424 424	424 424	482 483	424 424
32,600	32,650	359	359	362	359	35,600	35,650	392	392	423	392	38,600	38,650	425	425	484	425
32,650	32,700 32,750	359 360	359 360	363 364	359 360	35,650 35,700	35,700 35,750	392 393	392 393	424 425	392 393	38,650 38,700	38,700 38,750	425 426	425 426	485 486	425 426
32,700 32,750	32,750	361	361	365	361	35,750	35,800	393	393	425	393	38,750	38,800	427	420	487	420
32,750	32,800 32,850	361	361	366	361	35,750 35,800	35,800 35,850	394 394	394 394	426	394 394	38,750 38,800	38,850	427	427 427	487	427 427
32,850	32,900	362	362	367	362	35,850	35,900	395	395	428	395	38,850	38,900	429	428	489	428
32,900 32,950	32,950 33,000	362 363	362 363	368 369	362 363	35,900 35,950	35,950 36,000	395 396	395 396	429 430	395 396	38,900 38,950	38,950 39,000	430 431	428 429	490 491	428 429
	000						000						,000				
33,000	33,050	363	363	370	363	36,000	36,050	396	396	431	396	39,000	39,050	432	429	492	429
33,050	33,100	364	364	371	364	36,050	36,100	397	397	432	397	39,050	39,100	433	430	493	430
33,100 33,150	33,150 33,200	364 365	364 365	372 373	364 365	36,100 36,150	36,150 36,200	397 398	397 398	433 434	397 398	39,100 39,150	39,150 39,200	434 435	430 431	494 495	430 431
33,200	33,250	365	365	374	365	36,200	36,250	398	398	435	398	39,200	39,250	436	431	496	431
33,250	33,300	366	366	375	366	36,250	36,300	399	399	436	399	39,250	39,300	437	432	497	432
33,300 33,350	33,350 33,400	367 367	367 367	376 377	367 367	36,300 36,350	36,350 36,400	400 400	400 400	437 438	400 400	39,300 39,350	39,350 39,400	438 439	433 433	498 499	433 433
33,400	33,450	368	368	378	368	36,400	36,450	400	401	439	401	39,400	39,450	440	434	500	434
33,450	33,500	368	368	379	368	36,450	36,500	401	401	440	401	39,450	39,500	442	434	501	434
33,500	33,550	369	369	380	369	36,500	36,550	402	402	441	402	39,500	39,550	443	435	502	435
33,550 33,600	33,600 33,650	369 370	369 370	381 382	369 370	36,550 36,600	36,600 36,650	402 403	402 403	442 443	402 403	39,550 39,600	39,600 39,650	444 445	435 436	503 505	435 436
33,650	33,700	370	370	383	370	36,650	36,700	403	403	444	403	39,650	39,700	446	436	506	436
33,700	33,750	371	371	384	371	36,700	36,750	404	404	445	404	39,700	39,750	447	437	507	437
33,750 33,800	33,800 33,850	372 372	372 372	385 386	372 372	36,750 36,800	36,800 36,850	405 405	405 405	446 447	405 405	39,750 39,800	39,800 39,850	448 449	438 438	508 509	438 438
33,850	33,900	373	373	387	373	36,850	36,900	406	406	448	406	39,850	39,900	450	439	510	439
33,900	33,950	373	373	388	373	36,900	36,950	406	406	449	406	39,900	39,950	451	439	511	439
33,950	34,000	374	374	389	374	36,950	37,000	407	407	450	407	39,950	40,000	452	440	512	440
	000						000						,000				
34,000 34,050	34,050 34,100	374 375	374 375	390 391	374 375	37,000 37,050	37,050 37,100	407 408	407 408	451 452	407 408	40,000 40,050	40,050 40,100	453 454	440 441	513 514	440 441
34,050 34,100	34,100 34,150	375	375 375	391	375	37,050 37,100	37,100 37,150	408	408	452 454	408	40,050	40,100	454 455	441	514	441
34,150	34,200	376	376	393	376	37,150	37,200	409	409	455	409	40,150	40,200	456	442	516	442
34,200	34,250	376	376	394	376	37,200	37,250	409	409	456	409	40,200	40,250	457	442	517	442
34,250 34,300	34,300 34,350	377 378	377 378	395 396	377 378	37,250 37,300	37,300 37,350	410 411	410 411	457 458	410 411	40,250 40,300	40,300 40,350	458 459	443 444	518 519	443 444
34,350	34,400	378	378	397	378	37,350	37,400	411	411	459	411	40,350	40,400	460	444	520	444
34,400	34,450	379 379	379 379	398	379 379	37,400 37,450	37,450 37,500	412	412	460 461	412	40,400	40,450	461 462	445 445	521 522	445
34,450	34,500	379	379	399		37,450	37,500	412	412	461	412	40,450	40,500	462	445	522	445
34,500 34,550	34,550 34,600	380 380	380 380	400 401	380 380	37,500 37,550	37,550 37,600	413 413	413 413	462 463	413 413	40,500 40,550	40,550 40,600	463 464	446 446	523 524	446 446
34,600	34,650	381	381	403	381	37,600	37,650	414	414	464	414	40,600	40,650	465	447	525	447
34,650	34,700	381	381	404	381	37,650 37,700	37,700 37,750	414 415	414 415	465 466	414 415	40,650 40,700	40,700	466 467	447	526 527	447
34,700	34,750	382	382	405	382	37,700	37,750	415	415	466	415		40,750	467	448	527	448
34,750 34,800	34,800 34,850	383 383	383 383	406 407	383 383	37,750 37,800	37,800 37,850	416 416	416 416	467 468	416 416	40,750 40,800	40,800 40,850	468 469	449 449	528 529	449 449
34,850	34,900	384	384	408	384	37,850	37,900	417	417	469	417	40,850	40,900	470	450	530	450
34,900 34,950	34,950 35,000	384 385	384 385	409 410	384 385	37,900 37,950	37,950 38,000	417 418	417 418	470 471	417 418	40,900 40,950	40,950 41,000	471 472	450 451	531 532	450 451
34,950	35,000	305	305	410	305	37,950	38,000	418	418	471	418	40,950	41,000	4/2	451	532	451

<sup>\*</sup>If a  ${\bf Qualifying\ widow(er)},$  use the  ${\bf Married\ filing\ jointly\ column}.$ 

2018 Tax Table—Continued

If your N		ble—Co				If your N	ID					If your N	ND.				
taxable		An	ıd your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	s—	<u></u>				income i	s—					income	is—	<u> </u>			
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			I Vour	tax is-	1				I Vour	tax is-					I Vour	tax is-	Ī
41.	000		Tour	tux is		44.	000		Tour	tux is		47.	000		Tour	tux is	
41,000	41,050	473	451	533	451	44,000	44,050	534	484	594	484	47,000	47,050	596	517	655	517
41,050	41,100	474	452	534	452	44,050	44,100	535	485	595	485	47,050	47,100	597	518	656	518
41,100 41,150	41,150 41,200	475 476	452 453	535 536	452 453	44,100 44,150	44,150 44,200	536 537	485 486	596 597	485 486	47,100 47,150	47,150 47,200	598 599	518 519	658 659	518 519
41,200	41,250	477	453	537	453	44,200	44,250	538	486	598	486	47,200	47,250	600	519	660	519
41,250	41,300	478	454	538	454	44,250	44,300	539	487	599	487	47,250	47,300	601	520	661	520
41,300	41,350	479	455	539	455	44,300	44,350	540	488	600	488	47,300	47,350	602	521	662	521
41,350 41,400	41,400 41,450	480 481	455 456	540 541	455 456	44,350 44,400	44,400 44,450	541 542	488 489	601 602	488 489	47,350 47,400	47,400 47,450	603 604	521 522	663 664	521 522
41,450	41,500	482	456	542	456	44,450	44,500	544	489	603	489	47,450	47,500	605	522	665	522
41,500	41,550	483	457	543	457	44,500	44,550	545	490	604	490	47,500	47,550	606	523	666	523
41,550	41,600	484	457	544	457	44,550	44,600	546	490	605	490	47,550	47,600	607	523	667	523
41,600 41,650	41,650 41,700	485 486	458 458	545 546	458 458	44,600 44,650	44,650 44,700	547 548	491 491	607 608	491 491	47,600 47,650	47,650 47,700	608 609	524 524	668 669	524 524
41,700	41,750	487	459	547	459	44,700	44,750	549	492	609	492	47,700	47,750	610	525	670	525
41,750	41,800	488	460	548	460	44,750	44,800	550	493	610	493	47,750	47,800	611	526	671	526
41,800	41,850	489	460	549	460	44,800	44,850	551	493	611	493	47,800	47,850	612	526	672	526
41,850 41,900	41,900 41,950	490 491	461 461	550 551	461 461	44,850 44,900	44,900 44,950	552 553	494 494	612 613	494 494	47,850 47,900	47,900 47,950	613 614	527 527	673 674	527 527
41,950	42,000	493	462	552	462	44,950	45,000	554	495	614	495	47,950	48,000	615	528	675	528
42,	000	<b>150</b> 494 462 552 44				45,	000					48,	000				
42,000	42,050	494	462	553	462	45,000	45,050	555	495	615	495	48,000	48,050	616	528	676	528
42,050	42,100	495	463	554	463	45,050	45,100	556	496	616	496	48,050	48,100	617	529	677	529
42,100 42,150	42,150 42,200	496 497	463 464	556 557	463 464	45,100 45,150	45,150 45,200	557 558	496 497	617 618	496 497	48,100 48,150	48,150 48,200	618 619	529 530	678 679	529 530
42,200	42,250	498	464	558	464	45,200	45,250	559	497	619	497	48,200	48,250	620	530	680	530
42,250	42,300	499	465	559	465	45,250	45,300	560	498	620	498	48,250	48,300	621	531	681	531
42,300	42,350	500	466	560	466	45,300	45,350	561	499	621	499	48,300	48,350	622	532	682	532
42,350 42,400	42,400 42,450	501 502	466 467	561 562	466 467	45,350 45,400	45,400 45,450	562 563	499 500	622 623	499 500	48,350 48,400	48,400 48,450	623 624	532 533	683 684	532 533
42,450	42,500	503	467	563	467	45,450	45,500	564	500	624	500	48,450	48,500	625	533	685	533
42,500	42,550	504	468	564	468	45,500	45,550	565	501	625	501	48,500	48,550	626	534	686	534
42,550	42,600	505	468	565	468	45,550	45,600	566	501	626	501	48,550	48,600	627	534	687	534
42,600 42,650	42,650 42,700	506 507	469 469	566 567	469 469	45,600 45,650	45,650 45,700	567 568	502 502	627 628	502 502	48,600 48,650	48,650 48,700	628 629	535 535	688 689	535 535
42,700	42,750	508	470	568	470	45,700	45,750	569	503	629	503	48,700	48,750	630	536	690	536
42,750	42,800	509	471	569	471	45,750	45,800	570	504	630	504	48,750	48,800	631	537	691	537
42,800	42,850	510	471	570	471	45,800	45,850	571	504	631	504	48,800	48,850	632	537	692	537
42,850 42,900	42,900 42,950	511 512	472 472	571 572	472 472	45,850 45,900	45,900 45,950	572 573	505 505	632 633	505 505	48,850 48,900	48,900 48,950	633 634	538 538	693 694	538 538
42,950	43,000	513	473	573	473	45,950	46,000	574	506	634	506	48,950	49,000	635	539	695	539
43,	000					46,	000					49,	000				
43,000	43,050	514	473	574	473	46,000	46,050	575	506	635	506	49,000	49,050	636	539	696	539
43,050	43,100	515	474	575	474	46,050	46,100	576	507	636	507	49,050	49,100	637	540	697	540
43,100 43,150	43,150 43,200	516 517	474 475	576 577	474 475	46,100 46,150	46,150 46,200	577 578	507 508	637 638	507 508	49,100 49,150	49,150 49,200	638 639	540 541	698 699	540 541
43,200	43,250	518	475	578	475	46,200	46,250	579	508	639	508	49,200	49,250	640	541	700	541
43,250	43,300	519	476	579	476	46,250	46,300	580	509	640	509	49,250	49,300	641	542	701	542
43,300	43,350	520	477	580	477	46,300	46,350	581	510	641	510	49,300	49,350	642	543	702	543
43,350 43,400	43,400 43,450	521 522	477 478	581 582	477 478	46,350 46,400	46,400 46,450	582 583	510 511	642 643	510 511	49,350 49,400	49,400 49,450	643 644	543 544	703 704	543 544
43,450	43,450	523	478	583	478	46,450	46,500	584	511	644	511	49,400 49,450	49,450	646	544	704	544 544
43,500	43,550	524	479	584	479	46,500	46,550	585	512	645	512	49,500	49,550	647	545	706	545
43,550	43,600	525	479	585	479	46,550	46,600	586	512	646	512	49,550	49,600	648	545	707	545
43,600	43,650	526	480	586	480	46,600	46,650	587	513 E13	647	513 E12	49,600	49,650	649	546	709 710	546
43,650 43,700	43,700 43,750	527 528	480 481	587 588	480 481	46,650 46,700	46,700 46,750	588 589	513 514	648 649	513 514	49,650 49,700	49,700 49,750	650 651	546 547	710 711	546 547
43,750	43,800	529	482	589	482	46,750	46,800	590	515	650	515	49,750	49,800	652	548	711	548
43,800	43,850	530	482	590	482	46,800	46,850	591	515	651	515	49,800	49,850	653	548	712	548
43,850	43,900	531	483	591	483	46,850	46,900	592	516	652	516	49,850	49,900	654	549	714	549
43,900 43,950	43,950 44,000	532 533	483 484	592 593	483 484	46,900 46,950	46,950 47,000	593 595	516 517	653 654	516 517	49,900 49,950	49,950 50,000	655 656	549 550	715 716	549 550
43,350	44,000	533	4ŏ4	593	484	40,950	41,000	595	51/	054	51/	49,950	50,000	050	550	/ 10	5

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

**2018 Tax Table**—Continued

If your N	ID.					If your N	ID					If your I	ND.				
taxable		An	ıd your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—			•		income i	s—			•	•	income	is—		•	•	•
At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-
				rately	hold					rately	hold				l	rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
50,	000	•				53,	000					56,	000	•			
50,000 50,050	50,050 50,100	657 658	550 551	717 718	550 551	53,000 53,050	53,050 53,100	718 719	583 584	778 779	594 595	56,000 56,050	56,050 56,100	779 780	616 617	839 840	656 657
50,100	50,150	659	551	719	551	53,100	53,150	720	584	780	596	56,100	56,150	781	617	841	658
50,150 50,200	50,200 50,250	660 661	552 552	720 721	552 552	53,150 53,200	53,200 53,250	721 722	585 585	781 782	597 598	56,150 56,200	56,200 56,250	782 783	618 618	842 843	659 660
50,250	50,300	662	553	722	553	53,250	53,300	723	586	783	599	56,250	56,300	784	619	844	661
50,300 50,350	50,350 50,400	663 664	554 554	723 724	554 554	53,300 53,350	53,350 53,400	724 725	587 587	784 785	600 601	56,300 56,350	56,350 56,400	785 786	620 620	845 846	662 663
50,400 50,450	50,450 50,500	665 666	555 555	725 726	555 555	53,400 53,450	53,450 53,500	726 727	588 588	786 787	602 604	56,400 56,450	56,450 56,500	787 788	621 621	847 848	664 665
50,500	50,550	667	556	727	556	53,500	53,550	728	589	788	605	56,500	56,550	789	622	849	666
50,550 50,600	50,600 50,650	668 669	556 557	728 729	556 557	53,550 53,600	53,600 53,650	729 730	589 590	789 790	606 607	56,550 56,600	56,600 56,650	790 791	622 623	850 851	667 668
50,650	50,700	670	557	730	557	53,650	53,700	731	590	791	608	56,650	56,700	792	623	852	669
50,700 50,750	50,750 50,800	671 672	558 559	731 732	558 559	53,700 53,750	53,750 53,800	732 733	591 592	792 793	609 610	56,700 56,750	56,750 56,800	793 794	624 625	853 854	670 671
50,750	50,850	673	559	733	559	53,800	53,850	734	592	794	611	56,800	56,850	795	625	855	672
50,850 50,900	50,900 50,950	674 675	560 560	734 735	560 560	53,850 53,900	53,900 53,950	735 736	593 593	795 796	612 613	56,850 56,900	56,900 56,950	796 797	626 626	856 857	673 674
50,950	51,000	676	561	736	561	53,950	54,000	737	594	797	614	56,950	57,000	799	627	858	675
51,	000					54,	000					57	000				
51,000	51,050	677	561	737	561	54,000	54,050	738	594	798	615	57,000	57,050	800	627	859	676
51,050 51,100	51,100 51,150	678 679	562 562	738 739	562 562	54,050 54,100	54,100 54,150	739 740	595 595	799 800	616 617	57,050 57,100	57,100 57,150	801 802	628 628	860 862	677 678
51,150 51,200	51,200 51,250	680 681	563 563	740 741	563 563	54,150 54,200	54,200 54,250	741 742	596 596	801 802	618 619	57,150 57,200	57,200 57,250	803 804	629 629	863 864	679 680
51,250	51,300	682	564	741	564	54,250	54,230	742	597	803	620	57,250	57,300	805	630	865	681
51,300	51,350	683	565	743	565	54,300	54,350	744	598	804	621	57,300	57,350	806	631	866	682
51,350 51,400	51,400 51,450	684 685	565 566	744 745	565 566	54,350 54,400	54,400 54,450	745 746	598 599	805 806	622 623	57,350 57,400	57,400 57,450	807 808	631 632	867 868	683 684
51,450	51,500	686	566	746	566	54,450	54,500	748	599	807	624	57,450	57,500	809	632	869	685
51,500 51,550	51,550 51,600	687 688	567 567	747 748	567 567	54,500 54,550	54,550 54,600	749 750	600 600	808 809	625 626	57,500 57,550	57,550 57,600	810 811	633 633	870 871	686 687
51,600 51,650	51,650 51,700	689 690	568 568	749 750	568 568	54,600 54,650	54,650 54,700	751 752	601 601	811 812	627 628	57,600 57,650	57,650 57,700	812 813	634 634	872 873	688 689
51,700	51,750	691	569	751	569	54,700	54,750	753	602	813	629	57,700	57,750	814	635	874	690
51,750 51,800	51,800 51,850	692 693	570 570	752 753	570 570	54,750 54,800	54,800 54,850	754 755	603 603	814 815	630 631	57,750 57,800	57,800 57,850	815 816	636 636	875 876	691 692
51,850	51,900	694	571	754	571	54,850	54,900	756	604	816	632	57,850	57,900	817	637	877	693
51,900 51,950	51,950 52,000	695 697	571 572	755 756	572 573	54,900 54,950	54,950 55,000	757 758	604 605	817 818	633 634	57,900 57,950	57,950 58,000	818 819	637 638	878 879	694 695
	000						000	•					000	•			
52,000	52,050	698	572	757	574	55,000	55,050	759	605	819	635	58,000	58,050	820	638	880	696
52,050 52,100	52,100 52,150	699 700	573 573	758 760	575 576	55,050 55,100	55,100 55,150	760 761	606 606	820 821	636 637	58,050 58,100	58,100 58,150	821 822	639 639	881 882	697 698
52,150	52,200	701	574	761	577	55,150	55,200	762	607	822	638	58,150	58,200	823	640	883	699
52,200 52,250	52,250 52,300	702 703	574 575	762 763	578 579	55,200 55,250	55,250 55,300	763 764	607 608	823 824	639 640	58,200 58,250	58,250 58,300	824 825	640 641	884 885	700 701
52,300	52,350	704	576	764	580	55,300	55,350	765	609	825	641	58,300	58,350	826	642	886	702
52,350 52,400	52,400 52,450	705 706	576 577	765 766	581 582	55,350 55,400	55,400 55,450	766 767	609 610	826 827	642 643	58,350 58,400	58,400 58,450	827 828	642 643	887 888	703 704
52,450	52,500	707	577	767	583	55,450	55,500	768	610	828	644	58,450	58,500	829	643	889	706
52,500 52,550	52,550 52,600	708 709	578 578	768 769	584 585	55,500 55,550	55,550 55,600	769 770	611 611	829 830	645 646	58,500 58,550	58,550 58,600	830 831	644 644	890 891	707 708
52,600	52,650	710	579	770	586	55,600	55,650	771	612	831	647	58,600	58,650	832	645	892	709
52,650 52,700	52,700 52,750	711 712	579 580	771 772	587 588	55,650 55,700	55,700 55,750	772 773	612 613	832 833	648 649	58,650 58,700	58,700 58,750	833 834	645 646	893 894	710 711
52,750	52,800	713	581	773	589	55,750	55,800	774	614	834	650	58,750	58,800	835	647	895	712
52,800 52,850	52,850 52,900	714 715	581 582	774 775	590 591	55,800 55,850	55,850 55,900	775 776	614 615	835 836	651 652	58,800 58,850	58,850 58,900	836 837	647 648	896 897	713 714
52,900	52,950	716	582	776	592	55,900	55,950	777	615	837	653	58,900	58,950	838	648	898	715
52,950	53,000	717	583	777	593	55,950	56,000	778	616	838	655	58,950	59,000	839	649	899	716

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

2018 Tax Table—Continued

D					If your N	ID					If your N	1D				
ļ	An	d your fili	ng status i	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
s—	<u> </u>				income i	is—_	<u> </u>				income i	is—_				
But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
ļ			rately	hold					rately	hold					rately	hold
		Your	tax is-	•				Your	tax is-	•				Your	tax is-	•
000					62,	000					65,	000				
59,050	840	649	900	717	62,000	62,050	902	682	961	778	65,000	65,050	963	719	1,023	83
																84 84
59,200	843	651	903	720	62,150	62,200	905	684	965	781	65,150	65,200	966	722	1,026	84
59,250	844	651	904	721	62,200	62,250	906	684	966	782	65,200	65,250	967	723	1,027	84
59,300	845	652	905	722	62,250	62,300	907	685	967	783	65,250	65,300	968	724	1,028	84
																8 <sup>2</sup> 8 <sup>2</sup>
59,450	848	654	908	725	62,400	62,450	910	687	970	786	65,400	65,450	971	727	1,031	84
59,500	850	654	909	726	62,450	62,500	911	687	971	787	65,450	65,500	972	728	1,032	84
59,550	851 852	655	910	727	62,500	62,550	912	688	972	788	65,500	65,550	973	729	1,033	84
	852 853	655 656	911				913 914	688 689	973 974	789 790	65,550 65,600		974 975	730 731		85 85
59,700	854	656	914	730	62,650	62,700	915	689	975	791	65,650	65,700	976	732	1,036	85
-																85
																85 85
	858	659					919	692	979		65,850	65,900	980	736		85
59,950	859	659	919	735	62,900	62,950	920	692	980	796	65,900	65,950	981	737	1,041	85
	860	660	920	736			921	693	981	797			982	738	1,042	85
	1				63,	000	1				66,	000				
60,050	861	660	921	737	63,000	63,050	922	693	982	798	66,000	66,050	983	739	1,043	86
											-	-				86 86
60,200	864	662	924	740	63,150	63,200	925	695	985	801	66,150	66,200	986	742	1,046	86
																86
																86 86
											-	-		743		86
60,450	869	665	929	745	63,400	63,450	930	698	990	806	66,400	66,450	991	747	1,051	86
																86
																87 87
60,650	873	667	933	749	63,600	63,650	934	700	994	811	66,600	66,650	995	751	1,055	87
60,700	874	667	934	750	63,650	63,700	935	700	995	812	66,650	66,700	996	752	1,056	87
-											-					87
																87 87
60,900	878	670	938	754	63,850	63,900	939	703	999	816	66,850	66,900	1,000	757	1,060	87
																87
	000	071	340	737			341	704	1,001	010			1,003	139	1,002	87
	881	671	941	758			942	704	1 002	819			1 004	760	1.063	88
61,100	882	672	942	759	64,050	64,100	943	705	1,003	820	67,050	67,100	1,005	761	1,064	88
61,150	883	672	943	760	64,100	64,150	944	705	1,004	821	67,100	67,150	1,006	762	1,066	88
																88 88
																88
61,350	887	675	947	764	64,300	64,350	948	708	1,007	825	67,300	67,350	1,010	766	1,070	88
61,400	888	675	948	765	64,350	64,400	949	708	1,009	826	67,350	67,400	1,011	767	1,071	88
																88 88
																89
61,600	892	677	952	769	64,550	64,600	954	710	1,013	830	67,550	67,600	1,015	771	1,075	89
61,650	893	678	953	770 771	64,600	64,650	955	711	1,015	831	67,600	67,650	1,016	772	1,076	89
																89 89
61,800	896	680	956	772	64,750	64,800	958	713	1,017	834	67,750	67,800	1,019	775	1,079	89
	. 550	000	220	113	J-1,150	J-1,500		, , →	1,010	JJ-1	,,,,,,,,	2.,500	.,013	,,,	1,019	
61,850	897	680	957	774	64,800	64,850	959	715	1,019	835	67,800	67,850	1,020	776	1,080	89
	897 898 899	680 681 681	957 958 959	774 775 776	64,800 64,850 64,900	64,850 64,900 64,950	959 960 961	715 716 717	1,019 1,020 1,021	835 836 837	67,800 67,850 67,900	67,850 67,900 67,950	1,020 1,021 1,022	776 777 778	1,080 1,081 1,082	89 89 89
	But less than    59,050   59,100   59,250   59,250   59,250   59,350   59,450   59,500   59,550   59,600   59,750   59,800   59,750   59,800   59,850   59,900   59,650   60,000     000    60,000    60,000    60,000    60,000    60,000    60,000    60,000    60,000    60,000    60,000    60,500   60,600   60,500   60,600   60,500   60,600   60,500   60,600   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,500   60,	But less than Single le	But less   Single   Married filing jointly *	Sample   Married   filling   separately   separately	Single   Married   Filling   Separately   Head   Filling   Separately   Hold	But   Ess   Single   Married   filling   fil	But   Single   Married   Married   filling   sepa   house-	Semillary   Single   Married   Head   At   But   Less   Less	S   Single	But   Single   Married   Married   Filling   Of   Filling   Filling   Filling   Of   Filling   Filling	But   Single   Married   Married   Income   In	But   Single   Married   Married   Head   At   But   least   less   Married   Married   Married   Head   At   Married   Marri	But   Single   Married   Married   Fleat   Married   Fleat   Married   Fleat   Married   Married   Married   Fleat   Married   Married	Single   Married   Marri	Sumple   Marrier   Marri	Married   Marr

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

2018 Tax Table—Continued

If your N		ble—Co				If your N	ID					If your N	ND	1			
taxable		An	d your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	is—		•	_		income i	s—		-			income	is—		•	-	
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold					rately	hold
			Your	tax is-					Your	tax is-					Your	tax is-	
68,	000					71,	000					74,	,000				
68,000	68,050	1,024	780	1,084	900	71,000	71,050	1,085	841	1,145	962	74,000	74,050	1,146	902	1,206	1,023
68,050 68,100	68,100 68,150	1,025 1,026	781 782	1,085 1,086	901 902	71,050 71,100	71,100 71,150	1,086 1,087	842 843	1,146 1,147	963 964	74,050 74,100	74,100 74,150	1,147 1,148	903 904	1,207 1,208	1,024 1,025
68,150 68,200	68,200 68,250	1,027 1,028	783 784	1,087 1,088	903 904	71,150 71,200	71,200 71,250	1,088 1,089	844 845	1,148 1,149	965 966	74,150 74,200	74,200 74,250	1,149 1,150	905 906	1,209 1,210	1,026 1,027
68,250	68,300	1,020	785	1,089	905	71,250	71,230	1,009	846	1,150	967	74,250	74,300	1,151	908	1,211	1,027
68,300	68,350	1,030	786	1,090	906	71,300	71,350	1,091	847	1,151	968	74,300	74,350	1,152	909	1,212	1,029
68,350 68,400	68,400 68,450	1,031 1,032	787 788	1,091 1,092	907 908	71,350 71,400	71,400 71,450	1,092 1,093	848 849	1,152 1,153	969 970	74,350 74,400	74,400 74,450	1,153 1,154	910 911	1,213 1,214	1,030 1,031
68,450	68,500	1,033	789	1,093	910	71,450	71,500	1,094	850	1,154	971	74,450	74,500	1,156	912	1,215	1,032
68,500 68,550	68,550 68,600	1,034 1,035	790 791	1,094 1,095	911 912	71,500 71,550	71,550 71,600	1,095 1,096	851 852	1,155 1,156	972 973	74,500 74,550	74,550	1,157 1,158	913 914	1,216 1,217	1,033 1,034
68,600	68,650	1,036	792	1,096	913	71,600	71,650	1,097	853	1,157	974	74,600	74,600 74,650	1,159	915	1,219	1,035
68,650 68,700	68,700 68,750	1,037 1,038	793 794	1,097 1,098	914 915	71,650 71,700	71,700 71,750	1,098 1,099	854 855	1,158 1,159	975 976	74,650 74,700	74,700 74,750	1,160 1,161	916 917	1,220 1,221	1,036 1,037
68,750	68,800	1,039	795	1,099	916	71,750	71,800	1,100	857	1,160	977	74,750	74,800	1,162	918	1,222	1,038
68,800	68,850	1,040	796	1,100	917	71,800	71,850	1,101	858	1,161	978	74,800	74,850	1,163	919	1,223	1,039
68,850 68,900	68,900 68,950	1,041 1,042	797 798	1,101 1,102	918 919	71,850 71,900	71,900 71,950	1,102 1,103	859 860	1,162 1,163	979 980	74,850 74,900	74,900 74,950	1,164 1,165	920 921	1,224 1,225	1,040 1,041
68,950	69,000	1,043	799	1,103	920	71,950	72,000	1,105	861	1,164	981	74,950	75,000	1,166	922	1,226	1,042
69,	000					72,	000					75,	,000				
69,000	69,050	1,044	800	1,104	921	72,000	72,050	1,106	862	1,165	982	75,000	75,050	1,167	923	1,227	1,043
69,050 69,100	69,100 69,150	1,045 1,046	801 802	1,105 1,106	922 923	72,050 72,100	72,100 72,150	1,107 1,108	863 864	1,166 1,168	983 984	75,050 75,100	75,100 75,150	1,168 1,169	924 925	1,228 1,229	1,044 1,045
69,150	69,200	1,047	803	1,107	924	72,150	72,200	1,109	865	1,169	985	75,150	75,200	1,170	926	1,230	1,046
69,200 69,250	69,250 69,300	1,048 1,049	804 806	1,108 1,109	925 926	72,200 72,250	72,250 72,300	1,110 1,111	866 867	1,170 1,171	986 987	75,200 75,250	75,250 75,300	1,171 1,172	927 928	1,231 1,232	1,047 1,048
69,300	69,350	1,050	807	1,110	927	72,300	72,350	1,112	868	1,172	988	75,300	75,350	1,173	929	1,233	1,049
69,350 69,400	69,400 69,450	1,051 1,052	808 809	1,111 1,112	928 929	72,350 72,400	72,400 72,450	1,113 1,114	869 870	1,173 1,174	989 990	75,350 75,400	75,400 75,450	1,174 1,175	930 931	1,234 1,235	1,050 1,051
69,450	69,500	1,054	810	1,113	930	72,450	72,500	1,115	871	1,175	991	75,450	75,500	1,176	932	1,236	1,052
69,500 69,550	69,550 69,600	1,055 1,056	811 812	1,114 1,115	931 932	72,500 72,550	72,550 72,600	1,116 1,117	872 873	1,176 1,177	992 993	75,500 75,550	75,550 75,600	1,177 1,178	933 934	1,237 1,238	1,053 1,054
69,600	69,650	1,057	813	1,117	933	72,600	72,650	1,118	874	1,178	994	75,600	75,650	1,179	935	1,239	1,055
69,650 69,700	69,700 69,750	1,058 1,059	814 815	1,118 1,119	934 935	72,650 72,700	72,700 72,750	1,119 1,120	875 876	1,179 1,180	995 996	75,650 75,700	75,700 75,750	1,180 1,181	936 937	1,240 1,241	1,056 1,057
69,750	69,800	1,060	816	1,113	936	72,750	72,730	1,121	877	1,181	997	75,750	75,800	1,182	938	1,241	1,057
69,800	69,850	1,061	817	1,121	937	72,800	72,850	1,122	878	1,182	998	75,800	75,850	1,183	939	1,243	1,059
69,850 69,900	69,900 69,950	1,062 1,063	818 819	1,122 1,123	938 939	72,850 72,900	72,900 72,950	1,123 1,124	879 880	1,183 1,184	999 1,000	75,850 75,900	75,900 75,950	1,184 1,185	940 941	1,244 1,245	1,060 1,061
69,950	70,000	1,064	820	1,124	940	72,950	73,000	1,125	881	1,185	1,001	75,950	76,000	1,186	942	1,246	1,063
70,	000					73,	000					76,	,000				
70,000	70,050	1,065	821	1,125	941	73,000	73,050	1,126	882	1,186	1,002	76,000	76,050	1,187	943	1,247	1,064
70,050 70,100	70,100 70,150	1,066 1,067	822 823	1,126 1,127	942 943	73,050 73,100	73,100 73,150	1,127 1,128	883 884	1,187 1,188	1,003 1,004	76,050 76,100	76,100 76,150	1,188 1,189	944 945	1,248 1,249	1,065 1,066
70,150	70,200	1,068	824	1,128	944	73,150	73,200	1,129	885	1,189	1,005	76,150	76,200	1,190	946	1,250	1,067
70,200	70,250	1,069	825	1,129	945	73,200	73,250	1,130	886	1,190	1,006	76,200	76,250	1,191	947	1,251	1,068
70,250 70,300	70,300 70,350	1,070 1,071	826 827	1,130 1,131	946 947	73,250 73,300	73,300 73,350	1,131 1,132	887 888	1,191 1,192	1,007 1,008	76,250 76,300	76,300 76,350	1,192 1,193	948 949	1,252 1,253	1,069 1,070
70,350 70,400	70,400 70,450	1,072 1,073	828 829	1,132 1,133	948 949	73,350 73,400	73,400 73,450	1,133 1,134	889 890	1,193 1,194	1,009 1,010	76,350 76,400	76,400 76,450	1,194 1,195	950 951	1,254 1,255	1,071 1,072
70,450	70,500	1,074	830	1,134	950	73,450	73,500	1,135	891	1,195	1,012	76,450	76,500	1,196	952	1,256	1,072
70,500	70,550	1,075	831	1,135	951	73,500	73,550	1,136	892	1,196	1,013	76,500	76,550	1,197	953	1,257	1,074
70,550 70,600	70,600 70,650	1,076 1,077	832 833	1,136 1,137	952 953	73,550 73,600	73,600 73,650	1,137 1,138	893 894	1,197 1,198	1,014 1,015	76,550 76,600	76,600 76,650	1,198 1,199	954 955	1,258 1,259	1,075 1,076
70,650	70,700	1,078	834	1,138	954	73,650	73,700	1,139	895	1,199	1,016	76,650	76,700	1,200	956	1,260	1,077
70,700	70,750	1,079	835 836	1,139	955 956	73,700	73,750	1,140	896 897	1,200	1,017	76,700 76,750	76,750	1,201	957 959	1,261	1,078
70,750 70,800	70,800 70,850	1,080 1,081	836 837	1,140 1,141	956 957	73,750 73,800	73,800 73,850	1,141 1,142	897 898	1,201 1,202	1,018 1,019	76,750 76,800	76,800 76,850	1,202 1,203	959 960	1,262 1,263	1,079 1,080
70,850 70,900	70,900 70,950	1,082 1,083	838 839	1,142 1,143	958 959	73,850 73,900	73,900 73,950	1,143 1,144	899 900	1,203 1,204	1,020 1,021	76,850 76,900	76,900 76,950	1,204 1,205	961 962	1,264 1,265	1,081 1,082
70,900	70,950	1,083	840	1,143	961	73,950	74,000	1,144	900	1,204	1,021	76,900	77,000	1,203	963	1,265	1,082

<sup>\*</sup>If a  ${\bf Qualifying\ widow(er)},$  use the  ${\bf Married\ filing\ jointly\ column}.$ 

**2018 Tax Table**—Continued

f your l	ND					If your N	ID					If your l	ND				
taxable		Ar	nd your fili	ing status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
ncome	is—					income i	s—					income	is—				
At east	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house hold
			Your	tax is-					Your	tax is-					Your	tax is-	
77	,000					80,	000					83	,000				
77,000		1,208	964	1,267	1,084	80,000	80,050	1,269	1,025	1,333	1,145	83,000		1,330	1,086	1,401	1,2
77,050 77,100	77,150	1,209 1,210	965 966	1,268 1,270	1,085 1,086	80,050 80,100	80,100 80,150	1,270 1,271	1,026 1,027	1,334 1,335	1,146 1,147	83,050 83,100	83,150	1,331 1,332	1,087 1,088	1,402 1,404	1, 1,
77,150 77,200		1,211 1,212	967 968	1,271 1,272	1,087 1,088	80,150 80,200	80,200 80,250	1,272 1,273	1,028 1,029	1,337 1,338	1,148 1,149	83,150 83,200	-	1,333 1,334	1,089 1,090	1,405 1,406	1, 1,
77,250	77,300	1,213	969	1,273	1,089	80,250	80,300	1,274	1,030	1,339	1,150	83,250	83,300	1,335	1,091	1,407	1,
77,300 77,350		1,214 1,215	970 971	1,274 1,275	1,090 1,091	80,300 80,350	80,350 80,400	1,275 1,276	1,031 1,032	1,340 1,341	1,151 1,152	83,300 83,350		1,336 1,337	1,092 1,093	1,408 1,409	1, 1,
77,400	77,450	1,216	972	1,276	1,092	80,400	80,450	1,277	1,033	1,342	1,153	83,400	83,450	1,338	1,094	1,410	1
77,450 77,500		1,217 1,218	973 974	1,277 1,278	1,093 1,094	80,450 80,500	80,500 80,550	1,278 1,279	1,034 1,035	1,343 1,344	1,154 1,155	83,450 83,500		1,339 1,340	1,095 1,096	1,411 1,413	1, 1,
77,550	77,600	1,219	975	1,279	1,095	80,550	80,600	1,280	1,036	1,346	1,156	83,550	83,600	1,341	1,097	1,414	1,
77,600 77,650	77,700	1,220 1,221	976 977	1,280 1,281	1,096 1,097	80,600 80,650	80,650 80,700	1,281 1,282	1,037 1,038	1,347 1,348	1,157 1,158	83,600 83,650		1,342 1,343	1,098 1,099	1,415 1,416	1 1
77,700		1,222	978	1,282	1,098	80,700	80,750	1,283	1,039	1,349	1,159	83,700		1,344	1,100	1,417	1
77,750 77,800		1,223 1,224	979 980	1,283 1,284	1,099 1,100	80,750 80,800	80,800 80,850	1,284 1,285	1,040 1,041	1,350 1,351	1,160 1,161	83,750 83,800		1,345 1,346	1,101 1,102	1,418 1,419	1 1
77,850 77,900		1,225 1,226	981 982	1,285 1,286	1,101 1,102	80,850 80,900	80,900 80,950	1,286 1,287	1,042 1,043	1,352 1,354	1,162 1,163	83,850 83,900		1,347 1,348	1,103 1,104	1,421 1,422	1 1
77,950		1,227	983	1,287	1,103	80,950	81,000	1,288	1,044	1,355	1,165	83,950	84,000	1,349	1,105	1,423	1
78	,000					81,	000					84	,000				
78,000		1,228 1,229	984	1,288	1,104	81,000	81,050	1,289	1,045	1,356	1,166	84,000 84,050	84,050	1,350	1,106	1,424	1
78,050 78,100	78,150	1,229	985 986	1,289 1,290	1,105 1,106	81,050 81,100	81,100 81,150	1,290 1,291	1,046 1,047	1,357 1,358	1,167 1,168	84,100		1,351 1,352	1,107 1,108	1,425 1,426	1 1
78,150 78,200		1,231 1,232	987 988	1,291 1,292	1,107 1,108	81,150 81,200	81,200 81,250	1,292 1,293	1,048 1,049	1,359 1,360	1,169 1,170	84,150 84,200		1,353 1,354	1,109 1,110	1,427 1,428	1 1
78,250		1,233	989	1,293	1,109	81,250	81,300	1,294	1,050	1,362	1,171	84,250		1,355	1,112	1,430	1
78,300 78,350		1,234 1,235	990 991	1,295 1,296	1,110 1,111	81,300 81,350	81,350 81,400	1,295 1,296	1,051 1,052	1,363 1,364	1,172 1,173	84,300 84,350	84,350 84,400	1,356 1,357	1,113 1,114	1,431 1,432	1 1
78,400	78,450	1,236	992	1,297	1,112	81,400	81,450	1,297	1,053	1,365	1,174	84,400	84,450	1,358	1,115	1,433	1
78,450 78,500		1,237 1,238	993 994	1,298 1,299	1,114 1,115	81,450 81,500	81,500 81,550	1,298 1,299	1,054 1,055	1,366 1,367	1,175 1,176	84,450 84,500	84,500 84,550	1,360 1,361	1,116 1,117	1,434 1,435	1
78,550	78,600	1,239	995	1,300	1,116	81,550	81,600	1,300	1,056	1,368	1,177	84,550	84,600	1,362	1,118	1,436	1
78,600 78,650	78,700	1,240 1,241	996 997	1,301 1,303	1,117 1,118	81,600 81,650	81,650 81,700	1,301 1,302	1,057 1,058	1,369 1,371	1,178 1,179	84,600 84,650		1,363 1,364	1,119 1,120	1,438 1,439	1 1
78,700		1,242	998	1,304	1,119	81,700	81,750	1,303	1,059	1,372	1,180	84,700	84,750	1,365	1,121	1,440	1
78,750 78,800		1,243 1,244	999 1,000	1,305 1,306	1,120 1,121	81,750 81,800	81,800 81,850	1,304 1,305	1,061 1,062	1,373 1,374	1,181 1,182	84,750 84,800		1,366 1,367	1,122 1,123	1,441 1,442	1 1
78,850 78,900		1,245 1,246	1,001 1,002	1,307 1,308	1,122 1,123	81,850 81,900	81,900 81,950	1,306 1,307	1,063 1,064	1,375 1,376	1,183 1,184	84,850 84,900		1,368 1,369	1,124 1,125	1,443 1,444	1 1
78,950		1,247	1,003	1,309	1,124		82,000	1,309	1,065	1,377	1,185	84,950		1,370	1,126	1,446	1
79	,000					82,	000					85	,000				
79,000 79,050		1,248 1,249	1,004 1,005	1,310 1,312	1,125 1,126	82,000 82,050	82,050 82,100	1,310 1,311	1,066 1,067	1,379 1,380	1,186 1,187	85,000 85,050	85,050 85,100	1,371 1,372	1,127 1,128	1,447 1,448	1 1
79,100	79,150	1,250	1,006	1,313	1,127	82,100	82,150	1,312	1,068	1,381	1,188	85,100	85,150	1,373	1,129	1,449	1
79,150 79,200		1,251 1,252	1,007 1,008	1,314 1,315	1,128 1,129	82,150 82,200	82,200 82,250	1,313 1,314	1,069 1,070	1,382 1,383	1,189 1,190	85,150 85,200		1,374 1,375	1,130 1,131	1,450 1,451	1 1
79,250	79,300	1,253	1,010	1,316	1,130	82,250	82,300	1,315	1,071	1,384	1,191	85,250	85,300	1,376	1,132	1,452	1
79,300 79,350		1,254 1,255	1,011 1,012	1,317 1,318	1,131 1,132	82,300 82,350	82,350 82,400	1,316 1,317	1,072 1,073	1,385 1,386	1,192 1,193	85,300 85,350		1,377 1,378	1,133 1,134	1,453 1,455	1 1
79,400 79,450	79,450	1,256 1,258	1,013 1,014	1,320 1,321	1,133 1,134	82,400 82,450	82,450 82,500	1,318 1,319	1,074 1,075	1,388 1,389	1,194 1,195	85,400 85,450	85,450	1,379 1,380	1,135 1,136	1,456 1,457	1 1
79,500 79,500		1,259	1,014	1,321	1,134	82,500	82,550	1,319	1,073	1,399	1,196	85,500	85,550	1,381	1,130	1,458	1
79,550 79,600	79,600	1,260 1,261	1,016 1,017	1,323 1,324	1,136 1,137	82,550 82,600	82,600 82,650	1,321 1,322	1,077 1,078	1,391 1,392	1,197 1,198	85,550 85,600	85,600	1,382 1,383	1,138 1,139	1,459 1,460	1 1
79,650	79,700	1,262	1,018	1,325	1,138	82,650	82,700	1,323	1,079	1,393	1,199	85,650	85,700	1,384	1,140	1,461	1
79,700 70.750		1,263	1,019	1,326	1,139	82,700	82,750	1,324	1,080	1,394	1,200	85,700 95 750	85,750	1,385	1,141	1,463	1
79,750 79,800	79,850	1,264 1,265	1,020 1,021	1,327 1,329	1,140 1,141	82,750 82,800	82,800 82,850	1,325 1,326	1,081 1,082	1,396 1,397	1,201 1,202	85,750 85,800		1,386 1,387	1,142 1,143	1,464 1,465	1, 1,
79,850 79,900		1,266 1,267	1,022 1,023	1,330 1,331	1,142 1,143	82,850 82,900	82,900 82,950	1,327 1,328	1,083 1,084	1,398 1,399	1,203 1,204	85,850 85,900	85,900 85,950	1,388 1,389	1,144 1,145	1,466 1,467	1, 1,
	80,000	1,268	1,024	1,332	1,144	82,950	. ,	.,	.,	1,400	.,	,	, •	1,390	,	.,	

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

2018 Tax Table—Continued

If your N	ID		ntinuea			If your N	ID					If your I	ND				
taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—	taxable		An	d your fili	ng status	is—
income i	s—			1		income i	s—			1		income	is—		1	1	1
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
			Your	tax is-					Your	tax is-					Your	tax is-	
86,	000					89,	000					92,	,000				
86,000 86,050 86,100 86,150 86,200	86,050 86,100 86,150 86,200 86,250	1,391 1,392 1,393 1,394 1,395	1,147 1,148 1,149 1,150 1,151	1,469 1,470 1,472 1,473 1,474	1,268 1,269 1,270 1,271 1,272	89,000 89,050 89,100 89,150 89,200	89,050 89,100 89,150 89,200 89,250	1,452 1,453 1,454 1,455 1,456	1,208 1,209 1,210 1,211 1,212	1,537 1,539 1,540 1,541 1,542	1,329 1,330 1,331 1,332 1,333	92,000 92,050 92,100 92,150 92,200	92,050 92,100 92,150 92,200 92,250	1,514 1,515 1,516 1,517 1,518	1,270 1,271 1,272 1,273 1,274	1,606 1,607 1,608 1,609 1,610	1,39 1,39 1,39 1,39
86,250 86,300 86,350 86,400 86,450	86,300 86,350 86,400 86,450 86,500	1,396 1,397 1,398 1,399 1,400	1,152 1,153 1,154 1,155 1,156	1,475 1,476 1,477 1,478 1,480	1,273 1,274 1,275 1,276 1,277	89,250 89,300 89,350 89,400 89,450	89,300 89,350 89,400 89,450 89,500	1,457 1,458 1,459 1,460 1,462	1,214 1,215 1,216 1,217 1,218	1,543 1,544 1,545 1,547 1,548	1,334 1,335 1,336 1,337 1,338	92,250 92,300 92,350 92,400 92,450	92,300 92,350 92,400 92,450 92,500	1,519 1,520 1,521 1,522 1,523	1,275 1,276 1,277 1,278 1,279	1,611 1,612 1,613 1,615 1,616	1,39 1,39 1,39 1,39 1,39
86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	1,401 1,402 1,403 1,404 1,405	1,157 1,158 1,159 1,160 1,161	1,481 1,482 1,483 1,484 1,485	1,278 1,279 1,280 1,281 1,282	89,500 89,550 89,600 89,650 89,700	89,550 89,600 89,650 89,700 89,750	1,463 1,464 1,465 1,466 1,467	1,219 1,220 1,221 1,222 1,223	1,549 1,550 1,551 1,552 1,553	1,339 1,340 1,341 1,342 1,343	92,500 92,550 92,600 92,650 92,700	92,550 92,600 92,650 92,700 92,750	1,524 1,525 1,526 1,527 1,528	1,280 1,281 1,282 1,283 1,284	1,617 1,618 1,619 1,620 1,621	1,40 1,40 1,40 1,40 1,40
86,750 86,800 86,850 86,900 86,950	86,800 86,850 86,900 86,950 87,000	1,406 1,407 1,408 1,409 1,411	1,163 1,164 1,165 1,166 1,167	1,486 1,488 1,489 1,490 1,491	1,283 1,284 1,285 1,286 1,287	89,750 89,800 89,850 89,900 89,950	89,800 89,850 89,900 89,950 90,000	1,468 1,469 1,470 1,471 1,472	1,224 1,225 1,226 1,227 1,228	1,554 1,556 1,557 1,558 1,559	1,344 1,345 1,346 1,347 1,348	92,750 92,800 92,850 92,900 92,950	92,800 92,850 92,900 92,950 93,000	1,529 1,530 1,531 1,532 1,533	1,285 1,286 1,287 1,288 1,289	1,623 1,624 1,625 1,626 1,627	1,40 1,40 1,40 1,40 1,40
87,	000					90,	000					93,	,000				
87,000 87,050 87,100 87,150 87,200	87,050 87,100 87,150 87,200 87,250	1,412 1,413 1,414 1,415 1,416	1,168 1,169 1,170 1,171 1,172	1,492 1,493 1,494 1,495 1,497	1,288 1,289 1,290 1,291 1,292	90,000 90,050 90,100 90,150 90,200	90,050 90,100 90,150 90,200 90,250	1,473 1,474 1,475 1,476 1,477	1,229 1,230 1,231 1,232 1,233	1,560 1,561 1,562 1,564 1,565	1,349 1,350 1,351 1,352 1,353	93,000 93,050 93,100 93,150 93,200	93,050 93,100 93,150 93,200 93,250	1,534 1,535 1,536 1,537 1,538	1,290 1,291 1,292 1,293 1,294	1,628 1,629 1,631 1,632 1,633	1,410 1,411 1,412 1,413 1,414
87,250 87,300 87,350 87,400 87,450	87,300 87,350 87,400 87,450 87,500	1,417 1,418 1,419 1,420 1,421	1,173 1,174 1,175 1,176 1,177	1,498 1,499 1,500 1,501 1,502	1,293 1,294 1,295 1,296 1,297	90,250 90,300 90,350 90,400 90,450	90,300 90,350 90,400 90,450 90,500	1,478 1,479 1,480 1,481 1,482	1,234 1,235 1,236 1,237 1,238	1,566 1,567 1,568 1,569 1,570	1,354 1,355 1,356 1,357 1,358	93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	1,539 1,540 1,541 1,542 1,543	1,295 1,296 1,297 1,298 1,299	1,634 1,635 1,636 1,637 1,638	1,415 1,416 1,417 1,418 1,420
87,500 87,550 87,600 87,650 87,700	87,550 87,600 87,650 87,700 87,750	1,422 1,423 1,424 1,425 1,426	1,178 1,179 1,180 1,181 1,182	1,503 1,505 1,506 1,507 1,508	1,298 1,299 1,300 1,301 1,302	90,500 90,550 90,600 90,650 90,700	90,550 90,600 90,650 90,700 90,750	1,483 1,484 1,485 1,486 1,487	1,239 1,240 1,241 1,242 1,243	1,571 1,573 1,574 1,575 1,576	1,359 1,360 1,361 1,362 1,363	93,500 93,550 93,600 93,650 93,700	93,550 93,600 93,650 93,700 93,750	1,544 1,545 1,546 1,547 1,548	1,300 1,301 1,302 1,303 1,304	1,640 1,641 1,642 1,643 1,644	1,42 1,42 1,42 1,42 1,42
87,750 87,800 87,850 87,900 87,950	87,800 87,850 87,900 87,950 88,000	1,427 1,428 1,429 1,430 1,431	1,183 1,184 1,185 1,186 1,187	1,509 1,510 1,511 1,512 1,514	1,303 1,304 1,305 1,306 1,307	90,850 90,900 90,950	90,800 90,850 90,900 90,950 91,000	1,488 1,489 1,490 1,491 1,492	1,244 1,245 1,246 1,247 1,248	1,577 1,578 1,579 1,581 1,582	1,364 1,365 1,366 1,367 1,369	93,750 93,800 93,850 93,900 93,950	93,800 93,850 93,900 93,950 94,000	1,549 1,551 1,552 1,553 1,554	1,305 1,306 1,307 1,308 1,309	1,645 1,646 1,648 1,649 1,650	1,42 1,42 1,42 1,42 1,43
88,	000	7				91,	000	•				94,	,000	•			
88,000 88,050 88,100 88,150 88,200	88,050 88,100 88,150 88,200 88,250	1,432 1,433 1,434 1,435 1,436	1,188 1,189 1,190 1,191 1,192	1,515 1,516 1,517 1,518 1,519	1,308 1,309 1,310 1,311 1,312	91,000 91,050 91,100 91,150 91,200	91,050 91,100 91,150 91,200 91,250	1,493 1,494 1,495 1,496 1,497	1,249 1,250 1,251 1,252 1,253	1,583 1,584 1,585 1,586 1,587	1,370 1,371 1,372 1,373 1,374	94,000 94,050 94,100 94,150 94,200	94,050 94,100 94,150 94,200 94,250	1,555 1,556 1,557 1,558 1,560	1,310 1,311 1,312 1,313 1,314	1,651 1,652 1,653 1,654 1,655	1,431 1,432 1,433 1,434 1,435
88,250 88,300 88,350 88,400 88,450	88,300 88,350 88,400 88,450 88,500	1,437 1,438 1,439 1,440 1,441	1,193 1,194 1,195 1,196 1,197	1,520 1,522 1,523 1,524 1,525	1,313 1,314 1,315 1,316 1,318	91,250 91,300 91,350 91,400 91,450	91,300 91,350 91,400 91,450 91,500	1,498 1,499 1,500 1,501 1,502	1,254 1,255 1,256 1,257 1,258	1,589 1,590 1,591 1,592 1,593	1,375 1,376 1,377 1,378 1,379	94,250 94,300 94,350 94,400 94,450	94,300 94,350 94,400 94,450 94,500	1,561 1,562 1,563 1,564 1,565	1,316 1,317 1,318 1,319 1,320	1,657 1,658 1,659 1,660 1,661	1,436 1,438 1,438 1,440
88,500 88,550 88,600 88,650 88,700	88,550 88,600 88,650 88,700 88,750	1,442 1,443 1,444 1,445 1,446	1,198 1,199 1,200 1,201 1,202	1,526 1,527 1,528 1,530 1,531	1,319 1,320 1,321 1,322 1,323	91,500 91,550 91,600 91,650 91,700	91,550 91,600 91,650 91,700 91,750	1,503 1,504 1,505 1,506 1,507	1,259 1,260 1,261 1,262 1,263	1,594 1,595 1,596 1,598 1,599	1,380 1,381 1,382 1,383 1,384	94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	1,566 1,568 1,569 1,570 1,571	1,321 1,322 1,323 1,324 1,325	1,662 1,663 1,665 1,666 1,667	1,44 1,44 1,44 1,44 1,44
88,750 88,800 88,850 88,900 88,950	88,800 88,850 88,900 88,950 89,000	1,447 1,448 1,449 1,450 1,451	1,203 1,204 1,205 1,206 1,207	1,532 1,533 1,534 1,535 1,536	1,324 1,325 1,326 1,327 1,328	91,750 91,800 91,850 91,900 91,950	91,800 91,850 91,900 91,950 92,000	1,508 1,509 1,510 1,511 1,513	1,265 1,266 1,267 1,268 1,269	1,600 1,601 1,602 1,603 1,604	1,385 1,386 1,387 1,388 1,389	94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	1,572 1,573 1,574 1,576 1,577	1,326 1,327 1,328 1,329 1,330	1,668 1,669 1,670 1,671 1,673	1,446 1,447 1,448 1,449

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

2018 Tax Table—Continued

If your N	ID					If your N	ND				
taxable		An	ıd your fili	ing status	is—	taxable		An	d your fili	ng status	is—
income i	s—					income	is—				
At	But	Single	Married	Married	Head	At	But	Single	Married	Married	Head
least	less		filing	filing	of	least	less		filing	filing	of
	than		jointly *	sepa-	house-		than		jointly *	sepa-	house-
				rately	hold					rately	hold
			I 	, ,	J				l 	1 1	Ī
			Your	tax is-				<u> </u>	Your	tax is-	
95,	000	•				98,	,000				
95,000	95,050	1,578 1,579	1,331	1,674 1,675	1,451	98,000 98,050	98,050 98,100	1,646 1,647	1,392 1,393	1,742 1,743	1,512
95,050 95,100	95,100 95,150	1,580	1,332 1,333	1,676	1,452 1,453	98,100	98,150	1,648	1,393	1,743	1,513 1,514
95,150	95,200	1,581	1,334	1,677	1,454	98,150	98,200	1,649	1,395	1,745	1,515
95,200	95,250	1,582	1,335	1,678	1,455	98,200	98,250	1,650	1,396	1,746	1,516
95,250	95,300	1,583	1,336	1,679	1,456	98,250	98,300	1,652	1,397	1,747	1,517
95,300 95,350	95,350 95,400	1,585 1,586	1,337 1,338	1,680 1,682	1,457 1,458	98,300 98,350	98,350 98,400	1,653 1,654	1,398 1,399	1,749 1,750	1,518 1,519
95,400	95,450	1,587	1,339	1,683	1,459	98,400	98,450	1,655	1,400	1,751	1,510
95,450	95,500	1,588	1,340	1,684	1,460	98,450	98,500	1,656	1,401	1,752	1,522
95,500	95,550	1,589	1,341	1,685	1,461	98,500	98,550	1,657	1,402	1,753	1,523
95,550	95,600	1,590	1,342	1,686	1,462	98,550	98,600	1,658	1,403	1,754	1,524
95,600 95,650	95,650 95,700	1,591 1,593	1,343 1,344	1,687 1,688	1,463 1,464	98,600 98,650	98,650 98,700	1,659 1,661	1,404 1,405	1,755 1,757	1,525 1,526
95,700	95,750	1,594	1,345	1,690	1,465	98,700	98,750	1,662	1,406	1,758	1,527
95,750	95,800	1,595	1,346	1,691	1,466	98,750	98,800	1,663	1,407	1,759	1,528
95,800	95,850	1,596	1,347	1,692	1,467	98,800	98,850	1,664	1,408	1,760	1,529
95,850	95,900	1,597	1,348	1,693	1,468	98,850	98,900	1,665	1,409	1,761	1,530
95,900 95,950	95,950 96,000	1,598 1,599	1,349 1,350	1,694 1,695	1,469 1,471	98,900 98,950	98,950 99,000	1,666 1,667	1,410 1,411	1,762 1,763	1,531 1,532
96,	000					99,	000				
96,000	96,050	1,600	1,351	1,696	1,472	99,000	99,050	1,669	1,412	1,764	1,533
96,050	96,100	1,602	1,352	1,697	1,473	99,050	99,100	1,670	1,413	1,766	1,534
96,100	96,150	1,603	1,353	1,699	1,474	99,100	99,150	1,671	1,414	1,767	1,535
96,150 96,200	96,200	1,604	1,354	1,700	1,475	99,150	99,200	1,672	1,415 1,416	1,768 1,769	1,536
	96,250	1,605	1,355	1,701	1,476	99,200	99,250	1,673			1,537
96,250 96,300	96,300 96,350	1,606 1,607	1,356 1,357	1,702 1,703	1,477 1,478	99,250 99,300	99,300 99,350	1,674 1,675	1,418 1,419	1,770 1,771	1,538 1,539
96,350	96,400	1,608	1,358	1,704	1,479	99,350	99,400	1,677	1,420	1,772	1,540
96,400	96,450	1,610	1,359	1,705	1,480	99,400	99,450	1,678	1,421	1,774	1,541
96,450	96,500	1,611	1,360	1,707	1,481	99,450	99,500	1,679	1,422	1,775	1,542
96,500 96,550	96,550 96,600	1,612 1,613	1,361 1,362	1,708 1,709	1,482 1,483	99,500 99,550	99,550 99,600	1,680 1,681	1,423 1,424	1,776 1,777	1,543 1,544
96,600	96,650	1,613	1,362	1,709	1,484	99,600	99,650	1,682	1,424	1,777	1,545
96,650	96,700	1,615	1,364	1,711	1,485	99,650	99,700	1,683	1,426	1,779	1,546
96,700	96,750	1,616	1,365	1,712	1,486	99,700	99,750	1,684	1,427	1,780	1,547
96,750	96,800 96,850	1,618 1,619	1,367 1,368	1,713 1,715	1,487 1.488	99,750	99,800	1,686 1,687	1,428	1,781 1 783	1,548 1 549
96,800 96,850	96,850 96,900	1,619 1,620	1,368 1,369	1,715 1,716	1,488 1,489	99,800 99,850	99,850 99,900	1,687 1,688	1,429 1,430	1,783 1,784	1,549 1,550
96,900	96,950	1,621	1,370	1,717	1,490	99,900	99,950	1,689	1,431	1,785	1,551
96,950	97,000	1,622	1,371	1,718	1,491	99,950	100,000	1,690	1,432	1,786	1,552
97,	000										
97,000	97,050	1,623	1,372	1,719	1,492						
97,050	97,100	1,624	1,373	1,720	1,493					_	
97,100 97,150	97,150	1,625	1,374	1,721	1,494						
97,150 97,200	97,200 97,250	1,627 1,628	1,375 1,376	1,722 1,724	1,495 1,496		/	4400	000	\	
97,250	97,300	1,629	1,377	1,725	1,497		If	\$100,		r	
97,300	97,350	1,630	1,377	1,725	1,498			ovei			
97,350	97,400	1,631	1,379	1,727	1,499			use			
97,400 97,450	97,450 97,500	1,632 1,633	1,380 1 381	1,728 1,729	1,500 1,501			Tax F			
97,450	97,500	1,633	1,381	1,729	1,501			Sched	lules		
97,500 97,550	97,550 97,600	1,635 1,636	1,382 1,383	1,730 1,732	1,502 1,503			on pag			
97,600	97,650	1,637	1,384	1,732	1,503			F-2	,		
97,650	97,700	1,638	1,385	1,734	1,505						
97,700	97,750	1,639	1,386	1,735	1,506						
97,750	97,800	1,640	1,387	1,736	1,507						
97,800 97,850	97,850 97,900	1,641 1,642	1,388 1,389	1,737 1,738	1,508 1,509						
97,900	97,950	1,644	1,309	1,739	1,510						
97,950	98,000	1,645	1,391	1,741	1,511						

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

### 2018 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 taxable i	Dakota ncome is:	Your tax is eq	ual to:		
Over	But not over				
\$ 0	\$ 38,700		1.1	0% of North Dakota taxa	able income
38,700	93,700	\$ 425.70	+	2.04% of amount over	\$ 38,700
93,700	195,450	1,547.70	+	2.27% of amount over	93,700
195,450	424,950	3,857.43	+	2.64% of amount over	195,450
424,950.		9,916.23	+	2.90% of amount over	424,950

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

If North D		Your tax is eq	ual to:		
Over	But not over				
\$ 0	\$ 64,650		1.1	0% of North Dakota taxa	able income
64,650	156,150	\$ 711.15	+	2.04% of amount over	\$ 64,650
156,150	237,950	2,577.75	+	2.27% of amount over	156,150
237,950	424,950	4,434.61	+	2.64% of amount over	237,950
424,950	······	9,371.41	+	2.90% of amount over	424,950

#### Married filing separately —

If North taxable i	Dakota ncome is:	Your tax is equ	ıal to:		
Over	But not over				
\$ 0	\$ 32,325		1.1	0% of North Dakota taxa	ble income
32,325	78,075	\$ 355.58	+	2.04% of amount over	\$ 32,325
78,075	118,975	1,288.88	+	2.27% of amount over	78,075
118,975	212,475	2,217.31	+	2.64% of amount over	118,975
212,475		4,685.71	+	2.90% of amount over	212,475
					)

#### Head of household ——

If North I taxable in		our tax is e	qual to:		
Over	But not over				
\$ 0	\$ 51,850		1.10	0% of North Dakota taxa	able income
51,850	133,850	570.35	+	2.04% of amount over	\$ 51,850
133,850	216,700	2,243.15	+	2.27% of amount over	133,850
216,700	424,950	4,123.85	+	2.64% of amount over	216,700
424,950		9,621.65	+	2.90% of amount over	424,950

## 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 complete copy of federal return
- Made a copy for your records
- Enclosed your check or money order payable to "ND State Tax Commissioner" along with a Form ND-1PRV
- 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
  - o 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
- o Sign up for email updates
- o Contact IRS.

#### IRS telephone assistance

•	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	1.800.906.2050

#### 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., at the following locations:

#### **Bismarck**

4503 N Coleman Street Suite 101 Closed Wednesdays

#### **Fargo**

Federal Building Room 470 657 2nd Avenue N

#### **Grand Forks**

Federal Building Room 137 102 N 4th Street Closed Wednesdays

#### Minot

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)
	<b>Schedule ND-1CR,</b> Credit for income tax paid to another state or local jurisdiction
	<b>Schedule ND-1FA,</b> Calculation of tax under 3-year averaging method for elected farm income
	<b>Schedule ND-1NR,</b> 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
	<b>Schedule ND-1QEC,</b> Qualified endowment fund tax credit
	<b>Schedule RZ,</b> Schedule for renaissance zone income exemption and tax credits
	<b>Schedule ME,</b> Credit for wages paid to mobilized employee
	Form ND-1EXT, Individual extension payment
	Form ND-1PRV, Paper Return Payment Voucher
	<b>Schedule ND-1UT,</b> Calculation of interest on underpayment or late payment of estimated tax
	<b>Form 101,</b> Extension of time to file a North Dakota tax return
	<b>2019 Form ND-1ES,</b> 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]
<u> </u>	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]
Со	mplete and mail to:
	Attn: 2018 Forms Order

Attn: 2018 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