

2018
NORTH DAKOTA
INDIVIDUAL INCOME TAX
FORM ND-EZ
FORM ND-1



NORTH DAKOTA

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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 

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.*

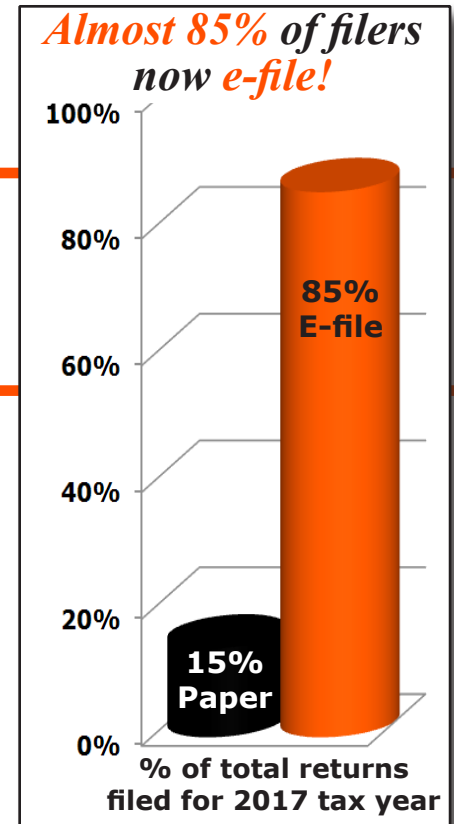
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

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 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-1 see page 11
- 5** Assemble your completed return see inside back cover
- 6** 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.

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.

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.*

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

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

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

	Yes	No
1. Were you a nonresident of North Dakota at any time in 2018?.....	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-4).....	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 7-16).....	<input type="checkbox"/>	<input type="checkbox"/>
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23).....	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 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).....	<input type="checkbox"/>	<input type="checkbox"/>
6. Are you going to use the 3-year income averaging method for farm income (on Schedule ND-1FA) to calculate your tax?.....	<input type="checkbox"/>	<input type="checkbox"/>
7. Are you going to make an extension payment on Form ND-1EXT?.....	<input type="checkbox"/>	<input type="checkbox"/>

* 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.
2. Fill in the circle next to “MN/ MT RECIPROCITY” at the top of Form ND-1, page 1. Also enter “MN” or “MT”, whichever applies, in the space under “State.”
3. Leave lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.
5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must obtain and complete Form NDW-R and give it to your employer.

North Dakota residents

If you are a resident of North Dakota and maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them,

you must give your employer a properly completed Minnesota Form MW-R or Montana Form MT-R, whichever applies. For assistance and forms, contact:

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

When and where to file

If you are filing on a calendar year basis, you must file your 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	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5

Construction	6
Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Extension

Fill in the circle next to “Extension” only if you have an extension to file your North Dakota return. See “Extension of time to file” on page 7.

Instructions for lines 1-9 of Form ND-EZ

Line 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)

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

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 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.

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—

- Sign your return?**
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 of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education.....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction	6

Manufacturing	7
Transportation, communication, and public utilities	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.).....	12

Amended return

If you are filing this return to change a return you previously filed for the 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-IPG, line 7, or on Schedule ND-IQEC, line 5, enter on this line the amount, if any, from Schedule ND-IPG, line 15, or Schedule ND-IQEC, line 16.

If you are claiming a credit on both Schedule ND-IPG, line 7, and Schedule ND-IQEC, 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 part-year resident of North Dakota for the year, only a net long-term capital gain reportable to North Dakota is eligible for the exclusion. A net long-term capital gain included in an amount entered on line 9, 11, or 16 of Form ND-1 is not eligible for the exclusion.**

Complete the worksheet on page 13 to calculate the amount to enter on this line.

Line 9 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on any Indian reservation in North Dakota for all of 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.

Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 8)

Capital gain distribution — If you reported capital gain distributions on Form 1040, Schedule 1, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 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 **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a** _____
 - b. North Dakota net long-term capital gain (loss) **4b** _____
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c** _____
 - d. Enter the smaller of line 4b or line 4c **4d** _____
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5** _____
6. Portion of line 5 included in an amount entered on Form ND-1, line 9, 11, or 16 **6** _____
7. Subtract line 6 from line 5 **7** _____
8. Multiply line 7 by 40% (.40). Enter this amount on Form ND-1, line 8 **8** _____

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 part-year resident of North Dakota who paid income tax to another state or local jurisdiction, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Attach Schedule ND-1CR.**

Line 22 - Marriage penalty credit

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse.
- Your joint North Dakota taxable income on line 19 of Form ND-1 is more than \$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.

Marriage Penalty Credit Worksheet

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

1. Is your filing status Married filing jointly ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 19 1	<input type="text"/>
2. Is the amount on line 1 more than \$64,755 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 3.	
3. a. Enter your qualified income..... 3a	<input type="text"/>
b. Enter your spouse’s qualified income..... 3b	<input type="text"/>
4. Enter the smaller of line 3a or line 3b	4 <input type="text"/>
5. Is the amount on line 4 more than \$38,055 ?	
<input type="checkbox"/> No. Stop; you do not qualify for the credit.	
<input type="checkbox"/> Yes. Go to line 6	12,000.00
6. Subtract line 5 from line 4	6 <input type="text"/>
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7 <input type="text"/>
8. Subtract line 6 from line 1	8 <input type="text"/>
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9 <input type="text"/>
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10 <input type="text"/>
11. Add lines 7 and 9.....	11 <input type="text"/>
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit.....	12 <input type="text"/>
13. Maximum credit	13 192.00
14. Enter smaller of line 12 or line 13.....	14 <input type="text"/>
▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.	
▶ If you completed Schedule ND-1NR, complete lines 15 and 16.	
15. Enter ratio from Schedule ND-1NR, line 18.....	15 <input type="text"/>
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22	16 <input type="text"/>

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

Line 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—

- Sign your return?**
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?**
This is one of the most common errors made.
- Include all Form W-2s?**
Also include a copy of a 1099 or Schedule K-1 showing North Dakota withholding.
- Use the 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.

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 District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.
Alexander ND	Alexander 2	27-002	Grand Forks ND	Grand Forks 1	18-001	New Rockford ND	New Rockford	
Amidon ND	Central Elem. 32	44-032		Air Force Base 140	18-140		-Sheyenne 2	14-002
Anamoose ND	Anamoose 14	25-014	Grenora ND	Grenora 99	53-099	New Salem ND	New Salem-	
Ashley ND	Ashley 9	26-009	Gwinner ND	N Sargent 3	41-003		Almont 49	30-049
Beach ND	Beach 3	17-003	Hague ND	Bakker 10	15-010	New Town ND	New Town 1	31-001
Belcourt ND	Belcourt 7	40-007	Halliday ND	Halliday 19	13-019	Newburg ND	Newburg-United 54	05-054
Belfield ND	Belfield 13	45-013		Twin Buttes 37	13-037	Northwood ND	Northwood 129	18-129
Berthold ND	Lewis and Clark 161	51-161	Hankinson ND	Hankinson 8	39-008	Oakes ND	Oakes 41	11-041
Beulah ND	Beulah 27	29-027	Harvey ND	Harvey 38	52-038	Oberon ND	Oberon 16	03-016
Binford ND	Midkota 7	20-007	Hatton ND	Hatton Eielson 7	49-007	Page ND	Page 80	09-080
Bismarck ND	Bismarck 1	08-001	Hazelton ND	Haz-Mof-Brad 6	15-006	Park River ND	Park River Area 8	50-008
	Naughton 25	08-025	Hazen ND	Hazen 3	29-003	Parshall ND	Parshall 3	31-003
	Apple Creek 39	08-039	Hebron ND	Hebron 13	30-013	Petersburg ND	Dakota Prairie 1	32-001
	Manning 45	08-045	Hettinger ND	Hettinger 13	01-013	Pingree ND	Pingree-Buchanan 10	47-010
Bottineau ND	Bottineau 1	05-001	Hillsboro ND	Hillsboro 9	49-009	Powers Lake ND	Powers Lake 27	07-027
Bowbells ND	Bowbells 14	07-014	Hope ND	Hope 10	46-010	Ray ND	Nesson 2	53-002
Bowman ND	Bowman Co 1	06-001	Hunter ND	Northern Cass 97	09-097	Richardton ND	Richardton-Taylor 34	45-034
Buxton ND	Central Valley 3	49-003	Inkster ND	Midway 128	18-128	Rolette ND	Rolette 29	40-029
Cando ND	North Star 10	48-010	Jamestown ND	Jamestown 1	47-001	Rolla ND	Mt. Pleasant 4	40-004
Carrington ND	Carrington 49	16-049	Kenmare ND	Kenmare 28	51-028	Rugby ND	Rugby 5	35-005
Carson ND	Roosevelt 18	19-018	Kensal ND	Kensal 19	47-019	Sawyer ND	Sawyer 16	51-016
Cartwright ND	Horse Creek 32	27-032	Killdeer ND	Killdeer 16	13-016	Scranton ND	Scranton 33	06-033
Casselton ND	Central Cass 17	09-017	Kindred ND	Kindred 2	09-002	Selfridge ND	Selfridge 8	43-008
Cavalier ND	Cavalier 6	34-006	Kulm ND	Kulm 7	23-007	Sidney MT	Earl 18	27-018
Center ND	Center-Stanton 1	33-001	Lakota ND	Lakota 66	32-066	Solen ND	Solen 3	43-003
Colfax ND	Richland 44	39-044	LaMoure ND	LaMoure 8	23-008	South Heart ND	South Heart 9	45-009
Cooperstown ND	Griggs County		Langdon ND	Langdon Area 23	10-023	St. Anthony ND	Little Heart 4	30-004
	Central 18	20-018	Larimore ND	Larimore 44	18-044	St. John ND	St. John 3	40-003
Crosby ND	Divide County 1	12-001	Leeds ND	Leeds 6	03-006	St. Thomas ND	St. Thomas 43	34-043
Crystal ND	Valley-Edinburg 118	34-118	Lidgerwood ND	Lidgerwood 28	39-028	Stanley ND	Stanley 2	31-002
Des Lacs ND	United 7	51-007	Lignite ND	Burke Central 36	07-036	Starkweather ND	Starkweather 44	36-044
Devils Lake ND	Devils Lake 1	36-001	Linton ND	Linton 36	15-036	Steele ND	Kidder Co. 1	22-001
Dickinson ND	Dickinson 1	45-001	Lisbon ND	Lisbon 19	37-019	Sterling ND	Sterling 35	08-035
Drake ND	Drake 57	25-057	Maddock ND	Maddock 9	03-009	Strasburg ND	Strasburg 15	15-015
Drayton ND	Drayton 19	34-019	Mandan ND	Mandan 1	30-001	Surrey ND	Surrey 41	51-041
Dunseith ND	Dunseith 1	40-001		Sweet Briar 17	30-017	Thompson ND	Thompson 61	18-061
Edgeley ND	Edgeley 3	23-003	Mandaree ND	Mandaree 36	27-036	Tioga ND	Tioga 15	53-015
Edmore ND	Edmore 2	36-002	Manvel ND	Manvel 125	18-125	Tower City ND	Maple Valley 4	09-004
Elgin ND	Elgin-New Leipzig 49	19-049	Mapleton ND	Mapleton 7	09-007	Towner ND	TGU 60	25-060
Ellendale ND	Ellendale 40	11-040	Marion ND	Litchville-Marion 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-	
Enderlin ND	Enderlin Area 24	37-024	Max ND	Max 50	28-050		Mercer 72	28-072
Fairmount ND	Fairmount 18	39-018	Mayville ND	May-Port CG 14	49-014	Underwood ND	Underwood 8	28-008
Fairview ND	Yellowstone 14	27-014	McClusky ND	McClusky 19	42-019	Valley City ND	Valley City 2	02-002
Fargo ND	Fargo 1	09-001	Medina ND	Medina 3	47-003	Velva ND	Velva 1	25-001
Fessenden ND	Fessenden-Bowdon 25	52-025	Medora ND	Billings Co. 1	04-001	Wahpeton ND	Wahpeton 37	39-037
Finley ND	Finley-Sharon 19	46-019	Menoken ND	Menoken 33	08-033	Walhalla ND	North Border 100	34-100
Flasher ND	Flasher 39	30-039	Milnor ND	Milnor 2	41-002	Warwick ND	Warwick 29	03-029
Fordville ND	Fordville-Lankin 5	50-005	Minnewaukan ND	Minnewaukan 5	03-005	Washburn ND	Washburn 4	28-004
Forman ND	Sargent Central 6	41-006	Minot ND	Minot 1	51-001	Watford City ND	McKenzie Co 1	27-001
Ft. Ransom ND	Ft. Ransom 6	37-006		Nedrose 4	51-004	West Fargo ND	West Fargo 6	09-006
Ft. Totten ND	Ft. Totten 30	03-030		S Prairie 70	51-070	Westhope ND	Westhope 17	05-017
Ft. Yates ND	Ft. Yates 4	43-004		Air Force Base 160	51-160	White Shield ND	White Shield 85	28-085
Gackle ND	Gackle-Streeter 56	24-056	Minto ND	Minto 20	50-020	Williston ND	Williston 1	53-001
Garrison ND	Garrison 51	28-051	Mohall ND	Mohall-Lansford			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 ND	New England 9	21-009	Wolford ND	Wolford 1	35-001
						Wyndmere ND	Wyndmere 42	39-042
						Zealand ND	Zealand 4	26-004

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.

Example

At least	But less than	Single	Married filing jointly *	Married filing sepa-ly	Head of house-ly	
			Your tax is-			
49,850	49,900	654	549	714	549	
49,900	49,950	655	549	715	549	
49,950	50,000	656	550	716	550	

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

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

2018 Tax Table—Continued

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

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

2018 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—					
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household		
At least	But less than	Your tax is-				At least	But less than	Your tax is-				At least	But less than	Your tax is-					
23,000		26,000				29,000		23,000		26,000		29,000		23,000		26,000		29,000	
23,000	23,050	253	253	253	253	26,000	26,050	286	286	286	286	29,000	29,050	319	319	319	319	23,000	23,050
23,050	23,100	254	254	254	254	26,050	26,100	287	287	287	287	29,050	29,100	320	320	320	320	23,050	23,100
23,100	23,150	254	254	254	254	26,100	26,150	287	287	287	287	29,100	29,150	320	320	320	320	23,100	23,150
23,150	23,200	255	255	255	255	26,150	26,200	288	288	288	288	29,150	29,200	321	321	321	321	23,150	23,200
23,200	23,250	255	255	255	255	26,200	26,250	288	288	288	288	29,200	29,250	321	321	321	321	23,200	23,250
24,000		27,000				30,000		23,250		26,250		29,250		23,250		26,250		29,250	
23,250	23,300	256	256	256	256	26,250	26,300	289	289	289	289	29,250	29,300	322	322	322	322	23,250	23,300
23,300	23,350	257	257	257	257	26,300	26,350	290	290	290	290	29,300	29,350	323	323	323	323	23,300	23,350
23,350	23,400	257	257	257	257	26,350	26,400	290	290	290	290	29,350	29,400	323	323	323	323	23,350	23,400
23,400	23,450	258	258	258	258	26,400	26,450	291	291	291	291	29,400	29,450	324	324	324	324	23,400	23,450
23,450	23,500	258	258	258	258	26,450	26,500	291	291	291	291	29,450	29,500	324	324	324	324	23,450	23,500
25,000		28,000				31,000		23,500		26,500		29,500		23,500		26,500		29,500	
23,500	23,550	259	259	259	259	26,500	26,550	292	292	292	292	29,500	29,550	325	325	325	325	23,500	23,550
23,550	23,600	259	259	259	259	26,550	26,600	292	292	292	292	29,550	29,600	325	325	325	325	23,550	23,600
23,600	23,650	260	260	260	260	26,600	26,650	293	293	293	293	29,600	29,650	326	326	326	326	23,600	23,650
23,650	23,700	260	260	260	260	26,650	26,700	293	293	293	293	29,650	29,700	326	326	326	326	23,650	23,700
23,700	23,750	261	261	261	261	26,700	26,750	294	294	294	294	29,700	29,750	327	327	327	327	23,700	23,750
26,000		29,000				32,000		23,750		26,750		29,750		23,750		26,750		29,750	
23,750	23,800	262	262	262	262	26,750	26,800	295	295	295	295	29,750	29,800	328	328	328	328	23,750	23,800
23,800	23,850	262	262	262	262	26,800	26,850	295	295	295	295	29,800	29,850	328	328	328	328	23,800	23,850
23,850	23,900	263	263	263	263	26,850	26,900	296	296	296	296	29,850	29,900	329	329	329	329	23,850	23,900
23,900	23,950	263	263	263	263	26,900	26,950	296	296	296	296	29,900	29,950	329	329	329	329	23,900	23,950
23,950	24,000	264	264	264	264	26,950	27,000	297	297	297	297	29,950	30,000	330	330	330	330	23,950	24,000

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

2018 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	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	475	452	535	452	44,100	44,150	536	485	596	485	47,100	47,150	598	518	658	518
41,150	41,200	476	453	536	453	44,150	44,200	537	486	597	486	47,150	47,200	599	519	659	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	480	455	540	455	44,350	44,400	541	488	601	488	47,350	47,400	603	521	663	521
41,400	41,450	481	456	541	456	44,400	44,450	542	489	602	489	47,400	47,450	604	522	664	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	485	458	545	458	44,600	44,650	547	491	607	491	47,600	47,650	608	524	668	524
41,650	41,700	486	458	546	458	44,650	44,700	548	491	608	491	47,650	47,700	609	524	669	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	490	461	550	461	44,850	44,900	552	494	612	494	47,850	47,900	613	527	673	527
41,900	41,950	491	461	551	461	44,900	44,950	553	494	613	494	47,900	47,950	614	527	674	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						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	496	463	556	463	45,100	45,150	557	496	617	496	48,100	48,150	618	529	678	529
42,150	42,200	497	464	557	464	45,150	45,200	558	497	618	497	48,150	48,200	619	530	679	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	501	466	561	466	45,350	45,400	562	499	622	499	48,350	48,400	623	532	683	532
42,400	42,450	502	467	562	467	45,400	45,450	563	500	623	500	48,400	48,450	624	533	684	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	506	469	566	469	45,600	45,650	567	502	627	502	48,600	48,650	628	535	688	535
42,650	42,700	507	469	567	469	45,650	45,700	568	502	628	502	48,650	48,700	629	535	689	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	511	472	571	472	45,850	45,900	572	505	632	505	48,850	48,900	633	538	693	538
42,900	42,950	512	472	572	472	45,900	45,950	573	505	633	505	48,900	48,950	634	538	694	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	516	474	576	474	46,100	46,150	577	507	637	507	49,100	49,150	638	540	698	540
43,150	43,200	517	475	577	475	46,150	46,200	578	508	638	508	49,150	49,200	639	541	699	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	521	477	581	477	46,350	46,400	582	510	642	510	49,350	49,400	643	543	703	543
43,400	43,450	522	478	582	478	46,400	46,450	583	511	643	511	49,400	49,450	644	544	704	544
43,450	43,500	523	478	583	478	46,450	46,500	584	511	644	511	49,450	49,500	646	544	705	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	647	513	49,600	49,650	649	546	709	546
43,650	43,700	527	480	587	480	46,650	46,700	588	513	648	513	49,650	49,700	650	546	710	546
43,700	43,750	528	481	588	481	46,700	46,750	589	514	649	514	49,700	49,750	651	547	711	547
43,750	43,800	529	482	589	482	46,750	46,800	590	515	650	515	49,750	49,800	652	548	712	548
43,800	43,850	530	482	590	482	46,800	46,850	591	515	651	515	49,800	49,850	653	548	713	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	532	483	592	483	46,900	46,950	593	516	653	516	49,900	49,950	655	549	715	549
43,950	44,000	533	484	593	484	46,950	47,000	595	517	654	517	49,950	50,000	656	550	716	550

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

2018 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
At least	But less than	Your tax is-				At least	But less than	Your tax is-				At least	But less than	Your tax is-			
50,000						53,000						56,000					
50,000	50,050	657	550	717	550	53,000	53,050	718	583	778	594	56,000	56,050	779	616	839	656
50,050	50,100	658	551	718	551	53,050	53,100	719	584	779	595	56,050	56,100	780	617	840	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	660	552	720	552	53,150	53,200	721	585	781	597	56,150	56,200	782	618	842	659
50,200	50,250	661	552	721	552	53,200	53,250	722	585	782	598	56,200	56,250	783	618	843	660
50,900	50,950	675	560	735	560	53,900	53,950	736	593	796	613	56,900	56,950	797	626	857	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
51,900	51,950	695	571	755	572	54,900	54,950	757	604	817	633	57,900	57,950	818	637	878	694
51,950	52,000	697	572	756	573	54,950	55,000	758	605	818	634	57,950	58,000	819	638	879	695
52,000						55,000						58,000					
52,000	52,050	698	572	757	574	55,000	55,050	759	605	819	635	58,000	58,050	820	638	880	696
52,900	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

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

2018 Tax Table—Continued

Table with columns for 'If your ND taxable income is', 'And your filing status is' (Single, Married filing jointly, Married filing separately, Head of household), and tax amounts. It lists tax brackets from \$59,000 to \$69,950 with corresponding tax values for each filing status.

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

2018 Tax Table—Continued

Main table with columns for income levels (e.g., 68,000-71,000) and filing statuses (Single, Married filing jointly, Married filing separately, Head of household). Rows list various income combinations and their corresponding values.

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

2018 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
At least	But less than	Your tax is-				Your tax is-					
95,000						98,000					
95,000	95,050	1,578	1,331	1,674	1,451	98,000	98,050	1,646	1,392	1,742	1,512
95,050	95,100	1,579	1,332	1,675	1,452	98,050	98,100	1,647	1,393	1,743	1,513
95,100	95,150	1,580	1,333	1,676	1,453	98,100	98,150	1,648	1,394	1,744	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	1,585	1,337	1,680	1,457	98,300	98,350	1,653	1,398	1,749	1,518
95,350	95,400	1,586	1,338	1,682	1,458	98,350	98,400	1,654	1,399	1,750	1,519
95,400	95,450	1,587	1,339	1,683	1,459	98,400	98,450	1,655	1,400	1,751	1,520
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	1,591	1,343	1,687	1,463	98,600	98,650	1,659	1,404	1,755	1,525
95,650	95,700	1,593	1,344	1,688	1,464	98,650	98,700	1,661	1,405	1,757	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	1,598	1,349	1,694	1,469	98,900	98,950	1,666	1,410	1,762	1,531
95,950	96,000	1,599	1,350	1,695	1,471	98,950	99,000	1,667	1,411	1,763	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	1,604	1,354	1,700	1,475	99,150	99,200	1,672	1,415	1,768	1,536
96,200	96,250	1,605	1,355	1,701	1,476	99,200	99,250	1,673	1,416	1,769	1,537
96,250	96,300	1,606	1,356	1,702	1,477	99,250	99,300	1,674	1,418	1,770	1,538
96,300	96,350	1,607	1,357	1,703	1,478	99,300	99,350	1,675	1,419	1,771	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	1,612	1,361	1,708	1,482	99,500	99,550	1,680	1,423	1,776	1,543
96,550	96,600	1,613	1,362	1,709	1,483	99,550	99,600	1,681	1,424	1,777	1,544
96,600	96,650	1,614	1,363	1,710	1,484	99,600	99,650	1,682	1,425	1,778	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	1,618	1,367	1,713	1,487	99,750	99,800	1,686	1,428	1,781	1,548
96,800	96,850	1,619	1,368	1,715	1,488	99,800	99,850	1,687	1,429	1,783	1,549
96,850	96,900	1,620	1,369	1,716	1,489	99,850	99,900	1,688	1,430	1,784	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						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>If \$100,000 or over — use the Tax Rate Schedules on page 32</p> </div>					
97,000	97,050	1,623	1,372	1,719	1,492						
97,050	97,100	1,624	1,373	1,720	1,493						
97,100	97,150	1,625	1,374	1,721	1,494						
97,150	97,200	1,627	1,375	1,722	1,495						
97,200	97,250	1,628	1,376	1,724	1,496						
97,250	97,300	1,629	1,377	1,725	1,497						
97,300	97,350	1,630	1,378	1,726	1,498						
97,350	97,400	1,631	1,379	1,727	1,499						
97,400	97,450	1,632	1,380	1,728	1,500						
97,450	97,500	1,633	1,381	1,729	1,501						
97,500	97,550	1,635	1,382	1,730	1,502						
97,550	97,600	1,636	1,383	1,732	1,503						
97,600	97,650	1,637	1,384	1,733	1,504						
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	1,641	1,388	1,737	1,508						
97,850	97,900	1,642	1,389	1,738	1,509						
97,900	97,950	1,644	1,390	1,739	1,510						
97,950	98,000	1,645	1,391	1,741	1,511						

*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 Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 38,700.....		1.10% of North Dakota taxable 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 Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 64,650.....		1.10% of North Dakota taxable 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 Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 32,325.....		1.10% of North Dakota taxable 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 Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 51,850.....		1.10% of North Dakota taxable 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
 - Get up-to-date IRS news
 - Subscribe to filing season updates or daily tax tips
 - Follow IRS on Twitter updates or daily tax tips
 - Watch helpful videos on YouTube
 - Sign up for email updates
 - Contact IRS.

IRS telephone assistance

- 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)
- Schedule ND-1CR**, Credit for income tax paid to another state or local jurisdiction
- Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- Schedule ND-1SA**, Statutory adjustments
- Schedule ND-1TC**, Tax credits
- Schedule ND-1FC**, Family member care tax credit
- Schedule ND-1PG**, Planned gift tax credit
- Schedule ND-1QEC**, Qualified endowment fund tax credit
- Schedule RZ**, Schedule for renaissance zone income exemption and tax credits
- Schedule ME**, Credit for wages paid to mobilized employee
- Form ND-1EXT**, Individual extension payment
- Form ND-1PRV**, Paper Return Payment Voucher
- Schedule ND-1UT**, Calculation of interest on underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2019 Form ND-1ES**, Estimated income tax—individuals
- One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- Claim for refund - Local sales and use tax paid beyond maximum tax** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 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