

2021  
NORTH DAKOTA  
INDIVIDUAL INCOME TAX  
FORM ND-EZ  
FORM ND-1

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ND Tourism

Tax forms, guidelines, FAQs, and more  
are available at [www.tax.nd.gov](http://www.tax.nd.gov).

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Email questions to [individualtax@nd.gov](mailto:individualtax@nd.gov).



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### Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our website at [www.tax.nd.gov](http://www.tax.nd.gov)

If you need a form or document mentioned in this booklet, you may obtain it from our website at [www.tax.nd.gov](http://www.tax.nd.gov), 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.tax.nd.gov](http://www.tax.nd.gov), or you may call us at 701-328-1246 or email us at [salestax@nd.gov](mailto:salestax@nd.gov).

### **Do you owe use tax?**

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

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

If you owe use tax to North Dakota, you must file a North Dakota use tax return using the **One Time Remittance Form**. You can obtain it from our website at [www.tax.nd.gov](http://www.tax.nd.gov), 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.tax.nd.gov](http://www.tax.nd.gov)
2. Click on "I Need To . . ." at top of page, then select "E-File My Taxes"

## *Do it yourself*

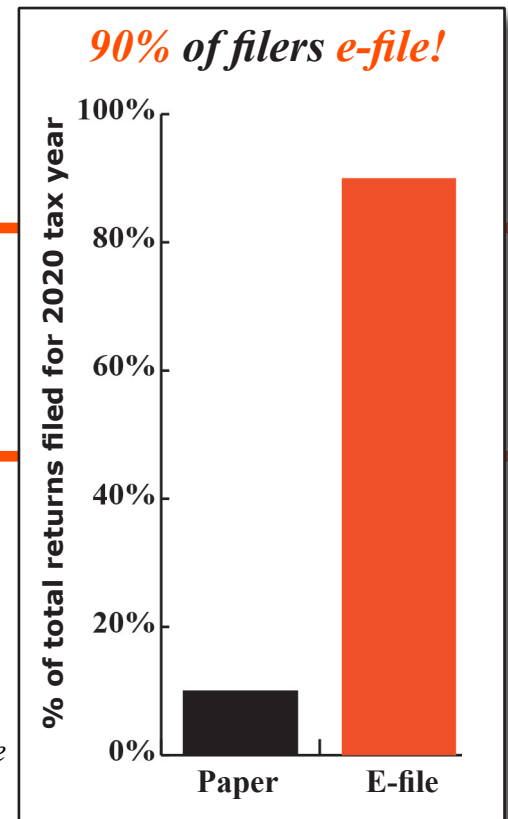
With a computer and Internet access, you can complete and electronically file your federal and North Dakota returns—through an **Internet-based tax preparation service** or using **tax preparation software** that you can buy from any number of retail stores. *Make sure the software supports the forms 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.

## *Or have a tax expert help you*

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

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



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

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

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





## Changes affecting you and your income tax

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

#### Expansion of social security benefit exclusion

In 2019, the North Dakota Legislature passed legislation allowing a deduction for taxable social security benefits to individuals with an adjusted gross income of \$50,000 or less (or \$100,000 or less, if married filing jointly).

Senate Bill 2351 passed by the 2021 North Dakota Legislature, in Special Session in November 2021, removed the adjusted gross income thresholds, making the exclusion available to all taxpayers for tax years 2021 and after. The exclusion is claimed on Form ND-1, line 15.

#### Tax relief credit for North Dakota residents

House Bill 1515 passed by the 2021 North Dakota Legislature, in Special Session in November 2021, created a nonrefundable tax relief income tax credit for full-year residents of North Dakota. The credit is available only for the 2021 and 2022 tax years, after which it expires.

Full-year residency is the only qualifying condition, and so the credit is allowed to all full-year resident filers who have a tax liability (before any credits) on their return. A credit of \$350 is allowed to single, head of household, qualifying widow(er), and married filing separately filers. For married persons filing jointly, both of whom are full-year residents, a credit of \$700 is allowed.

In the case of married persons filing jointly, where one spouse is a full-year resident of North Dakota and the other spouse is a nonresident of North Dakota for part or all of the year, a \$350 credit is allowed.

The amount of the credit is limited to the lesser of the credit or the tax (before any credits) on the return. If the credit exceeds the tax on the return, the excess credit is not refundable and cannot be carried over and used in any other tax year. The credit is claimed on Form ND-1, line 20.

**Form ND-EZ filers.** Form ND-EZ is for full-year residents of North Dakota who have no state adjustments to income and no

state income tax credits. Because all full-year residents qualify for the new tax relief income tax credit, any full-year resident who has a tax liability in 2021 must use Form ND-1 to get the credit. The credit is not available on Form ND-EZ. Individuals who, except for the new credit, would qualify to use Form ND-EZ may still use it if their North Dakota taxable income and tax are zero.

#### Permanent extension of 2019 changes to nonprofit private school credits

In 2019, the North Dakota Legislature expanded the income tax credits for making a contribution to nonprofit private primary schools, high schools, and colleges in North Dakota. Eligibility for the credit was extended to individuals who make direct contributions (under pre-2019 law, individuals could only claim the credits if received from an estate, trust or other passthrough entity). In addition, the amount of the tax liability that could be reduced by the credits was increased from 20% to 25%. The 2019 changes were effective only for the 2019 and 2020 tax years.

House Bill 1137 passed by the 2021 North Dakota Legislature reinstated the 2019 changes on a permanent basis, making them effective for tax years 2021 and after. In addition, the amount of the tax liability that may be reduced by the credits was increased from 25% to 50%. See Schedule ND-1TC, lines 18, 19, and 20.

#### 2-year extension of 2019 changes to disabled employment credit

In 2019, the North Dakota Legislature expanded the income tax credit for hiring a qualifying developmentally disabled or mentally ill individual. Eligibility for the credit was extended to all taxpayers (not just C corporations), the credit rate was increased from 5% to 25%, and the wages on which the credit is allowed was changed from the first \$6,000 paid in the first 12 months of employment to the first \$6,000 paid annually. The 2019 changes were effective only for the 2019 and 2020 tax years.

House Bill 1405 passed by the 2021 North Dakota Legislature reinstated the 2019 changes for two additional tax years—2021 and 2022—after which the changes will expire, and the law will revert to how it read prior to 2019.

To qualify for the credit, an employer must apply for and obtain from the North Dakota Department of Human Services, Vocational Rehabilitation Division, a letter certifying that the individual has a severe developmental or mental disability, is eligible for the agency's services, and requires customized or supported employment to become employed. See Schedule ND-1TC, line 23.

#### Reminder: Deduction available to parents of stillborn child

A deduction is available to parents who experience a stillbirth. The deduction, which is adjusted annually for inflation, increases to \$4,310 for the 2021 tax year. See Schedule ND-1SA, line 5.

The deduction is allowed to an individual who meets the following requirements:

- The individual is the parent of a child who was stillborn in 2021.
- The individual obtains a certified copy of a Fetal Death Record (Certification of Fetal Death) from the North Dakota Department of Health, Division of Vital Records.
- The individual would have been eligible to claim the child as a dependent on the 2021 federal income tax return if the child had been born alive.

A certified copy of a Fetal Death Record can be obtained from the North Dakota Division of Vital Records online at [www.ndhealth.gov/vital](http://www.ndhealth.gov/vital), or by submitting a request form by fax or mail. It can also be obtained in person at the agency's office in the State Capitol, Judicial Wing, First Floor, Room 118.

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

### Free electronic filing available to many individuals

Nearly 90% of all individual filers electronically filed their 2020 North Dakota income tax return. Many North Dakotans are eligible to efile their taxes for free, depending on income and age.

Using the online ND Free File tool, taxpayers can easily find out if they qualify to file their federal and state returns for free through certain tax software products. Go to [www.tax.nd.gov](http://www.tax.nd.gov) and click on “I Need To . . .” at the top of the page. Then select “E-File My Taxes” to learn more.

Taxpayers may also utilize free tax preparation services available at the IRS’s Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites around the state. These sites are run by either AARP or the IRS. To find a VITA or TCE site near you, use the VITA Locator Tool on the IRS’s website at [www.irs.gov](http://www.irs.gov) or call toll free 800-906-9887.

### Staying on top of developments

Individuals, businesses, or other interested persons may sign up to receive email notifications when a newsletter or other important information is issued by the Office of State Tax Commissioner. To sign up, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select “News Center” at the top of the page. Then select “Email Sign-Up.”

# General information for all filers

## Steps to completing your return

### Step Action

- 1** Determine if you have to file a return ..... see this page
- 2** Complete your federal return ..... see page 7
- 3** Determine which form to use ..... see page 6  
*Have you considered efilng 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, 2022—  
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 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 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.

**Resident in U.S. armed forces**—If you were a full-year resident of North Dakota serving in the U.S. armed forces during the 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2021.

**Civilian spouse of U.S. armed forces service member**—If you are a civilian spouse of a U.S. armed forces service member, you must file a 2021 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2021 tax year. You are treated as a resident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a North Dakota resident for state tax purposes.

For more information, see the *Civilian Spouses of Military Service Members* income tax guideline.

### Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2021 tax year, you must file a 2021 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2021 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 this page.

**Nonresident in U.S. armed forces**—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces during the 2021 tax year and you are required to file a 2021 federal individual income tax return, you must file a 2021 North Dakota individual income tax return as a full-year nonresident if you have gross income from North Dakota sources other than your military compensation.

**Civilian spouse of U.S. armed forces service member**—If you are a civilian spouse of a U.S. armed forces service member, you are not required to file a 2021 North Dakota individual income tax return if all of the following apply:

- Your service member spouse’s permanent duty station is in North Dakota.
- Your only gross income from North Dakota sources was wages for work performed in North Dakota.
- You resided in North Dakota only because you wanted to live with your service member spouse.
- Both you and your service member spouse were full-year nonresidents of North Dakota for the 2021 tax year. You are treated as a nonresident for this purpose if you elect under the federal Servicemembers Civil Relief Act to be a resident of a state other than North Dakota for state tax purposes.

For more information, see the *Civilian Spouses of Military Service Members* income tax guideline.

**Minnesota or Montana resident**—If you were a full-year resident of Minnesota for the 2021 tax year, you do not have to file a 2021 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 2021 tax year, you do not have to file a 2021 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 2021 tax year, you must file a 2021 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, see the guideline *Income Taxation of Nonresident Aliens* under “Guidelines” at [www.tax.nd.gov](http://www.tax.nd.gov).

**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.tax.nd.gov](http://www.tax.nd.gov).

### Part-year resident

If you were a part-year resident of North Dakota for the 2021 tax year, you must file a 2021 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2021 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See “Definition of resident” on page 4.

## Gross income from North Dakota sources for nonresidents only

For a nonresident, “gross income from North Dakota sources” includes the following:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, oil and gas royalties, and gain from the sale or exchange of the property.
- Income from a trade or business carried on in North Dakota, whether as a sole proprietorship, partnership, S corporation, or limited liability company treated like a partnership or S corporation.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

- Unemployment compensation attributable to previous employment in North Dakota.

### Exceptions

Gross income from North Dakota sources does not include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, compensation exempted under federal military and interstate commerce laws, or compensation exempted under North Dakota’s mobile workforce exemption.

**Note:** *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a trade or business carried on in North Dakota, such as a sole proprietorship, partnership, or S corporation.*



## Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You lived on **any** Indian reservation in North Dakota.
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, see the guideline *Income Taxation of Native Americans* under “Guidelines” at [www.tax.nd.gov](http://www.tax.nd.gov).

## Which form to use

If you are required to file a 2021 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 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 of \$5.00 or more from them, you must file a North

## 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 2021?.....	<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 6-16).....	<input type="checkbox"/>	<input type="checkbox"/>
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 20-23).....	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2021, or did you apply an overpayment (refund) from your 2020 North Dakota return as an estimated payment for 2021? (*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.

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 E), as instructed.
2. For item F, fill in the circle next to “MN/MT RECIPROCIITY” at the top of Form ND-1, page 1. Also enter “MN” or “MT”, whichever applies, in the space under “State.”
3. Leave 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](mailto:individual.incometax@state.mn.us)  
Phone: 651-296-3781  
Website: [revenue.state.mn.us](http://revenue.state.mn.us)



- Montana Department of Revenue  
Email: DORCustomerAssistance@mt.gov  
Phone: 406-444-6900  
Website: [mtrevenue.gov](http://mtrevenue.gov)

## When and where to file

If you are filing on a calendar year basis, you must file your 2021 North Dakota individual income tax return on or before April 15, 2022. 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” at the top of 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” at the top of 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 payment options, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select “Make A Payment.” If submitting a payment by paper check or money order, you must complete and submit a 2021 Form ND-1EXT payment voucher with the payment. Alternatively, you may submit a paper 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 2021 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

You must complete your 2021 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2021 North Dakota individual income tax return. Certain information from your federal return is needed to complete your North Dakota return.

If you are filing your North Dakota return on paper, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040 or 1040-SR 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. For 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 at top of 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, 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. If amending to claim a net operating loss carryback, attach Form 1045 or 1040X.

### Estimated tax requirement (for 2022)

You must pay estimated North Dakota income tax for the 2022 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2022.
2. Your North Dakota net tax liability for 2021 is \$1,000 or more. (*If you are not required to file a North Dakota return for 2021, you do not have to pay estimated tax for 2022.*)
3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$1,000 in North Dakota income tax for 2022.
4. You expect your North Dakota income tax withholding for 2022 to be less than the smaller of the following:
  - (a) 90% of your 2022 North Dakota net tax liability. *Note: Substitute 66 2/3% if a qualified farmer—see instructions for 2022 Form ND-1ES.*
  - (b) 100% of your 2021 North Dakota net tax liability. If you moved into North Dakota during 2021 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 2022 tax year must be paid by April 15, June 15, and September 15, 2022, and January 15, 2023.

For payment options, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select “Make A Payment.” If submitting a payment by paper check or money order, you

must complete and submit a 2021 Form ND-1ES payment voucher with the payment.

### 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 there is no surviving spouse and no personal representative has been appointed for the decedent, attach a copy of the death certificate and a copy of one of the following:

- Letter of Testamentary.
- Letter of Administration.
- Affidavit for Collection of Personal Property of Decedent.

For assistance, see back cover of 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.

# 2021 Form ND-EZ instructions

## Before you begin . . .

- **New for 2021!** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2021. See the instructions to Form ND-1, line 20, for details. Use Form ND-EZ only if you are otherwise eligible to use it and your tax on Form ND-EZ, line 2, is zero.
- Have your completed 2021 Form 1040 or 1040-SR at hand. Certain information on it will be needed.

## 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 2021 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 2021 Form 1040 or 1040-SR.

### 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

### Item D - 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 2 - Tax

If you have a tax amount (greater than zero) on this line, do not use Form ND-EZ. Instead, use Form ND-1. See the instructions to Form ND-1, line 20, for a tax relief credit that is allowed to full-year residents of North Dakota for 2021.

### Line 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2021 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2020 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 2021 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 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 deposit your refund directly into your bank account, complete items a, b, and c below 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.

**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 the routing and account numbers. If depositing into a savings account without a check writing feature, 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 _____	\$ _____
		Dollars
Your Bank Anytown, ND USA 99999		
Memo _____		
123456789	12345678912345678	9999
Routing number (Item a)	Account number (Item b)	

Do not include the check number as part of the account number.

### 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 any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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. To pay online, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select "Make A Payment."

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-IPRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to "ND State Tax Commissioner," and write the last four digits of your social security number and "2021 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 2021 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 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2022 Form 1099-G will be available on our website in January 2023. For more information, go to our website at [www.tax.nd.gov](http://www.tax.nd.gov).

**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 2021 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 2022 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.

**For worry-free filing, file your return electronically—see page 1!**



# 2021 Form ND-1 instructions

## Before you begin . . .

- **New for 2021!** Full-year residents of North Dakota are eligible for a Tax Relief Credit for 2021. See the instructions to Form ND-1, line 20, for details.
- Be sure to have a copy of your completed 2021 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

## Nonresident of North Dakota for part or all of the 2021 tax year

If you were a nonresident of North Dakota for part or all of the 2021 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 2021 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2021 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 2021 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 2021 Form 1040 or 1040-SR.

### 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

### Item D - Amended return

If you are filing this return to change a return you previously filed for the 2021 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.

### Item E - 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.

### Item F - 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 or 1040-SR, line 15, 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 North Dakota income tax purposes. For more information, see the guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation* under “Guidelines” at [www.tax.nd.gov](http://www.tax.nd.gov).

### Line 4 - Contribution adjustment

Enter on this line the amount, if any, from Schedule ND-1PG, line 15, or Schedule ND-1QEC, line 16. However, if you are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5, or you are claiming an endowment credit from a North Dakota Schedule K-1, obtain and complete the Contribution Adjustment Worksheet to calculate the amount to enter on this line. The worksheet is available online at [www.tax.nd.gov](http://www.tax.nd.gov). **Attach a copy of the worksheet.**

If you are only claiming an unused planned gift or endowment credit carried over from a prior tax year, and none of the contribution on which it is based was carried over and deducted on your 2021 Form 1040 or 1040-SR, no adjustment is required on this line.

If you are claiming a credit on Schedule ND-1PG or Schedule ND-1QEC that is based on a charitable contribution for which you claimed a deduction on your Form 1040 or 1040-SR, line 12b (the charitable deduction for nonitemizers), enter the smaller of the amount on line 12b of your federal return or the amount by which the deduction reduced your federal taxable income.

### Line 6 - 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 7 - 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 8, 10, 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 8 - 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 2021, 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 2021, but you did not reside on an Indian reservation for part or all of 2021, do not enter income earned or received while living off the reservation.

### Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line the portion of any unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are taxable on your federal income tax return. The U.S. Railroad Retirement Board will be shown as the payer or employer on the Form 1099-G (unemployment), Form W-2 (sick pay), or Forms RRB-1099 and RRB-1099-R (retirement) issued to you.

**Line 10 - 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 North Dakota income tax purposes. For more information, see the guideline *Adjustment For Income (Loss) From An S Corporation Electing To Be Taxed As A C Corporation* under “Guidelines” at [www.tax.nd.gov](http://www.tax.nd.gov).

**Line 11 - Servicemember Civil Relief Act adjustment**

If you were a full-year nonresident of North Dakota for the tax year, enter on this line compensation received for active duty in the U.S. armed forces or the commissioned corps of the Public Health Service or National Oceanic and Atmospheric Administration. If a part-year resident, only enter the amount received for service while a nonresident of North Dakota. **Attach a copy of Form W-2 showing the military pay.**

**Line 12 - ND College SAVE contribution deduction**

If you made a contribution during the 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 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 13 - Qualified dividend exclusion**

If you were a full-year resident of North Dakota during the tax year, multiply the qualified dividends from Form 1040 or 1040-SR, line 3a, by 40 percent and enter the result.

If you were a part-year resident or full-year nonresident of North Dakota during the tax year, multiply the portion of the qualified dividends from Form 1040 or 1040-SR, 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 14 - Military retirement benefit exclusion**

If you are a retired military service member, or a surviving spouse of a deceased retired military service member, enter on this line the amount of taxable military retirement benefits that you reported on Form 1040 or Form 1040-SR, line 5b. Only include benefits received

as a retired member of the U.S. armed forces or its reserve components, Army National Guard, or Air Force National Guard. “U.S. armed forces” means the Army, Navy, Air Force, Marine Corps, and Coast Guard. Do not enter on this line retirement benefits received for federal civil service employment as a military technician (dual status). **Attach a copy of the Form 1099-R from the Defense Finance and Accounting Service.**

**Line 15 - Social security benefit exclusion**

Enter on this line the taxable portion of your Social Security benefits reported on Form 1040 or 1040-SR, line 6b.

Do not enter on this line taxable Tier 1 Social Security equivalent benefits reported on a Form RRB-1099 from the U.S. Railroad Retirement Board; instead, enter the taxable portion of these benefits on Form ND-1, line 9.

If you receive both Tier 1 benefits (Form RRB-1099) and social security benefits (Form SSA-1099) determine the amount to enter on Form ND-1, lines 9 and 15, respectively, by multiplying the amount from Form 1040 or 1040-SR, line 6b, by a ratio equal to the gross amount of each type of benefit divided by the gross amount of both benefits combined.

**Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 7)**

**Capital gain distribution** — If you reported capital gain distributions on Form 1040 or 1040-SR, line 7 (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 2021 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed ..... **1** \_\_\_\_\_
2. Enter amount from 2021 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 8, 10, 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 7 ..... **8** \_\_\_\_\_

**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
- Stillborn child deduction
- National Guard or reserve member exclusion
- College expense reimbursement deduction

Enter on this line the total subtractions from Schedule ND-1SA. **Attach Schedule ND-1SA.**

**Line 19 - Tax**

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR to calculate your tax. This also applies if you are married filing jointly and *either* you or your spouse was a nonresident for part or all of the tax year. **Attach Schedule ND-1NR.**

**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2021, 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 20 - Resident tax relief credit**

The 2021 North Dakota Legislature, in Special Session, passed legislation creating a tax relief income tax credit for North Dakota residents. The credit is not refundable and is available only for the 2021 and 2022 tax years.

**Marriage Penalty Credit Worksheet**

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

<b>1.</b>	Is your filing status <b>Married filing jointly</b> ?	
	<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
	<input type="checkbox"/> <b>Yes.</b> Enter your taxable income from Form ND-1, line 18 ..... <b>1</b>	<input type="text"/>
<b>2.</b>	Is the amount on line 1 more than <b>\$67,812</b> ?	
	<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
	<input type="checkbox"/> <b>Yes.</b> Go to line 3.	
<b>3.</b>	<b>a.</b> Enter your qualified income..... <b>3a</b>	<input type="text"/>
	<b>b.</b> Enter your spouse's qualified income ..... <b>3b</b>	<input type="text"/>
<b>4.</b>	Enter the smaller of line 3a or line 3b ..... <b>4</b>	<input type="text"/>
<b>5.</b>	Is the amount on line 4 more than <b>\$39,830</b> ?	
	<input type="checkbox"/> <b>No.</b> Stop; you do not qualify for the credit.	
	<input type="checkbox"/> <b>Yes.</b> Go to line 6 ..... <b>12,550.00</b>	<input type="text"/>
<b>6.</b>	Subtract line 5 from line 4 ..... <b>6</b>	<input type="text"/>
<b>7.</b>	Calculate the tax on the amount on line 6 using the <b>Single</b> tax rate schedule on <b>page 32</b> ..... <b>7</b>	<input type="text"/>
<b>8.</b>	Subtract line 6 from line 1 ..... <b>8</b>	<input type="text"/>
<b>9.</b>	Calculate the tax on the amount on line 8 using the <b>Single</b> tax rate schedule on <b>page 32</b> ..... <b>9</b>	<input type="text"/>
<b>10.</b>	Calculate the tax on the amount on line 1 using the <b>Married filing jointly</b> tax rate schedule on <b>page 32</b> ..... <b>10</b>	<input type="text"/>
<b>11.</b>	Add lines 7 and 9..... <b>11</b>	<input type="text"/>
<b>12.</b>	Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit..... <b>12</b>	<input type="text"/>
<b>13.</b>	Maximum credit ..... <b>13</b>	<b>201.00</b>
<b>14.</b>	Enter smaller of line 12 or line 13..... <b>14</b>	<input type="text"/>
	▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.	
	▶ If you completed Schedule ND-1NR, complete lines 15 and 16.	
<b>15.</b>	Enter ratio from Schedule ND-1NR, line 20..... <b>15</b>	<input type="text"/>
<b>16.</b>	Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 ..... <b>16</b>	<input type="text"/>

If you were a full-year resident of North Dakota for the tax year, and your filing status is single, head of household, qualifying widow(er), or married filing separately, enter \$350 on this line. If you are married filing jointly, and both you and your spouse were full-year residents of North Dakota for the tax year, enter \$700 on this line.

In the case of married persons filing jointly, where one spouse is a full-year resident of North Dakota and the other spouse is a nonresident of North Dakota for part or all of the year, a \$350 credit is allowed.



**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 in that state, 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 18 of Form ND-1 is more than \$67,812;
- 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 \$39,830.

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 worksheet on page 14 to calculate the credit amount, if any, allowed to you.

Calculate **qualified income** for lines 3a and 3b of the worksheet by adding the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on Form 1040 or 1040-SR, line 1.
- Net self-employment income reported on Schedule SE (Form 1040 or 1040-SR), line 3, reduced by the self-employment tax deduction reported on Form 1040 or 1040-SR, Schedule 1, line 15.
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on Form 1040 or 1040-SR, lines 4b, 5b, and 6b. **Reduce this total by amounts entered on Form ND-1, lines 9 and 15.**

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

<b>Mr. and Mrs. Taxpayer</b>		<b>9999</b>
<b>9999 Main Ave.</b>		
<b>Anytown, ND 99999</b>		15-0000/0000
<b>Pay to</b>		
<b>Order of</b> _____	\$ _____	Dollars
Your Bank Anytown, ND USA 99999		
<b>Memo</b> _____		
① 123456789	② 12345678912345678	③ 9999
<b>Routing number</b> (Line 32, Item a)	<b>Account number</b> (Line 32, Item b)	Do not include the check number as part of the account number.

**Line 23 - Other credits**

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

**Line 26 - Withholding**

Enter the North Dakota income tax withholding shown on a 2021 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2020 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 2021 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**

Enter on this line any estimated income tax payments made on a 2021 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2020 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2021. **Do not enter on this line North Dakota income tax withheld from a Form W-2, Form 1099, or North Dakota Schedule K-1; enter withheld tax on line 26.**

**Line 30 - Application of overpayment to 2022**

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2022 income tax liability. Once made, the election or the amount cannot be changed after you file your return.

**Line 31 - Voluntary contribution of overpayment**

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of it to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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 deposit your refund directly into your bank account, complete items a, b, and c below line 32. 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.

**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 the routing and account numbers. If depositing into a savings account without a check writing feature, 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.

**Line 35 - Voluntary contribution**

If you have a tax due on line 33, you may make a voluntary contribution to any of the three funds on this line. Enter the amount you wish to contribute on the line to the right of the fund name. 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. To pay online, go to [www.tax.nd.gov](http://www.tax.nd.gov) and select “Make A Payment.”

If you are filing a paper return and paying the balance due with a paper check or money order, complete a 2021 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2021 Form ND-1V with the paper check or money order. Make check or money order payable to “ND State Tax Commissioner,” and write the last four digits of your social security number and “2021 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 2021, 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 2021 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 2021 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 2022 federal income tax return. Fill in the circle for this item if you want to obtain Form 1099-G electronically from our website instead of receiving it by mail. The 2022 Form 1099-G will be available on our website in January 2023. For more information, go to our website at [www.tax.nd.gov](http://www.tax.nd.gov).

**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 2021 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 2022 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.

**For worry-free filing, file your return electronically—see page 1!**



# HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

## Contribute to the Watchable Wildlife Fund

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

Your contributions have helped fund projects including:

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

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

Photo by Ashley Peterson



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

# 2021 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 22, to calculate their tax.

**Example**

At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
<b>Your tax is—</b>					
49,850	49,900	637	549	699	549
49,900	49,950	638	549	700	549
49,950	50,000	639	550	701	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- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
		<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>			
0	5	0	0	0	0	1,325	1,350	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	<b>3,000</b>					
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	<b>2,000</b>						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	<b>4,000</b>					
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	26	26	26	26	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
<b>1,000</b>						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.

2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	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
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
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
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
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.

2021 Tax Table—Continued

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

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



2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	253	253	253	253	26,000	26,050	286	286	286	286	29,000	29,050	319	319	319	319
23,050	23,100	254	254	254	254	26,050	26,100	287	287	287	287	29,050	29,100	320	320	320	320
23,100	23,150	254	254	254	254	26,100	26,150	287	287	287	287	29,100	29,150	320	320	320	320
23,150	23,200	255	255	255	255	26,150	26,200	288	288	288	288	29,150	29,200	321	321	321	321
23,200	23,250	255	255	255	255	26,200	26,250	288	288	288	288	29,200	29,250	321	321	321	321
23,250	23,300	256	256	256	256	26,250	26,300	289	289	289	289	29,250	29,300	322	322	322	322
23,300	23,350	257	257	257	257	26,300	26,350	290	290	290	290	29,300	29,350	323	323	323	323
23,350	23,400	257	257	257	257	26,350	26,400	290	290	290	290	29,350	29,400	323	323	323	323
23,400	23,450	258	258	258	258	26,400	26,450	291	291	291	291	29,400	29,450	324	324	324	324
23,450	23,500	258	258	258	258	26,450	26,500	291	291	291	291	29,450	29,500	324	324	324	324
23,500	23,550	259	259	259	259	26,500	26,550	292	292	292	292	29,500	29,550	325	325	325	325
23,550	23,600	259	259	259	259	26,550	26,600	292	292	292	292	29,550	29,600	325	325	325	325
23,600	23,650	260	260	260	260	26,600	26,650	293	293	293	293	29,600	29,650	326	326	326	326
23,650	23,700	260	260	260	260	26,650	26,700	293	293	293	293	29,650	29,700	326	326	326	326
23,700	23,750	261	261	261	261	26,700	26,750	294	294	294	294	29,700	29,750	327	327	327	327
23,750	23,800	262	262	262	262	26,750	26,800	295	295	295	295	29,750	29,800	328	328	328	328
23,800	23,850	262	262	262	262	26,800	26,850	295	295	295	295	29,800	29,850	328	328	328	328
23,850	23,900	263	263	263	263	26,850	26,900	296	296	296	296	29,850	29,900	329	329	329	329
23,900	23,950	263	263	263	263	26,900	26,950	296	296	296	296	29,900	29,950	329	329	329	329
23,950	24,000	264	264	264	264	26,950	27,000	297	297	297	297	29,950	30,000	330	330	330	330
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	264	264	264	264	27,000	27,050	297	297	297	297	30,000	30,050	330	330	330	330
24,050	24,100	265	265	265	265	27,050	27,100	298	298	298	298	30,050	30,100	331	331	331	331
24,100	24,150	265	265	265	265	27,100	27,150	298	298	298	298	30,100	30,150	331	331	331	331
24,150	24,200	266	266	266	266	27,150	27,200	299	299	299	299	30,150	30,200	332	332	332	332
24,200	24,250	266	266	266	266	27,200	27,250	299	299	299	299	30,200	30,250	332	332	332	332
24,250	24,300	267	267	267	267	27,250	27,300	300	300	300	300	30,250	30,300	333	333	333	333
24,300	24,350	268	268	268	268	27,300	27,350	301	301	301	301	30,300	30,350	334	334	334	334
24,350	24,400	268	268	268	268	27,350	27,400	301	301	301	301	30,350	30,400	334	334	334	334
24,400	24,450	269	269	269	269	27,400	27,450	302	302	302	302	30,400	30,450	335	335	335	335
24,450	24,500	269	269	269	269	27,450	27,500	302	302	302	302	30,450	30,500	335	335	335	335
24,500	24,550	270	270	270	270	27,500	27,550	303	303	303	303	30,500	30,550	336	336	336	336
24,550	24,600	270	270	270	270	27,550	27,600	303	303	303	303	30,550	30,600	336	336	336	336
24,600	24,650	271	271	271	271	27,600	27,650	304	304	304	304	30,600	30,650	337	337	337	337
24,650	24,700	271	271	271	271	27,650	27,700	304	304	304	304	30,650	30,700	337	337	337	337
24,700	24,750	272	272	272	272	27,700	27,750	305	305	305	305	30,700	30,750	338	338	338	338
24,750	24,800	273	273	273	273	27,750	27,800	306	306	306	306	30,750	30,800	339	339	339	339
24,800	24,850	273	273	273	273	27,800	27,850	306	306	306	306	30,800	30,850	339	339	339	339
24,850	24,900	274	274	274	274	27,850	27,900	307	307	307	307	30,850	30,900	340	340	340	340
24,900	24,950	274	274	274	274	27,900	27,950	307	307	307	307	30,900	30,950	340	340	340	340
24,950	25,000	275	275	275	275	27,950	28,000	308	308	308	308	30,950	31,000	341	341	341	341
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	275	275	275	275	28,000	28,050	308	308	308	308	31,000	31,050	341	341	341	341
25,050	25,100	276	276	276	276	28,050	28,100	309	309	309	309	31,050	31,100	342	342	342	342
25,100	25,150	276	276	276	276	28,100	28,150	309	309	309	309	31,100	31,150	342	342	342	342
25,150	25,200	277	277	277	277	28,150	28,200	310	310	310	310	31,150	31,200	343	343	343	343
25,200	25,250	277	277	277	277	28,200	28,250	310	310	310	310	31,200	31,250	343	343	343	343
25,250	25,300	278	278	278	278	28,250	28,300	311	311	311	311	31,250	31,300	344	344	344	344
25,300	25,350	279	279	279	279	28,300	28,350	312	312	312	312	31,300	31,350	345	345	345	345
25,350	25,400	279	279	279	279	28,350	28,400	312	312	312	312	31,350	31,400	345	345	345	345
25,400	25,450	280	280	280	280	28,400	28,450	313	313	313	313	31,400	31,450	346	346	346	346
25,450	25,500	280	280	280	280	28,450	28,500	313	313	313	313	31,450	31,500	346	346	346	346
25,500	25,550	281	281	281	281	28,500	28,550	314	314	314	314	31,500	31,550	347	347	347	347
25,550	25,600	281	281	281	281	28,550	28,600	314	314	314	314	31,550	31,600	347	347	347	347
25,600	25,650	282	282	282	282	28,600	28,650	315	315	315	315	31,600	31,650	348	348	348	348
25,650	25,700	282	282	282	282	28,650	28,700	315	315	315	315	31,650	31,700	348	348	348	348
25,700	25,750	283	283	283	283	28,700	28,750	316	316	316	316	31,700	31,750	349	349	349	349
25,750	25,800	284	284	284	284	28,750	28,800	317	317	317	317	31,750	31,800	350	350	350	350
25,800	25,850	284	284	284	284	28,800	28,850	317	317	317	317	31,800	31,850	350	350	350	350
25,850	25,900	285	285	285	285	28,850	28,900	318	318	318	318	31,850	31,900	351	351	351	351
25,900	25,950	285	285	285	285	28,900	28,950	318	318	318	318	31,900	31,950	351	351	351	351
25,950	26,000	286	286	286	286	28,950	29,000	319	319	319	319	31,950	32,000	352	352	352	352

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

2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	352	352	352	352	35,000	35,050	385	385	396	385	38,000	38,050	418	418	458	418
32,050	32,100	353	353	353	353	35,050	35,100	386	386	397	386	38,050	38,100	419	419	459	419
32,100	32,150	353	353	353	353	35,100	35,150	386	386	398	386	38,100	38,150	419	419	460	419
32,150	32,200	354	354	354	354	35,150	35,200	387	387	399	387	38,150	38,200	420	420	461	420
32,200	32,250	354	354	354	354	35,200	35,250	387	387	400	387	38,200	38,250	420	420	462	420
32,250	32,300	355	355	355	355	35,250	35,300	388	388	401	388	38,250	38,300	421	421	463	421
32,300	32,350	356	356	356	356	35,300	35,350	389	389	402	389	38,300	38,350	422	422	464	422
32,350	32,400	356	356	356	356	35,350	35,400	389	389	403	389	38,350	38,400	422	422	465	422
32,400	32,450	357	357	357	357	35,400	35,450	390	390	404	390	38,400	38,450	423	423	466	423
32,450	32,500	357	357	357	357	35,450	35,500	390	390	406	390	38,450	38,500	423	423	467	423
32,500	32,550	358	358	358	358	35,500	35,550	391	391	407	391	38,500	38,550	424	424	468	424
32,550	32,600	358	358	358	358	35,550	35,600	391	391	408	391	38,550	38,600	424	424	469	424
32,600	32,650	359	359	359	359	35,600	35,650	392	392	409	392	38,600	38,650	425	425	470	425
32,650	32,700	359	359	359	359	35,650	35,700	392	392	410	392	38,650	38,700	425	425	471	425
32,700	32,750	360	360	360	360	35,700	35,750	393	393	411	393	38,700	38,750	426	426	472	426
32,750	32,800	361	361	361	361	35,750	35,800	394	394	412	394	38,750	38,800	427	427	473	427
32,800	32,850	361	361	361	361	35,800	35,850	394	394	413	394	38,800	38,850	427	427	474	427
32,850	32,900	362	362	362	362	35,850	35,900	395	395	414	395	38,850	38,900	428	428	475	428
32,900	32,950	362	362	362	362	35,900	35,950	395	395	415	395	38,900	38,950	428	428	476	428
32,950	33,000	363	363	363	363	35,950	36,000	396	396	416	396	38,950	39,000	429	429	477	429
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	363	363	363	363	36,000	36,050	396	396	417	396	39,000	39,050	429	429	478	429
33,050	33,100	364	364	364	364	36,050	36,100	397	397	418	397	39,050	39,100	430	430	479	430
33,100	33,150	364	364	364	364	36,100	36,150	397	397	419	397	39,100	39,150	430	430	480	430
33,150	33,200	365	365	365	365	36,150	36,200	398	398	420	398	39,150	39,200	431	431	481	431
33,200	33,250	365	365	365	365	36,200	36,250	398	398	421	398	39,200	39,250	431	431	482	431
33,250	33,300	366	366	366	366	36,250	36,300	399	399	422	399	39,250	39,300	432	432	483	432
33,300	33,350	367	367	367	367	36,300	36,350	400	400	423	400	39,300	39,350	433	433	484	433
33,350	33,400	367	367	367	367	36,350	36,400	400	400	424	400	39,350	39,400	433	433	485	433
33,400	33,450	368	368	368	368	36,400	36,450	401	401	425	401	39,400	39,450	434	434	486	434
33,450	33,500	368	368	368	368	36,450	36,500	401	401	426	401	39,450	39,500	434	434	487	434
33,500	33,550	369	369	369	369	36,500	36,550	402	402	427	402	39,500	39,550	435	435	488	435
33,550	33,600	369	369	369	369	36,550	36,600	402	402	428	402	39,550	39,600	435	435	489	435
33,600	33,650	370	370	370	370	36,600	36,650	403	403	429	403	39,600	39,650	436	436	490	436
33,650	33,700	370	370	370	370	36,650	36,700	403	403	430	403	39,650	39,700	436	436	491	436
33,700	33,750	371	371	371	371	36,700	36,750	404	404	431	404	39,700	39,750	437	437	492	437
33,750	33,800	372	372	372	372	36,750	36,800	405	405	432	405	39,750	39,800	438	438	493	438
33,800	33,850	372	372	372	372	36,800	36,850	405	405	433	405	39,800	39,850	438	438	494	438
33,850	33,900	373	373	373	373	36,850	36,900	406	406	434	406	39,850	39,900	439	439	495	439
33,900	33,950	373	373	374	373	36,900	36,950	406	406	435	406	39,900	39,950	439	439	496	439
33,950	34,000	374	374	375	374	36,950	37,000	407	407	436	407	39,950	40,000	440	440	497	440
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	374	374	376	374	37,000	37,050	407	407	437	407	40,000	40,050	440	440	498	440
34,050	34,100	375	375	377	375	37,050	37,100	408	408	438	408	40,050	40,100	441	441	499	441
34,100	34,150	375	375	378	375	37,100	37,150	408	408	439	408	40,100	40,150	441	441	500	441
34,150	34,200	376	376	379	376	37,150	37,200	409	409	440	409	40,150	40,200	442	442	501	442
34,200	34,250	376	376	380	376	37,200	37,250	409	409	441	409	40,200	40,250	442	442	502	442
34,250	34,300	377	377	381	377	37,250	37,300	410	410	442	410	40,250	40,300	443	443	503	443
34,300	34,350	378	378	382	378	37,300	37,350	411	411	443	411	40,300	40,350	444	444	504	444
34,350	34,400	378	378	383	378	37,350	37,400	411	411	444	411	40,350	40,400	444	444	505	444
34,400	34,450	379	379	384	379	37,400	37,450	412	412	445	412	40,400	40,450	445	445	506	445
34,450	34,500	379	379	385	379	37,450	37,500	412	412	446	412	40,450	40,500	445	445	508	445
34,500	34,550	380	380	386	380	37,500	37,550	413	413	447	413	40,500	40,550	446	446	509	446
34,550	34,600	380	380	387	380	37,550	37,600	413	413	448	413	40,550	40,600	447	446	510	446
34,600	34,650	381	381	388	381	37,600	37,650	414	414	449	414	40,600	40,650	448	447	511	447
34,650	34,700	381	381	389	381	37,650	37,700	414	414	450	414	40,650	40,700	449	447	512	447
34,700	34,750	382	382	390	382	37,700	37,750	415	415	451	415	40,700	40,750	450	448	513	448
34,750	34,800	383	383	391	383	37,750	37,800	416	416	452	416	40,750	40,800	451	449	514	449
34,800	34,850	383	383	392	383	37,800	37,850	416	416	453	416	40,800	40,850	452	449	515	449
34,850	34,900	384	384	393	384	37,850	37,900	417	417	454	417	40,850	40,900	453	450	516	450
34,900	34,950	384	384	394	384	37,900	37,950	417	417	455	417	40,900	40,950	454	450	517	450
34,950	35,000	385	385	395	385	37,950	38,000	418	418	457	418	40,950	41,000	455	451	518	451

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



2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>					
50,000	50,050	640	550	702	550	53,000	53,050	701	583	764	583	56,000	56,050	762	616	825	632
50,050	50,100	641	551	703	551	53,050	53,100	702	584	765	584	56,050	56,100	763	617	826	634
50,100	50,150	642	551	704	551	53,100	53,150	703	584	766	584	56,100	56,150	764	617	827	635
50,150	50,200	643	552	705	552	53,150	53,200	704	585	767	585	56,150	56,200	765	618	828	636
50,200	50,250	644	552	706	552	53,200	53,250	705	585	768	585	56,200	56,250	766	618	829	637
50,250	50,300	645	553	707	553	53,250	53,300	706	586	769	586	56,250	56,300	767	619	830	638
50,300	50,350	646	554	708	554	53,300	53,350	707	587	770	587	56,300	56,350	768	620	831	639
50,350	50,400	647	554	709	554	53,350	53,400	708	587	771	587	56,350	56,400	769	620	832	640
50,400	50,450	648	555	710	555	53,400	53,450	709	588	772	588	56,400	56,450	770	621	833	641
50,450	50,500	649	555	712	555	53,450	53,500	710	588	773	588	56,450	56,500	771	621	834	642
50,500	50,550	650	556	713	556	53,500	53,550	711	589	774	589	56,500	56,550	772	622	835	643
50,550	50,600	651	556	714	556	53,550	53,600	712	589	775	589	56,550	56,600	773	622	836	644
50,600	50,650	652	557	715	557	53,600	53,650	713	590	776	590	56,600	56,650	774	623	837	645
50,650	50,700	653	557	716	557	53,650	53,700	714	590	777	590	56,650	56,700	775	623	838	646
50,700	50,750	654	558	717	558	53,700	53,750	715	591	778	591	56,700	56,750	776	624	839	647
50,750	50,800	655	559	718	559	53,750	53,800	716	592	779	592	56,750	56,800	777	625	840	648
50,800	50,850	656	559	719	559	53,800	53,850	717	592	780	592	56,800	56,850	778	625	841	649
50,850	50,900	657	560	720	560	53,850	53,900	718	593	781	593	56,850	56,900	779	626	842	650
50,900	50,950	658	560	721	560	53,900	53,950	719	593	782	593	56,900	56,950	780	626	843	651
50,950	51,000	659	561	722	561	53,950	54,000	720	594	783	594	56,950	57,000	781	627	844	652
<b>51,000</b>						<b>54,000</b>						<b>57,000</b>					
51,000	51,050	660	561	723	561	54,000	54,050	721	594	784	594	57,000	57,050	782	627	845	653
51,050	51,100	661	562	724	562	54,050	54,100	722	595	785	595	57,050	57,100	783	628	846	654
51,100	51,150	662	562	725	562	54,100	54,150	723	595	786	595	57,100	57,150	784	628	847	655
51,150	51,200	663	563	726	563	54,150	54,200	724	596	787	596	57,150	57,200	785	629	848	656
51,200	51,250	664	563	727	563	54,200	54,250	725	596	788	596	57,200	57,250	786	629	849	657
51,250	51,300	665	564	728	564	54,250	54,300	726	597	789	597	57,250	57,300	787	630	850	658
51,300	51,350	666	565	729	565	54,300	54,350	727	598	790	598	57,300	57,350	789	631	851	659
51,350	51,400	667	565	730	565	54,350	54,400	728	598	791	599	57,350	57,400	790	631	852	660
51,400	51,450	668	566	731	566	54,400	54,450	729	599	792	600	57,400	57,450	791	632	853	661
51,450	51,500	669	566	732	566	54,450	54,500	730	599	793	601	57,450	57,500	792	632	854	662
51,500	51,550	670	567	733	567	54,500	54,550	731	600	794	602	57,500	57,550	793	633	855	663
51,550	51,600	671	567	734	567	54,550	54,600	732	600	795	603	57,550	57,600	794	633	856	664
51,600	51,650	672	568	735	568	54,600	54,650	733	601	796	604	57,600	57,650	795	634	857	665
51,650	51,700	673	568	736	568	54,650	54,700	734	601	797	605	57,650	57,700	796	634	858	666
51,700	51,750	674	569	737	569	54,700	54,750	735	602	798	606	57,700	57,750	797	635	859	667
51,750	51,800	675	570	738	570	54,750	54,800	736	603	799	607	57,750	57,800	798	636	860	668
51,800	51,850	676	570	739	570	54,800	54,850	738	603	800	608	57,800	57,850	799	636	861	669
51,850	51,900	677	571	740	571	54,850	54,900	739	604	801	609	57,850	57,900	800	637	862	670
51,900	51,950	678	571	741	571	54,900	54,950	740	604	802	610	57,900	57,950	801	637	863	671
51,950	52,000	679	572	742	572	54,950	55,000	741	605	803	611	57,950	58,000	802	638	865	672
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	680	572	743	572	55,000	55,050	742	605	804	612	58,000	58,050	803	638	866	673
52,050	52,100	681	573	744	573	55,050	55,100	743	606	805	613	58,050	58,100	804	639	867	674
52,100	52,150	682	573	745	573	55,100	55,150	744	606	806	614	58,100	58,150	805	639	868	675
52,150	52,200	683	574	746	574	55,150	55,200	745	607	807	615	58,150	58,200	806	640	869	676
52,200	52,250	684	574	747	574	55,200	55,250	746	607	808	616	58,200	58,250	807	640	870	677
52,250	52,300	685	575	748	575	55,250	55,300	747	608	809	617	58,250	58,300	808	641	871	678
52,300	52,350	687	576	749	576	55,300	55,350	748	609	810	618	58,300	58,350	809	642	872	679
52,350	52,400	688	576	750	576	55,350	55,400	749	609	811	619	58,350	58,400	810	642	873	680
52,400	52,450	689	577	751	577	55,400	55,450	750	610	812	620	58,400	58,450	811	643	874	681
52,450	52,500	690	577	752	577	55,450	55,500	751	610	814	621	58,450	58,500	812	643	875	682
52,500	52,550	691	578	753	578	55,500	55,550	752	611	815	622	58,500	58,550	813	644	876	683
52,550	52,600	692	578	754	578	55,550	55,600	753	611	816	623	58,550	58,600	814	644	877	685
52,600	52,650	693	579	755	579	55,600	55,650	754	612	817	624	58,600	58,650	815	645	878	686
52,650	52,700	694	579	756	579	55,650	55,700	755	612	818	625	58,650	58,700	816	645	879	687
52,700	52,750	695	580	757	580	55,700	55,750	756	613	819	626	58,700	58,750	817	646	880	688
52,750	52,800	696	581	758	581	55,750	55,800	757	614	820	627	58,750	58,800	818	647	881	689
52,800	52,850	697	581	759	581	55,800	55,850	758	614	821	628	58,800	58,850	819	647	882	690
52,850	52,900	698	582	760	582	55,850	55,900	759	615	822	629	58,850	58,900	820	648	883	691
52,900	52,950	699	582	761	582	55,900	55,950	760	615	823	630	58,900	58,950	821	648	884	692
52,950	53,000	700	583	763	583	55,950	56,000	761	616	824	631	58,950	59,000	822	649	885	693

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



2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-						Your tax is-			
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	823	649	886	694	62,000	62,050	884	682	947	755	65,000	65,050	946	715	1,008	816
59,050	59,100	824	650	887	695	62,050	62,100	885	683	948	756	65,050	65,100	947	716	1,009	817
59,100	59,150	825	650	888	696	62,100	62,150	886	683	949	757	65,100	65,150	948	716	1,010	818
59,150	59,200	826	651	889	697	62,150	62,200	887	684	950	758	65,150	65,200	949	717	1,011	819
59,200	59,250	827	651	890	698	62,200	62,250	888	684	951	759	65,200	65,250	950	717	1,012	820
59,250	59,300	828	652	891	699	62,250	62,300	889	685	952	760	65,250	65,300	951	718	1,013	821
59,300	59,350	829	653	892	700	62,300	62,350	891	686	953	761	65,300	65,350	952	719	1,014	822
59,350	59,400	830	653	893	701	62,350	62,400	892	686	954	762	65,350	65,400	953	719	1,015	823
59,400	59,450	831	654	894	702	62,400	62,450	893	687	955	763	65,400	65,450	954	720	1,016	824
59,450	59,500	832	654	895	703	62,450	62,500	894	687	956	764	65,450	65,500	955	720	1,018	825
59,500	59,550	833	655	896	704	62,500	62,550	895	688	957	765	65,500	65,550	956	721	1,019	826
59,550	59,600	834	655	897	705	62,550	62,600	896	688	958	766	65,550	65,600	957	721	1,020	827
59,600	59,650	835	656	898	706	62,600	62,650	897	689	959	767	65,600	65,650	958	722	1,021	828
59,650	59,700	836	656	899	707	62,650	62,700	898	689	960	768	65,650	65,700	959	722	1,022	829
59,700	59,750	837	657	900	708	62,700	62,750	899	690	961	769	65,700	65,750	960	723	1,023	830
59,750	59,800	838	658	901	709	62,750	62,800	900	691	962	770	65,750	65,800	961	724	1,024	831
59,800	59,850	840	658	902	710	62,800	62,850	901	691	963	771	65,800	65,850	962	724	1,025	832
59,850	59,900	841	659	903	711	62,850	62,900	902	692	964	772	65,850	65,900	963	725	1,026	833
59,900	59,950	842	659	904	712	62,900	62,950	903	692	965	773	65,900	65,950	964	725	1,027	834
59,950	60,000	843	660	905	713	62,950	63,000	904	693	967	774	65,950	66,000	965	726	1,028	835
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	844	660	906	714	63,000	63,050	905	693	968	775	66,000	66,050	966	726	1,029	836
60,050	60,100	845	661	907	715	63,050	63,100	906	694	969	776	66,050	66,100	967	727	1,030	838
60,100	60,150	846	661	908	716	63,100	63,150	907	694	970	777	66,100	66,150	968	727	1,031	839
60,150	60,200	847	662	909	717	63,150	63,200	908	695	971	778	66,150	66,200	969	728	1,032	840
60,200	60,250	848	662	910	718	63,200	63,250	909	695	972	779	66,200	66,250	970	728	1,033	841
60,250	60,300	849	663	911	719	63,250	63,300	910	696	973	780	66,250	66,300	971	729	1,034	842
60,300	60,350	850	664	912	720	63,300	63,350	911	697	974	781	66,300	66,350	972	730	1,035	843
60,350	60,400	851	664	913	721	63,350	63,400	912	697	975	782	66,350	66,400	973	730	1,036	844
60,400	60,450	852	665	914	722	63,400	63,450	913	698	976	783	66,400	66,450	974	731	1,037	845
60,450	60,500	853	665	916	723	63,450	63,500	914	698	977	784	66,450	66,500	975	731	1,038	846
60,500	60,550	854	666	917	724	63,500	63,550	915	699	978	785	66,500	66,550	976	732	1,039	847
60,550	60,600	855	666	918	725	63,550	63,600	916	699	979	787	66,550	66,600	977	732	1,040	848
60,600	60,650	856	667	919	726	63,600	63,650	917	700	980	788	66,600	66,650	978	733	1,041	849
60,650	60,700	857	667	920	727	63,650	63,700	918	700	981	789	66,650	66,700	979	733	1,042	850
60,700	60,750	858	668	921	728	63,700	63,750	919	701	982	790	66,700	66,750	980	734	1,043	851
60,750	60,800	859	669	922	729	63,750	63,800	920	702	983	791	66,750	66,800	981	735	1,044	852
60,800	60,850	860	669	923	730	63,800	63,850	921	702	984	792	66,800	66,850	982	735	1,045	853
60,850	60,900	861	670	924	731	63,850	63,900	922	703	985	793	66,850	66,900	983	736	1,046	854
60,900	60,950	862	670	925	732	63,900	63,950	923	703	986	794	66,900	66,950	984	736	1,047	855
60,950	61,000	863	671	926	733	63,950	64,000	924	704	987	795	66,950	67,000	985	737	1,048	856
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	864	671	927	734	64,000	64,050	925	704	988	796	67,000	67,050	986	737	1,049	857
61,050	61,100	865	672	928	736	64,050	64,100	926	705	989	797	67,050	67,100	987	738	1,050	858
61,100	61,150	866	672	929	737	64,100	64,150	927	705	990	798	67,100	67,150	988	738	1,051	859
61,150	61,200	867	673	930	738	64,150	64,200	928	706	991	799	67,150	67,200	989	739	1,052	860
61,200	61,250	868	673	931	739	64,200	64,250	929	706	992	800	67,200	67,250	990	739	1,053	861
61,250	61,300	869	674	932	740	64,250	64,300	930	707	993	801	67,250	67,300	991	740	1,054	862
61,300	61,350	870	675	933	741	64,300	64,350	931	708	994	802	67,300	67,350	993	741	1,055	863
61,350	61,400	871	675	934	742	64,350	64,400	932	708	995	803	67,350	67,400	994	741	1,056	864
61,400	61,450	872	676	935	743	64,400	64,450	933	709	996	804	67,400	67,450	995	742	1,057	865
61,450	61,500	873	676	936	744	64,450	64,500	934	709	997	805	67,450	67,500	996	742	1,058	866
61,500	61,550	874	677	937	745	64,500	64,550	935	710	998	806	67,500	67,550	997	743	1,059	867
61,550	61,600	875	677	938	746	64,550	64,600	936	710	999	807	67,550	67,600	998	743	1,060	868
61,600	61,650	876	678	939	747	64,600	64,650	937	711	1,000	808	67,600	67,650	999	744	1,061	869
61,650	61,700	877	678	940	748	64,650	64,700	938	711	1,001	809	67,650	67,700	1,000	744	1,062	870
61,700	61,750	878	679	941	749	64,700	64,750	939	712	1,002	810	67,700	67,750	1,001	745	1,063	871
61,750	61,800	879	680	942	750	64,750	64,800	940	713	1,003	811	67,750	67,800	1,002	746	1,064	872
61,800	61,850	880	680	943	751	64,800	64,850	942	713	1,004	812	67,800	67,850	1,003	747	1,065	873
61,850	61,900	881	681	944	752	64,850	64,900	943	714	1,005	813	67,850	67,900	1,004	748	1,066	874
61,900	61,950	882	681	945	753	64,900	64,950	944	714	1,006	814	67,900	67,950	1,005	749	1,067	875
61,950	62,000	883	682	946	754	64,950	65,000	945	715	1,007	815	67,950	68,000	1,006	750	1,069	876

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









2021 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
		Your tax is-						Your tax is-			
<b>95,000</b>						<b>98,000</b>					
95,000	95,050	1,558	1,302	1,651	1,428	98,000	98,050	1,619	1,363	1,719	1,489
95,050	95,100	1,559	1,303	1,652	1,429	98,050	98,100	1,620	1,364	1,720	1,490
95,100	95,150	1,560	1,304	1,653	1,430	98,100	98,150	1,621	1,365	1,721	1,491
95,150	95,200	1,561	1,305	1,654	1,431	98,150	98,200	1,622	1,366	1,722	1,492
95,200	95,250	1,562	1,306	1,655	1,432	98,200	98,250	1,623	1,367	1,723	1,493
95,250	95,300	1,563	1,307	1,656	1,433	98,250	98,300	1,624	1,368	1,725	1,494
95,300	95,350	1,564	1,308	1,658	1,434	98,300	98,350	1,625	1,369	1,726	1,495
95,350	95,400	1,565	1,309	1,659	1,435	98,350	98,400	1,627	1,370	1,727	1,496
95,400	95,450	1,566	1,310	1,660	1,436	98,400	98,450	1,628	1,371	1,728	1,497
95,450	95,500	1,567	1,311	1,661	1,437	98,450	98,500	1,629	1,373	1,729	1,498
95,500	95,550	1,568	1,312	1,662	1,438	98,500	98,550	1,630	1,374	1,730	1,499
95,550	95,600	1,569	1,313	1,663	1,439	98,550	98,600	1,631	1,375	1,731	1,501
95,600	95,650	1,570	1,314	1,664	1,440	98,600	98,650	1,632	1,376	1,733	1,502
95,650	95,700	1,571	1,315	1,666	1,441	98,650	98,700	1,633	1,377	1,734	1,503
95,700	95,750	1,572	1,316	1,667	1,442	98,700	98,750	1,634	1,378	1,735	1,504
95,750	95,800	1,573	1,317	1,668	1,443	98,750	98,800	1,636	1,379	1,736	1,505
95,800	95,850	1,574	1,318	1,669	1,444	98,800	98,850	1,637	1,380	1,737	1,506
95,850	95,900	1,575	1,319	1,670	1,445	98,850	98,900	1,638	1,381	1,738	1,507
95,900	95,950	1,576	1,320	1,671	1,446	98,900	98,950	1,639	1,382	1,739	1,508
95,950	96,000	1,577	1,322	1,672	1,447	98,950	99,000	1,640	1,383	1,740	1,509
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	1,578	1,323	1,673	1,448	99,000	99,050	1,641	1,384	1,742	1,510
96,050	96,100	1,579	1,324	1,675	1,450	99,050	99,100	1,642	1,385	1,743	1,511
96,100	96,150	1,580	1,325	1,676	1,451	99,100	99,150	1,644	1,386	1,744	1,512
96,150	96,200	1,581	1,326	1,677	1,452	99,150	99,200	1,645	1,387	1,745	1,513
96,200	96,250	1,582	1,327	1,678	1,453	99,200	99,250	1,646	1,388	1,746	1,514
96,250	96,300	1,583	1,328	1,679	1,454	99,250	99,300	1,647	1,389	1,747	1,515
96,300	96,350	1,584	1,329	1,680	1,455	99,300	99,350	1,648	1,390	1,748	1,516
96,350	96,400	1,585	1,330	1,681	1,456	99,350	99,400	1,649	1,391	1,750	1,517
96,400	96,450	1,586	1,331	1,683	1,457	99,400	99,450	1,650	1,392	1,751	1,518
96,450	96,500	1,587	1,332	1,684	1,458	99,450	99,500	1,652	1,393	1,752	1,519
96,500	96,550	1,588	1,333	1,685	1,459	99,500	99,550	1,653	1,394	1,753	1,520
96,550	96,600	1,589	1,334	1,686	1,460	99,550	99,600	1,654	1,395	1,754	1,521
96,600	96,650	1,590	1,335	1,687	1,461	99,600	99,650	1,655	1,396	1,755	1,522
96,650	96,700	1,591	1,336	1,688	1,462	99,650	99,700	1,656	1,397	1,756	1,523
96,700	96,750	1,592	1,337	1,689	1,463	99,700	99,750	1,657	1,398	1,757	1,524
96,750	96,800	1,593	1,338	1,691	1,464	99,750	99,800	1,658	1,399	1,759	1,525
96,800	96,850	1,594	1,339	1,692	1,465	99,800	99,850	1,659	1,400	1,760	1,526
96,850	96,900	1,595	1,340	1,693	1,466	99,850	99,900	1,661	1,401	1,761	1,527
96,900	96,950	1,596	1,341	1,694	1,467	99,900	99,950	1,662	1,402	1,762	1,528
96,950	97,000	1,597	1,342	1,695	1,468	99,950	100,000	1,663	1,403	1,763	1,529
<b>97,000</b>						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>If \$100,000 or over —</b> use the <b>Tax Rate Schedules</b> on page 32</p> </div>					
97,000	97,050	1,598	1,343	1,696	1,469						
97,050	97,100	1,599	1,344	1,697	1,470						
97,100	97,150	1,600	1,345	1,698	1,471						
97,150	97,200	1,601	1,346	1,700	1,472						
97,200	97,250	1,602	1,347	1,701	1,473						
97,250	97,300	1,603	1,348	1,702	1,474						
97,300	97,350	1,605	1,349	1,703	1,475						
97,350	97,400	1,606	1,350	1,704	1,476						
97,400	97,450	1,607	1,351	1,705	1,477						
97,450	97,500	1,608	1,352	1,706	1,478						
97,500	97,550	1,609	1,353	1,708	1,479						
97,550	97,600	1,610	1,354	1,709	1,480						
97,600	97,650	1,611	1,355	1,710	1,481						
97,650	97,700	1,612	1,356	1,711	1,482						
97,700	97,750	1,613	1,357	1,712	1,483						
97,750	97,800	1,614	1,358	1,713	1,484						
97,800	97,850	1,615	1,359	1,714	1,485						
97,850	97,900	1,616	1,360	1,715	1,486						
97,900	97,950	1,617	1,361	1,717	1,487						
97,950	98,000	1,618	1,362	1,718	1,488						

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

## 2021 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	\$ 40,525.....		1.10% of North Dakota taxable income
40,525	98,100.....	\$ 445.78	+ 2.04% of amount over \$ 40,525
98,100	204,675.....	1,620.31	+ 2.27% of amount over 98,100
204,675	445,000.....	4,039.56	+ 2.64% of amount over 204,675
445,000.....		10,384.14	+ 2.90% of amount over 445,000

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

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 67,700.....		1.10% of North Dakota taxable income
67,700	163,550.....	\$ 744.70	+ 2.04% of amount over \$ 67,700
163,550	249,150.....	2,700.04	+ 2.27% of amount over 163,550
249,150	445,000.....	4,643.16	+ 2.64% of amount over 249,150
445,000.....		9,813.60	+ 2.90% of amount over 445,000

### Married filing separately

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 33,850.....		1.10% of North Dakota taxable income
33,850	81,775.....	\$ 372.35	+ 2.04% of amount over \$ 33,850
81,775	124,575.....	1,350.02	+ 2.27% of amount over 81,775
124,575	222,500.....	2,321.58	+ 2.64% of amount over 124,575
222,500.....		4,906.80	+ 2.90% of amount over 222,500

### Head of household

If North Dakota taxable income is:		Your tax is equal to:	
Over	But not over		
\$ 0	\$ 54,300.....		1.10% of North Dakota taxable income
54,300	140,200.....	\$ 597.30	+ 2.04% of amount over \$ 54,300
140,200	226,950.....	2,349.66	+ 2.27% of amount over 140,200
226,950	445,000.....	4,318.89	+ 2.64% of amount over 226,950
445,000.....		10,075.41	+ 2.90% of amount over 445,000

## 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; do not staple them.

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; do not staple them.

### 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
- Location of nearest VITA or TCE volunteer help site..... 1-800-906-9887

### 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

#### Fargo

Federal Building  
657 2nd Avenue N

#### Grand Forks

Federal Building  
102 N 4th Street

#### 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.tax.nd.gov**

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**, 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 ND-1PSC**, Nonprofit private school tax credits for individuals
- Schedule RZ**, 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**, Underpayment or late payment of estimated tax
- Form 101**, Extension of time to file a North Dakota tax return
- 2022 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: 2021 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.tax.nd.gov**

**Email**—Send your questions to **individualetax@nd.gov**

### Call

**Monday – Friday, 8 a.m. to 5 p.m. (Central Time)**

Toll free (in North Dakota): **1-877-328-7088**

In the Bismarck–Mandan area, or from outside North Dakota:

For questions: **701-328-1247**

For forms: **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

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**

### Walk-in or appointment service

Walk-in or appointment service is available Monday through Friday, from 8:00 a.m. to 5:00 p.m., in our Bismarck office located in the State Capitol Building, 8th floor, at 600 E. Boulevard Avenue. To assure availability and promptness of service, call in advance to make an appointment.

## Check refund status

To check the status of your refund, go to **www.tax.nd.gov** and select “Refund?”

If you direct deposit your refund, first check with your bank to see if it has been deposited into your account. Refunds on electronically filed returns are generally issued within 7 business days or can take up to 6 weeks to process on paper returns.

## Request copy of return

To obtain a copy of your North Dakota individual income tax return, go to **www.tax.nd.gov** and select “I Am . . .” at top of page. On the drop-down menu, select “Individual.” Then select “Need A Copy Of A Return.”

Or 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