

2023

NORTH DAKOTA

# INDIVIDUAL INCOME TAX BOOKLET

FORM ND-EZ  
FORM ND-1



[TAX.ND.GOV](http://TAX.ND.GOV)

[individualtax@nd.gov](mailto:individualtax@nd.gov)

**ND Tax**  
NORTH DAKOTA  
TAX COMMISSIONER  
BRIAN KROSHUS

# Contents

Refund of local sales tax.....This page	Balance due (payment options)..... 10
Use tax requirement .....This page	Before you file—tips for trouble-free filing.... 10
Privacy Act information .....This page	Instructions for Form ND-1 ..... 11
Electronic filing and direct deposit options..... 1	Direct deposit of refund..... 15
Changes for 2023 ..... 2	Balance due (payment options)..... 16
General instructions for all filers	Before you file—tips for trouble-free filing.... 16
Steps to completing your return ..... 4	List of school district codes ..... 19
Who must file a return ..... 4	2023 Tax Table..... 20
Which form to use ..... 6	How to assemble your
Reciprocity ..... 6	North Dakota return ..... 29
When and where to file ..... 7	Forms or assistance ..... 30
Extension of time to file ..... 7	Check the status of your refund..... 30
Penalty and interest..... 7	Request a copy of your return
Federal income tax return ..... 7	or other information ..... 30
Changing your return..... 7	
Estimated tax requirement (for 2024) ..... 8	
How to file a return for a deceased taxpayer .. 8	
Disclosure notification ..... 8	
Instructions for Form ND-EZ ..... 9	
Direct deposit of refund..... 9	

## Taxpayer Bill of Rights

Obtain a copy of the North Dakota Taxpayer Bill of Rights from our 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 ( $\$4,000 \times 5\%$ ) and \$40 in local sales tax ( $\$4,000 \times 1\%$ ) 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. Apply for a **Local Tax Refund** on our North Dakota Taxpayer Access Point (ND TAP) at [www.tax.nd.gov/LocalTaxRefund](http://www.tax.nd.gov/LocalTaxRefund).

### 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.

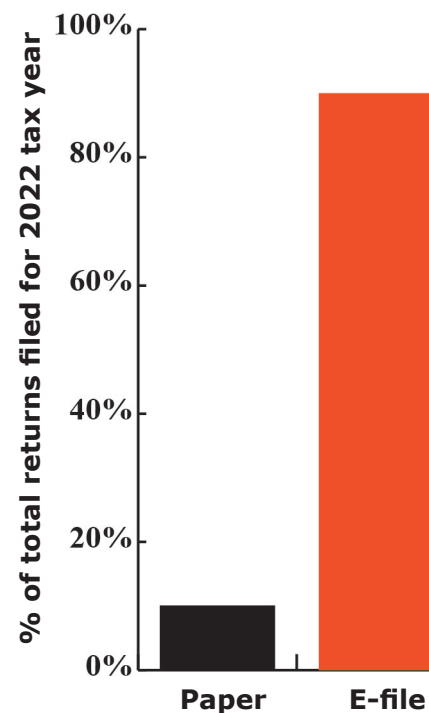
If eligible, you may be able to e-file for **free or at a reduced cost**. Use the interactive tool on our website to determine if you qualify. Whichever method you choose, the program will walk you step-by-step through the preparation of your return.

## 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.

**92% of filers e-file!**



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 11 if using Form ND-1.



## Changes affecting you and your income tax

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

### **EXPIRED: Tax relief credit for North Dakota residents**

The \$350/\$700 nonrefundable income tax credit for full-year North Dakota residents effective for tax years 2021 and 2022 expired with tax year 2022.

### **Income tax rate reduction**

Effective beginning with tax year 2023, the existing five-bracket system for individuals, estates, and trusts was replaced with a three-bracket system. Notably, there is now a 0% bracket and the highest rate was reduced from 2.9% to 2.5%. Please see the Tax Rate Schedule found on page 28 of the individual income tax booklet for more information.

### **North Dakota withholding**

With the effective date of the rate changes being January 1, 2023, new wage withholding tables were made available to employers so wage withholding could be adjusted due to the income tax rate reductions.

The highest tax rate was lowered to 2.5% and income tax withholding rates on nonresident owners of passthrough entities and nonresident royalty owners were also lowered and are reflected on the 2023 income tax forms and instructions.

### **Military pay deduction**

Beginning with tax year 2023, a new individual income tax deduction is provided for all military pay. Previously, deductions were only allowed for military pay related to servicemembers mobilized for active duty under Title 10 orders and for military retirement pay.

In addition to service members on active duty, the deduction is applicable for all military pay received by members of the national guard and reserve members, and includes pay for bonuses, education, and training. The deduction is applicable to the extent the pay was includable in the individual's North Dakota taxable income.

If you had used Schedule ND-1SA in prior tax years, you will now find the entry for this deduction on Form ND-1, line 10.

### **Peace officer retirement benefits deduction**

Beginning with tax year 2023, a new individual income tax deduction is provided for certain peace officer retirement benefits. A deduction is provided for the retirement benefit received from a retirement plan maintained by an employer from which the individual retired as a peace officer. An individual is eligible for the deduction if the individual has at least 20 years of combined service as a peace officer or was a peace officer that has been medically certified with a mental or physical disability resulting in the inability to perform their duties. For purposes of eligibility for the deduction, a peace officer is a licensed individual authorized by federal, state, or local law to investigate and enforce violations of law. See Form ND-1, line 9.

### **Adoption tax credit**

An individual is allowed an income tax credit for adoptions beginning with tax year 2023. The credit is equal to 10% of the federal adoption credit claimed and allowed against federal income tax for the tax year and is limited to 50% of the individual's tax liability. Any credit earned in excess of the limit may be carried forward up to three tax years. See Schedule ND-1AC.

### **Contributions to maternity home, child placing agency, or pregnancy help center**

An income tax credit is allowed for contributions to a child placing agency licensed by the North Dakota Department of Health and Human Services (DHS), a nonprofit maternity home located in North Dakota, or a pregnancy help center recognized by DHS.

The credit is equal to 100% of the contribution. The credit is limited to 50% of a taxpayer's tax liability. Any credit earned in excess of the limit may not be carried over or back to other tax years.

The credit is available to corporations, individuals, estates, trusts, and passthrough entities.

### **Disabled employment tax credit**

In 2023, the North Dakota Legislature reenacted and made permanent the existing income tax credit related to the employment of an individual with developmental disabilities or severe mental illness. The existing provisions of the tax credit were unchanged, except the statewide limitation on the number of eligible employees was removed and there is no limit. See Schedule ND-1TC, line 22.

### **Free electronic filing available to many individuals**

Nearly 92% of all individual filers electronically filed their 2022 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** 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** or call toll free **800-906-9887**.

### **Stay informed 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** and select "News Center" at the top of the page. Then select "Email Sign-Up".

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# 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, 2024—  
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 2023 tax year and you are required to file a 2023 federal individual income tax return, you must file a 2023 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 2023 tax year and you are required to file a 2023 federal individual income tax return, you must file a 2023 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2023.

**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 2023 North Dakota individual income tax return if both of the following apply:

- You are required to file a 2023 federal individual income tax return.
- You were a full-year resident of North Dakota for the 2023 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 2023 tax year, you must file a 2023 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2023 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2023 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 2023 tax year and you are required to file a 2023 federal individual income tax return, you must file a 2023 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 2023 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 2023 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 2023 tax year, you do not have to file a 2023 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 2023 tax year, you do not have to file a 2023 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 2023 tax year, you must file a 2023 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).

### Gross income from North Dakota sources for nonresidents only

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

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

- Unemployment compensation attributable to previous employment in North Dakota.

#### Exceptions

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

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

### Part-year resident

If you were a part-year resident of North Dakota for the 2023 tax year, you must file a 2023 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2023 federal individual income tax return.
- You derived gross income from (1) **any** source inside or outside North Dakota while you were a resident of North Dakota or (2) a North Dakota source while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

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

## Native Americans

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

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

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, 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 2023 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 Dakota individual income tax return at the end of the tax year to obtain a refund of the amount

## 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 2023? .....	<input type="radio"/>	<input type="radio"/>
2. Do you have any North Dakota addition adjustments? (*See Form ND-1, lines 2-3) .....	<input type="radio"/>	<input type="radio"/>
3. Do you have any North Dakota subtraction adjustments? (*See Form ND-1, lines 5-16) .....	<input type="radio"/>	<input type="radio"/>
4. Are you claiming any North Dakota tax credits? (*See Form ND-1, lines 21-23).....	<input type="radio"/>	<input type="radio"/>
5. Did you pay, or were you required to pay, North Dakota estimated income tax for 2023, or did you apply an overpayment (refund) from your 2022 North Dakota return as an estimated payment for 2023? (*See Form ND-1, line 27) ....	<input type="radio"/>	<input type="radio"/>
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="radio"/>	<input type="radio"/>
7. Are you going to make an extension payment on Form ND-1EXT? .	<input type="radio"/>	<input type="radio"/>

\* The references show where to find more information.

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

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

## North Dakota residents

If you are a resident of North Dakota and maintain a permanent home in North Dakota to which you return at least once each month during

the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with the applicable state to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form MT-R, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue  
Email: [individual.incometax@state.mn.us](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](mailto: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 2023 North Dakota individual income tax return on or before April 15, 2024. 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 2023 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 2023 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 2023 federal individual income tax return (Form 1040 or 1040-SR) before you complete your 2023 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 2024)

You must pay estimated North Dakota income tax for the 2024 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2024.
2. Your North Dakota net tax liability for 2023 is \$1,000 or more. (If you are not required to file a North Dakota return for 2023, you do not have to pay estimated tax for 2024.)
3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$1,000 in North Dakota income tax for 2024.
4. You expect your North Dakota income tax withholding for 2024 to be less than the smaller of the following:
  - (a) 90% of your 2024 North Dakota net tax liability.  
**Note:** Substitute 66 2/3% if a qualified farmer—see instructions for 2024 Form ND-1ES.
  - (b) 100% of your 2023 North Dakota net tax liability. If you moved into North Dakota during 2023 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 2024 tax year must be paid by April 15, June 15, and September 15, 2024, and January 15, 2025.

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 2024 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.

# 2023 Form ND-EZ instructions

## Before you begin . . .

- Are you eligible to use Form ND-EZ? See “Which form to use” on page 6.
- Be sure to have a copy of your completed 2023 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-EZ.

**Note:** A complete copy of your federal return must be filed with your state return.

## 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 2023 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 2023 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.....	<b>1</b>
Retail, wholesale trade, and eating and drinking places .....	<b>2</b>
Federal, state, county, or city government service .....	<b>3</b>
Public or private education.....	<b>4</b>

Accounting, legal, health, motel, and other personal or professional services not classified elsewhere..	<b>5</b>
Construction .....	<b>6</b>
Manufacturing .....	<b>7</b>
Transportation, communication, and public utilities.....	<b>8</b>
Exploration, development, and extraction of coal, oil, and natural gas .....	<b>9</b>
Banking, insurance, real estate, and other financial services .....	<b>10</b>
Military service.....	<b>11</b>
Retirement (Pensions, annuities, IRAs, etc.)	<b>12</b>

### 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 3 - Withholding

Enter the North Dakota income tax withheld shown on a 2023 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld shown on a 2022 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 2023 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. **Include 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)

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

### 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 2023 Form ND-1PRV payment voucher and enclose it with the payment. However, if you are filing your return electronically, complete and submit a 2023 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 "2023 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 2023 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 2024 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 2024 Form 1099-G will be available on our website in January 2025. 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 2023 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 2024 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!**

# 2023 Form ND-1 instructions

## Before you begin . . .

- Be sure to have a copy of your completed 2023 federal income tax return (Form 1040 or 1040-SR) at hand. You will need information from it to complete Form ND-1.

**Note:** A complete copy of your federal return must be filed with your state return.

## Nonresident of North Dakota for part or all of the 2023 tax year

If you were a nonresident of North Dakota for part or all of the 2023 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 2023 federal income tax return (Form 1040 or 1040-SR) on a fiscal year basis, you must file your 2023 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 2023 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 2023 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 2023 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 - 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). **Include a copy of the worksheet.**

If you claimed the standard deduction on your 2023 Form 1040 or 1040-SR, line 12, you do not have to make an adjustment on this line unless you are claiming a credit on Schedule ND-1QEC based on a contribution you made from an individual retirement account under I.R.C. § 408(d). See the instructions to Schedule ND 1QEC, line 13.

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 2023 Form 1040 or 1040-SR, no adjustment is required on this line.

## Line 5 - 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 6 - 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 7, 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 7 - 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 2023, 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 2023, but you did not reside on an Indian reservation for part or all of 2023, do not enter income earned or received while living off the reservation.

## Line 8 - 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 9 - Licensed peace officer retirement benefits exclusion

Certain retirement benefits of a licensed peace officer are excludable from North Dakota taxable income. The exclusion is allowable for a retired licensed peace officer with a minimum of 20 years of service or that was retired disabled. If allowable, enter on this line the amount of taxable retirement benefits included in federal taxable income on Form 1040 or Form 1040-SR, line 5b. Only include benefits issued by your employer's retirement plan, generally found on Form 1099-R, box 2a. Attach Form 1099-R to your return.

For the first tax year claiming this exclusion, also provide the following with your return:

- If having at least 20 years of licensed status in North Dakota:
  - Attach page 1 of your Peace Officer Standards and Training (POST) board training profile document. A copy may be obtained from the POST board.
- If meeting 20 years of licensed status attributable to service other states:
  - Attach documentation from each official licensing board or jurisdiction to reflect the years or term of licensed service, totaling at least 20 years.
- For retired disabled:
  - Attach the documentation from the employer's plan or medical documentation to substantiate the individual became medically or physically disabled while employed as a licensed peace officer and unable to discharge the person's duties.

For additional information, please see Guideline – Income Tax: Licensed Peace Officer Retirement Exclusion on our website.

**Line 10 - Military pay exclusion**

Enter on this line the military pay you received as a member of the U.S. armed forces on active and reserve duty and a member of the national guard. The deduction is allowed to the extent the military pay is included in federal taxable income. Military pay for purposes of this deduction is all military pay, including federal pay for training, education, mobilization, and bonuses and state pay when called to state active duty. **Include Form W-2.**

If you are a nonresident with military pay that qualifies under the Servicemember Civil Relief Act, refer to the instructions for Line 11.

**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. **Include a copy of Form W-2 showing the military pay.**

If you are a nonresident with military pay that does not qualify under the Servicemember Civil Relief Act, refer to the instructions for Line 10.

**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% and enter the result. **Note:** Only include dividends that are reported on Schedule ND-1NR, line 2, column B.

**Line 14 - Military retirement benefit pay 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). **Include 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.

**Worksheet For Net Long-Term Capital Gain Exclusion (Form ND-1, Line 6)**

**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 2023 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1** \_\_\_\_\_
2. Enter amount from 2023 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 7, 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 6..... **8** \_\_\_\_\_

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 8.

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 8 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.

**Line 16 - Other additions/ subtractions**

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

- Lump sum distribution from Federal Form 4972
- Loss from S corporation taxed as C corporation
- Renaissance zone income exemption
- New or expanding business income exemption
- Human organ donor deduction
- Employee workforce recruitment exclusion
- Stillborn child deduction
- College expense reimbursement deduction
- Income from S corporation taxed as C corporation

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

**Line 20 - 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

**Marriage Penalty Credit Worksheet**

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

1. Is your filing status **Married filing jointly**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Enter your taxable income from Form ND-1, line 18 ..... **1**
2. Is the amount on line 1 more than **\$74,862**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Go to line 3.
3. **a.** Enter your qualified income ..... **3a** 
  - b.** Enter your spouse's qualified income ..... **3b**
4. Enter the smaller of line 3a or line 3b ..... **4**
5. Is the amount on line 4 more than **\$43,980**?
  - No.** Stop; you do not qualify for the credit.
  - Yes.** Go to line 6 ..... **5**
6. Subtract line 5 from line 4 ..... **6**
7. Calculate the tax on the amount on line 6 using the **Single** tax rate schedule on **page 28** ..... **7**
8. Subtract line 6 from line 1 ..... **8**
9. Calculate the tax on the amount on line 8 using the **Single** tax rate schedule on **page 28** ..... **9**
10. Calculate the tax on the amount on line 1 using the **Married filing jointly** tax rate schedule on **page 28** ..... **10**
11. Add lines 7 and 9 ..... **11**
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit ..... **12**
13. Maximum credit ..... **13**
14. Enter smaller of line 12 or line 13 ..... **14** 
  - ▶ If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 22. Do not complete lines 15 and 16.
  - ▶ If you completed Schedule ND-1NR, complete lines 15 and 16.
15. Enter ratio from Schedule ND-1NR, line 20 ..... **15**
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 22 ..... **16**

or your spouse was a nonresident for part or all of the tax year. **Include Schedule ND-1NR.**

**Farm income averaging** — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2023, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. **Include 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. **Include Schedule ND-1CS.**



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

If you were a full-year resident or part-year resident of North Dakota who paid income tax to another state or local jurisdiction in that state, you may be eligible for an income tax credit. Obtain Schedule ND-1CR for more information. **Include 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 **\$74,862**;
- 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 **\$43,980**.

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 1z.
- 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 8 and 15.**

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

<b>Taxpayer(s) Name(s)</b>		<b>9999</b>
9999 Main Ave.		
Anytown, ND 99999		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. **Include Schedule ND-1TC.**

### Line 26 - Withholding

Enter the North Dakota income tax withholding shown on a 2023 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withholding shown on a 2022 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 2023 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. **Include 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 2023 Form ND-1ES or Form ND-1EXT. Also enter the amount of an overpayment on your 2022 North Dakota income tax return that you elected to leave on deposit as an estimated payment for 2023. **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 2024

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2024 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 2023 Form ND-1PRV payment voucher and enclose it with the payment.

However, if you are filing your return electronically, complete and submit a 2023 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 "2023 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 2023, 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 2023 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 2023 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 2024 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 2024 Form 1099-G will be available on our website in January 2025. 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 2023 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 2024 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!**



## Trees for North Dakota Income Tax Check-Off

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**, our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here.

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, like this planting in Bottineau, North Dakota (pictured above). Please consider donating 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)**

NORTH DAKOTA FOREST SERVICE  
307 1st Street East  
Bottineau, ND 58318-1100  
701-228-5422  
[www.ndsu.edu/ndfs](http://www.ndsu.edu/ndfs)

# 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 Sandra Johnson

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

# 2023 Tax Table

**Example.** Taxpayers are residents of North Dakota and are married filing jointly. Their North Dakota taxable income is \$90,375. Find "\$90,350 - \$90,400" in the ND taxable income column. Read across to the amount shown in the "Married filing jointly" column. Their tax is \$305.

**Part- or full-year nonresident.** If either or both spouses were part- or full-year nonresidents of North Dakota, they must enter the \$305 on Schedule ND-1NR, line 22, to calculate their tax.

### Example

At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-
<b>Your tax is-</b>					
90,250	90,300	888	303	1,032	591
90,300	90,350	889	304	1,033	592
90,350	90,400	890	305	1,034	593
90,400	90,450	891	306	1,034	594
90,450	90,500	892	307	1,035	595

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-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-	At least	But less than	Single	Married filing jointly *	Married filing sepa-	Head of house-
		<b>Your tax is-</b>						<b>Your tax is-</b>						<b>Your tax is-</b>			
0	36,950	0	0	0	0	39,650	39,700	0	0	45	0	42,400	42,450	0	0	98	0
36,950	37,000	0	0	0	0	39,700	39,750	0	0	46	0	42,450	42,500	0	0	99	0
37,000	37,050	0	0	0	0	39,750	39,800	0	0	47	0	42,500	42,550	0	0	100	0
37,050	37,100	0	0	0	0	39,800	39,850	0	0	48	0	42,550	42,600	0	0	101	0
37,100	37,150	0	0	0	0	39,850	39,900	0	0	49	0	42,600	42,650	0	0	102	0
37,150	37,200	0	0	0	0	39,900	39,950	0	0	50	0	42,650	42,700	0	0	103	0
37,200	37,250	0	0	0	0	39,950	40,000	0	0	51	0	42,700	42,750	0	0	104	0
37,250	37,300	0	0	0	0	40,000	40,050	0	0	52	0	42,750	42,800	0	0	105	0
37,300	37,350	0	0	0	0	40,050	40,100	0	0	53	0	42,800	42,850	0	0	106	0
37,350	37,400	0	0	0	0	40,100	40,150	0	0	54	0	42,850	42,900	0	0	107	0
37,400	37,450	0	0	1	0	40,150	40,200	0	0	55	0	42,900	42,950	0	0	108	0
37,450	37,500	0	0	2	0	40,200	40,250	0	0	56	0	42,950	43,000	0	0	109	0
37,500	37,550	0	0	3	0	40,250	40,300	0	0	57	0	<b>43,000</b>					
37,550	37,600	0	0	4	0	40,300	40,350	0	0	58	0	43,000	43,050	0	0	110	0
37,600	37,650	0	0	5	0	40,350	40,400	0	0	59	0	43,050	43,100	0	0	111	0
37,650	37,700	0	0	6	0	40,400	40,450	0	0	59	0	43,100	43,150	0	0	112	0
37,700	37,750	0	0	7	0	40,450	40,500	0	0	60	0	43,150	43,200	0	0	113	0
37,750	37,800	0	0	8	0	40,500	40,550	0	0	61	0	43,200	43,250	0	0	114	0
37,800	37,850	0	0	9	0	40,550	40,600	0	0	62	0	43,250	43,300	0	0	115	0
37,850	37,900	0	0	10	0	40,600	40,650	0	0	63	0	43,300	43,350	0	0	116	0
37,900	37,950	0	0	11	0	40,650	40,700	0	0	64	0	43,350	43,400	0	0	117	0
37,950	38,000	0	0	12	0	40,700	40,750	0	0	65	0	43,400	43,450	0	0	118	0
38,000	38,050	0	0	13	0	40,750	40,800	0	0	66	0	43,450	43,500	0	0	119	0
38,050	38,100	0	0	14	0	40,800	40,850	0	0	67	0	43,500	43,550	0	0	120	0
38,100	38,150	0	0	15	0	40,850	40,900	0	0	68	0	43,550	43,600	0	0	121	0
38,150	38,200	0	0	16	0	40,900	40,950	0	0	69	0	43,600	43,650	0	0	122	0
38,200	38,250	0	0	17	0	40,950	41,000	0	0	70	0	43,650	43,700	0	0	123	0
38,250	38,300	0	0	18	0	<b>41,000</b>						43,700	43,750	0	0	124	0
38,300	38,350	0	0	19	0	41,000	41,050	0	0	71	0	43,750	43,800	0	0	125	0
38,350	38,400	0	0	20	0	41,050	41,100	0	0	72	0	43,800	43,850	0	0	126	0
38,400	38,450	0	0	21	0	41,100	41,150	0	0	73	0	43,850	43,900	0	0	127	0
38,450	38,500	0	0	22	0	41,150	41,200	0	0	74	0	43,900	43,950	0	0	128	0
38,500	38,550	0	0	23	0	41,200	41,250	0	0	75	0	43,950	44,000	0	0	129	0
38,550	38,600	0	0	24	0	41,250	41,300	0	0	76	0	<b>44,000</b>					
38,600	38,650	0	0	25	0	41,300	41,350	0	0	77	0	44,000	44,050	0	0	130	0
38,650	38,700	0	0	26	0	41,350	41,400	0	0	78	0	44,050	44,100	0	0	131	0
38,700	38,750	0	0	27	0	41,400	41,450	0	0	79	0	44,100	44,150	0	0	132	0
38,750	38,800	0	0	28	0	41,450	41,500	0	0	80	0	44,150	44,200	0	0	133	0
38,800	38,850	0	0	29	0	41,500	41,550	0	0	81	0	44,200	44,250	0	0	134	0
38,850	38,900	0	0	30	0	41,550	41,600	0	0	82	0	44,250	44,300	0	0	135	0
38,900	38,950	0	0	31	0	41,600	41,650	0	0	83	0	44,300	44,350	0	0	136	0
38,950	39,000	0	0	32	0	41,650	41,700	0	0	84	0	44,350	44,400	0	0	137	0
<b>39,000</b>						41,700	41,750	0	0	85	0	44,400	44,450	0	0	138	0
39,000	39,050	0	0	33	0	41,750	41,800	0	0	86	0	44,450	44,500	0	0	139	0
39,050	39,100	0	0	34	0	41,800	41,850	0	0	87	0	44,500	44,550	0	0	140	0
39,100	39,150	0	0	35	0	41,850	41,900	0	0	88	0	44,550	44,600	0	0	141	0
39,150	39,200	0	0	36	0	41,900	41,950	0	0	89	0	44,600	44,650	0	0	142	0
39,200	39,250	0	0	37	0	41,950	42,000	0	0	90	0	44,650	44,700	0	0	143	0
39,250	39,300	0	0	38	0	42,000	42,050	0	0	91	0	44,700	44,750	0	0	144	0
39,300	39,350	0	0	39	0	42,050	42,100	0	0	92	0	44,750	44,800	1	0	145	0
39,350	39,400	0	0	40	0	42,100	42,150	0	0	93	0	44,800	44,850	2	0	146	0
39,400	39,450	0	0	41	0	42,150	42,200	0	0	94	0	44,850	44,900	3	0	147	0
39,450	39,500	0	0	42	0	42,200	42,250	0	0	95	0	44,900	44,950	4	0	148	0
39,500	39,550	0	0	43	0	42,250	42,300	0	0	96	0	44,950	45,000	5	0		
39,550	39,600	0	0	44	0	42,300	42,350	0	0	97	0						
39,600	39,650	0	0		0	42,350	42,400	0	0	98	0						

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

2023 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>45,000</b>						<b>48,000</b>						<b>51,000</b>					
45,000	45,050	6	0	149	0	48,000	48,050	64	0	208	0	51,000	51,050	123	0	266	0
45,050	45,100	7	0	150	0	48,050	48,100	65	0	209	0	51,050	51,100	124	0	267	0
45,100	45,150	8	0	151	0	48,100	48,150	66	0	210	0	51,100	51,150	125	0	268	0
45,150	45,200	9	0	152	0	48,150	48,200	67	0	211	0	51,150	51,200	126	0	269	0
45,200	45,250	10	0	153	0	48,200	48,250	68	0	212	0	51,200	51,250	127	0	270	0
45,250	45,300	11	0	154	0	48,250	48,300	69	0	213	0	51,250	51,300	128	0	271	0
45,300	45,350	12	0	155	0	48,300	48,350	70	0	214	0	51,300	51,350	129	0	272	0
45,350	45,400	13	0	156	0	48,350	48,400	71	0	215	0	51,350	51,400	130	0	273	0
45,400	45,450	14	0	157	0	48,400	48,450	72	0	215	0	51,400	51,450	131	0	274	0
45,450	45,500	15	0	158	0	48,450	48,500	73	0	216	0	51,450	51,500	132	0	275	0
45,500	45,550	16	0	159	0	48,500	48,550	74	0	217	0	51,500	51,550	133	0	276	0
45,550	45,600	17	0	160	0	48,550	48,600	75	0	218	0	51,550	51,600	134	0	277	0
45,600	45,650	18	0	161	0	48,600	48,650	76	0	219	0	51,600	51,650	135	0	278	0
45,650	45,700	19	0	162	0	48,650	48,700	77	0	220	0	51,650	51,700	136	0	279	0
45,700	45,750	20	0	163	0	48,700	48,750	78	0	221	0	51,700	51,750	137	0	280	0
45,750	45,800	20	0	164	0	48,750	48,800	79	0	222	0	51,750	51,800	137	0	281	0
45,800	45,850	21	0	165	0	48,800	48,850	80	0	223	0	51,800	51,850	138	0	282	0
45,850	45,900	22	0	166	0	48,850	48,900	81	0	224	0	51,850	51,900	139	0	283	0
45,900	45,950	23	0	167	0	48,900	48,950	82	0	225	0	51,900	51,950	140	0	284	0
45,950	46,000	24	0	168	0	48,950	49,000	83	0	226	0	51,950	52,000	141	0	285	0
<b>46,000</b>						<b>49,000</b>						<b>52,000</b>					
46,000	46,050	25	0	169	0	49,000	49,050	84	0	227	0	52,000	52,050	142	0	286	0
46,050	46,100	26	0	170	0	49,050	49,100	85	0	228	0	52,050	52,100	143	0	287	0
46,100	46,150	27	0	171	0	49,100	49,150	86	0	229	0	52,100	52,150	144	0	288	0
46,150	46,200	28	0	172	0	49,150	49,200	87	0	230	0	52,150	52,200	145	0	289	0
46,200	46,250	29	0	173	0	49,200	49,250	88	0	231	0	52,200	52,250	146	0	290	0
46,250	46,300	30	0	174	0	49,250	49,300	89	0	232	0	52,250	52,300	147	0	291	0
46,300	46,350	31	0	175	0	49,300	49,350	90	0	233	0	52,300	52,350	148	0	292	0
46,350	46,400	32	0	176	0	49,350	49,400	91	0	234	0	52,350	52,400	149	0	293	0
46,400	46,450	33	0	176	0	49,400	49,450	92	0	235	0	52,400	52,450	150	0	293	0
46,450	46,500	34	0	177	0	49,450	49,500	93	0	236	0	52,450	52,500	151	0	294	0
46,500	46,550	35	0	178	0	49,500	49,550	94	0	237	0	52,500	52,550	152	0	295	0
46,550	46,600	36	0	179	0	49,550	49,600	95	0	238	0	52,550	52,600	153	0	296	0
46,600	46,650	37	0	180	0	49,600	49,650	96	0	239	0	52,600	52,650	154	0	297	0
46,650	46,700	38	0	181	0	49,650	49,700	97	0	240	0	52,650	52,700	155	0	298	0
46,700	46,750	39	0	182	0	49,700	49,750	98	0	241	0	52,700	52,750	156	0	299	0
46,750	46,800	40	0	183	0	49,750	49,800	98	0	242	0	52,750	52,800	157	0	300	0
46,800	46,850	41	0	184	0	49,800	49,850	99	0	243	0	52,800	52,850	158	0	301	0
46,850	46,900	42	0	185	0	49,850	49,900	100	0	244	0	52,850	52,900	159	0	302	0
46,900	46,950	43	0	186	0	49,900	49,950	101	0	245	0	52,900	52,950	160	0	303	0
46,950	47,000	44	0	187	0	49,950	50,000	102	0	246	0	52,950	53,000	161	0	304	0
<b>47,000</b>						<b>50,000</b>						<b>53,000</b>					
47,000	47,050	45	0	188	0	50,000	50,050	103	0	247	0	53,000	53,050	162	0	305	0
47,050	47,100	46	0	189	0	50,050	50,100	104	0	248	0	53,050	53,100	163	0	306	0
47,100	47,150	47	0	190	0	50,100	50,150	105	0	249	0	53,100	53,150	164	0	307	0
47,150	47,200	48	0	191	0	50,150	50,200	106	0	250	0	53,150	53,200	165	0	308	0
47,200	47,250	49	0	192	0	50,200	50,250	107	0	251	0	53,200	53,250	166	0	309	0
47,250	47,300	50	0	193	0	50,250	50,300	108	0	252	0	53,250	53,300	167	0	310	0
47,300	47,350	51	0	194	0	50,300	50,350	109	0	253	0	53,300	53,350	168	0	311	0
47,350	47,400	52	0	195	0	50,350	50,400	110	0	254	0	53,350	53,400	169	0	312	0
47,400	47,450	53	0	196	0	50,400	50,450	111	0	254	0	53,400	53,450	170	0	313	0
47,450	47,500	54	0	197	0	50,450	50,500	112	0	255	0	53,450	53,500	171	0	314	0
47,500	47,550	55	0	198	0	50,500	50,550	113	0	256	0	53,500	53,550	172	0	315	0
47,550	47,600	56	0	199	0	50,550	50,600	114	0	257	0	53,550	53,600	173	0	316	0
47,600	47,650	57	0	200	0	50,600	50,650	115	0	258	0	53,600	53,650	174	0	317	0
47,650	47,700	58	0	201	0	50,650	50,700	116	0	259	0	53,650	53,700	175	0	318	0
47,700	47,750	59	0	202	0	50,700	50,750	117	0	260	0	53,700	53,750	176	0	319	0
47,750	47,800	59	0	203	0	50,750	50,800	118	0	261	0	53,750	53,800	176	0	320	0
47,800	47,850	60	0	204	0	50,800	50,850	119	0	262	0	53,800	53,850	177	0	321	0
47,850	47,900	61	0	205	0	50,850	50,900	120	0	263	0	53,850	53,900	178	0	322	0
47,900	47,950	62	0	206	0	50,900	50,950	121	0	264	0	53,900	53,950	179	0	323	0
47,950	48,000	63	0	207	0	50,950	51,000	122	0	265	0	53,950	54,000	180	0	324	0

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

2023 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>54,000</b>						<b>57,000</b>						<b>60,000</b>					
54,000	54,050	181	0	325	0	57,000	57,050	240	0	383	0	60,000	60,050	298	0	442	1
54,050	54,100	182	0	326	0	57,050	57,100	241	0	384	0	60,050	60,100	299	0	443	2
54,100	54,150	183	0	327	0	57,100	57,150	242	0	385	0	60,100	60,150	300	0	444	3
54,150	54,200	184	0	328	0	57,150	57,200	243	0	386	0	60,150	60,200	301	0	445	4
54,200	54,250	185	0	329	0	57,200	57,250	244	0	387	0	60,200	60,250	302	0	446	5
54,250	54,300	186	0	330	0	57,250	57,300	245	0	388	0	60,250	60,300	303	0	447	6
54,300	54,350	187	0	331	0	57,300	57,350	246	0	389	0	60,300	60,350	304	0	448	7
54,350	54,400	188	0	332	0	57,350	57,400	247	0	390	0	60,350	60,400	305	0	449	8
54,400	54,450	189	0	332	0	57,400	57,450	248	0	391	0	60,400	60,450	306	0	449	9
54,450	54,500	190	0	333	0	57,450	57,500	249	0	392	0	60,450	60,500	307	0	450	10
54,500	54,550	191	0	334	0	57,500	57,550	250	0	393	0	60,500	60,550	308	0	451	11
54,550	54,600	192	0	335	0	57,550	57,600	251	0	394	0	60,550	60,600	309	0	452	12
54,600	54,650	193	0	336	0	57,600	57,650	252	0	395	0	60,600	60,650	310	0	453	13
54,650	54,700	194	0	337	0	57,650	57,700	253	0	396	0	60,650	60,700	311	0	454	14
54,700	54,750	195	0	338	0	57,700	57,750	254	0	397	0	60,700	60,750	312	0	455	15
54,750	54,800	196	0	339	0	57,750	57,800	254	0	398	0	60,750	60,800	313	0	456	16
54,800	54,850	197	0	340	0	57,800	57,850	255	0	399	0	60,800	60,850	314	0	457	17
54,850	54,900	198	0	341	0	57,850	57,900	256	0	400	0	60,850	60,900	315	0	458	18
54,900	54,950	199	0	342	0	57,900	57,950	257	0	401	0	60,900	60,950	316	0	459	19
54,950	55,000	200	0	343	0	57,950	58,000	258	0	402	0	60,950	61,000	317	0	460	20
<b>55,000</b>						<b>58,000</b>						<b>61,000</b>					
55,000	55,050	201	0	344	0	58,000	58,050	259	0	403	0	61,000	61,050	318	0	461	21
55,050	55,100	202	0	345	0	58,050	58,100	260	0	404	0	61,050	61,100	319	0	462	22
55,100	55,150	203	0	346	0	58,100	58,150	261	0	405	0	61,100	61,150	320	0	463	23
55,150	55,200	204	0	347	0	58,150	58,200	262	0	406	0	61,150	61,200	321	0	464	24
55,200	55,250	205	0	348	0	58,200	58,250	263	0	407	0	61,200	61,250	322	0	465	25
55,250	55,300	206	0	349	0	58,250	58,300	264	0	408	0	61,250	61,300	323	0	466	26
55,300	55,350	207	0	350	0	58,300	58,350	265	0	409	0	61,300	61,350	324	0	467	27
55,350	55,400	208	0	351	0	58,350	58,400	266	0	410	0	61,350	61,400	325	0	468	28
55,400	55,450	209	0	352	0	58,400	58,450	267	0	410	0	61,400	61,450	326	0	469	29
55,450	55,500	210	0	353	0	58,450	58,500	268	0	411	0	61,450	61,500	327	0	470	30
55,500	55,550	211	0	354	0	58,500	58,550	269	0	412	0	61,500	61,550	328	0	471	31
55,550	55,600	212	0	355	0	58,550	58,600	270	0	413	0	61,550	61,600	329	0	472	32
55,600	55,650	213	0	356	0	58,600	58,650	271	0	414	0	61,600	61,650	330	0	473	33
55,650	55,700	214	0	357	0	58,650	58,700	272	0	415	0	61,650	61,700	331	0	474	34
55,700	55,750	215	0	358	0	58,700	58,750	273	0	416	0	61,700	61,750	332	0	475	35
55,750	55,800	215	0	359	0	58,750	58,800	274	0	417	0	61,750	61,800	332	0	476	36
55,800	55,850	216	0	360	0	58,800	58,850	275	0	418	0	61,800	61,850	333	0	477	37
55,850	55,900	217	0	361	0	58,850	58,900	276	0	419	0	61,850	61,900	334	0	478	38
55,900	55,950	218	0	362	0	58,900	58,950	277	0	420	0	61,900	61,950	335	0	479	39
55,950	56,000	219	0	363	0	58,950	59,000	278	0	421	0	61,950	62,000	336	0	480	39
<b>56,000</b>						<b>59,000</b>						<b>62,000</b>					
56,000	56,050	220	0	364	0	59,000	59,050	279	0	422	0	62,000	62,050	337	0	481	40
56,050	56,100	221	0	365	0	59,050	59,100	280	0	423	0	62,050	62,100	338	0	482	41
56,100	56,150	222	0	366	0	59,100	59,150	281	0	424	0	62,100	62,150	339	0	483	42
56,150	56,200	223	0	367	0	59,150	59,200	282	0	425	0	62,150	62,200	340	0	484	43
56,200	56,250	224	0	368	0	59,200	59,250	283	0	426	0	62,200	62,250	341	0	485	44
56,250	56,300	225	0	369	0	59,250	59,300	284	0	427	0	62,250	62,300	342	0	486	45
56,300	56,350	226	0	370	0	59,300	59,350	285	0	428	0	62,300	62,350	343	0	487	46
56,350	56,400	227	0	371	0	59,350	59,400	286	0	429	0	62,350	62,400	344	0	488	47
56,400	56,450	228	0	371	0	59,400	59,450	287	0	430	0	62,400	62,450	345	0	488	48
56,450	56,500	229	0	372	0	59,450	59,500	288	0	431	0	62,450	62,500	346	0	489	49
56,500	56,550	230	0	373	0	59,500	59,550	289	0	432	0	62,500	62,550	347	0	490	50
56,550	56,600	231	0	374	0	59,550	59,600	290	0	433	0	62,550	62,600	348	0	491	51
56,600	56,650	232	0	375	0	59,600	59,650	291	0	434	0	62,600	62,650	349	0	492	52
56,650	56,700	233	0	376	0	59,650	59,700	292	0	435	0	62,650	62,700	350	0	493	53
56,700	56,750	234	0	377	0	59,700	59,750	293	0	436	0	62,700	62,750	351	0	494	54
56,750	56,800	235	0	378	0	59,750	59,800	293	0	437	0	62,750	62,800	352	0	495	55
56,800	56,850	236	0	379	0	59,800	59,850	294	0	438	0	62,800	62,850	353	0	496	56
56,850	56,900	237	0	380	0	59,850	59,900	295	0	439	0	62,850	62,900	354	0	497	57
56,900	56,950	238	0	381	0	59,900	59,950	296	0	440	0	62,900	62,950	355	0	498	58
56,950	57,000	239	0	382	0	59,950	60,000	297	0	441	0	62,950	63,000	356	0	499	59

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



2023 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>63,000</b>						<b>66,000</b>						<b>69,000</b>					
63,000	63,050	357	0	500	60	66,000	66,050	415	0	559	118	69,000	69,050	474	0	617	177
63,050	63,100	358	0	501	61	66,050	66,100	416	0	560	119	69,050	69,100	475	0	618	178
63,100	63,150	359	0	502	62	66,100	66,150	417	0	561	120	69,100	69,150	476	0	619	179
63,150	63,200	360	0	503	63	66,150	66,200	418	0	562	121	69,150	69,200	477	0	620	180
63,200	63,250	361	0	504	64	66,200	66,250	419	0	563	122	69,200	69,250	478	0	621	181
63,250	63,300	362	0	505	65	66,250	66,300	420	0	564	123	69,250	69,300	479	0	622	182
63,300	63,350	363	0	506	66	66,300	66,350	421	0	565	124	69,300	69,350	480	0	623	183
63,350	63,400	364	0	507	67	66,350	66,400	422	0	566	125	69,350	69,400	481	0	624	184
63,400	63,450	365	0	508	68	66,400	66,450	423	0	566	126	69,400	69,450	482	0	625	185
63,450	63,500	366	0	509	69	66,450	66,500	424	0	567	127	69,450	69,500	483	0	626	186
63,500	63,550	367	0	510	70	66,500	66,550	425	0	568	128	69,500	69,550	484	0	627	187
63,550	63,600	368	0	511	71	66,550	66,600	426	0	569	129	69,550	69,600	485	0	628	188
63,600	63,650	369	0	512	72	66,600	66,650	427	0	570	130	69,600	69,650	486	0	629	189
63,650	63,700	370	0	513	73	66,650	66,700	428	0	571	131	69,650	69,700	487	0	630	190
63,700	63,750	371	0	514	74	66,700	66,750	429	0	572	132	69,700	69,750	488	0	631	191
63,750	63,800	371	0	515	75	66,750	66,800	430	0	573	133	69,750	69,800	488	0	632	192
63,800	63,850	372	0	516	76	66,800	66,850	431	0	574	134	69,800	69,850	489	0	633	193
63,850	63,900	373	0	517	77	66,850	66,900	432	0	575	135	69,850	69,900	490	0	634	194
63,900	63,950	374	0	518	78	66,900	66,950	433	0	576	136	69,900	69,950	491	0	635	195
63,950	64,000	375	0	519	78	66,950	67,000	434	0	577	137	69,950	70,000	492	0	636	195
<b>64,000</b>						<b>67,000</b>						<b>70,000</b>					
64,000	64,050	376	0	520	79	67,000	67,050	435	0	578	138	70,000	70,050	493	0	637	196
64,050	64,100	377	0	521	80	67,050	67,100	436	0	579	139	70,050	70,100	494	0	638	197
64,100	64,150	378	0	522	81	67,100	67,150	437	0	580	140	70,100	70,150	495	0	639	198
64,150	64,200	379	0	523	82	67,150	67,200	438	0	581	141	70,150	70,200	496	0	640	199
64,200	64,250	380	0	524	83	67,200	67,250	439	0	582	142	70,200	70,250	497	0	641	200
64,250	64,300	381	0	525	84	67,250	67,300	440	0	583	143	70,250	70,300	498	0	642	201
64,300	64,350	382	0	526	85	67,300	67,350	441	0	584	144	70,300	70,350	499	0	643	202
64,350	64,400	383	0	527	86	67,350	67,400	442	0	585	145	70,350	70,400	500	0	644	203
64,400	64,450	384	0	527	87	67,400	67,450	443	0	586	146	70,400	70,450	501	0	644	204
64,450	64,500	385	0	528	88	67,450	67,500	444	0	587	147	70,450	70,500	502	0	645	205
64,500	64,550	386	0	529	89	67,500	67,550	445	0	588	148	70,500	70,550	503	0	646	206
64,550	64,600	387	0	530	90	67,550	67,600	446	0	589	149	70,550	70,600	504	0	647	207
64,600	64,650	388	0	531	91	67,600	67,650	447	0	590	150	70,600	70,650	505	0	648	208
64,650	64,700	389	0	532	92	67,650	67,700	448	0	591	151	70,650	70,700	506	0	649	209
64,700	64,750	390	0	533	93	67,700	67,750	449	0	592	152	70,700	70,750	507	0	650	210
64,750	64,800	391	0	534	94	67,750	67,800	449	0	593	153	70,750	70,800	508	0	651	211
64,800	64,850	392	0	535	95	67,800	67,850	450	0	594	154	70,800	70,850	509	0	652	212
64,850	64,900	393	0	536	96	67,850	67,900	451	0	595	155	70,850	70,900	510	0	653	213
64,900	64,950	394	0	537	97	67,900	67,950	452	0	596	156	70,900	70,950	511	0	654	214
64,950	65,000	395	0	538	98	67,950	68,000	453	0	597	156	70,950	71,000	512	0	655	215
<b>65,000</b>						<b>68,000</b>						<b>71,000</b>					
65,000	65,050	396	0	539	99	68,000	68,050	454	0	598	157	71,000	71,050	513	0	656	216
65,050	65,100	397	0	540	100	68,050	68,100	455	0	599	158	71,050	71,100	514	0	657	217
65,100	65,150	398	0	541	101	68,100	68,150	456	0	600	159	71,100	71,150	515	0	658	218
65,150	65,200	399	0	542	102	68,150	68,200	457	0	601	160	71,150	71,200	516	0	659	219
65,200	65,250	400	0	543	103	68,200	68,250	458	0	602	161	71,200	71,250	517	0	660	220
65,250	65,300	401	0	544	104	68,250	68,300	459	0	603	162	71,250	71,300	518	0	661	221
65,300	65,350	402	0	545	105	68,300	68,350	460	0	604	163	71,300	71,350	519	0	662	222
65,350	65,400	403	0	546	106	68,350	68,400	461	0	605	164	71,350	71,400	520	0	663	223
65,400	65,450	404	0	547	107	68,400	68,450	462	0	605	165	71,400	71,450	521	0	664	224
65,450	65,500	405	0	548	108	68,450	68,500	463	0	606	166	71,450	71,500	522	0	665	225
65,500	65,550	406	0	549	109	68,500	68,550	464	0	607	167	71,500	71,550	523	0	666	226
65,550	65,600	407	0	550	110	68,550	68,600	465	0	608	168	71,550	71,600	524	0	667	227
65,600	65,650	408	0	551	111	68,600	68,650	466	0	609	169	71,600	71,650	525	0	668	228
65,650	65,700	409	0	552	112	68,650	68,700	467	0	610	170	71,650	71,700	526	0	669	229
65,700	65,750	410	0	553	113	68,700	68,750	468	0	611	171	71,700	71,750	527	0	670	230
65,750	65,800	410	0	554	114	68,750	68,800	469	0	612	172	71,750	71,800	527	0	671	231
65,800	65,850	411	0	555	115	68,800	68,850	470	0	613	173	71,800	71,850	528	0	672	232
65,850	65,900	412	0	556	116	68,850	68,900	471	0	614	174	71,850	71,900	529	0	673	233
65,900	65,950	413	0	557	117	68,900	68,950	472	0	615	175	71,900	71,950	530	0	674	234
65,950	66,000	414	0	558	117	68,950	69,000	473	0	616	176	71,950	72,000	531	0	675	234

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

2023 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>72,000</b>						<b>75,000</b>						<b>78,000</b>					
72,000	72,050	532	0	676	235	75,000	75,050	591	5	734	294	78,000	78,050	649	64	793	352
72,050	72,100	533	0	677	236	75,050	75,100	592	6	735	295	78,050	78,100	650	65	794	353
72,100	72,150	534	0	678	237	75,100	75,150	593	7	736	296	78,100	78,150	651	66	795	354
72,150	72,200	535	0	679	238	75,150	75,200	594	8	737	297	78,150	78,200	652	67	796	355
72,200	72,250	536	0	680	239	75,200	75,250	595	9	738	298	78,200	78,250	653	68	797	356
72,250	72,300	537	0	681	240	75,250	75,300	596	10	739	299	78,250	78,300	654	69	798	357
72,300	72,350	538	0	682	241	75,300	75,350	597	11	740	300	78,300	78,350	655	70	799	358
72,350	72,400	539	0	683	242	75,350	75,400	598	12	741	301	78,350	78,400	656	71	800	359
72,400	72,450	540	0	683	243	75,400	75,450	599	13	742	302	78,400	78,450	657	72	800	360
72,450	72,500	541	0	684	244	75,450	75,500	600	14	743	303	78,450	78,500	658	73	801	361
72,500	72,550	542	0	685	245	75,500	75,550	601	15	744	304	78,500	78,550	659	74	802	362
72,550	72,600	543	0	686	246	75,550	75,600	602	16	745	305	78,550	78,600	660	75	803	363
72,600	72,650	544	0	687	247	75,600	75,650	603	17	746	306	78,600	78,650	661	76	804	364
72,650	72,700	545	0	688	248	75,650	75,700	604	18	747	307	78,650	78,700	662	77	805	365
72,700	72,750	546	0	689	249	75,700	75,750	605	19	748	308	78,700	78,750	663	78	806	366
72,750	72,800	547	0	690	250	75,750	75,800	605	20	749	309	78,750	78,800	664	78	807	367
72,800	72,850	548	0	691	251	75,800	75,850	606	21	750	310	78,800	78,850	665	79	808	368
72,850	72,900	549	0	692	252	75,850	75,900	607	22	751	311	78,850	78,900	666	80	809	369
72,900	72,950	550	0	693	253	75,900	75,950	608	23	752	312	78,900	78,950	667	81	810	370
72,950	73,000	551	0	694	254	75,950	76,000	609	24	753	312	78,950	79,000	668	82	811	371
<b>73,000</b>						<b>76,000</b>						<b>79,000</b>					
73,000	73,050	552	0	695	255	76,000	76,050	610	25	754	313	79,000	79,050	669	83	812	372
73,050	73,100	553	0	696	256	76,050	76,100	611	26	755	314	79,050	79,100	670	84	813	373
73,100	73,150	554	0	697	257	76,100	76,150	612	27	756	315	79,100	79,150	671	85	814	374
73,150	73,200	555	0	698	258	76,150	76,200	613	28	757	316	79,150	79,200	672	86	815	375
73,200	73,250	556	0	699	259	76,200	76,250	614	29	758	317	79,200	79,250	673	87	816	376
73,250	73,300	557	0	700	260	76,250	76,300	615	30	759	318	79,250	79,300	674	88	817	377
73,300	73,350	558	0	701	261	76,300	76,350	616	31	760	319	79,300	79,350	675	89	818	378
73,350	73,400	559	0	702	262	76,350	76,400	617	32	761	320	79,350	79,400	676	90	819	379
73,400	73,450	560	0	703	263	76,400	76,450	618	33	761	321	79,400	79,450	677	91	820	380
73,450	73,500	561	0	704	264	76,450	76,500	619	34	762	322	79,450	79,500	678	92	821	381
73,500	73,550	562	0	705	265	76,500	76,550	620	35	763	323	79,500	79,550	679	93	822	382
73,550	73,600	563	0	706	266	76,550	76,600	621	36	764	324	79,550	79,600	680	94	823	383
73,600	73,650	564	0	707	267	76,600	76,650	622	37	765	325	79,600	79,650	681	95	824	384
73,650	73,700	565	0	708	268	76,650	76,700	623	38	766	326	79,650	79,700	682	96	825	385
73,700	73,750	566	0	709	269	76,700	76,750	624	39	767	327	79,700	79,750	683	97	826	386
73,750	73,800	566	0	710	270	76,750	76,800	625	39	768	328	79,750	79,800	683	98	827	387
73,800	73,850	567	0	711	271	76,800	76,850	626	40	769	329	79,800	79,850	684	99	828	388
73,850	73,900	568	0	712	272	76,850	76,900	627	41	770	330	79,850	79,900	685	100	829	389
73,900	73,950	569	0	713	273	76,900	76,950	628	42	771	331	79,900	79,950	686	101	830	390
73,950	74,000	570	0	714	273	76,950	77,000	629	43	772	332	79,950	80,000	687	102	831	390
<b>74,000</b>						<b>77,000</b>						<b>80,000</b>					
74,000	74,050	571	0	715	274	77,000	77,050	630	44	773	333	80,000	80,050	688	103	832	391
74,050	74,100	572	0	716	275	77,050	77,100	631	45	774	334	80,050	80,100	689	104	833	392
74,100	74,150	573	0	717	276	77,100	77,150	632	46	775	335	80,100	80,150	690	105	834	393
74,150	74,200	574	0	718	277	77,150	77,200	633	47	776	336	80,150	80,200	691	106	835	394
74,200	74,250	575	0	719	278	77,200	77,250	634	48	777	337	80,200	80,250	692	107	836	395
74,250	74,300	576	0	720	279	77,250	77,300	635	49	778	338	80,250	80,300	693	108	837	396
74,300	74,350	577	0	721	280	77,300	77,350	636	50	779	339	80,300	80,350	694	109	838	397
74,350	74,400	578	0	722	281	77,350	77,400	637	51	780	340	80,350	80,400	695	110	839	398
74,400	74,450	579	0	722	282	77,400	77,450	638	52	781	341	80,400	80,450	696	111	839	399
74,450	74,500	580	0	723	283	77,450	77,500	639	53	782	342	80,450	80,500	697	112	840	400
74,500	74,550	581	0	724	284	77,500	77,550	640	54	783	343	80,500	80,550	698	113	841	401
74,550	74,600	582	0	725	285	77,550	77,600	641	55	784	344	80,550	80,600	699	114	842	402
74,600	74,650	583	0	726	286	77,600	77,650	642	56	785	345	80,600	80,650	700	115	843	403
74,650	74,700	584	0	727	287	77,650	77,700	643	57	786	346	80,650	80,700	701	116	844	404
74,700	74,750	585	0	728	288	77,700	77,750	644	58	787	347	80,700	80,750	702	117	845	405
74,750	74,800	586	0	729	289	77,750	77,800	644	59	788	348	80,750	80,800	703	117	846	406
74,800	74,850	587	1	730	290	77,800	77,850	645	60	789	349	80,800	80,850	704	118	847	407
74,850	74,900	588	2	731	291	77,850	77,900	646	61	790	350	80,850	80,900	705	119	848	408
74,900	74,950	589	3	732	292	77,900	77,950	647	62	791	351	80,900	80,950	706	120	849	409
74,950	75,000	590	4	733	293	77,950	78,000	648	63	792	351	80,950	81,000	707	121	850	410

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

2023 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>81,000</b>						<b>84,000</b>						<b>87,000</b>					
81,000	81,050	708	122	851	411	84,000	84,050	766	181	910	469	87,000	87,050	825	239	968	528
81,050	81,100	709	123	852	412	84,050	84,100	767	182	911	470	87,050	87,100	826	240	969	529
81,100	81,150	710	124	853	413	84,100	84,150	768	183	912	471	87,100	87,150	827	241	970	530
81,150	81,200	711	125	854	414	84,150	84,200	769	184	913	472	87,150	87,200	828	242	971	531
81,200	81,250	712	126	855	415	84,200	84,250	770	185	914	473	87,200	87,250	829	243	972	532
81,250	81,300	713	127	856	416	84,250	84,300	771	186	915	474	87,250	87,300	830	244	973	533
81,300	81,350	714	128	857	417	84,300	84,350	772	187	916	475	87,300	87,350	831	245	974	534
81,350	81,400	715	129	858	418	84,350	84,400	773	188	917	476	87,350	87,400	832	246	975	535
81,400	81,450	716	130	859	419	84,400	84,450	774	189	917	477	87,400	87,450	833	247	976	536
81,450	81,500	717	131	860	420	84,450	84,500	775	190	918	478	87,450	87,500	834	248	977	537
81,500	81,550	718	132	861	421	84,500	84,550	776	191	919	479	87,500	87,550	835	249	978	538
81,550	81,600	719	133	862	422	84,550	84,600	777	192	920	480	87,550	87,600	836	250	979	539
81,600	81,650	720	134	863	423	84,600	84,650	778	193	921	481	87,600	87,650	837	251	980	540
81,650	81,700	721	135	864	424	84,650	84,700	779	194	922	482	87,650	87,700	838	252	981	541
81,700	81,750	722	136	865	425	84,700	84,750	780	195	923	483	87,700	87,750	839	253	982	542
81,750	81,800	722	137	866	426	84,750	84,800	781	195	924	484	87,750	87,800	839	254	983	543
81,800	81,850	723	138	867	427	84,800	84,850	782	196	925	485	87,800	87,850	840	255	984	544
81,850	81,900	724	139	868	428	84,850	84,900	783	197	926	486	87,850	87,900	841	256	985	545
81,900	81,950	725	140	869	429	84,900	84,950	784	198	927	487	87,900	87,950	842	257	986	546
81,950	82,000	726	141	870	429	84,950	85,000	785	199	928	488	87,950	88,000	843	258	987	546
<b>82,000</b>						<b>85,000</b>						<b>88,000</b>					
82,000	82,050	727	142	871	430	85,000	85,050	786	200	929	489	88,000	88,050	844	259	988	547
82,050	82,100	728	143	872	431	85,050	85,100	787	201	930	490	88,050	88,100	845	260	989	548
82,100	82,150	729	144	873	432	85,100	85,150	788	202	931	491	88,100	88,150	846	261	990	549
82,150	82,200	730	145	874	433	85,150	85,200	789	203	932	492	88,150	88,200	847	262	991	550
82,200	82,250	731	146	875	434	85,200	85,250	790	204	933	493	88,200	88,250	848	263	992	551
82,250	82,300	732	147	876	435	85,250	85,300	791	205	934	494	88,250	88,300	849	264	993	552
82,300	82,350	733	148	877	436	85,300	85,350	792	206	935	495	88,300	88,350	850	265	994	553
82,350	82,400	734	149	878	437	85,350	85,400	793	207	936	496	88,350	88,400	851	266	995	554
82,400	82,450	735	150	878	438	85,400	85,450	794	208	937	497	88,400	88,450	852	267	995	555
82,450	82,500	736	151	879	439	85,450	85,500	795	209	938	498	88,450	88,500	853	268	996	556
82,500	82,550	737	152	880	440	85,500	85,550	796	210	939	499	88,500	88,550	854	269	997	557
82,550	82,600	738	153	881	441	85,550	85,600	797	211	940	500	88,550	88,600	855	270	998	558
82,600	82,650	739	154	882	442	85,600	85,650	798	212	941	501	88,600	88,650	856	271	999	559
82,650	82,700	740	155	883	443	85,650	85,700	799	213	942	502	88,650	88,700	857	272	1,000	560
82,700	82,750	741	156	884	444	85,700	85,750	800	214	943	503	88,700	88,750	858	273	1,001	561
82,750	82,800	742	156	885	445	85,750	85,800	800	215	944	504	88,750	88,800	859	273	1,002	562
82,800	82,850	743	157	886	446	85,800	85,850	801	216	945	505	88,800	88,850	860	274	1,003	563
82,850	82,900	744	158	887	447	85,850	85,900	802	217	946	506	88,850	88,900	861	275	1,004	564
82,900	82,950	745	159	888	448	85,900	85,950	803	218	947	507	88,900	88,950	862	276	1,005	565
82,950	83,000	746	160	889	449	85,950	86,000	804	219	948	507	88,950	89,000	863	277	1,006	566
<b>83,000</b>						<b>86,000</b>						<b>89,000</b>					
83,000	83,050	747	161	890	450	86,000	86,050	805	220	949	508	89,000	89,050	864	278	1,007	567
83,050	83,100	748	162	891	451	86,050	86,100	806	221	950	509	89,050	89,100	865	279	1,008	568
83,100	83,150	749	163	892	452	86,100	86,150	807	222	951	510	89,100	89,150	866	280	1,009	569
83,150	83,200	750	164	893	453	86,150	86,200	808	223	952	511	89,150	89,200	867	281	1,010	570
83,200	83,250	751	165	894	454	86,200	86,250	809	224	953	512	89,200	89,250	868	282	1,011	571
83,250	83,300	752	166	895	455	86,250	86,300	810	225	954	513	89,250	89,300	869	283	1,012	572
83,300	83,350	753	167	896	456	86,300	86,350	811	226	955	514	89,300	89,350	870	284	1,013	573
83,350	83,400	754	168	897	457	86,350	86,400	812	227	956	515	89,350	89,400	871	285	1,014	574
83,400	83,450	755	169	898	458	86,400	86,450	813	228	956	516	89,400	89,450	872	286	1,015	575
83,450	83,500	756	170	899	459	86,450	86,500	814	229	957	517	89,450	89,500	873	287	1,016	576
83,500	83,550	757	171	900	460	86,500	86,550	815	230	958	518	89,500	89,550	874	288	1,017	577
83,550	83,600	758	172	901	461	86,550	86,600	816	231	959	519	89,550	89,600	875	289	1,018	578
83,600	83,650	759	173	902	462	86,600	86,650	817	232	960	520	89,600	89,650	876	290	1,019	579
83,650	83,700	760	174	903	463	86,650	86,700	818	233	961	521	89,650	89,700	877	291	1,020	580
83,700	83,750	761	175	904	464	86,700	86,750	819	234	962	522	89,700	89,750	878	292	1,021	581
83,750	83,800	761	176	905	465	86,750	86,800	820	234	963	523	89,750	89,800	878	293	1,022	582
83,800	83,850	762	177	906	466	86,800	86,850	821	235	964	524	89,800	89,850	879	294	1,023	583
83,850	83,900	763	178	907	467	86,850	86,900	822	236	965	525	89,850	89,900	880	295	1,024	584
83,900	83,950	764	179	908	468	86,900	86,950	823	237	966	526	89,900	89,950	881	296	1,025	585
83,950	84,000	765	180	909	468	86,950	87,000	824	238	967	527	89,950	90,000	882	297	1,026	585

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

2023 Tax Table—Continued

If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—				If your ND taxable income is—		And your filing status is—			
		Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household			Single	Married filing jointly *	Married filing separately	Head of household
At least	But less than	Your tax is-				At least	But less than	Your tax is-				At least	But less than	Your tax is-			
<b>90,000</b>						<b>93,000</b>						<b>96,000</b>					
90,000	90,050	883	298	1,027	586	93,000	93,050	942	356	1,085	645	96,000	96,050	1,000	415	1,144	703
90,050	90,100	884	299	1,028	587	93,050	93,100	943	357	1,086	646	96,050	96,100	1,001	416	1,145	704
90,100	90,150	885	300	1,029	588	93,100	93,150	944	358	1,087	647	96,100	96,150	1,002	417	1,146	705
90,150	90,200	886	301	1,030	589	93,150	93,200	945	359	1,088	648	96,150	96,200	1,003	418	1,147	706
90,200	90,250	887	302	1,031	590	93,200	93,250	946	360	1,089	649	96,200	96,250	1,004	419	1,148	707
90,250	90,300	888	303	1,032	591	93,250	93,300	947	361	1,090	650	96,250	96,300	1,005	420	1,149	708
90,300	90,350	889	304	1,033	592	93,300	93,350	948	362	1,091	651	96,300	96,350	1,006	421	1,150	709
90,350	90,400	890	305	1,034	593	93,350	93,400	949	363	1,092	652	96,350	96,400	1,007	422	1,151	710
90,400	90,450	891	306	1,034	594	93,400	93,450	950	364	1,093	653	96,400	96,450	1,008	423	1,151	711
90,450	90,500	892	307	1,035	595	93,450	93,500	951	365	1,094	654	96,450	96,500	1,009	424	1,152	712
90,500	90,550	893	308	1,036	596	93,500	93,550	952	366	1,095	655	96,500	96,550	1,010	425	1,153	713
90,550	90,600	894	309	1,037	597	93,550	93,600	953	367	1,096	656	96,550	96,600	1,011	426	1,154	714
90,600	90,650	895	310	1,038	598	93,600	93,650	954	368	1,097	657	96,600	96,650	1,012	427	1,155	715
90,650	90,700	896	311	1,039	599	93,650	93,700	955	369	1,098	658	96,650	96,700	1,013	428	1,156	716
90,700	90,750	897	312	1,040	600	93,700	93,750	956	370	1,099	659	96,700	96,750	1,014	429	1,157	717
90,750	90,800	898	312	1,041	601	93,750	93,800	956	371	1,100	660	96,750	96,800	1,015	429	1,158	718
90,800	90,850	899	313	1,042	602	93,800	93,850	957	372	1,101	661	96,800	96,850	1,016	430	1,159	719
90,850	90,900	900	314	1,043	603	93,850	93,900	958	373	1,102	662	96,850	96,900	1,017	431	1,160	720
90,900	90,950	901	315	1,044	604	93,900	93,950	959	374	1,103	663	96,900	96,950	1,018	432	1,161	721
90,950	91,000	902	316	1,045	605	93,950	94,000	960	375	1,104	663	96,950	97,000	1,019	433	1,162	722
<b>91,000</b>						<b>94,000</b>						<b>97,000</b>					
91,000	91,050	903	317	1,046	606	94,000	94,050	961	376	1,105	664	97,000	97,050	1,020	434	1,163	723
91,050	91,100	904	318	1,047	607	94,050	94,100	962	377	1,106	665	97,050	97,100	1,021	435	1,164	724
91,100	91,150	905	319	1,048	608	94,100	94,150	963	378	1,107	666	97,100	97,150	1,022	436	1,165	725
91,150	91,200	906	320	1,049	609	94,150	94,200	964	379	1,108	667	97,150	97,200	1,023	437	1,166	726
91,200	91,250	907	321	1,050	610	94,200	94,250	965	380	1,109	668	97,200	97,250	1,024	438	1,167	727
91,250	91,300	908	322	1,051	611	94,250	94,300	966	381	1,110	669	97,250	97,300	1,025	439	1,168	728
91,300	91,350	909	323	1,052	612	94,300	94,350	967	382	1,111	670	97,300	97,350	1,026	440	1,169	729
91,350	91,400	910	324	1,053	613	94,350	94,400	968	383	1,112	671	97,350	97,400	1,027	441	1,170	730
91,400	91,450	911	325	1,054	614	94,400	94,450	969	384	1,112	672	97,400	97,450	1,028	442	1,171	731
91,450	91,500	912	326	1,055	615	94,450	94,500	970	385	1,113	673	97,450	97,500	1,029	443	1,172	732
91,500	91,550	913	327	1,056	616	94,500	94,550	971	386	1,114	674	97,500	97,550	1,030	444	1,173	733
91,550	91,600	914	328	1,057	617	94,550	94,600	972	387	1,115	675	97,550	97,600	1,031	445	1,174	734
91,600	91,650	915	329	1,058	618	94,600	94,650	973	388	1,116	676	97,600	97,650	1,032	446	1,175	735
91,650	91,700	916	330	1,059	619	94,650	94,700	974	389	1,117	677	97,650	97,700	1,033	447	1,176	736
91,700	91,750	917	331	1,060	620	94,700	94,750	975	390	1,118	678	97,700	97,750	1,034	448	1,177	737
91,750	91,800	917	332	1,061	621	94,750	94,800	976	390	1,119	679	97,750	97,800	1,034	449	1,178	738
91,800	91,850	918	333	1,062	622	94,800	94,850	977	391	1,120	680	97,800	97,850	1,035	450	1,179	739
91,850	91,900	919	334	1,063	623	94,850	94,900	978	392	1,121	681	97,850	97,900	1,036	451	1,180	740
91,900	91,950	920	335	1,064	624	94,900	94,950	979	393	1,122	682	97,900	97,950	1,037	452	1,181	741
91,950	92,000	921	336	1,065	624	94,950	95,000	980	394	1,123	683	97,950	98,000	1,038	453	1,182	741
<b>92,000</b>						<b>95,000</b>						<b>98,000</b>					
92,000	92,050	922	337	1,066	625	95,000	95,050	981	395	1,124	684	98,000	98,050	1,039	454	1,183	742
92,050	92,100	923	338	1,067	626	95,050	95,100	982	396	1,125	685	98,050	98,100	1,040	455	1,184	743
92,100	92,150	924	339	1,068	627	95,100	95,150	983	397	1,126	686	98,100	98,150	1,041	456	1,185	744
92,150	92,200	925	340	1,069	628	95,150	95,200	984	398	1,127	687	98,150	98,200	1,042	457	1,186	745
92,200	92,250	926	341	1,070	629	95,200	95,250	985	399	1,128	688	98,200	98,250	1,043	458	1,187	746
92,250	92,300	927	342	1,071	630	95,250	95,300	986	400	1,129	689	98,250	98,300	1,044	459	1,188	747
92,300	92,350	928	343	1,072	631	95,300	95,350	987	401	1,130	690	98,300	98,350	1,045	460	1,189	748
92,350	92,400	929	344	1,073	632	95,350	95,400	988	402	1,131	691	98,350	98,400	1,046	461	1,190	749
92,400	92,450	930	345	1,073	633	95,400	95,450	989	403	1,132	692	98,400	98,450	1,047	462	1,190	750
92,450	92,500	931	346	1,074	634	95,450	95,500	990	404	1,133	693	98,450	98,500	1,048	463	1,191	751
92,500	92,550	932	347	1,075	635	95,500	95,550	991	405	1,134	694	98,500	98,550	1,049	464	1,192	752
92,550	92,600	933	348	1,076	636	95,550	95,600	992	406	1,135	695	98,550	98,600	1,050	465	1,193	753
92,600	92,650	934	349	1,077	637	95,600	95,650	993	407	1,136	696	98,600	98,650	1,051	466	1,194	754
92,650	92,700	935	350	1,078	638	95,650	95,700	994	408	1,137	697	98,650	98,700	1,052	467	1,195	755
92,700	92,750	936	351	1,079	639	95,700	95,750	995	409	1,138	698	98,700	98,750	1,053	468	1,196	756
92,750	92,800	937	351	1,080	640	95,750	95,800	995	410	1,139	699	98,750	98,800	1,054	468	1,197	757
92,800	92,850	938	352	1,081	641	95,800	95,850	996	411	1,140	700	98,800	98,850	1,055	469	1,198	758
92,850	92,900	939	353	1,082	642	95,850	95,900	997	412	1,141	701	98,850	98,900	1,056	470	1,199	759
92,900	92,950	940	354	1,083	643	95,900	95,950	998	413	1,142	702	98,900	98,950	1,057	471	1,200	760
92,950	93,000	941	355	1,084	644	95,950	96,000	999	414	1,143	702						

**2023 Tax Table—Continued**

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
Your tax is-					
<b>99,000</b>					
<b>99,000</b>	<b>99,050</b>	1,059	473	1,202	762
<b>99,050</b>	<b>99,100</b>	1,060	474	1,203	763
<b>99,100</b>	<b>99,150</b>	1,061	475	1,204	764
<b>99,150</b>	<b>99,200</b>	1,062	476	1,205	765
<b>99,200</b>	<b>99,250</b>	1,063	477	1,206	766
<b>99,250</b>	<b>99,300</b>	1,064	478	1,207	767
<b>99,300</b>	<b>99,350</b>	1,065	479	1,208	768
<b>99,350</b>	<b>99,400</b>	1,066	480	1,209	769
<b>99,400</b>	<b>99,450</b>	1,067	481	1,210	770
<b>99,450</b>	<b>99,500</b>	1,068	482	1,211	771
<b>99,500</b>	<b>99,550</b>	1,069	483	1,212	772
<b>99,550</b>	<b>99,600</b>	1,070	484	1,213	773
<b>99,600</b>	<b>99,650</b>	1,071	485	1,214	774
<b>99,650</b>	<b>99,700</b>	1,072	486	1,215	775
<b>99,700</b>	<b>99,750</b>	1,073	487	1,216	776
<b>99,750</b>	<b>99,800</b>	1,073	488	1,217	777
<b>99,800</b>	<b>99,850</b>	1,074	489	1,218	778
<b>99,850</b>	<b>99,900</b>	1,075	490	1,219	779
<b>99,900</b>	<b>99,950</b>	1,076	491	1,220	780
<b>99,950</b>	<b>100,000</b>	1,077	492	1,221	780

**If \$100,000 or over — use the Tax Rate Schedules on page 28**

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

## 2023 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	\$ 44,725.....	0.00%	of North Dakota taxable income
44,725	225,975.....	\$ 0.00	+ 1.95% of amount over \$ 44,725
225,975	.....	3,534.38	+ 2.50% of amount over 225,975

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

If North Dakota  
taxable income is:

Your tax is equal to:

Over	But Not Over		
\$ 0	\$ 74,750.....	0.00%	of North Dakota taxable income
74,750	275,100.....	\$ 0.00	+ 1.95% of amount over \$ 74,750
275,100	.....	3,906.83	+ 2.50% of amount over 275,100

### Married filing separately

If North Dakota  
taxable income is:

Your tax is equal to:

Over	But Not Over		
\$ 0	\$ 37,375.....	0.00%	of North Dakota taxable income
37,375	137,550.....	\$ 0.00	+ 1.95% of amount over \$ 37,375
137,550	.....	1,953.41	+ 2.50% of amount over 137,550

### Head of household

If North Dakota  
taxable income is:

Your tax is equal to:

Over	But Not Over		
\$ 0	\$ 59,950.....	0.00%	of North Dakota taxable income
59,950	250,550.....	\$ 0.00	+ 1.95% of amount over \$ 59,950
250,550	.....	3,716.70	+ 2.50% of amount over 250,550

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

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

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

### 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:
 

<input type="radio"/> Check status of federal tax refund	<input type="radio"/> Subscribe to filing season updates or daily tax tips
<input type="radio"/> Request transcript of tax return or account information	<input type="radio"/> Follow IRS on Twitter updates or daily tax tips
<input type="radio"/> Find an IRS VITA or TCE volunteer help site	<input type="radio"/> Watch helpful videos on YouTube
<input type="radio"/> Get up-to-date IRS news	<input type="radio"/> Sign up for email updates
	<input type="radio"/> 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](http://www.tax.nd.gov)

Or use this form to order any forms you need. Fill in the circle 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-1AC**, Adoption credit
- 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 MCP**, Contributions to a Maternity Home, Child Placing Agency, Or Pregnancy Help Center
- 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
- 2024 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: 2023 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**—[tax.nd.gov](http://tax.nd.gov)

**Email**—Send your questions to [individualtax@nd.gov](mailto:individualtax@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](http://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](http://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