

## Purpose of form

Use this form to calculate and pay estimated North Dakota individual income tax. Individuals generally must pay their income tax in one of two ways—through the withholding of income tax from their paychecks or through the payment of estimated tax. If you receive earnings from self-employment, interest, dividends, rents, and other types of income not subject to withholding, you may have to pay estimated tax.

## Who must pay estimated tax?

You must pay estimated North Dakota income tax for the 2025 tax year if all four of the following conditions apply:

1. You are required to pay estimated federal income tax for the 2025 tax year. This condition applies whether or not you actually make the required payment of estimated tax to the Internal Revenue Service.
  2. Your net tax liability for the 2024 tax year was equal to or more than \$1,000.
- Note:** If you were not required to file a North Dakota income tax return for the 2024 tax year, your net tax liability for 2024 is zero for this purpose.
3. You expect to owe (after subtracting your estimated North Dakota income tax withholding) an amount equal to or more than \$1,000 for the 2025 tax year.
  4. You expect your estimated North Dakota income tax withholding for the 2025 tax year to be less than the smaller of:

- a. 90% of your net tax liability for the 2025 tax year.

**Note:** Substitute 66 2/3% if a qualified farmer. See "Farmer" under "Payment amounts and due dates" later in these instructions.

- b. 100% of your net tax liability for the 2024 tax year.

**Note:** If you moved into North Dakota during 2024 and had no income from North Dakota prior to the move, part b does not apply; you must satisfy the 90% threshold in part a.

## How to determine your estimated tax

Complete the worksheet on page 2 to determine if you have to pay estimated tax for 2025. For line 1 of the worksheet, estimate your

federal taxable income using the 2025 Form 1040-ES, the federal estimated tax form for individuals. For lines 2, 4 and 7 of the worksheet, see the instructions to the 2024 Form ND-1 and 2024 Schedule ND-1TC.

**Married persons filing separate returns.** If you are married and plan to file separate federal and North Dakota income tax returns for the 2025 tax year, you and your spouse must make separate estimated tax payments based on your separate incomes. Each of you should obtain and complete Form ND-1ES to determine your separate estimated tax payments.

## Payment amounts and due dates

In general, one-fourth (25%) of the total estimated tax that you are required to pay (from line 14 of the worksheet) must be paid by each of the following due dates:

- |                   |                    |
|-------------------|--------------------|
| • 1st installment | April 15, 2025     |
| • 2nd installment | June 15, 2025      |
| • 3rd installment | September 15, 2025 |
| • 4th installment | January 15, 2026   |

The above due dates apply if your tax year is a calendar year—January 1 through December 31, 2025. However, if you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current tax year, and the 15th day of the 1st month of the following tax year. If any installment due date falls on a Saturday, Sunday, or legal holiday, the installment is not due until the next business day.

**Farmer.** If you qualify as a farmer for federal estimated income tax purposes for the 2025 tax year, you may pay your estimated tax according to the general rules explained above, or you may pay the full amount of your estimated tax due by January 15, 2026.

**Note:** Regardless of the option chosen, you have until the regular due date (generally, April 15, 2026) to file your 2025 North Dakota individual income tax return.

**Note:** The tax calculation in the worksheet (on page 2) does not take into account the 3-year elected farm income averaging on Schedule ND-1FA.

**Part-year requirement.** If you are a full-year nonresident or you changed your residence to North Dakota during the 2025 tax year, and you do not receive income from North Dakota sources until after the first installment due date (generally, April 15, 2025), you must pay the required estimated

tax in equal payments over the remaining installment due dates following the receipt of income from North Dakota sources.

## How and where to pay

**Electronic payment.** Instead of paying by check or money order with a payment voucher, the payment may be made online with an electronic check or a debit or credit card.

To make an electronic payment, go to **www.tax.nd.gov** and select "Make A Payment."

**If paying electronically, do not use the payment vouchers attached to this form.**

## Payment by check or money order.

If you choose to pay by check or money order, make it payable to "ND State Tax Commissioner." To ensure proper credit to your account, write the last four digits of your social security number and "2025 ND-1ES" on your check or money order. Detach and complete the applicable installment's payment voucher. Mail your payment and voucher to:

Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

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.

## Underpayment or late payment interest

Interest may be charged if you do not pay enough estimated tax, or if you do not make the payment on time or in the required amount. This applies even if you have a refund on your 2025 North Dakota individual income tax return. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the regular due date of the return (generally, April 15, 2026).

## Need help?

If you have questions or need forms, see page 3 of this form for how to contact us.

**Privacy Act Notification.** In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-62, 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 or FEIN may delay or prevent the processing of this form.

**2025 estimated income tax worksheet—individuals**

1. Estimated federal taxable income for the 2025 tax year (from worksheet in 2025 Federal Form 1040-ES)..... 1 \_\_\_\_\_
2. Addition adjustments—see the 2024 Form ND-1 instruction booklet (lines 2 through 3) for addition adjustments..... 2 \_\_\_\_\_
3. Balance (Add lines 1 and 2) ..... 3 \_\_\_\_\_
4. Subtraction adjustments—see the 2025 Form ND-1 instruction booklet (lines 5 through 16) for subtraction adjustments ..... 4 \_\_\_\_\_
5. North Dakota taxable income (*Subtract line 4 from line 3*)..... 5 \_\_\_\_\_
6. North Dakota income tax—calculate the tax for the amount on line 5 as follows ..... 6 \_\_\_\_\_
  - If you (and your spouse, if filing jointly) were full-year residents, calculate the tax using the applicable 2025 Tax Rate Schedule below.
  - If you (or your spouse, if filing jointly) was a full-year nonresident or a part-year resident, complete lines 15 through 19 below.
7. Credits—see the 2024 Form ND-1 instruction booklet (lines 21 through 23) for allowable credits ..... 7 \_\_\_\_\_
8. Net tax liability (Subtract line 7 from line 6) ..... 8 \_\_\_\_\_
9. Estimated North Dakota income tax withholding for the 2025 tax year ..... 9 \_\_\_\_\_
10. Balance due (Subtract line 9 from line 8). If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax ..... 10 \_\_\_\_\_
11. Multiply line 8 by 90% (.90) [or 66 2/3% (.6667) if a qualified farmer]..... 11 \_\_\_\_\_
12. Net tax liability from 2024 Form ND-1, line 25. If you were not required to file a 2024 return, enter 0. If the amount on this line is less than \$1,000, stop here; you do not have to pay estimated tax..... 12 \_\_\_\_\_
13. Enter the smaller of line 11 or line 12. However, if you moved into North Dakota during the 2024 tax year and had no income from North Dakota prior to the move, enter the amount from line 11. If line 9 is equal to or greater than the amount on this line, stop here; you do not have to pay estimated tax..... 13 \_\_\_\_\_
14. Minimum annual payment (Subtract line 9 from line 13). Divide this amount by 4 to determine the amount to pay on each installment due date. See "Payment amounts and due dates" in the instructions on page 1 for the due dates and for exceptions to paying in four installments..... 14 \_\_\_\_\_

**Full-year nonresident or part-year resident tax calculation only** (lines 15 through 19)

15. Calculate the tax for the amount on line 5 using the applicable 2025 Tax Rate Schedule below ..... 15 \_\_\_\_\_
16. Income from North Dakota sources. Enter the portion of your estimated federal adjusted gross income that is reportable to North Dakota (reduced by amount from line 4 above) ..... 16 \_\_\_\_\_
17. Estimated federal adjusted gross income (reduced by U.S. obligation interest) ..... 17 \_\_\_\_\_
18. North Dakota income ratio (Divide line 16 by line 17. Round to nearest two decimal places. If line 16 is more than line 17, enter 1.00)..... 18 \_\_\_\_\_
19. Multiply line 15 by line 18. Enter this amount on line 6 above ..... 19 \_\_\_\_\_

**2025 Forms ND-1 and ND-EZ Tax Rate Schedules**

**Single**

If North Dakota taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 48,475	\$ ..... 0.00 + 0.00% of North Dakota taxable income
48,475	244,825	..... 0.00 + 1.95% of amount over \$ 48,475
244,825	.....	3,828.83 + 2.50% of amount over 244,825

**Married filing jointly and Qualifying surviving spouse**

If North Dakota taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 80,975	\$ ..... 0.00 + 0.00% of North Dakota taxable income
80,975	298,075	..... 0.00 + 1.95% of amount over \$ 80,975
298,075	.....	4,233.45 + 2.50% of amount over 298,075

**Married filing separately**

If North Dakota taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 40,475	\$ ..... 0.00 + 0.00% of North Dakota taxable income
40,475	149,025	..... 0.00 + 1.95% of amount over \$ 40,475
149,025	.....	2,116.73 + 2.50% of amount over 149,025

**Head of household**

If North Dakota taxable income is:

Over	But not over	Your tax is:
\$ 0	\$ 64,950	\$ ..... 0.00 + 0.00% of North Dakota taxable income
64,950	271,450	..... 0.00 + 1.95% of amount over \$ 64,950
271,450	.....	4,026.75 + 2.50% of amount over 271,450

**Call**

Questions: 701-328-1247  
Forms: 701-328-1243

If speech or hearing impaired, call us through  
Relay North Dakota at 1-800-366-6888.

**Email**

Request forms, ask questions, or send messages  
to us via email at [individualtax@nd.gov](mailto:individualtax@nd.gov)

**Website**

[tax.nd.gov](http://tax.nd.gov)

**Write**

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

**Walk-in assistance**

Stop in to see us in person at our main office in  
Bismarck.

State Capitol, 8th Floor  
Monday through Friday (except holidays)  
8:00 a.m. to 5:00 p.m.

**Record of estimated tax payments for 2025 tax year**

Installment number	Payment due date <sup>1</sup>	Date paid	Check or money order number	Amount paid	Amount, if any, applied from 2024 return <sup>2</sup>	Total amount paid
1	April 15, 2025					
2	June 15, 2025					
3	Sept. 15, 2025					
4	Jan. 15, 2026					
Total estimated tax paid for 2025 .....						

<sup>1</sup> In the case of (1) a fiscal year filer, (2) a farmer, or (3) an individual whose estimated tax requirement does not begin until after April 15, 2025, see instructions for applicable due dates.

<sup>2</sup> If you attached a statement to your 2024 North Dakota return electing to apply part or all of your 2024 overpayment to a quarter other than the first quarter of 2025, enter the overpayment on the applicable quarter's line.

**FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2025**

North Dakota Office of State Tax Commissioner  
SFN 28709 (12-2024)

**Payment Voucher 1**  
Due April 15, 2025

**Do not use this voucher if paying electronically**

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number . . . . . ▶	
Spouse's Social Security Number . . . . . ▶	
<b>Payment Amount ▶ \$</b>	

Mail payment and voucher to: Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

- Make payable to:  
ND State Tax Commissioner
- Write last four digits of  
Social Security Number and  
"2025 ND-1ES" on check

**IIT**



▼ Detach here and mail with payment ▼

**FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2025**

North Dakota Office of State Tax Commissioner  
SFN 28709 (12-2024)

**Payment Voucher 2**  
Due June 15, 2025

**Do not use this voucher if paying electronically**

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number . . . . . ▶	
Spouse's Social Security Number . . . . . ▶	

**Payment Amount ▶ \$**

Mail payment and voucher to: Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

- Make payable to:  
ND State Tax Commissioner
- Write last four digits of  
Social Security Number and  
"2025 ND-1ES" on check



**IIT**

▼ Detach here and mail with payment ▼

**FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2025**

North Dakota Office of State Tax Commissioner  
SFN 28709 (12-2024)

**Payment Voucher 3**  
Due September 15, 2025

**Do not use this voucher if paying electronically**

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number . . . . . ▶	<input type="text"/>
Spouse's Social Security Number . . . . . ▶	<input type="text"/>
<b>Payment Amount ▶ \$</b>	<input type="text"/>

Mail payment and voucher to: Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

- Make payable to:  
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Social Security Number and  
"2025 ND-1ES" on check



**IIT**

▼ Detach here and mail with payment ▼

**FORM ND-1ES INDIVIDUAL ESTIMATED TAX PAYMENT VOUCHER 2025**

North Dakota Office of State Tax Commissioner  
SFN 28709 (12-2024)

**Payment Voucher 4**  
Due January 15, 2026

**Do not use this voucher if paying electronically**

Name
Spouse's Name
Mailing Address
City, State, ZIP Code

Social Security Number . . . . . ▶	
Spouse's Social Security Number . . . . . ▶	

**Payment Amount ▶ \$**

Mail payment and voucher to: Office of State Tax Commissioner  
PO Box 5622  
Bismarck, ND 58506-5622

- Make payable to:  
ND State Tax Commissioner
- Write last four digits of  
Social Security Number and  
"2025 ND-1ES" on check



**IIT**